

Evaluasi penerapan balanced scorecard pada kantor front lines  
Kementerian Keuangan (studi kasus pada KPKNL Jakarta III) =  
Evaluation of balanced scorecard implementation in front lines Office  
Ministry of Finance Indonesia (case study on KPKNL Jakarta III)

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Abstrak

**ABSTRAK**

Penelitian ini bertujuan untuk mengevaluasi penerapan Balanced Scorecard yaitu mengetahui kesesuaian antara praktik dengan konsep. Metode penelitian yang digunakan adalah metode analisis deskriptif yaitu mengumpulkan, mengklasifikasikan, dan menganalisis data untuk kemudian dideskripsikan secara sistematis sehingga dapat dibuat kesimpulan. Hasil penelitian menyimpulkan bahwa implementasi konsep Balanced Scorecard pada KPKNL Jakarta III secara umum telah sesuai dengan konsep Balanced Scorecard sebagaimana yang dicetuskan oleh Kaplan dan Norton (1992) dan kemudian dikembangkan oleh ahli lainnya seperti Niven (2003). Namun demikian, masih terdapat beberapa temuan hasil penelitian yang dapat dijadikan dasar untuk dilakukan perbaikan antara lain adalah adanya perbedaan penggunaan istilah misi dan visi dengan yang terdapat pada konsep Balanced Scorecard, adanya pernyataan visi yang belum sepenuhnya efektif, peta strategi yang belum sepenuhnya benar dan tepat serta belum memenuhi keselarasan (alignment), cascading terhadap sasaran strategis dan Key Performance Indicator (KPI) yang belum sepenuhnya benar dan tepat, dan jumlah KPI yang masih dapat dikembangkan lagi untuk mencapai sasaran strategis.

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**ABSTRACT**

One public organization/administration in Indonesia which first implemented the Balanced Scorecard concept is State Asset and Auction Service Office/KPKNL Jakarta III under the Ministry of Finance Indonesia. After 4 (four) years KPKNL Jakarta III implementing the Balanced Scorecard concept, it is important to do this research aims to evaluate the implementation of the Balanced Scorecard in order to compare between the practice and the concept. The method used is descriptive analysis method by doing collect, classify, and analyze the data, than described it systematically, so that it can be concluded. Data are obtained from the study of literature (library research) such as books, magazines, journals, scientific articles as published through the internet, and regulations. Data are from field research such as performance reports, observations and interviews on the object of research. The study concludes that the implementation of the Balanced Scorecard concept in KPKNL Jakarta III in general is in accordance with the Balanced Scorecard concept as proposed by Kaplan and Norton (1992) and later developed by other experts such as Niven (2003). Nevertheless, there are still some rooms for improvements, such as the difference in the use of the term "Mission" and "Vision" to the Balanced Scorecard concept, the statement of vision that has not been declared fully effective, strategy map is not entirely correct and precise yet, cascading against strategic objectives and Key Performance Indicator (KPI) is not entirely correct and appropriate, and the number of KPIs that can be developed to attain the strategic objectives.