

ABSTRAK

Penelitian ini bertujuan untuk mengetahui perbandingan kinerja PDAM Tirta Dharma Kabupaten Sleman dan PDAM Tirta Binangun Kabupaten Kulon Progo dengan menggunakan pendekatan *Balanced Scorecard* dilihat dengan perspektif keuangan, pelanggan, proses bisnis internal dan pertumbuhan dan pembelajaran. Data yang digunakan dalam penelitian ini merupakan data sekunder yaitu laporan kinerja PDAM Tirta Dharma dan Tirta Binangun yang telah diaudit BPKP tahun 2014-2015. Indikator pada perspektif keuangan meliputi ROE, rasio kas, rasio operasi, efektivitas penagihan, dan solvabilitas. Sedangkan untuk perspektif pelanggan yaitu cakupan pelayanan, pertumbuhan pelanggan, tingkat penyelesaian aduan, jam operasi layanan, dan konsumsi air domestik. Untuk perspektif bisnis internal menggunakan efisiensi produksi, kualitas air pelanggan, tingkat kehilangan air, tekanan sambungan pelanggan, dan penggantian meter air. Perspektif pertumbuhan dan pembelajaran dilihat dari rasio jumlah pegawai/1000 pelanggan, rasio diklat pegawai, dan rasio biaya diklat terhadap biaya pegawai. Hasil penelitian dapat diketahui bahwa secara keseluruhan kinerja PDAM Tirta Binangun 2014-2015 lebih baik sebesar 3,345 daripada PDAM Tirta Dharmasebesar 3,080. Sedangkan untuk masing perspektif, perspektif keuangan pada PDAM Tirta Binangun sebesar 0,975 lebih baik daripada PDAM Tirta Dharma yaitu 0,970. Perspektif pelanggan pada PDAM Tirta Binangun sebesar 0,700 lebih baik daripada PDAM Tirta Dharma 0,500. Pada perspektif bisnis internal PDAM Tirta Binangun mendapat nilai kinerja 1,210 lebih baik daripada PDAM Tirta Dharma sebesar 1,140. Perspektif pertumbuhan dan pembelajaran pada PDAM Tirta Binangun sebesar 0,550 lebih baik daripada PDAM Tirta Dharma sebesar 0,470.

Kata kunci : Kinerja, PDAM, *Balanced Scorecard*.

ABSTRACT

This study aims to determine the performance comparison of PDAM Tirta Dharma of Sleman Regency and Tirta Binangun PDAM Kulon Progo Regency using Balanced Scorecard approach viewed with financial perspective, customer, internal business process and growth and learning. The data used in this research is secondary data that is performance report PDAM Tirta Dharma and Tirta Binangun which have been audited BPKP year 2014-2015. Indicators in the financial perspective include ROE, cash ratio, operating ratio, billing effectiveness, and solvency. As for the customer perspective of service coverage, customer growth, complaint settlement rate, service operating hours, and domestic water consumption. For internal business perspective using production efficiency, customer water quality, water loss rate, customer connection pressure, and water meter replacement. The growth and learning perspective is seen from the ratio of the number of employees / 1000 customers, the ratio of employee training, and the ratio of training costs to the cost of the employee. The result of research can be seen that overall performance of Tirta Binangun PDAM 2014-2015 is better 3,345 than PDAM Tirta Dharma equal to 3,080. As for each perspective, the financial perspective of PDAM Tirta Binangun is 0.975 better than PDAM Tirta Dharma is 0.970. The customer perspective on PDAM Tirta Binangun is 0.700 better than PDAM Tirta Dharma 0,500. In PDAM Tirta Binangun's internal business perspective, the performance value of 1.210 is better than PDAM Tirta Dharma of 1,140. Perspective of growth and learning at PDAM Tirta Binangun is 0,550 better than PDAM Tirta Dharma equal to 0,470.

Keywords : perfomance, PDAM, balanced scorecard.