

Intisari

Penelitian ini bertujuan untuk mendeskripsikan penerapan pengukuran kinerja pada wirausaha sosial menggunakan *balanced scorecard*. Terdapat lima perspektif yang dianalisis, yaitu perspektif *multi-bottom line: return*, organisasi pembelajaran, pemangku kepentingan, aktivitas internal, dan *visioning*. Penelitian ini menggunakan pendekatan studi kasus pada tiga wirausaha sosial di Indonesia. Data yang digunakan berupa data primer. Pengumpulan data dilakukan dengan wawancara semistruktur. Wawancara dilakukan kepada CEO/*Founder* wirausaha sosial. Hasil penelitian ini menunjukkan bahwa wirausaha sosial belum menggunakan standar tertentu dalam melakukan pengukuran kinerja. Masih terdapat beberapa aspek yang belum diperhatikan oleh ketiga wirausaha sosial dalam melakukan pengukuran kinerja sehingga dalam pelaksanaannya masih belum maksimal. Selain itu, hasil penelitian ini juga menunjukkan bahwa ketiga wirausaha sosial yang diteliti menggunakan hasil pengukuran kinerja untuk pembelajaran dan perbaikan.

Kata kunci: wirausaha sosial, pengukuran kinerja, *balanced scorecard*

Abstract

This research aimed to describe the application of performance measurement in social enterprises using the balanced scorecard. There are five perspectives that have been analyzed, the multi-bottom line perspective: return, learning organization, stakeholders, internal activities, and visioning. This research used case study approach with three social enterprises in Indonesia. The data used in this research was primary data. Data collection were gathered by semi-structured interviews. Interviews were conducted with the CEO / Founder of social enterprises. The results of this research indicate that social enterprises have not used certain standards in measuring performance. There are several aspects that have not been taken into account by the three social enterprises in measuring performance that made the implementation still was not optimal. In addition, the results of this research also show that the three social enterprises which were researched use the results of performance measurement for learning and improvement.

Keywords: social enterprises, performance measurement, balanced scorecard