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Implementasi Sistem Pengukuran Kinerja : Pendekatan Balanced Scorecard (Studi pada Direktorat Jenderal Perhubungan Darat)
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Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

INTISARI

Angka kecelakaan lalu lintas meningkat rata-rata 11,54% per tahun selama 2020-2024, meskipun capaian Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) dan Indikator Kinerja Program (IKP) Direktorat Jenderal Perhubungan Darat konsisten tinggi. Paradoks inilah yang melatarbelakangi penelitian ini, mengingat Direktorat Jenderal Perhubungan Darat telah menerapkan pendekatan *balanced scorecard* (BSC) sejak Rencana Strategis 2020-2024, sementara literatur terdahulu masih memperdebatkan kesesuaian BSC bagi organisasi publik yang berorientasi hasil. Penelitian ini bertujuan menganalisis implementasi sistem pengukuran kinerja berbasis BSC di Direktorat Jenderal Perhubungan Darat serta mengidentifikasi aspek yang mendukung dan menghambat pelaksanaannya. Penelitian menggunakan desain studi kasus kualitatif, melalui wawancara dengan delapan informan/partisipan dan telaah dokumen, dengan data dianalisis menggunakan NVivo dan validitas diuji melalui triangulasi serta member checking. Hasil penelitian menunjukkan bahwa implementasi BSC mencerminkan kepatuhan seremonial dibandingkan transformasi strategis, yang dibentuk terutama oleh tekanan isomorfisme kelembagaan—koersif (mandat regulasi), mimetik (praktik benchmarking), dan normatif (konsultan/akademisi eksternal)—dibandingkan evaluasi independen. Mekanisme *cascading* telah terpenuhi hingga level target kinerja pegawai namun belum sepenuhnya terinternalisasi, dan evaluasi sejauh ini baru mencapai *single-loop learning*, bukan *double-loop learning*. Aspek pendukung dan penghambat teridentifikasi pada tahap penyusunan strategi (*balanced scorecard*) dan implementasi strategi (sistem pengendalian manajemen), meliputi komitmen pimpinan dan penganggaran berbasis kinerja sebagai pendukung, serta fragmentasi wewenang, kesenjangan kompetensi, rotasi pegawai, dan lemahnya ekosistem data sebagai penghambat. Penelitian ini merekomendasikan penguatan indikator perspektif *customer*, pembentukan unit pengendalian strategis, penguatan ekosistem data, dan transisi menuju *double-loop learning* untuk mewujudkan sistem pengukuran kinerja yang lebih substantif.

Kata Kunci: Sistem pengukuran kinerja, *Balanced scorecard*, Isomorfisme kelembagaan, Sistem pengendalian manajemen, Sektor publik

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ABSTRACT

Traffic accident rates rose by an average of 11.54% annually between 2020 and 2024, even though the Directorate General of Land Transportation's SAKIP and Program Performance Indicator (IKP) achievement remained consistently high. This paradox forms the background of this study, considering that the Directorate General of Land Transportation has implemented the balanced scorecard (BSC) approach since the 2020–2024 Strategic Plan, while the existing literature continues to debate the suitability of the BSC for result-oriented public organizations. This study aims to analyze the implementation of the BSC-based performance measurement system at the Directorate General and to identify the factors that support and hinder its implementation. A qualitative case study design was employed, using interviews with eight informants/participants and document review, the data were analyzed using NVivo and validity was tested through triangulation and member checking. The findings indicate that BSC implementation reflects ceremonial compliance rather than strategic transformation, shaped mainly by institutional isomorphic pressures—coercive (regulatory mandates), mimetic (benchmarking practices), and normative (external consultants/academics)—rather than independent evaluation. The cascading mechanism has been fulfilled to the employee performance target level but remains partially internalized, and evaluation has so far reached single-loop rather than double-loop learning. Supporting and hindering factors were identified across stages strategy formulation (balanced scorecard) and strategy implementation (management control system). Supporting factors included leadership commitment and performance-based budgeting, while hindering factors included authority fragmentation, competency gaps, staff rotation, and a weak data ecosystem. The study recommends strengthening customer-perspective indicators, establishing a strategic control unit, reinforcing the data ecosystem, and transitioning toward double-loop learning to achieve a substantive performance measurement system.

Keywords: Performance measurement system, Balanced scorecard, Institutional isomorphism, Management control system, Public sector