

# Design Performance Assessment System and Strategy Based on Balanced Scorecard Concept

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**Abstract :** The concept of performance assessment system design and strategy with a Balanced Scorecard model is the concept of performance assessment in a contemporary because it combines the perspective of financial, customer, internal business process, and integrated learning and growth. The purpose of this research is to provide descriptions of the performance assessment system while conducting strategy mapping based on the results of performance assessments based on the four perspectives. The research method is used by combining qualitative methods and quantitative methods with primary and secondary data sources. The results of the study provide a descriptive representation that performance system assessments with a Balanced Scorecard model can be implemented as well as strategy mapping based on balanced scorecard models. The findings of this study also found that the concept of performance assessments based on the Balanced scorecard was a performance assessment system that was rated highly effective and efficient.

**Keywords:** strategy, performance, Balanced Scorecard.

## I. INTRODUCTION

Governance good government through government administration, development, and service to the community are one of the efforts to increase political stability and unity of the nation. Granting autonomy to the region is aimed at being able to be responsible for organizing and managing their region. As a consequence of the implementation of regional autonomy, each autonomous region is required to strive to increase the source of Original Local Government Revenue (PAD) to be able to finance government administration and provide services to the local community. Similarly, the sector of the municipally-owned corporation (BUMD). In the era of regional autonomy, the municipally-owned corporation plays an important role to increase regional revenue. To achieve this, the municipally-owned corporation sector engaged in services should be able to provide good and effective service to the Community or other parties as customers.

One of the municipally-owned corporations of Majalengka is the regional drinking water Company (PDAM) of Majalengka Regency, based on Majalengka Regency Regulation number 5 the year 2006 on organization and governance of Majalengka District, PDAM Majalengka District has to provide drinking water for the community and as one of the Original Local Government Revenue sources. As a community service element is demanded socially oriented, while as a source Original Local Government Revenue is not detached from the economic aspects, namely seeking profit. The profit gained is expected to contribute to the regional income to finance the administration and development in the city of Majalengka West Java. To improve service to the community and increase profitability to make real contributions as a source Original Local Government Revenue, this relies on the performance of PDAM in carrying out its duties and functions as a provider of clean water to meet the needs of water for customers. Evaluation of performance is needed in analyzing the weaknesses in an organization, so those future improvements can be made (Niven, 2007). Balanced scorecard in its implementation can be used as performance evaluation (Chintengo, Mkandawire, & Hanif, 2017), Measurement of performance (Kadek, Martini, Bagus, & Suardana, 2019) and as strategic planning (Kadek et al., 2019). Models that are rated effective and efficient in conducting evaluations and measurements of performance that correlate with the strategy in the implementation are Balanced Scorecard (BSC) models. The Balanced Scorecard management concept helps in translating strategies into implementation (Gaspersz, 2006). A strategy is used to reach the company through customer value (Mulyadi, 2007). Balanced Scorecard has the advantage that it can connect between strategies with organizational performance (Niven, 2007). The strategy design concept only focuses on how to build strategies but the implementation is rarely done, while BSC not only performs the planning but associates the strategy that is being built with its implementation process.

Based on performance data in Majalengka Regency at this time judging from the business process is assessed not fully maximum, this is seen from the data obtained from PDAM District Majalengka that the coverage of the PDAM Majalengka

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District service is still 50%, meaning the coverage of the service of Majalengka District PDAM in fulfilling the water demand to the new community reaches 50%, this is due, thus affecting the quantity of service to the community. Judging from the prospective customers is known that there is still found complaints of customers especially customers complaints to the quality of water in the dry season. Judging from the perspective of learning and growth, the system of increasing the competency of employees through education and training is not well organized. The Data below is the number of PDAM customers in Majalengka Regency.

