

## Performance Analysis Using Balance Score Card (BSC) at the Banyuwangi State Treasury Service Office: A Phenomenology Study

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**ABSTRACT:** This study aims to explore the application of the four perspectives of the Balanced Scorecard in evaluating the performance of the Treasury Service Office (KPPN) Banyuwangi. The findings of this research are expected to contribute theoretically to the development of management science and serve as a reference for future research, particularly on the four-perspective Balanced Scorecard model for assessing the performance of public sector organizations (government agencies). This qualitative research employs a phenomenological approach to examine the concept of the Balanced Scorecard in evaluating the performance of one government agency under the Ministry of Finance, namely KPPN Banyuwangi. Data were collected directly through interviews and observations, as well as indirectly through performance reports, survey results, and various supporting references. The results of the research indicate that KPPN Banyuwangi achieved good performance based on the Balanced Scorecard with Key Performance Indicators in 2022, which include four analytical aspects: stakeholder perspective with a weight of 30% and a total score of 105.91, customer perspective with a weight of 20% and a total score of 104.30, internal perspective with a weight of 25% and a total score of 109.81, and learning and growth perspective with a weight of 25% and a total score of 112.04. Overall, the Organizational Performance Indicator Achievement Index in 2022 reached 108.09%, with all Key Performance Indicators (KPIs) surpassing the set targets.

**KEYWORDS:** Balanced Scorecard, service user satisfaction, bureaucratic performance, performance achievement

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### INTRODUCTION

The governance of a country is typically guided by regulations, both written and unwritten. In Indonesia, written regulations form the basis for government operations, consisting of various types of binding rules created by authorized officials or institutions, with the highest legal authority being the 1945 Constitution. Achieving the goals of economic independence, fairness, and prosperity outlined in the 1945 Constitution is challenging in the era of globalization, where the government's role has shifted from dominance to facilitating trade and competition. To build trust and create a conducive business environment, the government must uphold clean governance free from corruption, collusion, and nepotism (KKN). Implementing good governance principles, reflecting respect for people's rights, justice, social solidarity, and human rights, is crucial.

Good governance also represents a political ideology encompassing fundamental principles for governing a nation. The application of these principles can be seen as the starting point for bureaucratic reform, initiated by Presidential Instruction No. 5 of 2004 on Accelerating Corruption Eradication. This instruction called for performance targets and indicators at various levels of government to enhance public service quality, capacity, and accountability. Accountability in bureaucracy should be applied universally, exemplified by the Ministry of Finance's adoption of the Balanced Scorecard (BSC) concept. The BSC serves as a strategic management tool to measure and improve organizational performance.

The Ministry of Finance's efforts to implement BSC at all levels of its organization have been a significant development in Indonesian government practices. Continuous improvements have been made through standardizing BSC implementation and refining relevant legislation. The current reference for BSC implementation in the Ministry of Finance is the 2020-2024 Strategic Plan of the Directorate General of Treasury, which aligns with the ministry's vision and mission.

As an Eselon III unit under the Directorate General of Treasury, the State Treasury Service Office in Banyuwangi (KPPN Banyuwangi) also employs the Balanced Scorecard as a performance measurement and management system. KPPN Banyuwangi consistently strives to optimize its service quality. The assessment of KPPN Banyuwangi's performance across the four BSC perspectives - Finance, Customer, Internal Process, and Learning and Growth - demonstrates improvement in 2021 compared to 2020. While the customer perspective slightly declined, it still maintained a high level of achievement without compromising established targets. Given the positive trend in performance assessments across the four BSC perspectives, researchers are motivated

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to investigate the role of the Balanced Scorecard concept in maintaining service quality at KPPN Banyuwangi based on survey results and factual data.

