Pengukuran Kinerja Menggunakan Metode Balanced Scorecard Pada Dinas Perindustrian Dan Perdagangan Kabupaten Sleman Yogyakarta

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Selama ini pengukuran kinerja keuangan hanya menilai kinerja untuk jangka pendek dan tidak memperhitungkan harta-harta tak tampak yang dimiliki perusahaan. Dengan adanya kekurangan tersebut, maka diciptakan suatu metode pengukuran kinerja yang mempertimbangkan aspek keuangan dan non keuangan yang dikenal dengan istilah *Balanced Scorecard*. Metode ini mengukur kinerja berdasarkan 4 perspektif yaitu perspektif keuangan, perspektif pelanggan, perspektif proses bisnis internal, dan perspektif pembelajaran dan pertumbuhan, sehingga dapat diperoleh pencapaian tujuan badan usaha yang lebih efektif dan terintegrasi. Berdasarkan penjelasan konsep di atas, maka penulis akan mencoba mengukur kinerja Dinas Perindustrian dan Perdagangan Kabupaten Sleman. Adapun kesimpulan yang diperoleh pada studi kasus kali ini yaitu, pada perspektif keuangan melalui analisis Laporan Pendapatan Asli Daerah dan Laporan Anggaran Belanja Dinas Perindustrian dan Perdagangan Kabupaten Sleman menunjukkan hasil cukup baik. Selanjutnya pada perspektif pelanggan, melalui analisis tingkat kepuasan masyarakat yang menerima pelayanan mendapat predikat baik. Sementara itu, pada perspektif proses bisnis internal melalui analisis penambahan fasilitas dapat dikatakan cukup baik. Sedangkan pada perspektif pembelajaran dan pertumbuhan melalui analisis kemampuan dan tingkat pendidikan karyawan mendapat predikat baik.

Kata kunci: kinerja, perspektif keuangan, perspektif pelanggan, perspektif proses bisnis internal, perspektif pembelajaran dan pertumbuhan.

*Performance Measurement Using the Balanced Scorecard Method at the Office of Industry and Trade of Sleman Regency, Yogyakarta*

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*During this time the measurement of financial performance only assessed performance for the short term and did not take into account the invisible assets owned by the company. With these shortcomings, a method of performance measurement is created that considers the financial and non-financial aspects known as the Balanced Scorecard. This method measures performance based on 4 perspectives, namely financial perspective, customer perspective, internal business process perspective, and learning and growth perspective, so that more effective and integrated business objectives can be achieved. Based on the explanation of the concept above, the writer will try to measure the performance of the Office of Industry and Trade of Sleman Regency.The conclusions obtained in this case study are, in the financial perspective through analysis of the Regional Original Income Report and the Budget Report of the Office of Industry and Trade of Sleman Regency, the results are quite good. Furthermore, in the customer's perspective, through an analysis of the level of satisfaction of the people who receive services, they get a good predicate. Meanwhile, in the perspective of internal business processes through analysis the addition of facilities can be said to be quite good. Whereas in the perspective of learning and growth through analysis of the ability and level of education of employees get a good title.*

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