

## ***Abstract***

*This study aims to assess the performance PT.PAL period 2007-2008 based on the Balanced Scorecard approach. Performance measurement conducted PT.PAL still refers to financial performance alone. Therefore, this research is expected to provide comprehensive information about the actual condition of a company that knows where perspectives that have performed well should continue to be managed carefully and perspective which is still low performers to receive serious attention from management. Variable measurement / assessment of the company's performance includes the financial perspective, the perspective customer, internal business process perspective and the perspective of growth and learning by using KPI Measure activities.*

*The results of analysis of financial statements and financial ratio calculations PT.PAL compared with the technical standards of performance appraisal Primary Industry Wood Forest Product (IPHHK) shows the weighted value of financial performance on average (liquidity, solvency and profitability) are relatively high (121%) when compared IPHHK assessment standards (68%) and Return on Assets (6%) larger than the standard indicators IPHHK assessment (5%). This means the company's financial performance, including categories of healthy and better than IPHHK.*

*Non-financial data analysis shows operational performance is still in relatively good category and the potential for increased (the average value of 3.26 in 5 Likert scale), therefore the management should give serious attention to the operational performance especially in relation to customers, yield and productivity.*

*Results of measurement / assessment with the Balanced Scorecard approach in the 2007-2008 period PT.PAL indicate that financial performance still has great potential to increase profits if its operational performance improved by making a relevant management policy.*

***Keywords:*** *financial perspective, customer perspective, internal business process perspective and learning and growth perspective*