## **LITERATURE REVIEW**

### **Public Sector Organizations Performance Measurement**

Performance measurement is a crucial aspect of management control in both public and private organizations. However, the focus and orientation of performance measurement in the public sector differ due to its unique characteristics. In the public sector, performance measurement emphasizes evaluating efficiency, effectiveness, and the success of achieving public objectives, as public organizations are responsible for providing public services, meeting community needs, and achieving government-set development goals.

Performance measurement in the public sector encompasses various aspects, including public service levels, service quality, customer satisfaction, resource management efficiency, wise budget allocation, and the impact of implemented programs or policies. Performance indicators used in measurement can vary, such as financial figures, statistics, participation rates, or compliance with policies. In the public sector context, performance measurement also plays a role in maintaining accountability and transparency in managing public resources. Performance measurement results are essential tools for public sector organizational management to understand the extent of goal achievement and the effectiveness of implemented programs or policies. It also serves as a basis for making improvement decisions, evaluating program sustainability, and planning future strategic steps.

Mardiasmo (2009) emphasizes that performance measurement in the public sector is a system aimed at helping public managers assess strategy achievement through financial and non-financial metrics. It can serve as an organizational control tool by linking performance measurement to reward and punishment systems, assessing the performance of managers and their units. Performance measurement is crucial for evaluating organizational accountability in providing better public services. According to Mahmudi (2015), the objectives of performance measurement in the public sector include assessing goal achievement, providing a learning tool for employees, improving future performance, making systematic decisions regarding rewards or punishments, motivating employees, and creating public accountability.

### **Balance Scorecard Concept for Public Sector Organizations**

The Balanced Scorecard framework can be applied not only to businesses but also to public sector organizations such as government agencies, hospitals, universities, and others. The main difference between public sector organizations and private businesses lies in their goals, with the public sector being more service-oriented, while the private sector focuses on profitability. In public sector organizations, the primary focus of the Balanced Scorecard shifts to the customer perspective, as public service is the bottom line for these organizations. While some modifications may be required to adapt the Balanced Scorecard framework to the public sector, it does not mean that it needs to be fundamentally different from the version used in businesses.

### **Performance Measurement Concept in DJPb**

The Directorate General of Treasury (DJPb) within the Ministry of Finance in Indonesia has implemented performance management reforms aimed at improving organizational functions, business processes, and human resource quality. This reform includes the use of the Balanced Scorecard framework as a performance measurement concept. Performance management within DJPb is governed by specific directives and regulations. The purpose of these performance management initiatives is to guide planning and evaluation of both organizational and employee performance, align various units within the organization, foster teamwork, and enhance organizational effectiveness and efficiency.

The DJPb organization operates with a five-year Strategic Plan (Renstra) that outlines its vision, mission, and strategies, which are further translated into a strategic map. The Balanced Scorecard, as a strategic management tool, is also designed for a five-year horizon but undergoes annual reviews and adjustments to account for internal and external changes. The general framework for performance management at DJPb includes planning, monitoring, and evaluation stages. Annual work plans serve as the foundation for individual performance contracts. Monitoring involves tracking the progress of Key Performance Indicators (KPIs) and employee behaviors, leading to performance dialogues and consultations. After the performance contract period, results are determined and become the basis for performance evaluation and organizational or employee improvement actions.

### **The Balance Scorecard in DJPb**

The Balanced Scorecard (BSC) is used by the Directorate General of Treasury (DJPb) as a strategic management tool that translates the organization's vision, mission, and strategies outlined in the five-year Strategic Plan (Renstra) into operational frameworks. The DJPb has undergone continuous improvements in implementing BSC, aiming to adhere to global best practices in alignment with the strategic goals of the Ministry of Finance. The BSC within DJPb is designed for a five-year timeframe in alignment with the Renstra. However, it undergoes annual reviews and adaptations to accommodate changes in internal and external factors.