Table 1. Number of Majalengka District Customers

No	Unit/Branch	Number of Customers (unit)	% service
1	Majalengka	5087	57.96
2	Kadipaten	2675	36.94
3	Talaga	2202	65.90
4	Cigasong	1680	32.45
5	Sukahaji	2004	84.34
6	Rajagaluh	954	26.87
7	Salagedang	1058	47.99
8	Cikijing	533	8.32
9	Panyingkiran	748	55.02
10	Jatiwangi	674	21.36
11	Dawuan	347	5.94

Source : PDAM Majalengka District Data

According to table 1 indicates that the performance of PDAM Majalengka district needs to be improved in realizing the maximum service to the people of Majalengka and also as an increase of Original Local Government Revenue. Performance improvements can be made through the use of a comprehensive and integrated performance model, so the final result can be evaluated effectively. A performance measurement model integrated through four perspectives: Customer perspectives, Financial perspectives, business process perspectives and growth, and learning perspectives through a balanced scorecard is highly effective and efficient in evaluating and designing the future strategy. Several previous studies have succeeded in implementing a balanced scorecard model concerning performance evaluation and as a guideline in strategy planning (Alamsyah, Firdaus, & Baga, 2017; Fatimah, Kurdi, & Thamrin, 2016; Werner, 2012). The purpose of this research is to analyze the performance of PDAM's review through customer perspective, finance, internal business processes, and learning and growth through a balanced scorecard model on the planning of PDAM performance improvement strategies.

## II. LITERATURE REVIEW

### Balanced Scorecard

A Balanced Scorecard is a tool in evaluating comprehensive and integrated performance through four perspectives, a financial perspective, a customer perspective, an internal business perspective, and a learning Perspective (Kaplan, 2000). The Balanced Scorecard is not only a tool for measuring performance, but has the advantage in a contemporary strategic management system that covers financial aspects, internal business processes, customers, and learning and Growth (Mulyadi, 2001). Mulyadi further stated that the Balanced Scorecard has an advantage in the strategy design system so that it can produce an integrated strategic plan that has comprehensive, coherent, balanced, and measurable characteristics. The researchers of strategic management have conducted research using a balanced scorecard model as an evaluation in measuring performance as well as relating it to the strategic planning process in both the company and the Government (Koroy, 2004; Joe, & Erwin Saraswati, 2018; Werner, 2012). The researchers have proven that with the use of a balanced scorecard model, the strategic objectives that are difficult to measure, among them strategic objectives in the aspect of non-financial perspective, can be determined in size to be managed properly, so it can be implemented. Thus the concept of strategic target size in a non-financial perspective gives real hope that can be implemented so that it can have a significant effect on the financial aspect of the long term.

### Alignment of Balanced Scorecard with Performance and Strategy Process

The research conducted by (Werner, 2012) seeks to align the concept of the measure of performance by designing strategies as the company's step in improving its future performance. Werner in his research found some findings assessed to have high relevance between evaluating the measure of performance and strategy planning, whereby the concept of balanced scorecard

could help as a grand design capable of management from the leadership level to operational level in implementing strategic planning results based on performance evaluation through four perspectives, namely financial, customer, internal business process and growth and learning. Research conducted by (Dwi Cahyono, 2000) in his research stated that the concept of a Balanced Scorecard is essentially a measurement of performance that seeks to translate an organizational strategy into a series of planned activities that can be measured continuously. Balanced Scorecard reviews improved performance of an organization from four perspectives i.e. financial, customer, internal business, and growth and learning. While research conducted by (Nielsen & Nielsen, 2015) in his research has an interest in the use of Balanced scorecard models that are not only used in performance measurements, but rather to decision-making processes, planning and learning strategies to build better performance in the future. The results concluded that the concept of balanced scorecard in empirically can be implemented both as an evaluation of performance as well as the concept of future strategy planning that resulted from the size of the performance that has been done.

### Framework

As a local government-owned company, the existence and activities of regional owned enterprises are faced with two demands, namely to fulfill the needs of the community with socially oriented and contribute to the financing of development. In fulfilling both demands that have always been the spotlight on both public and internal government assessments, so many parties are interested in researching the performance of the company. This study is to uses a Balanced Scorecard analysis tool. The concept of the Balanced Scorecard was developed to complement the measurement of financial performance (or known as traditional performance measurements) and as an essential tool for corporate organizations to reflect new thinking in the competitiveness era and the effectiveness of the Organization. The Balanced scorecard Model of some previous research results is not washed out as a measure of quality performance but is also an integrated performance scoring model (Koroy, 2004; Nattarine Kopeeka, 2015; Zizlavsky, 2014). This concept introduces a measurement system of the company's performance by using certain criteria. The criteria are the description of what is the mission and strategy of the company in the long term, which is classified into four different perspectives:

- a. Financial perspective, relating to how we are oriented to our shareholders.
- b. Customer perspective, related to how we can become the most valuable main supplier for the customer.
- c. The perspective of the process, internal business, related to any business process the best we must do, in the long term and short term to achieve financial goals and customer satisfaction.
- d. The perspective of growth and learning, related to how we can improve and create value continuously, especially concerning the ability and motivation of employees.

