

Usulan Perancangan Balanced Scorecard pada Sekolah Perubahan Akuntansi Negara dalam Rangka Perubahan Status menjadi Badan Layanan Umum

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Abstrak

Tesis ini membahas usulan perancangan Balanced Scorecard bagi organisasi STAN yang berdasarkan Keputusan Menteri Keuangan No. 71/KMK.05/2008 tanggal 31 Maret 2008 status kelembagaannya diubah menjadi Badan Layanan Umum. Itu artinya, BLU STAN dapat mengelola dana sendiri dan mempertanggungjawabkannya sesuai ketentuan yang berlaku. Pembahasan dimulai dari analisis Five Forces, analisis SWOT, dan pengujian alat ukur yang selama ini digunakan di STAN, dilanjutkan dengan penyusunan strategy map dan alat ukur Balanced Scorecard. Di samping itu, dirancang pada model pengembangan SDM untuk mempertajam kesiapan SDM BLU STAN dalam mewujudkan misi, values, dan visinya. Hasil analisis dan pembahasan adalah rancangan strategy map dan Balanced Scorecard yang terbagi dalam empat perspektif; yakni koosumen, proses internal, pembelajaran & pertumbuhan, dan perspektif finansial. Rancangan sudah disesuaikan dengan ikhwal kondisi kekuatan yang sangat potensial bagi implementasi Balanced Scorecard secara bertahap. Oleh karenanya, di akhhr pembabasan, diuraikan mengenai lima prinsip yang barns diperbatikan, terutama oleh pimpinan STAN, dalam mengimplementasikan strategi yang bcrfokus pada oganisasi

.....The focus of this study is to propose the design of Balanced Scorecard at State College of Accountancy (STAN), that based on Statement of Finance Minister No. 711KMK.05/2008 date on March 31, 2008, organizational status has been changed to become a Public Service Body (BLU). Consequently, BLU STAN can manage its

fund and engage accountability in accordance with the Jaw. This study begins from analyzing the industrial environment, external and internal factors of STAN by Five Forces and SWOT analysis, examining of measures that currently use in STAN, then designing the strategy map dan scorecard. In addition, this study includes design of human capital development program to shape and determine how fur readiness of human resources of STAN to implement its strategy. Finally the results are strategy map and Balanced Scorecard that cover four perspectives~ which are customer, internal process, learning & growth, and financial perspective. That design has been adapted with strengths of BLU STAN that potentially implementing of Balanced Scorecard. The last study is about how management in BLU STAN pay attention to five principles to prepare and implement strategy-focused organization (SFO).