

**AN EVALUATION OF BALANCED SCORECARD BASED PERFORMANCE
EVALUATION OF LOCAL GOVERNMENT-OWNED ENTERPRISES
(A Study on Tirtamarta Yogyakarta Water Supply Company)**

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ABSTRACT

This research is a case study research which combines both the qualitative and quantitative methods. The case study was conducted on Tirtamarta Yogyakarta water supply company. Tirtamarta Yogyakarta water supply company is a public company which has a double role, providing public service and conducting profit oriented activities. This study aims to evaluate performance evaluation based on balanced scorecard by collecting data using questionnaires, interviews and documentations.

The research results show that Tirtamarta Yogyakarta water supply company has performed evaluation using balanced scorecard, that is, based on the BPPSPAM appraisal in its evaluation. This is different from the evaluation based on the Ministry of Domestic Affairs' Decree No. 47, 1999, which has not fully implement the balanced scorecard perspective. However, both of the assessments are yet to be streamlined with the vision, mission, and strategies of PDAM, and there has been no compensatory relations established within the existing performance evaluation. PDAM Tirtamarta also doesn't have measurable and specific targets, this leads to a situation where the evaluation performed cannot be comprehensive. Therefore, the researcher performed the evaluation based on balanced scorecard. The evaluation results are: (1) in terms of customer perspective, customers are satisfied with the service provided; (2) in terms of financial perspective, PDAM belongs to sustained stage with ongoing investments; (3) in terms of internal business process, the process is conducted through innovation, operation, and after sales service; and (4) in terms human resource perspective, development is performed through trainings and education to support employees' aptitude. The researcher then performed a strategic planning through inter-perspective relations within the balanced scorecard as a public sector company.

Keywords: balanced scorecard, performance evaluation, Local Government-Owned Enterprise, public sector.

**EVALUASI PENGUKURAN KINERJA BERDASARKAN *BALANCED SCORECARD* PADA PERUSAHAAN DAERAH
(Studi Pada Perusahaan Daerah Air Minum (PDAM) Tirtamarta Yogyakarta)**

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INTISARI

Riset ini merupakan studi kasus dengan menggunakan metode kombinasi antara metode kualitatif dan kuantitatif. Studi Kasus dilakukan di PDAM Tirtamarta Yogyakarta. PDAM Tirtamarta Yogyakarta merupakan perusahaan publik yang memiliki peran ganda, yaitu sebagai pelayan masyarakat dan *profit oriented*. Studi ini bertujuan untuk mengevaluasi pengukuran kinerja berdasarkan *balanced scorecard* dengan teknik pengumpulan data kuesioner, wawancara dan dokumentasi.

Hasil riset menunjukkan bahwa PDAM Tirtamarta telah melakukan pengukuran berdasarkan *balanced scorecard*, yaitu berdasarkan pengukuran BPPSPAM dalam evaluasinya. Berbeda dengan pengukuran berdasarkan Kepmendagri Nomor 47 Tahun 1999 belum sepenuhnya menggunakan perspektif *balanced scorecard*. Namun, kedua pengukuran tersebut belum disesuaikan dengan visi, misi dan strategi di PDAM serta tidak adanya hubungan kompensasi yang diberikan dengan sistem pengukuran kinerja yang digunakan. PDAM Tirtamarta juga tidak memiliki target-target yang terukur dengan pasti. Hal ini menyebabkan pengukuran yang dilakukan belum komprehensif. Oleh karena itu periset melakukan evaluasi berdasarkan *balanced scorecard*. Hasil evaluasi (1) perspektif pelanggan menyatakan pelanggan puas dengan pelayanan yang diberikan, (2) perspektif keuangan PDAM berada pada tahap *sustain* dengan terus melakukan investasi, (3) perspektif proses bisnis internal dilakukan dengan proses inovasi, operasi dan layanan purna jual, serta (4) perspektif sumber daya manusia dilakukan dengan diklat dan pendidikan untuk menunjang kemampuan karyawan. Periset kemudian melakukan perencanaan strategik dengan menghubungkan antar perspektif dalam *balanced scorecard* sebagai perusahaan sektor publik.

Kata Kunci: *Balanced Scorecard*, Pengukuran Kinerja, BUMD, Sektor Publik