The following is a concept of research design that combines the four aspects of perspective with strategic goals described as follows:

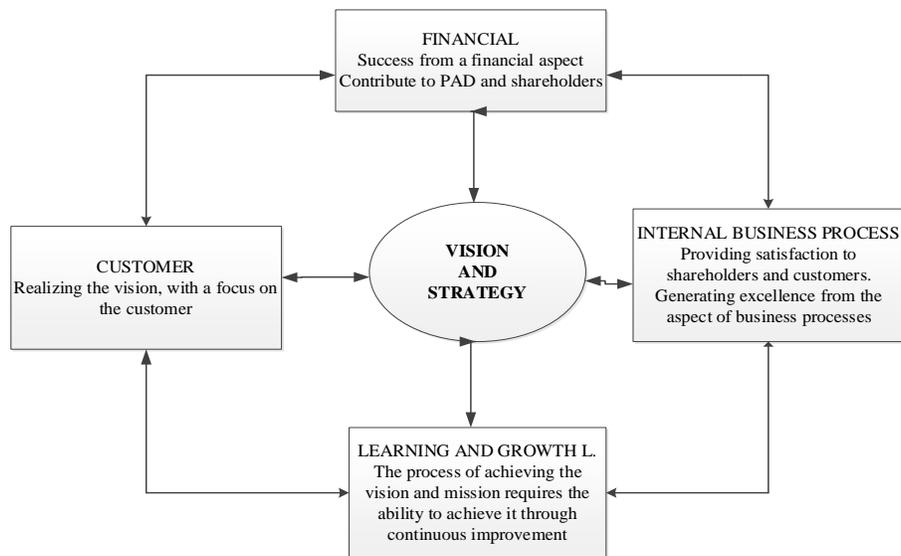


Figure 1. Framework

### III. RESEARCH METHODS

This research was conducted to obtain the comprehensive performance assessment of Majalengka District PDAM, coherent, balanced and integrated to integrate the vision, mission, strategy, and individual actions to improve the performance of PDAM by using the basic concepts of Kaplan and Norton covering four perspectives of financial perspective, customer perspective, internal business process perspective and perspective of growth and learning. The next step was to formulate strategic planning to realize a more effective strategic goal. This research used the method of mixed methods (combining two methods of quantitative and qualitative methods) in a single research sample. This research sample was a PDAM employee in Majalengka district that has been set with a formula of Slovin as much as 56 respondents. Sampling performed proportionally with random sampling. This research was conducted from July 2019 to October 2019. The data sources in this research come from primary data and secondary data. Primary data obtained through the dissemination of research questionnaires, while secondary data is derived from the company's data based on PDAM performance data reports in the Majalengka Regency. The performance of the PDAM was then done designing with a balanced scorecard, resulting in a strategic formulation output with a PDAM strategy map in Majalengka district.

#### IV. RESEARCH RESULTS AND DISCUSSION

##### Balanced Scorecard Design

The design of the Balanced Scorecard in Majalengka District PDAM related to the vision and the mission of the company. Therefore, as a first step, was the description of the vision and mission into the strategy. Based on the vision and mission and strategies described above, the next step was the vision and mission and strategy aligned with the concept of Balanced Scorecard into four perspectives.

