

ABSTRAK

Penelitian ini bertujuan untuk mengukur kinerja Perusahaan Daerah Air Minum kabupaten sleman menurut empat perspektif *balanced scorecard* yang terdiri dari perspektif keuangan, perspektif pelanggan, perspektif proses bisnis internal, dan perspektif pembelajaran dan pertumbuhan. Penelitian ini dilakukan dengan mengumpulkan data selama 3 tahun, dimulai dari tahun 2013-2015.

Data diperoleh melalui studi kepustakaan dan informasi lain yang terkait dengan Perusahaan Daerah Air Minum Kabupaten Sleman. Pengukuran kinerja keuangan dilihat rasio *profit margin*, *return on investmen*, *operating ratio*, rata-rata umur piutang, *current ratio*, *quick ratio*, *debt ratio* dan *debt to equity ratio*. Perspektif pelanggan diukur dengan tingkat retensi pelanggan dan tingkat akuisisi pelanggan. Pengukuran proses bisnis internal dilihat dari capaian rasio pegawai per 1000 pelanggan, layanan purna jual dan *uncountable water rate*, lalu untuk perspektif pembelajaran dan pertumbuhan diukur dari tingkat retensi karyawan, dan tingkat produktivitas karyawan.

Hasil pengukuran kinerja PDAM Sleman menunjukkan bahwa kinerja keseluruhan PDAM Sleman cukup dilihat dari empat perspektif *balanced scorecard*.

Kata Kunci: Pengukuran Kinerja, *Balanced Scorecard*, Perspektif Keuangan, Perspektif Pelanggan, Perspektif Proses Bisnis Internal, Perspektif Pembelajaran dan Pertumbuhan.

ABSTRACT

This study aims to measure the company's performance in the area of drinking water Sleman according to four perspectives of the balanced scorecard which is composed from a financial perspective, the customer perspective, the perspective of internal business processes, and learning and growth perspective. The research was done by collecting data for 3 years, starting from the year of 2013-2015.

The data obtained through the study of libraries and other information associated with the company area of Sleman Regency, drinking water. Measuring financial performance seen ratio profit margin, return on investment, operating ratio, average age of accounts receivable, current ratio, quick ratio, debt ratio and the debt to equity ratio. The perspective of customers measured by the level of customer retention and customer acquisition rates. Measurement of internal business process viewed from close to the ratio of employees per 1000 customers, after-sales service and uncountable water rate, and then to the learning and growth perspective measured from the level of retention of karyawan, and the level of employee productivity.

The results of the measurements of the performance of the PDAM Sleman showed that the overall performance of PDAM Sleman pretty views of the four perspectives of the balanced scorecard.

Keyword: performance measurement, Balanced Scorecard, the Financial Perspective, the Customer Perspective, the perspective of Internal business processes, Learning and growth Perspective.

