

## Dampak Penerapan Balanced Scorecard terhadap Nilai Kinerja Organisasi = The Impact of the Implementation of the Balanced Scorecard on Organizational Performance Value

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### Abstrak

Dewasa ini, kesadaran publik terhadap akuntabilitas pemerintah semakin meningkat. Masyarakat menjadi semakin kritis dalam mengevaluasi kinerja lembaga publik. Salah satu metode yang digunakan dalam pengukuran kinerja organisasi adalah balanced scorecard (BSC). BSC merupakan suatu sistem manajemen untuk membantu menerjemahkan visi dan misi organisasi menjadi sebuah strategi dalam pencapaian visi tersebut, serta melakukan pengukuran kinerja organisasi berdasarkan 4 (empat) perspektif. Penelitian ini bertujuan untuk mengetahui bagaimana dampak penerapan balanced scorecard terhadap nilai kinerja organisasi pada Kementerian dan Lembaga. Metode yang penulis gunakan pada penelitian ini adalah Fixed Effect Model (FEM). Dari estimasi, diperoleh hasil bahwa BSC berpengaruh sebesar 1,179 poin terhadap nilai kinerja organisasi. Ketika dilakukan estimasi terpisah antara Kementerian dan Non Kementerian ternyata BSC tidak berpengaruh pada sub sample Kementerian, sedangkan pada sub sample Non Kementerian BSC berpengaruh sebesar 2,755 poin. Ini berarti bahwa penerapan BSC tidak terlalu berpengaruh terhadap nilai kinerja organisasi pada Kementerian dan Lembaga.

.....Nowadays, public awareness of government accountability is increasing. The public is becoming more critical in evaluating the performance of public institutions. One of the methods used in measuring organizational performance is the balanced scorecard (BSC). BSC is a management system to help translate the vision and mission of the organization into a strategy in achieving the vision, as well as measuring organizational performance based on 4 (four) perspectives. This study aims to find out how the impact of the application of the balanced scorecard on the value of organizational performance in Ministries and Institutions. The method that the author used in this study was the Fixed Effect Model (FEM). From the estimate, the results were obtained that BSC had an effect of 1,179 points on the value of organizational performance. When a separate estimate was carried out between Ministries and Non-Ministries, it turned out that BSC had no effect on the Ministry sub-sample, while in the Non-Ministerial sub-sample BSC had an effect of 2,755 points. This means that the application of BSC does not have much effect on the value of organizational performance in Ministries and Institutions.