

ABSTRAK

ANALYSIS OF PERFORMANCE MEASUREMENT USING BALANCED SCORECARD IN COOPERATIVE BUSINESS ENTITIES

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Pentingnya pengukuran kinerja untuk mengetahui tingkat kinerja koperasi secara menyeluruh menuntut penggunaan alat pengukuran yang komprehensif dan sistematis. Penelitian ini bertujuan untuk menilai dan mengevaluasi kinerja koperasi dengan menggunakan pendekatan *Balanced Scorecard*. Objek penelitian ini adalah Koperasi Wanita Anggrek Bulan, Koperasi Produsen Nelayan Kalaju (Pulau Pasaran), dan Koperasi Karya Sehat. Penelitian ini menggunakan metode penelitian kualitatif dengan pendekatan studi kasus, yang berfokus pada pengkajian secara mendalam terhadap kinerja masing-masing koperasi. Data dikumpulkan dari sumber data primer dan sekunder. Data primer diperoleh melalui wawancara terstruktur dan observasi langsung yang melibatkan informan kunci dari setiap koperasi, sedangkan data sekunder dikumpulkan dari dokumen, laporan, publikasi pemerintah, serta catatan relevan lainnya. Evaluasi kinerja dilakukan berdasarkan empat perspektif *Balanced Scorecard*, yaitu perspektif keuangan, anggota (pelanggan), proses bisnis internal, serta pembelajaran dan pertumbuhan. Hasil penelitian menunjukkan bahwa kinerja keseluruhan ketiga koperasi berada dalam kategori cukup, yang mengindikasikan bahwa meskipun fungsi operasional dasar telah berjalan dengan baik, masih terdapat beberapa aspek krusial khususnya dalam efisiensi keuangan, inovasi, dan pengembangan sumber daya manusia yang memerlukan peningkatan signifikan. Temuan ini menegaskan pentingnya penerapan kerangka manajemen kinerja strategis guna meningkatkan daya saing koperasi dan keberlanjutan jangka panjang.

Kata kunci: *Balanced Scorecard*, Koperasi, Kinerja Koperasi, Pengukuran Kinerja

ABSTRACT

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The importance of performance measurement in determining the overall performance level of cooperatives requires the use of comprehensive and systematic measurement tools. This study aims to assess and evaluate the performance of cooperatives using the Balanced Scorecard approach. The objects of this research are Angrek Bulan Women's Cooperative, Kalaju Fishermen's Producers Cooperative (Pasaran Island), and Karya Sehat Cooperative. This study employs a qualitative research method with a case study approach, focusing on an in-depth examination of each cooperative's performance. Data were collected from both primary and secondary sources. Primary data were obtained through structured interviews and direct observations involving key informants from each cooperative, while secondary data were gathered from documents, reports, government publications, and other relevant records. Performance evaluation was conducted based on four Balanced Scorecard perspectives: financial, member (customer), internal business processes, and learning and growth. The findings indicate that the overall performance of the three cooperatives falls within the fair category, suggesting that while basic operational functions are adequately implemented, several critical aspects particularly in financial efficiency, innovation, and human resource development require significant improvement. These results highlight the importance of adopting strategic performance management frameworks to enhance cooperative competitiveness and long-term sustainability.

**Keywords: Balanced Scorecard, Cooperatives, Cooperative Performance,
Performance Measurement**