

ABSTRACT

This study analyzes the possibility in developing balanced scorecard as performance measurement tool for student associations in Faculty of Economics and Business, Universitas Gadjah Mada (FEB UGM). The research was started by assessing mission alignment from student associations in FEB UGM with the Faculty's mission. After assessing mission alignment, this study analyzes the possibility in developing balanced scorecard for not-for-profit organization that will helps the student associations to measure their performance by financial and non-financial aspects. The research focused on things that perceived as critical factors by the student association about *Stakeholder*, *Financial*, *Internal Process*, and *Learning & Growth* perspective to develop indicators that will be used for measuring performance for each student organization. The data were collected by interviewing the leader/chairman from each student organization in FEB UGM and observing the documents, structure, and working process from the student associations.

The results of this study showed that, in average, 80 percent of mission statement of the three student associations in FEB UGM have aligned with Faculty's mission statement. Therefore, every program that are based of student association's mission will also contribute in achieving FEB UGM mission. Then, the study found that the student organizations have the same eight basic functions. This means from each function will have its goals, and each of its goal can be measured by some performance indicators. From this study, resulted a basic possible framework to develop balanced scorecard for student associations in FEB UGM. From Financial and Stakeholder perspective, all of three student associations can use performance indicators that relatively similiar, while from Internal Process and Learning & Growth perspective, the indicators must be adjusted for each student association since each of them have unique goals and orientation in serving their stakeholders.

Keywords: balanced scorecard, student association, FEB UGM, mission alignment, not-for-profit organization

INTISARI

Penelitian ini menganalisis tentang potensi pengembangan *balanced scorecard* sebagai alat pengukuran kinerja untuk Himpunan Mahasiswa Jurusan (HMJ) yang ada di Fakultas Ekonomika dan Bisnis Universitas Gadjah Mada (FEB UGM). Analisis dimulai dengan melihat keselarasan misi dari masing-masing HMJ di FEB UGM dengan misi Fakultas yang menaungi dan memberi sumber daya. Selanjutnya setelah mengetahui keselarasan misi, penelitian ini dilanjutkan dengan menganalisis potensi pengembangan *balanced scorecard* pada organisasi nonlaba yang membantu HMJ mengukur kinerjanya secara finansial dan nonfinansial. Analisis berfokus pada poin-poin yang dianggap penting oleh HMJ dari perspektif *Stakeholder*, *Financial*, *Internal Process*, dan *Learning & Growth* sebagai dasar pengembangan indikator yang dapat digunakan untuk mengukur kinerja masing-masing organisasi. Bahan dasar analisis dikumpulkan melalui wawancara dengan masing-masing ketua dari HMJ yang ada di FEB UGM serta observasi pada dokumen, struktur, dan proses kerja HMJ.

Hasil analisis menunjukkan bahwa secara kalimat misi, ketiga HMJ di FEB UGM memiliki tingkat keselarasan di atas 80% dengan kalimat misi Fakultas. Maka, setiap program yang dilakukan dengan mengacu pada misi HMJ akan berkontribusi juga pada pencapaian misi FEB UGM. Selanjutnya ditemukan bahwa pada dasarnya ketiga HMJ menjalankan delapan fungsi yang sama sehingga memiliki tujuan yang serupa dan indikator penilaian yang tidak jauh berbeda. Dari hasil analisis didapatkan rerangka dasar sebagai potensi pengembangan *balanced scorecard* untuk HMJ di FEB UGM. Pada perspektif *Financial* dan *Stakeholder*, ketiga HMJ dapat menggunakan indikator penilaian yang relatif sama, sedangkan untuk perspektif *Internal Process* dan *Learning & Growth* harus disesuaikan dengan masing-masing HMJ karena setiap HMJ memiliki sasaran dan orientasi yang unik dalam melayani para *stakeholder*.

Kata kunci: *balanced scorecard*, himpunan mahasiswa jurusan, FEB UGM, keselarasan misi, organisasi nonlaba