

Sugiati Ayu Minanti NIM. 10.03.2.1.1.00016. Pengukuran Kinerja Koperasi SAE (Sinau Andandani Ekonomi) Pujon Kabupaten Malang. Dibawah bimbingan Aminah H. M. Ariyani, SP., M.Si.

ABSTRAK

Tujuan penelitian ini untuk mengukur kinerja Koperasi SAE Pujon. Penelitian dilaksanakan pada bulan Oktober sampai Desember 2013 di Koperasi SAE Pujon Kecamatan Pujon Lor Kabupaten Malang. Sumber data yang digunakan adalah data sekunder dan data primer serta penelitian ini bersifat deskriptif analitis. Analisis data dalam penelitian ini menggunakan metode *balanced scorecard* melalui empat perspektif yaitu perspektif keuangan pada aspek peningkatan pendapatan, peningkatan SHU, perubahan biaya, rasio likuiditas, rasio solvabilitas, rasio rentabilitas modal, ROA, margin laba kotor. Perspektif anggota pada aspek retensi anggota, akuisisi anggota dan aspek kepuasan anggota. Perspektif proses bisnis internal pada aspek proses inovasi dan aspek proses operasi. Perspektif pembelajaran dan pertumbuhan pada aspek perputaran karyawan, produktivitas karyawan, dan kepuasan karyawan. Jumlah responden yang digunakan sebanyak 60 responden. Berdasarkan hasil penelitian bahwa kinerja koperasi berdasarkan keempat perspektif yang dimiliki *balanced scorecard* memiliki kinerja yang cukup baik.

Kata kunci : *balanced scorecard*, kinerja koperasi

Sugiati Ayu Minanti NIM. 10.03.2.1.1.00016. Measurement Performance SAE Cooperative (Sinau Andandani Ekonomi) Pujon Malang District. Under the guidance of Aminah H. M. Ariyani, SP., M.Si.

ABSTRACT

The purpose of this reasearch was to know SAE Cooperative Pujon performace. This study was conducted from October to December 2013 at the SAE Cooperative Pujon, Pujon Lor sub-district, Malang district. Data sources used are primary data and secondary his research is a descriptive analytic and aims to measure the performance of SAE Cooperative Pujon by using the balanced scorecard method through four perspectives: first financial perspective on aspect of the increase in revenue, an increase in the SHU, change in costs, liquidity ratios, solvency ratios, profitability ratio of capital, ROA, gross profit margin. Second, the member perspective aspect of the member retention, the member acquisition and the aspect of the member satisfaction. Third Internal business process perspective, aspect of the innovation process and aspect of the operation process and the last, learning and growth perspective on aspect of employee turnover, employee productivity and employee satisfaction. The number of respondents is 60 respondents. Based on the research results that the performance of the cooperative is owned by the four balanced scorecard perspectives have a good performance.

Keywords: balanced scorecard, the performance of cooperative