



ABSTRAK

Penelitian ini bertujuan untuk menganalisis implementasi sistem pengukuran kinerja dengan pendekatan *Balanced Scorecard* modifikasi di BPJS Kesehatan; mengetahui aspek-aspek yang menjadi pertimbangan dalam pemodifikasian *Balanced Scorecard*; serta merumuskan kesimpulan dan rekomendasi bagi BPJS Kesehatan terkait pengukuran kinerja badan. Metoda yang digunakan adalah deskriptif kualitatif dengan pendekatan studi kasus dan teknik triangulasi untuk pengumpulan data dengan menggabungkan wawancara, analisis dokumen, atau sumber lainnya.

Dari analisis yang telah dilakukan, diperoleh kesimpulan bahwa implementasi pengukuran kinerja dengan pendekatan *Balanced Scorecard* di BPJS Kesehatan telah menerjemahkan misi, visi dan strategi BPJS Kesehatan, ditetapkan dalam perencanaan strategis, dikomunikasikan kepada seluruh jajaran, dan dilakukan *alignment* yang diterjemahkan dalam *Key performance Indikator*. Selain itu didapatkan bahwa terdapat modifikasian pada penetapan perspektif dan Indikator Capaian Kinerja (ICK) yang tidak sepenuhnya mengacu pada perspektif *Balanced Scorecard* (Kaplan dan Norton). Adapun perspektif yang masih sama adalah perspektif finansial, sedangkan perspektif lainnya disesuaikan menjadi perspektif kepesertaan, perspektif pelayanan, dan perspektif organisasi, dimana pada masing-masing perspektif yang disesuaikan ini berisi terjemahan atau penggabungan beberapa perspektif *Balanced Scorecard* (Kaplan dan Norton). Didapatkan juga bahwa terdapat indikator kinerja yang cukup krusial yang sebelumnya diukur, namun tidak diukur lagi dalam ICK dan terdapat ICK yang tidak tercapai dikarenakan adanya ketidaksamaan persepsi dalam penentuan angka target. Adapun untuk aspek-aspek yang dipertimbangkan DJSN dalam pemodifikasian *Balanced Scorecard* BPJS Kesehatan, disimpulkan antara lain karena perspektif DJSN, amanat konsitusi, insentif dan amanat regulasi.

Kata kunci: *Balanced Scorecard*, *Modified Balanced Scorecard*, Pengukuran kinerja, Indikator Kinerja



ABSTRACT

This study aims to analyze the implementation of a performance measurement system with a modified Balanced Scorecard approach at BPJS Kesehatan; determine the aspects that are taken into consideration in modifying the Balanced Scorecard; and formulate conclusions and recommendations for BPJS Kesehatan regarding agency performance measurement. The method used is descriptive qualitative with a case study approach and triangulation techniques for data collection by combining interviews, document analysis, or other sources.

From the analysis that has been done, it is concluded that the implementation of performance measurement with a Balanced Scorecard approach at BPJS Kesehatan has translated the mission, vision and strategy of BPJS Kesehatan which are determined in strategic planning, communicated to all levels, and aligned with the functions of work units which are translated into Key performance Indicators. In addition, it was found that there were modifications to the determination of perspectives and performance indicators that did not fully refer to the Kaplan and Norton Balanced Scorecard perspectives, perspectives that were still the same as Kaplan and Norton were financial perspectives, while other perspectives were adjusted to membership perspectives, service perspectives, and organizational perspectives, where each of these adjusted perspectives contained translations or combinations of several Kaplan and Norton Balanced Scorecard perspectives.

The perspective that remains the same is the financial perspective, while the other perspectives are adjusted to a membership perspective, service perspective, and organizational perspective, where each of these adjusted perspectives contains a translation or merger of several Balanced Scorecard perspectives (Kaplan and Norton). It was also found that there were quite crucial performance indicators that were previously measured, but were no longer measured in the ICK and there were ICKs that were not achieved due to a lack of perception in determining the target number. As for the aspects considered by DJSN in modifying BPJS Kesehatan's Balanced Scorecard, it was concluded that among others, it was due to DJSN's perspective, constitutional mandate, incentives and regulatory mandate.

Keywords: *Balanced Scorecard, Modified Balanced Scorecard, Performance Measurement, Performance Indicators.*