

Applying Balanced Scorecard For Performance Measurement At Batam Type B Customs And Excise Facilities

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Abstract. *This paper elucidates the implementation of the Balanced Scorecard in performance measurement at the Type B Customs and Excise Operations Base in Batam. The research aims to comprehend the application of organizational performance management through the Balanced Scorecard method at this facility, considering four perspectives: customer perspective, stakeholder perspective, learning & growth perspective, and internal processes. These perspectives culminate in the final result manifested as organizational performance value. The methodology employed in this academic study is a qualitative descriptive method, grounded in facts and data acquired from literature reviews, interviews, and observations. The findings of this research indicate that the organizational performance value attained by the Type B Customs and Excise Operations Base in Batam for the fiscal year 2022 exhibits commendable indicators, albeit suggesting the need for improvement in the customer perspective.*

Keywords: *Balanced Scorecard, Performance Measurement.*

Abstrak. Karya ilmiah ini akan mengulas mengenai implementasi balanced scorecard dalam pengukuran kinerja di Pangkalan Sarana Operasi Bea dan Cukai Tipe B Batam. Tujuan penelitian ini adalah untuk mengetahui pelaksanaan manajemen kinerja organisasi dengan menggunakan metode *balanced scorecard* di Pangkalan Sarana Operasi Bea dan Cukai Tipe B Batam ditinjau dari empat perspektif yaitu *customer perspective*, *stakeholder perspective*, *learning & growth perspective*, dan *internal process*, hingga didapatkan hasil akhir berupa nilai kinerja organisasi. Metode yang diterapkan pada pembuatan karya ilmiah ini adalah metode deskriptif kualitatif atas dasar fakta dan data yang diperoleh dari studi literatur, wawancara, dan observasi. Dari penelitian ini disimpulkan bahwa nilai kinerja organisasi yang dicapai oleh Pangkalan Sarana Operasi Bea dan Cukai Tipe B Batam pada tahun anggaran 2022 menunjukkan indikator sangat baik, namun perlu perbaikan pada *customer perspective*.

Kata kunci: Balanced Scorecard, Pengukuran Kinerja.

INTRODUCTION

In line with the rapid development of information technology, those who adapt the fastest are the most advantageous. This condition demands organizations/companies to have adaptive and innovative human resources to ensure the continuity (going concern) of their business entities. To face these challenges, organizations continue to seek effective formulas and methods to help enhance the competence and performance of human resources as one of the production factors.

Performance, synonymous with the work outcomes of an employee, is optimized when human resources are of high quality. Even if the planning has been well-structured and organized, its success heavily relies on the quality and high level of motivation of the individuals carrying it out. Therefore, effective planning may become futile if executed by

personnel lacking in quality and lacking high work motivation (Hasibuan & Silvy, 2019). Improving the overall performance of employees within an organization will enhance the efficiency of workflow. This enhanced workflow, in turn, facilitates the attainment of the organization's goals (Ekhsan, 2022).

To determine whether the performance of an individual or organization is satisfactory, it must undergo measurement. Performance measurement is crucial for organizations, serving as a comprehensive representation of all activities within the value chain. It offers valuable insights into the alignment of ongoing activities with planned objectives, empowering managers to exercise control over these operations. Therefore, performance measurement is an essential component of strategic management, widely regarded as one of its primary tools (Biswan & Aden, 2023). One of the tools that can be employed to assess employee performance is the Balanced Scorecard.

The Balanced Scorecard (BSC) serves as a management performance measurement tool offering a concise and all-encompassing insight into an organization. It goes beyond merely the financial aspect and encourages organizations to gauge factors impacting financial outcomes by utilizing metrics from three supplementary categories or perspectives: customers, internal processes, and learning and growth (Riwu & Wibowo, 2021). This tool in strategic management extends beyond conventional financial metrics, integrating other viewpoints like customer satisfaction, internal business processes, and learning and development. By utilizing the Balanced Scorecard, organizations gain a holistic view of employee contributions and overall performance, enabling more informed decision-making and strategic planning.

The Customs and Excise Operations Facility Type B in Batam, hereafter referred to as PSO BC Batam, based on the Minister of Finance Regulation Number 24/PMK.01/2018 on the Organization and Work Procedures of the Customs and Excise Operations Facility, is one of the Technical Implementation Units of the Directorate General of Customs and Excise in the management of operational facilities such as patrol boats and the implementation of maritime patrols. PSO BC Batam is tasked with managing and operating operational facilities to prevent and enforce violations in customs and excise based on applicable laws and regulations.