**Table 1. Corporate Mission Alignment into a Balanced Scorecard Perspective**

No	Balanced Scorecard Perspective	Mision	Strategy
1	Financial perspective	Increase profitability	Optimizing revenue growth
		Operating profit Margin	Reduced operating costs
2	Customer perspective	Manage the company in GCG	Enterprise Reputation Enhancement Improved relationship Quality
		Improving service	Improved relationship Quality Improved service Process Quality
3	Internal Business Process Perspective	Improve quality, quantity, continuity of drinking water	Improvement of service coverage Water Quality Improvement Water Quantity Improvement Increased water continuity
4	Learning and growth perspective	Improving proper welfare for employees	Increased productivity HR Improvement Integrated information System

Source : Study Results

In drafting every perspective, Majalengka District PDAM Company put a financial perspective as a top priority, because this perspective was being ruined with the first mission of the company Majalengka PDAM District was increasing profits. Followed by a customer perspective that was the object of the success of PDAM in providing clean water service to customers. In this sense, it will increase the value for the customer. The perspective of the business process was a critical process for the achievement of the company's perspective because in this perspective will measure how well the companies do the services that fit the needs of the community/customers. While the learning and growth perspectives were closely related to the perspectives of the three perspectives above, this perspective was the foundation of all the successes of every financial perspective, customer, and internal business process. The next stage of designing a Balanced Scorecard was the determination of measurements from four perspectives. Goal setting was adjusted to the previously compiled folder strategy. These measurements themselves will be divided into two lag indicators (performance outcomes) and lead indicators.

##### Strategic Goal Setting, Indicator LAG and Lead indicator

Using the Balanced Scorecard framework, this research translated the company's strategy into a set of strategic objectives. This process was done on a clear basis that is in line with the company's vision, mission, and strategy. The process of translating the company's strategy was poured into four perspectives as in the table above, where each strategic target will have a clear causal relationship. Strategy translation started from a learning and growth perspective, which was an increase in employee competence,

which will eventually end in increasing profitability from a financial perspective. The next step was setting the strategic size of each of these strategic objectives. The size of the results was a strategic measure that showed the success of achieving strategic objectives, while the size of the performance motivation was the size that led to the achievement of the strategic objectives. Strategic objectives, size of results, and performance motivation measured have the function to coordinate and monitor implementation efforts and delivery of feedback for strategy improvements.

**Financial Perspective**

The increase in profit was the final purpose that is to be achieved by the regional water supply company (PDAM) of Majalengka Regency. The goal that wanted to be accomplished was optimizing revenue growth. Achievement of the target strategy of this company is the required size of results namely profitability, liquidity, and solvency. As for achieving the size of the results it took a size of performance pusher, sales growth rate. Also, other performance driving levels were the expansion of region coverage. The lowering of costs was a strategic target to the two that was wanted to be achieved by the regional water Supply company (PDAM) of Majalengka Regency. Achievement of target strategy of this company The required size of the result is the minimum operating cost of capital. As for achieving the size of the results, it takes a size of performance pusher, i.e. eliminated overhead loads that are not value-added. More details can be seen in the table below.

**Table 2. Strategic Objectives and Financial Perspective Performance Measure**

Strategic Objectives	Lag Indicator	Lead Indicator
Optimization Revenue Growth	Profitability Liquidity Solvability	Sales growth rate Expansion of service coverage Eliminate overhead loads that are not having value-added
Cost Minimizing	Minimizing Operation Cost and Capital	

Source : Study Results

**Customer Perspective**

Improving the quality of the service process is a key strategic target that is wanted to be achieved by the regional water supply company (PDAM) of Majalengka Regency. Achievement of the target strategy of this company is the required size of the result of response quality on consumer complaints. Meanwhile, to achieve the size of the results is required a measure of performance, namely the availability of the complaint service facilities owned by the company of regional water supply company (PDAM) Majalengka Regency. The two strategic advice was to improve service coverage. The size of the result was an increase in the number of communities served by PDAM, while the measure of the performance of the company was increased attractiveness of companies or socialization programs to communities that have not been served by clean water. The third strategic suggestion was to enhance the company's image. This strategic objective was the result of the size of the customer response. To know the size of this result is required the size of pusher performance is with the improved performance of the company. The last strategic goal in the customer perspective was to improve the quality of relationships with consumers. The size of the result was customer loyalty and the size of the performance booster is improved customer service system. More details can be seen in the table below.

