

Pengaruh Soft Total Quality Management terhadap Kinerja Finansial dan Non-Finansial dengan Pendekatan Balanced Scorecard: Studi pada Usaha Kecil dan Menengah di DKI Jakarta = The Impact of Soft Total Quality Management on Financial and Non-Financial Performance with Balanced Scorecard Approach: Cases on Small Medium Enterprises in DKI Jakarta

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh Soft Total Quality Management (Soft TQM) terhadap kinerja finansial dan non-finansial dengan pendekatan balanced scorecard (BSC) pada Usaha Kecil dan Menengah (UKM) di DKI Jakarta. Kinerja finansial dalam BSC disebut financial perspective, sedangkan kinerja non-finansial terdiri atas customer perspective, internal business process perspective, dan innovation and learning perspective. Data penelitian dengan jumlah 135 data yang dikumpulkan dengan melakukan survei langsung dan daring kepada pemilik/manajer usaha, baik industri barang atau jasa. Analisis data dilakukan dengan metode Structural Equation Modelling (SEM) yang menggunakan perangkat lunak SPSS dan AMOS dalam menguji variabel yang diteliti sekaligus melakukan uji pengaruh antar variabel. Hasil penelitian dari analisis data diperlihatkan bahwa soft TQM berpengaruh negatif dan tidak signifikan terhadap perspektif finansial pada UKM, namun berpengaruh positif dan signifikan terhadap perspektif non-finansial UKM. Penelitian ini juga menemukan hasil bahwa innovation and learning perspective memediasi pengaruh soft TQM terhadap financial perspective secara positif dan signifikan.

.....This study aims to determine the effect of Soft Total Quality Management (Soft TQM) on financial and non-financial performance with balanced scorecard (BSC) approach on Small Medium Enterprises (SMEs) in DKI Jakarta. Financial performance in BSC also known as financial perspective, meanwhile non-financial performance consists of customer perspective, internal business process perspective, and innovation and learning perspective. Total 135 data research was collected by conducting direct and online surveys to the business owners/managers, either in goods or services. Data analysis was carried out by Structural Equation Modelling (SEM) method which use SPSS and AMOS software in testing the variables studied as well as the effect among variables. The results of the data analysis showed that soft TQM has a negative and not significant effect on SMEs financial perspective, however there is a positive and significant effect on SMEs non-financial perspective. This study also discovered that innovation and leaning perspective mediates the impact of soft TQM on financial perspective in a positive and significant way.