As one of the Level III units in the Directorate General of Customs and Excise of the Ministry of Finance, PSO BC Batam has been a pilot working unit in implementing the Balanced Scorecard performance measurement method since 2007. The output generated from this method is the Organizational Performance Value (NKO). Considering that each unit in the organization consists of a number of individuals, the overall organizational performance value

is the result of the performance of individuals working within it. Efforts to improve organizational performance can be done by enhancing the performance of individuals who are part of the organization.

To broaden insights and perspectives, a review of previous research related to the use of the Balanced Scorecard in government agencies was conducted. One such study by Ardana & Sudjono (2020) the findings demonstrated that the Organizational Performance Value at Malang KPP Madya NKO reached 101.74%, indicating an overall commendable performance. Yet, the assessment of NKO's achievements suggests that the correlation between financial perspectives and non-financial perspectives has not been fully optimized. Another study by Heitasari et al., (2021) aimed to understand the performance measurement system of the KPPBC Bojonegoro in the field of import customs, involving viewpoints concerning finance, customer relations, internal business processes, and learning and development. The results indicated that the import performance of KPPBC Bojonegoro was excellent from the financial, customer satisfaction, and perspektif proses bisnis internal. However, the learning and growth perspective showed suboptimal indicators, suggesting the need for continuous improvement in organizational management.

Building on these references, the author seeks to investigate and analyze the performance measurement system at PSO BC Batam based on the four perspectives of the Balanced Scorecard method. The aim is to contribute scholarly insights by providing a new perspective on the use of the Balanced Scorecard by an organization with primary duties and functions related to supervision. In contrast to the previous two studies that predominantly focused on public service perspectives, this research aims to shed light on the implementation of the Balanced Scorecard in the context of an organization tasked with monitoring. Therefore, based on the objectives and background outlined, the author is interested in conducting further research on the Implementation of the balanced scorecard in Performance Measurement at the Customs and Excise Operations Facility Type B in Batam.

LITERATUR REVIEW

Balance Scorecard

The balanced scorecard serves as a performance assessment tool, emphasizing a balance between financial and non-financial perspectives as an essential element of an organization's future strategy (Galib & Hidayat, 2018). Another perspective argues that the balanced scorecard illustrates achieving a harmony between short-term and long-term

objectives, considering both financial and non-financial indicators. It functions as a tool to communicate strategic plans to all organization members (Pratiwi & Nurwani, 2022).

The idea behind the balanced scorecard method, as proposed by Kaplan & Norton (1992), is to establish benchmarks for a business based on four perspectives:

- a. How Customers Evaluate the Company (Customer Perspective)
- b. What Advantages the Company Possesses (Internal Perspective)
- c. Whether the Business Can Improve and Make the Company More Valuable (Innovation and Learning Perspective)
- d. How Shareholders Evaluate the Company (Financial Perspective)

From the aforementioned explanation, we can conclude that the balanced scorecard functions as a strategic management framework utilized for evaluating and managing an organization's performance from various perspectives. It extends beyond financial aspects, considering factors examples encompass customer satisfaction, internal processes, and growth and learning initiatives. Through offering a comprehensive assessment across these dimensions, the BSC aids organizations in gaining insights, planning, and conducting a thorough evaluation of their strategies and overall performance.

Performance

The public sector's performance measurement system is intricately designed to assist public managers in evaluating the attainment of organizational strategies, incorporating both financial and non-financial measuring tools (Astawa et al., 2020). On an individual level, performance denotes the successful fulfillment of responsibilities, encapsulating the overall effectiveness in executing tasks within a specific timeframe (Silaen et al., 2021). When a group of individuals collectively fulfills tasks and responsibilities within an organization, it is also acknowledged as performance. Within this framework, performance appraisal emerges as the means to comprehensively assess the company's overall achievements, with a specific emphasis on appraising both employee development and the broader corporate progression (Sagala & Siagian, 2021).

The effectiveness of an individual or entity in executing specific tasks, projects, or assignments determines performance. This involves assessing how well individuals or organizations meet their goals and established standards. Evaluation of performance involves various criteria, including measures of productivity, efficiency, quality of work outputs, goal attainment, and similar factors. Within the organizational context, performance serves as an indicator of how a company or institution achieves its business objectives, such as increasing

revenue, profitability, and enhancing customer satisfaction (Noviastuty et al., 2023). In essence, performance is a depiction of the degree to which an organization or government agency carries out an activity program to attain predefined targets (Rannu et al., 2023).