**Table 3. Strategic Objectives and Customer Perspective Performance Measure**

Strategic Objective	Lag Indicator	Lead Indicator
Improve service Process Quality	Response Quality for consumer complaints	Availability of complaint service facility
Improve service coverage	Increase in the number of communities served by PDAM	Increased corporate attractiveness (socialization program)
Enhancing the company's image	Customer response	Improved Performance of the company
Improving the quality of relationships with consumers	Customer loyalty	Improvement of customer service system

Source : Study Results

**Internal Business Process Perspectives**

Improving water quality was the main strategic target done by PDAM. The size of the result was quality standardization of PDAM drinking water, while the improved size of performance or size of the pusher performance was water treatment system repair and filtration. Increase water quantity, the size of the result is water fulfillment level to the customer. The good measure of this performance was the addition of water sources and reservoirs. Increase continuity of water, the size of the result was improved maintenance of the source, and water connections. As for the size of the pusher performance, this was improved improvement in the number of damaged (disconnected) pipes. The efficiency of service processing time was the last strategic target applied by the PDAM. The size of the result is the minimization time of service process, while the measure of performance or the size of the performance booster is to eliminate nonvalue added. More details can be seen in the table below.

**Table 4. Strategic Objectives and Internal Business Process Perspective Performance Measure**

Strategic Objective	Lag Indicator	Lead Indicator
Improve water quality	Decreased water pH	Improvement of water treatment systems and filtration Addition of water sources and reservoirs Improvement in the number of damaged (disconnected) pipes Eliminate non-value added
Increase water Quantity	The level of fulfillment of water to customers	
Increase continuity of water	Improvement of source and water connection	
Efficiency of service process time	Minimization of service process time	

Source : Study Results

**Growth and Learning perspectives**

Increasing revenues was a key strategic target by PDAM. The size of the results and the driving size of the performance is equally improved productivity. Improve employee skills. The size of the results and the driving side of the performance were equally improved skills for employees. Improving the integrated information system was the last strategic target applied by the PDAM. The size of the result was the integration of the integrated information system between the PDAM headquarters and the PDAM's branch offices, while the measure of performance or size of this performance driver was the availability of information. In this perspective, the company has a purpose that the District PDAM Majalengka can improve the level of welfare and skills of its employees because it affected the management and operation process of the company. So it will create and manifest to three other perspectives (financial, customer, and Internal business processes). More details can be seen in the table below.

**Table 5. Strategic Objectives and Growth and Learning Perspective Performance Measure**

Strategic Objective	Lag Indicator	Lead Indicator
Increase revenue	Increased productivity	Employee empowerment Employee competence Information availability
Improve employee skills	Increased training (skills) for employees	
Improving the integrated information system	Integration of the integrated information system between the PDAM headquarters and the PDAM branch offices	

Source : Study Results

The full size of the results and performance pusher size can be seen in the table below.

**Table 6. Description of PDAM's strategic objectives**

Strategic	Lag Indicator	Lead Indicator
<b>Financial Perspective</b> <b>1. Increasing Profit</b>		

SS1: Optimizing revenue growth	Profitability Liquidity Solvability	Sales growth rate Expansion of service coverage
<b>2. Operation Profit Margin</b> SS2: Minimizing Cost	Minimizing Operation Cost and Capital	Eliminate overhead loads that are not having value-added
<b>Customer Perspective</b> <b>3. Increasing Service</b> SS1: Improve service Process Quality	Increase in the number of communities served by PDAM	Availability of complaint service facility
SS2: Improve service coverage	Increase in the number of communities served by PDAM	Increased corporate attractiveness (socialization program)
<b>4. Manage Company with GCG</b> SS1 Enhancing the company's image	Customer response	Improved Performance of the company
SS2 Improving the quality of relationships with consumers	Customer loyalty	Improvement of customer service system
<b>Internal Business Perspective</b> <b>5. Increasing quality, quantity and continuity drinking water</b> SS1 : Improve water quality	Decreased water pH	Improvement of water treatment systems and filtration
SS2: Increase water Quantity	The level of fulfillment of water to customers	Addition of water sources and reservoirs
SS3 : Increase continuity of water	Improvement of source and water connection	Improvement in the number of damaged (disconnected) pipes
<b>6. Integrated internal service process</b> SS1: Efficiency of service process time	Minimization of service process time	Eliminate non-value added
<b>Growth Perspective</b> <b>7. Improving proper welfare for employees</b> SS1 Increasing Revenue	Increased productivity	Employee empowerment Employee competence
8. Increasing HR Quality	Increased training (skills) for employees	
SS2 Improve employee skills	Integration of the integrated information system between the PDAM headquarters and the PDAM branch offices	
SS3 Improving the integrated information system	Increased productivity	Information availability

Source : Analysis Results

After we set the size of the results and the improved size of performance or pusher performance, the next step was the determination of the Performance Indicators for the size of performance drivers as the basis for achieving a new strategy of the company's regional drinking water (PDAM).

