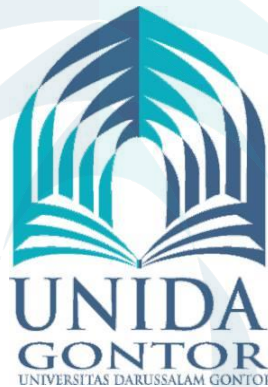


**CORPORATE PERFORMANCE ANALYSIS USING
THE BALANCED SCORECARD METHOD AN
ISLAMIC BUSINESS ETHICS PERSPECTIVE
(A Case Study of Papa Ron's Pizza Semarang)**



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1445 H-2024 M

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UNDERGRADUATE THESIS

Submitted In Fulfillment of the Requirements
For the Degree of Bachelor of Economics (Islamic Economics)

By

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ABSTRAK

Analisis Kinerja Perusahaan Dengan Metode Balanced Scorecard Perspektif Etika Bisnis Islam (Studi Di Papa Ron's Pizza Semarang)

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Semakin pesatnya perkembangan ekonomi dunia sehingga dibutuhkan pengukuran untuk perusahaan agar mengetahui kualitas dan kelemahan dari suatu perusahaan. Tujuan dari penelitian ini adalah untuk menganalisis penilaian kinerja unit bisnis melalui metode Balanced Scorecard dengan empat aspek penilaian yaitu keuangan, pelanggan, bisnis internal, pembelajaran, pertumbuhan dan mengetahui tinjauan etika bisnis islam terhadap penilaian kinerja unit bisnis Papa Ron's Pizza menggunakan metode Balanced Scorecard. Metode penelitian yang digunakan adalah metode kualitatif deskriptif dengan mengumpulkan data melalui wawancara, observasi dan dokumentasi. Metode ini diolah dengan data-data yang didapat dari Papa Ron's Pizza dengan perhitungan menggunakan KPI (Key Performance Indicator) yang dapat menunjukkan keefektifitasan dalam mencapai apa yang telah ditargetkan. Hasil dari penelitian ini menunjukkan bahwa analisis kinerja perusahaan dengan metode Balanced Scorecard telah menerapkan seluruh aspek perhitungan pada keuangan, pelanggan, bisnis internal, pertumbuhan dan pembelajaran. Perhitungan aspek-aspek yang diperhatikan dalam keuangan yaitu Net Profit Margin (NPM), Return On Investment (ROI), dan Return On Equity (ROE), dalam aspek pelanggan yaitu perhitungan mempertahankan pelanggan lama dan menambah pelanggan baru, dalam aspek bisnis internal yaitu proses operasi dan proses inovasi, dalam pertumbuhan dan pembelajaran yaitu tingkat perputaran karyawan dan produktifitas karyawan. Berdasarkan penelitian yang telah dilaksanakan dapat diketahui bahwa pengukuran kinerja dengan metode Balanced Scorecard sudah terukur dengan pengukuran kinerja keseluruhan mendapat persentase 88,88% dengan nilai AA yang berarti baik sekali, sehingga hal ini menunjukkan bahwasanya seluruh kinerja sudah berjalan secara efektif dan efisien. Dalam perspektif etika bisnis Islam, Papa Ron's Pizza sudah melaksanakan aspek dari metode Balanced Scorecard yang sesuai dengan etika bisnis islam dengan nilai keseluruhan baik, penyesuaian ini dinilai dari etika dalam berbisnis seperti sidiq, amanah, tabligh, fathonah yang diteladankan dari Nabi Muhammad SAW, kinerja yang sesuai dengan syariat Islam akan menjadikan kinerja lebih berkah, sesuai dengan perintah Allah SWT dan sunnah Nabi Muhammad SAW, tetapi penilaian dalam etika bisnis islam masih ada beberapa yang perlu ditingkatkan dan dikembangkan disetiap aspeknya agar perusahaan menjadi lebih baik dalam mengukur kinerja perusahaan dan menerapkan etika bisnis islam dalam kehidupan sehari-hari.

Kata Kunci: Kinerja Perusahaan, Balanced Scorecard, Etika Bisnis Islam.

ABSTRACT
Corporate Performance Analysis Using The Balanced Scorecard Method An
Islamic Business Ethics Perspective (A Case Study Of Papa Ron's Pizza
Semarang)

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The rapid development of the global economy requires performance measurements for companies to identify their strengths and weaknesses. This study aims to analyze the performance of business units using the Balanced Scorecard method, which evaluates four key aspects: financial performance, customers perspective, internal business processes, and learning and growth. Additionally, this study examines Islamic business ethics in the performance assessment of Papa Ron's Pizza using the Balanced Scorecard method. The research employs a descriptive qualitative approach, gathering data through interviews, observations, and documentation. The collected data is analyzed using KPIs (Key Performance Indicators) to measure the effectiveness of the business unit in achieving its targeted. The results of this study show that the analysis of corporate performance by the Balanced Scorecard method has applied all aspects of calculation to finance, customers, internal business, growth and learning. Financial performance is assessed through Net Profit Margin (NPM), Return on Investment (ROI), and Return on Equity (ROE). The customer aspect is measured by customer retention and acquisition rates. Internal business performance is evaluated based on operational efficiency and innovation processes. Lastly, the learning and growth aspect is analyzed through employee turnover rates and productivity levels. Based on the research findings, the performance measurement using the Balanced Scorecard method resulted in an overall performance score of 88.88%, earning an "AA" rating, which signifies a very good performance. This indicates that all aspects of corporate performance have been effectively and efficiently implemented. In the perspective of Islamic business ethics, Papa Ron's Pizza has implemented aspects of the Balanced Scorecard method that are in accordance with Islamic business ethics with an overall good value, this adjustment is assessed from ethics in business such as sidiq, amanah, tabligh, fathonah which are exemplified by the Prophet Muhammad SAW, performance accordance with Islamic law will make performance more blessed by the commands of Allah SWT and the sunnah of the Prophet Muhammad SAW, but the assessment in Islamic business ethics still has some things that need to be improved and developed in every aspect so that the company becomes better at measuring company performance and implementing Islamic business ethics in everyday.