Based on the information provided in the references, it can be inferred that performance refers to the degree of effectiveness and efficiency demonstrated by an organization, team, or individual in achieving predetermined goals and desired outcomes. This assessment is based on how well an entity meets targets, executes tasks, and produces intended outputs. Moreover, evaluating performance involves a structured process of collecting, analyzing, and interpreting data to measure the extent to which an entity accomplishes its objectives. These assessments cover various aspects, including achieving financial targets, ensuring customer satisfaction, optimizing operational efficiency, and fostering innovation. The use of performance measurement systems supports organizations in understanding the extent of their success and identifying areas that require improvement.

In practical terms, organizations frequently implement performance measurement systems to assess goal achievement and monitor progress over time. This includes establishing key performance indicators (KPIs) that align with the strategic and operational objectives of the organization. Consequently, performance measurement contributes to a more comprehensive understanding of an organization's effectiveness and efficiency.

RESEARCH METHODS

The type of research utilized in this study is qualitative descriptive. According to (Sugiyono, 2019) the qualitative research method is grounded in the post-positivism philosophy and is employed to investigate natural conditions of the research object (as opposed to experiments). In this method, the researcher serves as the primary instrument, and data collection techniques involve triangulation, a combination of various approaches. The data analysis is both inductive and qualitative, with qualitative research results placing greater emphasis on meaning rather than generalization.

This study focuses on PSO BC Batam employees who actively contribute to the computation of the organization's performance value. The research objective is to assess organizational performance using the balanced scorecard method, incorporating four key perspectives: stakeholder, customer, internal process, and learning & growth.

In terms of data collection, two main types are considered: primary and secondary data. Primary data is gathered through interviews with selected individuals, namely two performance managers in the general and internal compliance sub-section, one performance manager in the

Nautical section, and one individual responsible for public relations activities at PSO BC Batam. Besides interviews, primary data is complemented with information obtained from performance-related documents and on-site observations. On the other hand, secondary data sources include journals, books, articles, relevant regulations, and other literature. The author then outlines the performance management process at PSO BC Batam utilizing the balanced scorecard method, examining it through the four mentioned perspectives, ultimately leading to the determination of organizational performance values.

FINDINGS AND DISCUSSION

Based on the Minister of Finance Decision Number 300/KMK.01/2022 (Keuangan, 2022) concerning Performance Management within the Ministry of Finance, the Balanced Scorecard is referred to as the "Strategic Map." The strategic map of the Ministry of Finance divides performance management into four perspectives: stakeholder, customer, internal process, and learning & growth. Each perspective has strategic objectives or goals that the organization aims to achieve, and for quantitative measurement, these are assessed through Key Performance Indicators (KPI). Tsauri (2014) emphasizes that the development of KPIs must meet the SMART criteria, namely Specific, Measurable, Achievable, Result Oriented, and Time-Related. Table 1 below presents the Strategic Map of PSO BC Batam.

Table 1. Strategic Map of PSO BC Batam

Perspective	Strategic Target	Key Performance Indicators
<i>Stakeholder</i>	Support for Effective Customs and Excise Supervision	Percentage of Seaworthy Patrol Boats
		Percentage of Patrol Boats Departing as Per Request
<i>Customer</i>	High Satisfaction of Customs and Excise Service Users	Operational Facility User Satisfaction Index
<i>Internal Process</i>	Effective and Efficient Policy Formulation Planning and Analysis	Percentage of Sustainable Planning and Completion Quality for PRKC Work Programs
	Effective Maintenance, Repair, and Operation Facility Upkeep	Percentage of Effectiveness in Implementing Operational Facility Repairs
	Optimal Operation of Operational Facilities	Percentage of Patrol Boat Crew Readiness
	Effective and Sustainable Occupational Safety Management	Occupational Health and Safety Commitment Perception Index
	Quality Control and Value-Added Internal Supervision	Average Percentage of Effectiveness in Monitoring and Internal Compliance Supervision
<i>Learning and Growth</i>	High-Performing Organization and Human Resources	Percentage of Employee Competency Improvement
		Percentage of Organizational Management Effectiveness
		Effectiveness Index of Implementation of Focus Group Discussions (FGD) for Administrator Officials
	Efficient, Effective, and Accountable Financial, State Assets, and General Management	Percentage of Budget Implementation Quality
		Percentage of Operational Facility Management Quality

Source: Data processed from the Performance Manager of the General and Internal Compliance Subsection (2022)

1. Organizational Profile

PSO BC Batam, based on data obtained from the Employee Data Management Unit, had a total of 131 employees in the fiscal year 2022, including 69 patrol boat crew members. As one of the Eselon III units, PSO BC Batam is led by an administrative official holding the position of Head of the Operations Base. In performing duties, this official is assisted by four supervisory officials, including the Head of the General and Internal Compliance Subsection, the Head of the Technical and Maintenance Section, the Head of the Nautical Section, and the Head of the Telecommunication and Electronics Section.

