

INTISARI

Penelitian ini bertujuan memperoleh bukti empiris mengenai faktor-faktor yang berhubungan dengan pengembangan indikator kinerja keuangan dan nonkeuangan, mengevaluasi keberadaan tekanan isomorfisma dalam pengembangan indikator kinerja, memperoleh bukti mengenai hubungan antara pengembangan indikator kinerja dengan peningkatan kinerja Pemda DIY, serta mengevaluasi tingkat kesesuaian pengukuran kinerja keuangan dan nonkeuangan yang sudah dicapai terhadap kinerja sebenarnya berdasarkan persepsi responden. Pengembangan teori dan interpretasi penelitian ini berdasarkan teori kelembagaan, terutama isomorfisma kelembagaan, dan cetakbiru kinerja.

Sampel penelitian ini adalah pegawai yang mempunyai pemahaman mengenai pengukuran kinerja di seluruh SKPD di Pemda DIY. Data penelitian diperoleh dengan metode kuesioner dan wawancara. Penelitian ini menggunakan metode penelitian campuran yang merupakan kombinasi antara pendekatan kuantitatif dan kualitatif yang dilakukan secara bersamaan dengan strategi *explanatory sequential*. Analisis data kuantitatif dilakukan dengan *Partial Least Square* dan analisis data kualitatif dilakukan dengan analisis tematik.

Hasil analisis data kuantitatif menunjukkan bahwa pada kelompok data secara keseluruhan komitmen manajemen berhubungan dengan pengembangan indikator kinerja nonkeuangan, pada kelompok data staf kesulitan pengukuran dan pemahaman teknis berhubungan dengan pengembangan indikator kinerja nonkeuangan, sedangkan pada kelompok data struktural pemahaman teknis berhubungan negatif dengan pengembangan indikator keuangan dan berhubungan positif dengan pengembangan indikator nonkeuangan. Pada kelompok data yang sama terbukti komitmen manajemen dan mandat legislatif berhubungan dengan pengembangan indikator nonkeuangan. Pada data secara keseluruhan dan kelompok struktural terbukti pengembangan indikator kinerja nonkeuangan berhubungan dengan peningkatan kinerja. Analisis data kualitatif menunjukkan bahwa terjadi isomorfisma normatif, koersif, dan mimetik pada pengembangan indikator kinerja dan penyusunan laporan kinerja serta pelaksanaan pengukuran kinerja yang baik masih sebatas pelaporan secara administratif.

Kata Kunci: indikator kinerja keuangan, indikator kinerja nonkeuangan, isomorfisma kelembagaan, metode campuran, peningkatan kinerja

ABSTRACT

The purposes of this study are obtaining empirical evidence regarding factors associated with the development of financial and non-financial performance indicators; evaluating the existence of isomorphism pressure in the development of performance indicators; obtaining evidences regarding the relationship between the development of performance indicators and performance improvement in the Provincial Government of Yogyakarta, as well as evaluating the appropriateness level of measurement on financial and non-financial performances that has been achieved towards the real performance based on respondent's perception. The theory development and interpretation of this study are based on institutional theory, especially institutional isomorphism, and performance blueprint.

The sample of this study are employees who knowledgeable about performance measurement in all SKPD of Provincial Government of Yogyakarta. Data were obtained through questionnaire and interview. This study uses a mixed method which is a combination of qualitative and quantitative approaches taken simultaneously with the sequential explanatory strategy. The analysis of quantitative data was conducted using Partial Least Square, whereas thematic analysis was used for qualitative data analysis.

Results from the quantitative data analysis showed that within the overall data group, management commitment was related to the development of non-financial performance indicators; within staff data group, metric difficulties and technical knowledge were associated with the development of non-financial performance indicators; while in the structural data group, the technical knowledge is negatively related to the development of financial indicator and positively associated with the development of non-financial indicators. In the similar data group, there is proved that the management commitment and legislative requirements were related to the development of non-financial indicators. In the overall data and structural group, there is proved the development of non-financial performance indicators was related with the improved performance. Analysis of qualitative data showed that there are normative, coercive, and mimetic isomorphism on the development of performance indicators and the preparation of performance reports; in addition, the achievement of good performance measurement is still limited to administrative reporting.

Key words: financial performance indicator, non-financial performance indicator, institutional isomorphism, mixed method, performance improvement.