Keywords: Corporate Performance, Balanced Scorecard, Islamic Business Ethics.

DECLARATION

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The Title : Corporate Performance Analysis Using The Balanced Scorecard Method An Islamic Business Ethics Perspective
(A Case Study of Papa Ron's Pizza Semarang)

I declare that this undergraduate thesis is the result of my investigations, except where otherwise stated. I also declare that it has not been previously or concurrently submitted as a whole for any other degrees at the University of Darussalam Gontor or other institutions.

Gontor, Sya'ban 11th, 1446 H
February 10th, 2025 M

Author,



Qomariyah

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APPROVAL OF SUPERVISOR

To Honorable,
Dean of Faculty of Economics and Management
University of Darussalam Gontor

*Bismillahirrahmanirrahim,
Assalamu'alaikum Wr. Wb.*

I certify that I have supervised and read this thesis, written by:

Name : Qomariyah
Reg. Number : 422021413069
The Title : Corporate Performance Analysis Using The Balance Scorecard
Method On Islamic Business Ethics Perspective (Study At Papa
Rons Pizza Semarang)

In my opinion, it conforms to acceptable standards of scholarly presentation and is fully adequate, in scope and quality, as an undergraduate thesis for the degree of Bachelor of Islamic Economics Department.

Wassalamu'alaikum Wr. Wb.

Gontor, Sya'ban 11th, 1446 H
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THESIS EXAMINATION COMMITTEE APPROVAL

The examination committee declared that the thesis written by:

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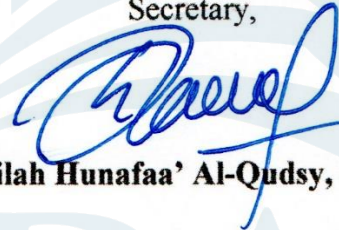
It has passed to thesis examination and it conforms to acceptable standards of scholarly presentation and is fully adequate, in scope and quality, as an undergraduate thesis for the degree of Bachelor in Department of Islamic Economics, Faculty of Economics and Management, University of Darussalam Gontor.

Chairman,



(Achmad Fajaruddin, M.A.)

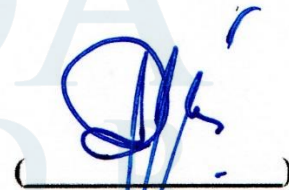
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The Team of Thesis Examination:

1st Examiner: Noviana Prasanti, M.E.Sy.



2nd Examiner: Naahilah Hunafaa' Al-Qudsy, S.E., M.Sc.



APPROVAL OF DEAN

The Faculty of Economics and Management University of Darussalam Gontor has received the thesis written by:

Name : Qomariyah
Reg. Number : 422021413069
The Title : Corporate Performance Analysis Using The Balanced Scorecard Method An Islamic Business Ethics Perspective (A Case Study of Papa Ron's Pizza Semarang)

It is accepted as a fulfillment of the requirement for the degree of Bachelor of Islamic Economics in the Faculty of Economics and Management, academic year 1445-1446/2024-2025.

Gontor, Sya'ban 11th, 1446 H
February 10th, 2025 M

Vice Dean, Faculty of Economics and Management



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MOTTO

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

لَهُ مُعَقِّبَتٌ مِّنْ بَيْنِ يَدَيْهِ وَمِنْ خَلْفِهِ يَحْفَظُونَهُ مِمَّنْ أَمَرَ اللَّهُ إِنَّ اللَّهَ لَا يُغَيِّرُ مَا بِقَوْمٍ
حَتَّىٰ يُغَيِّرُوا مَا بِأَنفُسِهِمْ (الرعد: ١١)

For him (man) there are (angels) who accompany him in turn from the front and behind him and guard him at the command of Allah. Indeed, Allah does not change the condition of a people until they change what is within themselves.
(Ar-Ra'd:11)

اعْمَلْ لِدُنْيَاكَ كَأَنَّكَ تَعِيشُ أَبَدًا، وَاعْمَلْ لِآخِرَتِكَ كَأَنَّكَ تَمُوتُ غَدًا

Work for your world as if you will live forever. And work for your afterlife as if you were going to die tomorrow morning.
(HR. Bukhari & Muslim)

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DEDICATION SHEET

I present this valuable thesis to all the parties who have played a major role in completing this thesis. First and foremost to Allah SWT, The Creator, The Almighty, The King Of King, The Most Merciful and Most Compassionate, The Conqueror Of Heaven and Earth, The Giver Of Abundant Sustenance, and to my Prophet Muhammad SAW, The Light Of Humanity, The Role Model, The Most Trustworthy, The Most Intelligent, The Most Noble In This World, which we look forward to his intercession on the last day.

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Your Sincerely,



Qomariyah

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