

## ABSTRAK

**PENERAPAN *BALANCED SCORECARD* SEBAGAI ALAT  
PENGUKURAN KINERJA INSTITUSI PENDIDIKAN**  
**(Studi Kasus di SD Tarakanita Bumijo I Yogyakarta dan SMP Stella Duce 2  
Yogyakarta)**

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Penelitian ini bertujuan untuk mengetahui penerapan *balanced scorecard* (BSC) sebagai alat pengukuran kinerja di SD Tarakanita Bumijo I Yogyakarta dan SMP Stella Duce 2 Yogyakarta. Metode penelitian yang digunakan adalah metode kualitatif-eksploratif. Teknik pengumpulan data berupa wawancara yang ditujukan kepada pejabat struktural, guru, dan karyawan serta dokumentasi. Data dianalisis secara interaktif menggunakan teknik yang diusulkan oleh Miles dan Huberman.

Hasil penelitian menunjukkan bahwa pemahaman pejabat struktural tentang BSC masih beragam. Faktor yang berkontribusi terhadap keberhasilan implementasi BSC di sekolah, yaitu: dukungan dari karyawan; dukungan dari kepala sekolah; dukungan dari yayasan; cara pengisian yang mudah; kerja sama; komunikasi; target; fasilitas, sarana, dan prasarana; dan prioritas. Hambatan implementasi BSC di sekolah, yaitu: kurangnya waktu, pengumpulan bukti fisik, penghitungan pencapaian, dan tugas di luar IBSC. Manfaat penerapan BSC di sekolah, yaitu: memotivasi karyawan; memberikan arah dan tujuan; serta evaluasi dan refleksi.

Kata Kunci: *Balanced Scorecard*, Pengukuran Kinerja, Sekolah, Organisasi Sektor Publik

## ABSTRACT

**BALANCED SCORECARD IMPLEMENTATION AS A PERFORMANCE  
MEASUREMENT OF EDUCATION INSTITUTIONAL  
(Case Study at Tarakanita Bumijo I Yogyakarta Elementary School and  
Stella Duce 2 Yogyakarta Junior High School)**

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This research aims to find out the implementation of balanced scorecard (BSC) as a performance measurement tool at Tarakanita Bumijo I Yogyakarta Elementary School and Stella Duce 2 Yogyakarta Junior High School. This research employs qualitative-explorative method. Data collecting methods were interview intended to the officials, teachers, and employees and documentation. The data were analyzed interactively using Miles and Huberman proposed technique.

The results showed that the understanding of officials about BSC is still diverse. Tarakanita Foundation has five BSC perspectives: customer perspective, environment perspective, internal perspective, learning & growth perspective, and financial perspective. The BSC successful implementation factors in school are employee support; headmaster support; foundation support; easy way to filling; teamwork; communication; target; facilities, tools and infrastructures; and priorities. Constraints in implementing BSC in school are due to lack of time; difficulties in preparing physical evidence and achievement calculations; and number of activities outside of the IBSC. The benefits of applying BSC in school are motivating the employees, giving clear direction and purpose, and also giving evaluation and reflection.

Keywords: Balanced Scorecard, Performance Measurement, School, Public Sector Organizations