

PERANCANGAN KPI BERBASIS *SUSTAINABILITY BALANCED SCORECARD* UNTUK MENGUKUR KINERJA PERUSAHAAN PANGAN OLAHAN

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ABSTRAK

Pengukuran kinerja perusahaan tidak hanya berfokus pada aspek keuangan, tetapi juga perlu mempertimbangkan aspek nonkeuangan dan keberlanjutan agar mampu memberikan gambaran kinerja perusahaan secara menyeluruh. PT XYZ merupakan perusahaan yang bergerak di bidang produk pangan olahan yang belum memiliki sistem pengukuran kinerja yang terintegrasi sehingga evaluasi kinerja belum dilakukan secara komprehensif. Penelitian ini bertujuan untuk mengidentifikasi dan merancang *Key Performance Indicators* (KPI) menggunakan pendekatan *Sustainability Balanced Scorecard* (SBSC), menentukan bobot KPI menggunakan metode *Analytic Hierarchy Process* (AHP), mengukur kinerja perusahaan berdasarkan pencapaian KPI, serta menyusun rekomendasi perbaikan menggunakan *Fault Tree Analysis* (FTA). Penelitian dilakukan melalui identifikasi KPI berdasarkan lima perspektif SBSC, yaitu *financial*, *customer*, *internal business process*, *learning and growth*, dan *sustainability*. Hasil penelitian menunjukkan terdapat 21 KPI yang relevan dengan bobot perspektif tertinggi pada *financial* sebesar 35,18%. Hasil pengukuran kinerja menunjukkan skor sebesar 0,700 atau 70% yang termasuk kategori baik, meskipun masih terdapat beberapa indikator yang belum mencapai target. Analisis FTA menunjukkan bahwa ketidaktercapaian indikator dipengaruhi oleh faktor operasional, sumber daya manusia, pengelolaan aset, dan penerapan aspek keberlanjutan yang belum optimal. Penelitian ini menghasilkan rancangan sistem pengukuran kinerja berbasis KPI dengan pendekatan SBSC yang terintegrasi dengan pembobotan AHP dan analisis FTA sebagai dasar evaluasi kinerja, penentuan prioritas perbaikan, serta pengambilan keputusan yang lebih objektif dan berkelanjutan pada perusahaan produk pangan olahan.

Kata kunci: *Key Performance Indicators (KPI)*, *Sustainability Balanced Scorecard*, *Analytic Hierarchy Process*, *Fault Tree Analysis*, Pengukuran Kinerja.

DESIGNING KEY PERFORMANCE INDICATORS BASED ON THE SUSTAINABILITY BALANCED SCORECARD TO MEASURE THE PERFORMANCE OF A PROCESSED FOOD COMPANY

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ABSTRACT

Performance measurement should not only focus on financial aspects but also consider non-financial and sustainability aspects to provide a comprehensive evaluation of organizational performance. PT XYZ is a processed food manufacturing company that has not yet implemented an integrated performance measurement system, resulting in performance evaluations that are not conducted comprehensively. This study aims to identify and develop Key Performance Indicators (KPIs) using the Sustainability Balanced Scorecard (SBSC) framework, determine the KPI weights using the Analytic Hierarchy Process (AHP), measure the company's performance based on KPI achievement, and formulate improvement recommendations using Fault Tree Analysis (FTA). The study was conducted by identifying KPIs based on the five perspectives of the SBSC, namely financial, customer, internal business process, learning and growth, and sustainability. The results identified 21 relevant KPIs, with the financial perspective receiving the highest weight of 35.18%. The performance measurement results indicate an overall performance score of 0.700, or 70%, which falls into the good performance category, although several indicators have not yet achieved their targets. The FTA results reveal that the underperformance of these indicators is primarily caused by operational issues, human resource factors, asset management, and the suboptimal implementation of sustainability practices. This study contributes by developing an SBSC-based KPI performance measurement system integrated with AHP weighting and FTA analysis, providing a framework for performance evaluation, improvement prioritization, and more objective and sustainable managerial decision-making in processed food manufacturing companies.

Keywords: Key Performance Indicators (KPI), Sustainability Balanced Scorecard, Analytic Hierarchy Process, Fault Tree Analysis, Performance Measurement.