

INTISARI

Perekenomian di Indonesia koperasi juga memiliki peran penting untuk mengatasi permasalahan ekonomi yang merupakan dampak dari pandemic virus covid- 19. Perusahaan atau organisasi memiliki tujuan tertentu yang ingin dicapai, pencapaian tujuan koperasi diperlukan peningkatan kinerja. Pengukuran kinerja merupakan kegiatan yang perlu dilakukan organisasi koperasi dalam menjalankan usaha yang dimiliki. *Balanced scorecard* menilai kinerja koperasi dalam empat perspektif yang berbeda. Penelitian ini bertujuan menganalisis kinerja KUD Barata dan Koptan Sido Makmur dengan perspektif keuangan, menganalisis kinerja KUD Barata dan Koptan Sido Makmur dengan perspektif pelanggan, menganalisis kinerja KUD Barata dan Koptan Sido Makmur dengan perspektif proses bisnis internal, menganalisis kinerja KUD Barata dan Koptan Sido Makmur dengan perspektif pertumbuhan dan pembelajaran. Penelitian ini dilakukan di Daerah Istimewa Yogyakarta. Metode yang digunakan dalam penelitian ini adalah *balanced scorecard*. Pengukuran kinerja menunjukkan hasil Pengukuran Kinerja KUD Barata dan Koptan Sido Makmur pada perspektif keuangan diukur melalui nilai *Current Ratio*, *Total Asset Turn Over*, *Debt to Total Asset Ratio*, *Debt to Equity Ratio*, *Return on Equity (ROE)*, dan *Return on Asset (ROA)*, secara keseluruhan dinilai kurang baik. Perspektif Pelanggan KUD Barata dan Koptan Sido Makmur yang diukur dengan nilai akuisisi anggota, retensi anggota dan kepuasan anggota dengan metode *Customer Satisfaction Index (CSI)*, secara keseluruhan dinilai baik. Perspektif bisnis internal diukur dari inovasi produk yang dimiliki, proses operasi dan layanan purna jual secara keseluruhan kinerja KUD Barata dan Koptan Sido Makmur dinilai baik. Perspektif pertumbuhan dan pembelajaran diukur dengan retensi karyawan, pelatihan karyawan, produktivitas karyawan dan kepuasan karyawan pada KUD Barata dan Koptan Sido Makmur, secara keseluruhan dinilai cukup.

Kata kunci: Koperasi, Kinerja, *Balanced Scorecard*

ABSTRAK

The economy in Indonesia, cooperatives also have an important role in overcoming economic problems that are the impact of the Covid-19 virus pandemic. Companies or organizations have certain goals that they want to achieve, achieving cooperative goals requires improved performance. Performance measurement is an activity that needs to be carried out by cooperative organizations in running their businesses. The balanced scorecard assesses the performance of cooperatives in four different perspectives. This study aims to analyze the performance of KUD Barata and Koptan Sido Makmur from a financial perspective, analyze the performance of KUD Barata and Koptan Sido Makmur from a customer perspective, analyze the performance of KUD Barata and Koptan Sido Makmur from the perspective of internal business processes, analyze the performance of KUD Barata and Koptan Sido Makmur from a growth and learning perspective. This research was conducted in the Special Region of Yogyakarta. The method used in this study is a balanced scorecard. Performance measurement shows that the results of the Performance Measurement of KUD Barata and Koptan Sido Makmur from a financial perspective are measured through the values of Current Ratio, Total Asset Turn Over, Debt to Total Asset Ratio, Debt to Equity Ratio, Return on Equity (ROE), and Return on Asset (ROA), as a whole are considered not good. The customer perspective of KUD Barata and Koptan Sido Makmur, which is measured by the value of member acquisition, member retention and member satisfaction using the Customer Satisfaction Index (CSI) method, is generally considered good. The internal business perspective is measured from the product innovation owned, the process operations and after-sales service as a whole, the performance of KUD Barata and Koptan Sido Makmur is considered good. The perspective of growth and learning is measured by employee retention, employee training, employee productivity and employee satisfaction at KUD Barata and Koptan Sido Makmur, which are generally considered enough.

Keywords: Cooperative, Performance, Balanced Scorecard