

**PENGUKURAN KINERJA UMKM SAND'D SINGARAJA
DENGAN PENDEKATAN BALANCED SCORECARD (STUDI KASUS
PADA UMKM SAND'D)**

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ABSTRAK

Penelitian ini bertujuan menganalisis kinerja UMKM Sand'd Singaraja menggunakan pendekatan *Balanced Scorecard* (BSC) yang mencakup perspektif keuangan, pelanggan, proses bisnis internal, serta pembelajaran dan pertumbuhan. Latar belakangnya adalah pengukuran kinerja UMKM yang masih terbatas pada aspek keuangan, sementara aspek non-keuangan seperti kepuasan pelanggan dan efisiensi operasional belum terukur secara sistematis. Penelitian menggunakan metode kualitatif dengan pendekatan studi kasus. Data dikumpulkan melalui wawancara mendalam, observasi partisipatif, dokumentasi, serta survei kepuasan pelanggan dan karyawan, dengan informan terdiri dari pemilik usaha, dua karyawan, dan sepuluh pelanggan. Hasil penelitian menunjukkan bahwa Sand'd Singaraja telah menerapkan unsur-unsur BSC secara sederhana. Pada perspektif keuangan, usaha menunjukkan kinerja sehat dengan rata-rata pendapatan Rp 18.950.000 per bulan, laba bersih Rp 6.566.000, dan margin laba 34,46% selama Januari–Juni 2026. Pada perspektif pelanggan, Indeks Kepuasan Pelanggan mencapai 87,6% (sangat puas) dengan retensi pelanggan 80%. Pada perspektif proses bisnis internal, nilai *Manufacturing Cycle Effectiveness* sebesar 78,95% menunjukkan proses yang cukup efektif didukung SOP pelayanan dan *quality control* rutin. Pada perspektif pembelajaran dan pertumbuhan, Indeks Kepuasan Karyawan mencapai 82% (sangat puas) dengan retensi karyawan lebih dari satu tahun, meskipun pelatihan formal masih terbatas. Keempat perspektif tersebut saling berkaitan membentuk siklus positif yang menopang keberlanjutan usaha. Dengan demikian, *Balanced Scorecard* terbukti relevan dan dapat diadaptasi sebagai alat pengukuran kinerja yang komprehensif bagi UMKM sektor kuliner.

Kata kunci: *Balanced Scorecard*, Kinerja UMKM, UMKM Foodcourt, Pengukuran Kinerja, Sand'd Singaraja.

***PERFORMANCE MEASUREMENT OF SAND'D SINGARAJA MSME
USING THE BALANCED SCORECARD APPROACH (CASE STUDY ON
SAND'D)***

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ABSTRACT

This study aims to analyze the performance of Sand'd Singaraja MSME using the Balanced Scorecard (BSC) approach, covering the financial, customer, internal business process, and learning and growth perspectives. The background of this research is that MSME performance measurement remains limited to financial aspects, while non-financial aspects such as customer satisfaction and operational efficiency have not been systematically measured. This study employs a qualitative method with a case study approach. Data were collected through in-depth interviews, participatory observation, documentation, and customer and employee satisfaction surveys, with informants consisting of the business owner, two employees, and ten customers. The results show that Sand'd Singaraja has implemented BSC elements in a simple manner. From the financial perspective, the business demonstrates healthy performance with average monthly revenue of IDR 18,950,000, net profit of IDR 6,566,000, and a profit margin of 34.46% during January–June 2026. From the customer perspective, the Customer Satisfaction Index reaches 87.6% (very satisfied) with a customer retention rate of 80%. From the internal business process perspective, the Manufacturing Cycle Effectiveness (MCE) value of 78.95% indicates a fairly effective process supported by service SOPs and routine quality control. From the learning and growth perspective, the Employee Satisfaction Index reaches 82% (very satisfied) with employee retention of more than one year, although formal training remains limited. These four perspectives are interrelated, forming a positive cycle that sustains business continuity. Thus, the Balanced Scorecard is proven relevant and adaptable as a comprehensive performance measurement tool for culinary-sector MSMEs.

Keywords: *Balanced Scorecard, MSME Performance, Foodcourt MSME, Performance Measurement, Sand'd Singaraja.*