#### Key Performance Indicator Determination

Determination of KPI (Key Performance Indicators) and measurement was a very essential part of designing the performance measurement system. Therefore, determining the KPI should be truly the description of the vision, mission, and

strategy of the regional water supply company. KPI was determined based on strategic objectives that have been formulated. The KPI for each perspective can be seen in the table below.

**Table 7. KPI (Key Performance Indicators)**

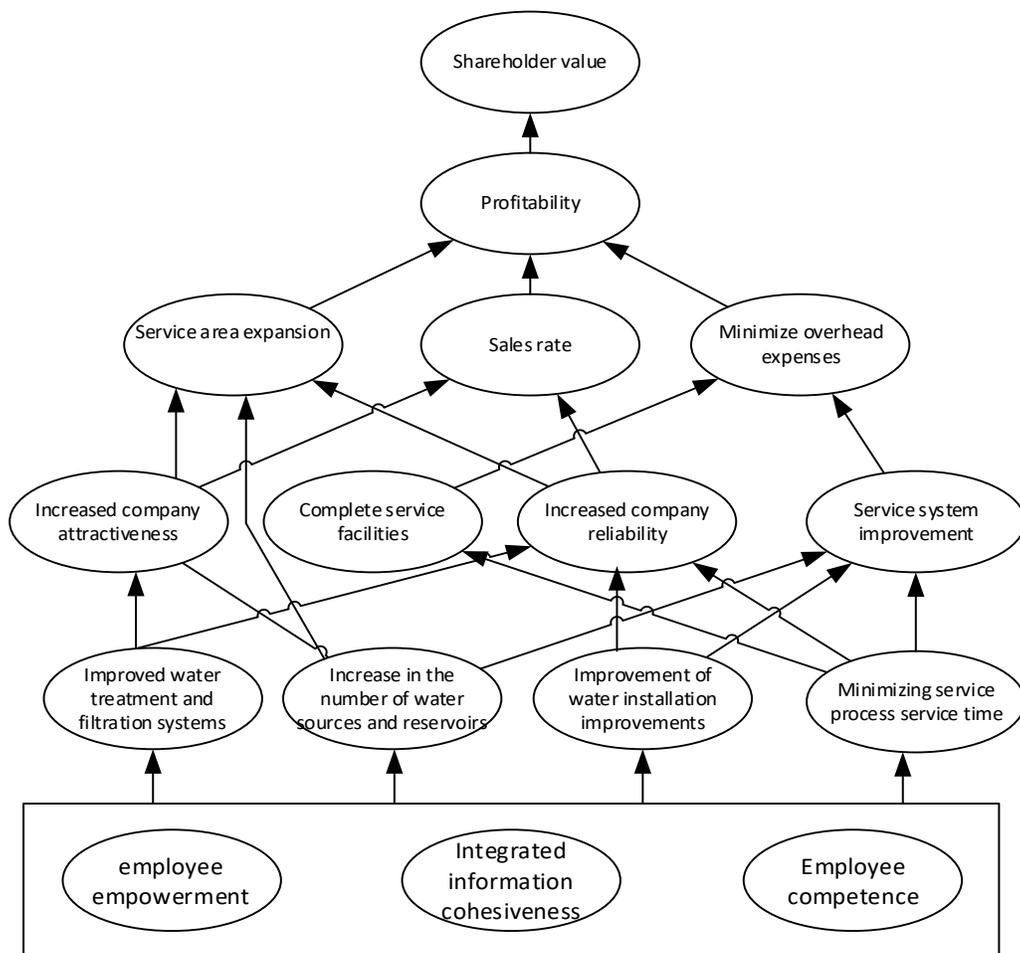
<b>Strategic</b>	<b>Lead Indicator</b>	<b>Measures</b>
<b>Financial Perspective</b>		
1. Increasing Revenue SS1: Optimizing revenue growth	Sales growth rate Expansion of service coverage	Service coverage ratio for the previous year
2. Operation Profit Margin  SS2: Cost Minimizing	Eliminate overhead loads that are not having value-added	Ratio of income before tax with total assets deducted by short-term loans Number of overhead loads reduced or eliminated
<b>Customer Perspective</b>		
1. Increasing Service SS1: Improve service Process Quality SS2: Improve service coverage	Availability of complaint service facility Increased corporate attractiveness (socialization program)	Customer Satisfaction Survey  The frequency of socialization programs conducted by PDAM to society
2. Manage Company with GCG SS1 Enhancing the company's image SS2 Improving the quality of relationships with consumers	Improved Performance of the company Improvement of customer service system	Percentage of public recognition by PDAM Speed of service processing time
<b>Internal Business Perspective</b>		
1. Increasing quality, quantity and continuity drinking water SS1 : Improve water quality  SS2: Increase water Quantity  SS3 : Increase continuity of water	Improvement of water treatment systems and filtration Addition of water sources and reservoirs Improvement in the number of damaged (disconnected) pipes	Frequency improvement of water treatment systems and filtration The amount of water capacity available in the previous year The ratio of broken connections is disconnected with the total connection
2. Integrated internal service process SS1: Efficiency of service process time	Eliminate non-value added	Number of non value added activity reduced or eliminated
<b>Growth Perspective</b>		
1. Improving proper welfare for employees SS1 Increasing Revenue	Employee empowerment	Ratio of employees ' ability to complete tasks that have become responsibilities quickly and precisely
2. Increasing HR Quality SS2: Increasing Employee Skill  SS3: Improving the integrated information system	Employee competence  Information availability	Ratio of the number of educated workers placed in accordance with the field of work The Total value of information fulfillment is divided by the number of information types or the availability level of information, and the time period for which the information

