

## Evaluasi rancangan dan kesiapan implementasi balanced scorecard di direktorat jenderal bea dan cukai

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### Abstrak

Adanya tuntutan perkembangan globalisasi, dinamika internal dan perubahan kondisi makro di Indonesia menyebabkan Direktorat Jenderal Bea dan Cukai (DJBC) melakukan reformasi birokrasi untuk memperbaiki kinerjanya. Selain itu, pemerintah juga sering dihubungkan dengan pelayanan elit-belit dan tidak Balanced Scorecard (BSC) sebagai sistem pengukuran kinerja yang baru. Tesis ini bertujuan mengevaluasi implementasi BSC di DJBC dan untuk melihat tingkat pemahaman dan kesiapan pegawai dalam sistem BSC. Hasil penelitian menyarankan perbaikan peta strategi, implementasi BSC yang telah berjalan dan mengidentifikasi komponen yang dapat dijadikan dasar untuk menentukan kebijakan dalam meningkatkan pemahaman pegawai.....The demand of globalization growth, internal dynamic and the Indonesia macroeconomic condition forced Directorate Generale Customs and Excise to implement bureaucratic reformation to enhance performance. Beside that, government institution is usually known with its bureaucratic services, complicated and untransparent. To change this negative image, Directorate Generale has been pointed by Indonesia government as a pioneer to do those bureaucratic reformation. In this programme, the translation of vision into strategy map is done and arranged into Key Performance Indicators (KPI) and Scorecard (BSC) is used as a new performance measurement system. The purpose of this thesis is to evaluate BSC's implementation in Directorate Generale Customs and Excise and to identify employee's level of understanding and essential BSC system. The result of this research suggest the impact strategy map, BSC implementation and identify some priorities components that can be taken to make policies to improve employee's level of understanding.