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Perancangan Model Pengukuran Kinerja Sustainability Balanced Scorecard (Studi Kasus pada Klinik Pratama Kasih Bunda Bantul)
Stefany Natasha Widyantari De Clarian, Heyvon Herdhayinta, S.E.,M.Sc.,Ph.D.
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

ABSTRACT

DESIGN OF A SUSTAINABILITY BALANCED SCORECARD PERFORMANCE MEASUREMENT MODEL (CASE STUDY AT KASIH BUNDA PRATAMA CLINIC BANTUL)

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ABSTRACT

Objective *– This study aims to develop a Sustainability Balanced Scorecard performance measurement model tailored to the conditions, strategic needs, and characteristics of the Kasih Bunda Bantul Primary Clinic. This model serves as a performance measurement framework by formulating strategic objectives, key performance indicators, targets, and action plans from a Sustainability Balanced Scorecard perspective.*

Research Method*s – This study employed a qualitative approach with a case study design at the Kasih Bunda Bantul Primary Clinic. Data were collected through in-depth interviews, document analysis, and observations of internal and external clinic stakeholders, including the clinic manager, the head of general human resources and finance, doctors, nurses, laboratory technicians, and patients. Data analysis was conducted through thematic analysis, including data organization, coding, grouping themes, and data interpretation. Data validity and reliability were strengthened through triangulation of sources and methods, as well as member checking.*

Findings – *The research results show that Kasih Bunda Bantul Primary Clinic does not yet have a performance measurement system and only relies on quality accreditation standards that are not able to measure organizational performance comprehensively. This research resulted in a sustainability balanced scorecard design consisting of a financial perspective, a customer perspective, an internal business process perspective, a learning and growth perspective, and a sustainability perspective equipped with 22 strategic objectives, KPIs, targets, and an action plan.*

Keywords*: sustainability balanced scorecard, performance measurement, key performance indicators.*

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INTISARI

PERANCANGAN MODEL PENGUKURAN KINERJA *SUSTAINABILITY BALANCED SCORECARD* (STUDI KASUS PADA KLINIK PRATAMA KASIH BUNDA BANTUL)

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INTISARI

Tujuan – Penelitian ini bertujuan untuk menyusun model pengukuran kinerja *Sustainability Balanced Scorecard* yang disesuaikan dengan kondisi, kebutuhan strategis serta karakteristik Klinik Pratama Kasih Bunda Bantul sebagai kerangka pengukuran kinerja melalui perumusan tujuan strategis, indikator kinerja utama (*key performance indicators*), target dan rencana aksi pada perspektif *Sustainability Balanced Scorecard*.

Metode Penelitian – Penelitian ini menggunakan pendekatan kualitatif dengan desain studi kasus pada Klinik Pratama Kasih Bunda Bantul. Data dikumpulkan melalui wawancara mendalam, analisis dokumen, dan observasi terhadap para *stakeholder* internal dan eksternal klinik meliputi penanggung jawab klinik, kepala bagian sdm umum dan keuangan, dokter, perawat, laboran, dan pasien. Analisis data dilakukan melalui analisis tematik dengan tahapan pengorganisasian data, pengkodean, pengelompokkan tema, interpretasi data. Validitas dan reliabilitas data diperkuat melalui triangulasi sumber dan metode serta *member checking*.

Temuan – Hasil penelitian menunjukkan bahwa Klinik Pratama Kasih Bunda Bantul belum memiliki sistem pengukuran kinerja dan hanya bertumpu pada standar akreditasi mutu yang belum mampu mengukur kinerja organisasi secara komprehensif. Penelitian ini menghasilkan rancangan *sustainability balanced scorecard* yang terdiri atas perspektif keuangan, perspektif pelanggan, perspektif proses bisnis internal, perspektif pembelajaran dan pertumbuhan, serta perspektif *sustainability* dilengkapi dengan 22 tujuan strategis, KPI,target, serta rencana aksi.

Kata kunci : *sustainability balanced scorecard*, pengukuran kinerja, *key performance indicators*.