

**PENERAPAN *BALANCED SCORECARD* PADA YAYASAN
TARAKANITA KANTOR WILAYAH YOGYAKARTA: ANALISIS
KESESUAIAN PROSES PENYUSUNAN, KONSEP, DAN
IMPLEMENTASI**

ABSTRAK

Penelitian ini bertujuan untuk (1) mengetahui sejauhmana kesesuaian antara proses penyusunan *balanced scorecard* pada Yayasan Tarakanita Kantor Wilayah Yogyakarta dengan proses penyusunan *balanced scorecard* pada sektor pendidikan, (2) mengetahui sejauhmana kesesuaian antara konsep *balanced scorecard* pada Yayasan Tarakanita Kantor Wilayah Yogyakarta dengan konsep *balanced scorecard* pada sektor pendidikan, dan (3) mengetahui sejauhmana kesesuaian antara implementasi *balanced scorecard* pada Yayasan Tarakanita Kantor Wilayah Yogyakarta dengan implementasi *balanced scorecard* pada sektor pendidikan.

Penelitian ini berupa penelitian evaluatif dan dilaksanakan pada bulan Januari-Februari 2017. Data dikumpulkan dengan teknik dokumentasi, wawancara, dan telaah dokumen. Wawancara ditujukan untuk tim perumus *balanced scorecard* di tingkat kantor pusat (konsolidasi), empat orang pejabat struktural tingkat kantor wilayah, dan depalan orang pejabat struktural tingkat unit sekolah. Dokumen yang ditelaah berupa dokumen *balanced scorecard*, rencana strategis, dan program kerja. Teknik analisis data menggunakan analisis isi/konten. Teknik triangulasi menggunakan triangulasi sumber dan metode.

Hasil penelitian menunjukkan bahwa (1) proses penyusunan *balanced scorecard* pada Yayasan Tarakanita Kantor Wilayah Yogyakarta menunjukkan angka kesesuaian 100% terhadap proses penyusunan *balanced scorecard* pada sektor pendidikan menurut kajian literatur, (2) konsep *balanced scorecard* pada Yayasan Tarakanita Kantor Wilayah Yogyakarta menunjukkan angka kesesuaian 75% terhadap konsep *balanced scorecard* pada sektor pendidikan. Indikator kinerja utama atau tolok ukur kinerja menjadi konsep yang paling tidak sesuai, dan (3) implementasi *balanced scorecard* pada Yayasan Tarakanita Kantor Wilayah Yogyakarta menunjukkan angka kesesuaian 67% terhadap implementasi *balanced scorecard* pada sektor pendidikan. Penentuan sistem *pilot project*, pemahaman dan komitmen pejabat struktural menjadi faktor yang paling tidak sesuai.

Kata Kunci: Balanced Scorecard, Yayasan Tarakanita Kantor Wilayah Yogyakarta, Analisis Kesesuaian, Balanced Scorecard Sektor Pendidikan

ABSTRACT

This study aims to (1) figure out the extent of suitability between the process of developing balanced scorecard in Yayasan Tarakanita Yogyakarta Regional Office and the process of developing balanced scorecard in education sector, (2) figure out the extent of suitability between the concept of balanced scorecard in Yayasan Tarakanita Yogyakarta Regional Office and the concept of balanced scorecard in education sector, and (3) figure out the extent of suitability between the implementation of balanced scorecard in Yayasan Tarakanita Yogyakarta Regional Office and the implementation of balanced scorecard in education sector.

This research is an evaluative research and was conducted in January-February 2017. The data was collected through documentation, interviews, and document review. The interviews were addressed to the balanced scorecard formulation team at the head office level (consolidated), four structural officers at regional office level, and eight structural officers at schools. Documents being reviewed are balanced scorecard, strategic plans, and work program documents. Content analysis was implemented in analyzing the data. Source and method triangulations were applied.

The result of the research shows that (1) the process of developing balanced scorecard in Yayasan Tarakanita Yogyakarta Regional Office is exactly the same (100%) with the process of developing balanced scorecard in education sector according to literature review, (2) the concept of balanced scorecard in Yayasan Tarakanita Yogyakarta Regional Office is 75% similar to the concept of balanced scorecard in education sector. The primary performance indicators or performance benchmarks are the most unsuitable concept, and (3) the implementation of balanced scorecard in Yayasan Tarakanita Yogyakarta Regional Office is 67% similar to the implementation of balanced scorecard in education sector. Pilot project system determination, the comprehension and commitment of structural officers became the most unsuitable factors.

Keywords: Balanced Scorecard, Yayasan Tarakanita Yogyakarta Regional Office, Suitability Analysis, Balanced Scorecard in Education Sector.