PSO BC Batam envisions "Establishing a reliable Operations Base towards international-level Customs and Excise maritime supervision to support the visions and missions of DJBC,

the Ministry of Finance, and the President." Currently, PSO BC Batam manages nine patrol boats, consisting of three 28-meter Fast Patrol Boats, four 15-meter speedboats, and two 10-meter speedboats.

2. Strategic Map of PSO BC Batam

a. Stakeholder Perspective

Stakeholders can originate from the internal or external aspects of the organization. The stakeholder perspective reflects performance measurements for easy evaluation by stakeholders. PSO BC Batam has two internal stakeholders, namely the Main Customs and Excise Service Office Type B Batam and the Directorate of Enforcement and Investigation of DJBC. Since every maritime patrol operation is carried out based on requests from stakeholders, key performance indicators are established to measure performance and facilitate evaluation by stakeholders. These indicators include the percentage of seaworthy patrol boats to assess the availability of patrol boats ready for maritime patrols and the percentage of patrol boats departing as per stakeholder requests to compare requested patrols with the actual patrols conducted.

Table 2. Achievement of Key Performance Indicators for the Strategic Objective "Supporting the Improvement of Customs and Excise Supervision Effectiveness"

No	InCikator	Realization (%)				
		2015	2016	2017	2018	2019
1	Percentage of Seaworthy Patrol Boats	99,66	93,29	98,33	100	98,96
2	Percentage of Patrol Boats Departing as Per Request	99,45	100	100	100	100

Source: Data processed by the Performance Manager of the General and Internal Compliance Subsection (2022)

The indicator of the percentage of seaworthy patrol boats is the result of comparing the number of patrol boats that meet seaworthiness requirements with the total number of patrol boats managed by PSO BC Batam. Meanwhile, the indicator of the percentage of patrol boats departing as per request is a comparison between the number of patrol boats departing as per stakeholder requests and the total number of requests for patrol boat deployment from stakeholders.

b. Customer Perspective/Service Recipient

The Customer perspective involves performance measurements to assess satisfaction and evaluate performance from the customer's viewpoint. To measure satisfaction and continually assess performance, PSO BC Batam conducts a satisfaction survey of operational facility users. The data from these satisfaction surveys are expected to enable PSO BC Batam to make

ongoing improvements and evaluations, ultimately enhancing the quality of maritime patrol execution.

PSO BC Batam conducts operational facility user satisfaction surveys every quarter, starting from the year 2021. The satisfaction survey includes respondents from 80 employees of the Main Customs and Excise Service Office Type B Batam and the Directorate of Enforcement and Investigation of DJBC, whose duties and functions intersect with the maritime patrol activities of PSO BC Batam. The following is the service satisfaction index from 2021 to 2022, with 80 respondents comprising employees of KPU BC Batam and employees of the Directorate of Enforcement and Investigation of DJBC with tasks and functions overlapping with the maritime patrol activities of PSO BC Batam.

Table 3. Operation Facilities Service Satisfaction Index

Years	Operational Facility Service Satisfaction Index (on a scale of 5)	Assessment Components
2022	4,88	1. Patrol Boat Availability 2. Patrol Boat Deck Condition 3. Patrol Boat Engine Condition 4. Patrol Boat Cleanliness 5. Availability and condition of Navigation Equipment 6. Availability and condition of Safety Equipment 7. Availability and condition of ship maintenance tools/kits
2021	4,68	8. Availability and condition of weaponry 9. Behavior of patrol boat crew 10. Abilities of patrol boat crew 11. Discipline of patrol boat crew 12. Communication ease 13. Speed of response by patrol boat crew 14. General Satisfaction

Source: Data processed by the Public Relations Team of PSO BC Batam (2022)

c. Internal Process Perspective

The internal process perspective measures performance from an internal viewpoint. In this perspective, all employees work collaboratively to manage business processes, ensuring that PSO BC Batam can execute maritime patrols optimally. In addition to managing business processes, PSO BC Batam supports sustainable Customs and Excise Reform Programs, which include strategic initiatives related to Maritime Patrol Revitalization and Inter-Island Supervision through sea routes.

