

ABSTRAK

**ANALISIS KINERJA PADA PERANGKAT DAERAH MENGGUNAKAN
BALANCED SCORECARD
(Studi Kasus di Biro Umum Sekretariat Daerah Provinsi Kalimantan
Tengah)**

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Tujuan penelitian ini untuk mengetahui kinerja Biro Umum Setda Provinsi Kalimantan Tengah. Biro umum merupakan salah satu biro pada Sekretariat Daerah. Pengukuran kinerja yang baik diukur dari segi keuangan dan non keuangan. Oleh sebab itu penelitian ini menggunakan metode *balanced scorecard*.

Penelitian ini merupakan studi kasus. Metode pengumpulan data yang digunakan adalah wawancara, kuesioner, dan dokumentasi. Peneliti menggunakan uji validitas dan uji reliabilitas untuk memastikan kualitas data. Kinerja Biro umum diukur menggunakan empat perspektif, yaitu perspektif keuangan, perspektif pelanggan, perspektif proses bisnis internal, dan perspektif pertumbuhan dan pembelajaran.

Hasil penelitian menunjukkan bahwa kinerja biro umum ditinjau dari: (1) Perspektif keuangan: anggaran dan realisasi sudah efisien, hanya saja masih kurang efektif. Pertumbuhan belanja sempat bernilai negatif, kemudian mengalami kenaikan sehingga bernilai positif. Varians belanja adalah selisih menguntungkan karena realisasi lebih kecil dibandingkan anggaran. (2) Perspektif pelanggan menunjukkan bahwa pegawai biro lain merasa sangat puas. (3) Perspektif proses bisnis internal menunjukkan bahwa sarana dan prasarana biro umum sudah memadai, dan proses operasional dan teknologinya sudah mengikuti peraturan yang berlaku. (4) Perspektif pertumbuhan dan pembelajaran menunjukkan bahwa pelatihan pegawai mengalami penurunan dan kenaikan, sedangkan perputaran pegawai mengalami kenaikan.

Kata kunci: *balanced scorecard*, organisasi pemerintah, pengukuran kinerja

ABSTRACT

**ANALYZING PERFORMANCE OF REGIONAL INSTRUMENT USING
BALANCED SCORECARD
(Case Study at Biro Umum Sekretariat Daerah Provinsi Kalimantan Tengah)**

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The aim of this study was to determine the performance of Biro Umum Setda Provinsi Kalimantan Tengah. Biro Umum is one of bureau of Sekretariat Daerah. Good performance measurement were measured from financial performance and non financial performance. Therefore, this study used balanced scorecard method.

This study was a case study. Data collection methods were interview, questionnaire, and documentation. The writer used validity test and reliability test to ensure the quality of data. Performance of Biro umum measured by four perspectives, they were financial perspective, customer perspective, internal business process perspective, and innovation and learning perspective.

The results of this research showed that the performance of biro umum perceived from: (1) Financial perspective: budget and realization were efficient, but not effective yet. Growth expenditure previously had a negative value, then increased to positive value. The expenditure variance was favorable variance because the realization was more less than budget. (2) Customer perspective showed that other bureau employees feel very satisfied. (3) Internal business process perspective showed that facilities and infrastructure of biro umum were sufficient, and their operational and technological processes were compliance with applicable regulations. (4) Innovation and learning perspective showed that employee training was decreased and increased, and employee turnover was increased.

Keywords: *balanced scorecard*, government organization, performance measurement