

INTISARI

Metode *balanced scorecard* merupakan metode pengukuran kinerja yang berfokus pada perspektif keuangan dan non keuangan. Penelitian ini bertujuan untuk menganalisis penerapan *balanced scorecard* sebagai alat ukur kinerja tim intensifikasi PBB-P2 selaku tim yang dibentuk oleh BKAD Kabupaten Sleman untuk membantu pelaksanaan kegiatan intensifikasi PBB-P2 di setiap Kalurahan. Penelitian ini memiliki keunggulan yaitu hingga saat ini penelitian terkait pengukuran kinerja menggunakan *balanced scorecard* hanya dilakukan pada satu organisasi saja, namun pada penelitian ini peneliti memilih objek yang berasal dari unit yang ada di organisasi sektor publik, yaitu tim intensifikasi PBB-P2 selaku petugas yang melaksanakan pemungutan PBB-P2. Pada penelitian ini, peneliti memilih lokasi di salah satu Kalurahan yang ada di Kabupaten Sleman yaitu Kalurahan Sendangmulyo. Metode penelitian yang digunakan dalam penelitian ini adalah kualitatif deskriptif dengan pendekatan studi kasus. Hasil penelitian menunjukkan bahwa pengukuran kinerja berdasarkan pada perspektif keuangan pada realisasi penerimaan PBB-P2 Kalurahan Sendangmulyo tahun 2019-2022 mengalami peningkatan setiap tahunnya dan dinyatakan efektif. Pengukuran kinerja berdasarkan pada perspektif pelanggan dinyatakan sangat baik, karena wajib pajak PBB-P2 merasa puas dengan pelayanan yang diberikan oleh tim intensifikasi PBB-P2. Pengukuran kinerja pada perspektif proses internal dinyatakan baik sesuai dengan hasil analisis yang diperoleh dari proses wawancara dan observasi yang dilakukan. Pengukuran kinerja pada perspektif pertumbuhan dan pembelajaran dinyatakan baik, karena tim intensifikasi PBB-P2 merasa puas atas hak dan kewajibannya yang diperoleh sebagai petugas pemungut PBB-P2. Sehingga dapat disimpulkan bahwa, metode *balanced scorecard* dapat diterapkan sebagai alat ukur kinerja tim intensifikasi PBB-P2.

Kata Kunci: *balanced scorecard*, pengukuran kinerja, tim intensifikasi PBB-P2

ABSTRACT

The balanced scorecard method is a performance measurement method that focuses on financial and non financial perspectives. This study aims to analyze the application of the balanced scorecard as a performance measurement tool for the PBB-P2 intensification team formed by the BKAD of Sleman Regency to assist in the implementation of PBB-P2 intensification activities in each village. This research has the advantage that until now research related to performance measurement using the balanced scorecard has only been carried out in organization, but in this research the researcher chose objects from a unit in public sector organizations, namely the PBB-P2 intensification team as the the officer carrying out the PBB-P2 collection. In this study, researchers chose a location in one of the villages in Sleman Regency, in Sendangmulyo Village. The research method used in this research is descriptive qualitative with a case study approach. Result of the research indicate that performance measurement based on a financial perspective on the realization of the Sendangmulyo Village's PBB-P2 revenue for 2019-2022 has increased every year and was stated effective. Performance measurement based on the customer perspective is stated to be very good, because PBB-P2 taxpayers are satisfied with the services provided by the PBB-P2 intensification team. Performance measurement based on internal processes perspective is stated to be good according to the results of the analysis obtained from the interviews and observations that were carried out. Performance measurement based on growth and learning perspective is stated to be good, because the PBB-P2 intensification team are satisfied with the rights and obligations obtained as PBB-P2 collection officers. So it can be concluded that, the balanced scorecard method can be applied as a performance measurement tool for the PBB-P2 intensification team.

Keywords: balanced scorecard, performance measurement, PBB-P2 intensification team