

ABSTRAK

Skripsi dengan judul “Penerapan *Balance Scorecard* Sebagai Tolak Ukur Penilaian Kinerja Keuangan Pada Badan Usaha Milik Desa Bersama Pucanglaban” ini ditulis oleh Siti Rishalatul Muawwanah, NIM 17403163060, pembimbing Lantip Susilowati, S.Pd., M.M.

Rumusan Masalah dalam penelitian ini yaitu : 1) Bagaimana penerapan *balanced scorecard* sebagai penilaian kinerja keuangan Badan Usaha Milik Desa Bersama Pucanglaban berdasarkan perspektif keuangan. 2) Bagaimana penerapan *balanced scorecard* sebagai penilaian kinerja keuangan Badan Usaha Milik Desa Bersama Pucanglaban berdasarkan perspektif pelanggan. 3) Bagaimana penerapan *balanced scorecard* sebagai penilaian kinerja keuangan Badan Usaha Milik Desa Bersama Pucanglaban berdasarkan perspektif proses bisnis internal. 4) Bagaimana penerapan *balanced scorecard* sebagai penilaian kinerja keuangan Badan Usaha Milik Desa Bersama Pucanglaban berdasarkan perspektif pembelajaran dan pertumbuhan.

Metode yang digunakan dalam penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian deskriptif. Sumber data yang diperoleh yaitu data primer dan sekunder. Teknik pengumpulan data pada penelitian ini adalah wawancara, observasi, dan dokumentasi,

Hasil penelitian ini menunjukkan bahwa : 1) Hasil pengukuran kinerja Badan usaha Milik Desa Bersama Pucanglaban pada perspektif keuangan dikatakan cukup. 2) Hasil pengukuran kinerja Badan usaha Milik Desa Bersama Pucanglaban pada perspektif pelanggan dikatakan cukup. 3) Hasil pengukuran kinerja Badan usaha Milik Desa Bersama Pucanglaban pada perspektif proses bisnis internal dikatakan baik. 4) Hasil pengukuran kinerja Badan usaha Milik Desa Bersama Pucanglaban pada perspektif pembelajaran dan pertumbuhan dikatakan cukup.

Kata kunci : *Balanced Scorecard*, Penilaian Kinerja, Badan Usaha Milik Desa Bersama

ABSTRACT

This thesis with the title “Application of Balance Scorecard as a Benchmark for Assessing Financial Performance at Village-Owned Enterprises with Pucanglaban” was written by Siti Rishalatul Muawwanah, NIM 17403163060, mentor Lantip Susilowati, S.Pd., M.M.

The formulation of the problems in this study are: 1) How is the application of the balanced scorecard as an assessment of the financial performance of the Village-Owned Enterprise with Pucanglaban based on a financial perspective. 2) How is the application of the balanced scorecard as an assessment of the financial performance of the Village-Owned Enterprise with Pucanglaban based on the customer's perspective. 3) How is the application of the balanced scorecard as an assessment of the financial performance of the Village-Owned Enterprise with Pucanglaban based on the perspective of internal business processes. 4) How is the application of the balanced scorecard as an assessment of the financial performance of the Village-Owned Enterprise with Pucanglaban based on the learning and growth perspective.

The method used in this research uses a quantitative approach with descriptive research type. The data sources obtained are primary and secondary data. Data collection techniques in this study are interviews, observation, and documentation.

The results of this study indicate that: 1) The results of measuring the performance of the Village-Owned Enterprise with Pucanglaban from a financial perspective are said to be sufficient. 2) The results of measuring the performance of the Village-Owned Enterprise with Pucanglaban from the perspective of the customer are said to be sufficient. 3) The results of measuring the performance of the Village-Owned Enterprise with Pucanglaban from the perspective of internal business processes are said to be good. 4) The results of measuring the performance of the Village-Owned Enterprise with Pucanglaban from the perspective of learning and growth are said to be sufficient.

Keywords: Balanced Scorecard, Performance Appraisal, Village-Owned Enterprises Together.