

ABSTRAK

Tujuan penelitian ini dilakukan untuk mengetahui kinerja Koperasi UPN “Veteran” Yogyakarta dengan menggunakan konsep *Balanced Scorecard*. *Balanced Scorecard* merupakan metode pengukuran kinerja yang mempertimbangkan empat perspektif, yaitu perspektif keuangan, perspektif pelanggan, perspektif proses bisnis internal, serta perspektif proses pembelajaran dan pertumbuhan. Penilaian kinerja pada Koperasi UPN “Veteran” Yogyakarta dilakukan selama tiga periode yaitu dari tahun 2015-2017. Data yang digunakan adalah data primer dan data sekunder. Data primer melalui wawancara langsung kepada karyawan, anggota dan manajer unit usaha Koperasi UPN “Veteran” Yogyakarta. Data sekunder berupa Laporan Rapat Anggota Tahunan, data anggota, dan data karyawan.

Dari hasil pengukuran yang telah dilakukan dapat disimpulkan bahwa kinerja Koperasi UPN “Veteran” Yogyakarta dari perspektif keuangan sudah baik. Namun, koperasi perlu meningkatkan dan menciptakan inovasi-inovasi baru agar dapat memaksimalkan penggunaan aktiva yang dimiliki. Dari perspektif pelanggan melalui retensi anggota, kinerja koperasi dinilai kurang baik dan dari akuisisi anggota dinilai baik. Dari perspektif internal bisnis, kinerja koperasi dinilai baik karena terus berupaya menjalin kerjasama dan menciptakan peluang usaha baru. Dari perspektif pertumbuhan dan pembelajaran, kinerja koperasi melalui retensi karyawan dinilai kurang baik.

Kata Kunci: *Balanced Scorecard*, Perspektif Keuangan, Perspektif Pelanggan, Perspektif Proses Bisnis Internal, Perspektif Proses Pembelajaran Dan Pertumbuhan, Koperasi.

ABSTRACT

The purpose of this study was to determine the performance of the UPN "Veteran" Cooperative in Yogyakarta using the Balanced Scorecard concept. The Balanced Scorecard is a performance measurement method that considers four perspectives, namely a financial perspective, a customer perspective, an internal business process perspective, and a perspective on the learning and growth process. Performance appraisal at the UPN "Veteran" Yogyakarta Cooperative was conducted for three periods, namely from 2015-2017. The data used are primary data and secondary data. Primary data through direct interviews with employees, members and managers of Cooperative UPN "Veteran" business units in Yogyakarta. Secondary data in the form of Annual Member Meeting Reports, member data, and employee data.

The results of measurements that have been made it can be concluded that the performance of the cooperative UPN "Veteran" Yogyakarta from a financial perspective is good. However, cooperatives need to improve and create new innovations in order to maximize the use of assets owned. From the perspective of the customer through member retention, the performance of cooperatives is considered poor and from the acquisition of members is considered good. From an internal business perspective, cooperative performance is considered good because it continues to strive to establish cooperation and create new business opportunities. From the perspective of growth and learning, the performance of cooperatives through employee retention is considered poor.

Keywords: *Balanced Scorecard, Financial Perspective, Customer Perspective, Internal Business Process Perspective, Learning And Growth Process Perspective, Cooperative*