During maritime patrol operations, patrol boats may experience damage, causing delays in patrols. To ensure patrol boats are seaworthy, a report indicating the readiness of the boats for patrol activities is created. This report is based on periodic surveys conducted by internal

surveyors. If the survey indicates any damage, the technical and maintenance section will carry out the necessary repairs. After repairs are completed, a seaworthiness test, known as a "seatrial" or trial voyage, is conducted as the final step in assessing the seaworthiness of the patrol boat that previously experienced damage. If the boat is deemed seaworthy, it can then be used for maritime patrol activities.

In addition to the patrol boats, PSO BC Batam ensures that the patrol boat crew, as human resources on board, possess the necessary skills and competencies to support patrol execution. Given that operating patrol boats requires teamwork among the entire patrol boat crew, PSO BC Batam conducts an annual crew assessment from officers to crew members to evaluate their competencies. The results of the assessment are taken into consideration for job promotions or rotations among the patrol boat crew.

To reduce the risk of extraordinary events (Force Majeure) that could endanger the safety of both the patrol boat crew and the patrol boat, PSO BC Batam regularly conducts Health and Safety at Work (K3) Drills. These drills aim to prevent or mitigate risks during maritime patrols. Regular drills include fire drills on the boat, first aid drills for colleagues who lose consciousness, and law enforcement drills at sea. It is hoped that these drills and exercises make the patrol boat crew more alert and responsive in real-life situations.

d. Learning and Growth Perspective

The learning and growth perspective measures the ideal condition of human resources quality that an organization should possess to execute business processes. PSO BC Batam routinely conducts the Employee Skills Development Program (P2KP) every month. In these sessions, employees participate in presentations or workshops covering the latest regulations, self-development, or other topics that enhance their competencies in task execution.

In addition to competency enhancement, this perspective also involves monitoring risk management activities and task performance reports from each department/section during the Organization Performance Dialogue. This effort aims to assess and mitigate risks that may affect business processes and monitor issues or challenges in task execution within each department/section.

This perspective also includes strategic objectives related to efficient, effective, and accountable financial, State Goods (BMN), and general management. Activities monitored under this strategic objective include the elimination of severely damaged State Goods and the maintenance of service firearms. Regarding the budget, the quality of budget implementation is routinely monitored to ensure that the available budget is executed well and accountably,

following the planned fund withdrawal with considerations for budget implementation efficiency.

CONCLUSION AND RECOMMENDATION

Based on the research regarding the implementation of the Balanced Scorecard for performance evaluation at the Customs and Excise Type B Operational Facilities Base in Batam, several conclusions can be derived. Firstly, in the fiscal year 2022, PSO BC Batam successfully achieved an organizational performance score of 116.26 out of 120 on the scale. This assessment has been approved by the Customs and Excise Main Office (KPU BC Batam) as a stakeholder and operational command authority. Across the four perspectives in the strategic map, all indicators show positive results with green indicators, indicating that performance implementation during 2022 was done exceptionally well, surpassing the 100-point mark.

Secondly, in accordance with the Minister of Finance Decision Number 300/KMK.01/2022 on Performance Management in the Ministry of Finance, the Human Resource Management Unit (UPK) can use only three perspectives if the organizational unit has only stakeholders or no customers. The researcher considers that PSO BC Batam can use only three perspectives: stakeholder perspective, internal process, and learning and growth. This is based on the current strategic map of PSO BC Batam, where stakeholders and customers are represented by the same entities, namely KPU BC Batam and the P2 unit (Enforcement and Investigation Directorate) of the Directorate General of Customs and Excise (DJBC). Therefore, the customer perspective may not be necessary. However, if the customer perspective is still applied, it is advisable to formulate in the performance map that customers in this perspective are those directly affected or the primary beneficiaries of the maritime patrol supervision activities conducted by PSO BC Batam, such as the public and economic actors who can experience positive impacts from maritime patrol implementation.

To maintain work rhythm and enhance performance, periodic monitoring and evaluation of all strategic objectives on the strategy map are essential to ensure that the organizational performance remains aligned with the set targets. This can be achieved through monthly organizational performance dialogues where the current conditions and obstacles related to performance realization are reported. Furthermore, discussions about the steps to achieve future realization targets take place, allowing the organization's performance to be projected effectively.

Through this research, it is anticipated to offer advantages to PSO BC Batam by serving as a foundation for reassessing the strategy map, ensuring its relevance, and contributing to the enhancement of organizational performance. For the academic community, this study is expected to enhance insights and contribute to the existing literature on performance measurement. Furthermore, for future research endeavors, it is advisable to broaden the scope of focus to strategic objectives within the internal process perspective. This recommendation is made considering the numerous aspects that remain untapped and can be further explored through qualitative and quantitative methodologies applied to the chosen subject.

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