**ABSTRACT**

Anugrah Erlangga Hasfarilla Putra. 2016. Analysis of the Balanced

Scorecard as a Tool Measuring Performance At PT Semen Tonasa in Pangkep.

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This research uses descriptive analysis method with case study approach.

Techniques of data collection is done through questionnaires and documentation.

The results of this study indicate that the perspective of financial consisted of: (1)

Return on Assets (ROA) shows fluctuations, (2) Return on Equity (ROE) showed

a decline in each year, (3) Total Asset Turnover (TATO) showed an increase in

each year , (4) Profit Margin on Sales (PMOS) showed a decrease, and (5) Sales

Growth showed a decrease. Thus, the financial performance of companies are

upward and there were drops seen from the analysis of the financial perspective.

Customer perspective which consists of: (1) Customer Retention shows

fluctuations, (2) Number of Complain showed a decline, and (3) Customer

Acquisition shows fluctuations which in 2013 experienced an increase and

decrease drastically in 2014. The customer perspective showed negative results ,

Internal Business Process Perspective use Manufacturing Cycle Efficiency (MCE)

that every year there is an increase in the years 2012-2014. This shows the MCE

has increased in each year, which means the rate at the time of production of

goods to finished goods every year is getting old. This is due to the addition of

production capacity due to the addition of the plant. Learning and Growth

Perspective consists of: (1) Employee Training shows fluctuations, (2)

Absenteeism showed an increase in each year, and (3) Employee Satisfuction

Index showed a very satisfied. Thus, the learning and growth perspective showed

good results

**Keywords**: Measuring performance, Balanced Scorecard.