		obtained
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Source : Analysis Results

**Strategy MAP Development**

Following the vision, mission and strategy of the company into strategic objectives and has determined the size of the pusher performance, the research succeeded in setting up the new strategy MAP results from the analysis of lag and lead indicators.



Source : Study Results

**Figure 2. Strategy Map of PDAM company**

**V. CONCLUSION**

Based on the results of data collection and processing about the development strategy of the regional water supply company(PDAM) using the Balanced Scorecard method obtained that following the vision, mission, and objectives of the strategy map that has been made the formulation of four perspectives of Balanced Scorecard that has been compiled to create a comprehensive strategy among benchmarks that explain the route and objectives of the strategy. As for the benchmark, including

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developing the service area, a growth rate of sales, eliminating overhead loads that are not value-added, availability of complaints service facilities, increased corporate attractiveness (socialization programs), improvement of company performance, improvement of customer service system, improvement of processing systems and filtration of water, the addition of the number of sources and reservoir water, repair the number of pipes damaged/disconnected, minimization of service process time In improving the performance of PDAM Majalengka, a translation of the vision, mission, and purpose of PDAM companies are carried out with a fourth approach to the perspective of Balanced scorecard, namely in the financial perspective, in which the PDAM's ability to increase profitability through the optimization of revenue growth. Optimizing revenue growth can be pursued through the water sales level, so the improvement of service coverage and new customers is necessary to increase profits for the company. To achieve this, the PDAM must improve services by improving the quality of service processes and improving the scope of services, and the PDAM must be able to manage the company in a Good Corporate Governance (GCG) by enhancing the company's image and improving the quality of the relationship with consumers so that the Majalengka district PDAM can provide satisfaction to customers in the service aspect. Therefore, at the perspective of the internal process of the PDAM business should be able to improve the quality, quantity, and continuity of drinking water as well as integrate internal service processes through the efficiency of service process time. These three perspectives can be realized with the support from the perspective of learning and growth, in which case the PDAM can improve the competence and empowerment of its employees, so that it will create qualified human resources, which is oriented towards the performance of the company regional Drinking water (PDAM) Majalengka Regency.

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