The BSC framework comprises four perspectives: stakeholder (modified from the financial perspective), customer, internal process, and learning and growth. Stakeholder perspective focuses on meeting the expectations of key stakeholders, which include

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the Minister of Finance, government bodies, and audit institutions. The customer perspective emphasizes addressing the expectations of government agencies and regional governments. The internal process perspective concentrates on achieving operational excellence in Treasury's functions, while the learning and growth perspective stresses the importance of building the internal resources, including human resources, technology, organization, and budget, required for improvement and change in pursuit of the organization's vision.

## RESEARCH METHOD

This study employs a qualitative research approach, which focuses on naturalistic and interpretive perspectives to gain an understanding of human experiences within specific contexts. Qualitative research aims to obtain a broad understanding of social realities from the participants' perspectives. Participants, in this context, refer to individuals directly involved in a phenomenon who provide data, opinions, and perceptions through interviews or observations.

Qualitative research has the unique characteristic of uncovering the individual uniqueness of people, social groups, or specific organizations in their daily lives comprehensively and in detail. This approach aims to produce a description of speech, writing, or behavior that can be observed within a specific individual, group, society, or organization in a particular setting. In this study, qualitative research is utilized to explore a holistic perspective on the concept of performance assessment using the balanced scorecard in public sector organizations.

The primary source of data in this study is informants, individuals who provide information about the background and conditions of the research. To select informants in qualitative research, specific criteria are followed, as outlined by Basrowi and Suwanti (2008):

1. Informants must have firsthand experience with situations or events related to the research topic to provide a first-person perspective.
2. Informants should be capable of describing the experienced phenomena in a natural and meaningful way.
3. They must be willing to engage in research activities, which may require a significant amount of time.
4. They should be willing to be interviewed and have their activities recorded during the interviews or throughout the research process.
5. Informants need to grant permission for the publication of research findings.

In this particular study, the key informants are the head of KPPN Banyuwangi and 30 employees working in the KPPN Banyuwangi region. This selection aligns with the statement by Basrowi and Suwandi (2008), which suggests that when one key informant is used as the central source of information, it often requires support from other informants.

## RESULTS

In conducting performance measurement using the balanced scorecard method, it is essential to map out strategic objectives. As a vertical agency of the Ministry of Finance in the region, the Banyuwangi State Treasury Office (KPPN Banyuwangi) maps its strategic objectives based on the Performance Agreement. Performance agreement is essentially a commitment statement that represents the determination and promise to achieve clear and measurable performance within a specific one-year timeframe, considering the resources it manages. The specific objectives of performance agreements include enhancing accountability, transparency, and the performance of the organization's personnel. It serves as a tangible commitment between those entrusted with responsibilities and those assigning them. It forms the basis for evaluating the success or failure of organizational goals and objectives, creates performance benchmarks for assessing personnel performance, and provides the foundation for rewards and sanctions.

KPPN Banyuwangi has established performance agreements for the year 2022 in a hierarchical manner, in accordance with its position, duties, and functions. The Performance Agreement for KPPN Banyuwangi in 2022 was marked by the signing of the Performance Contract for 2022 between the Head of KPPN Banyuwangi and the Head of the East Java Regional Office of the Directorate General of Treasury on January 30, 2022. The 2022 Performance Contract for the Head of KPPN Banyuwangi encompasses 9 Strategic Objectives and 20 Indicators.

**Table 1. Performance Agreement/Contract for the Year 2022 of the Head of the National Treasury Service Office in Banyuwangi**

Number	Strategic Aim	Key Performance Indicators (KPIs)	Data Needed
(1)	(2)	(3)	(4)
	Management of government treasury with accountability	1a- CP Performance value of budget execution by Ministry/Institution (K/L)	Value of IKPA (Implementation of Performance Appraisal) in the OM-SPAN application for K/L/Unit I Level/Working Unit, obtained by summing up the performance indicator values multiplied by their

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Number	Strategic Aim	Key Performance Indicators (KPIs)	Data Needed
(1)	(2)	(3)	(4)
			respective weights at the K/L/Unit I Level/Working Unit. In cases where one or more performance indicators do not have transactions, the final value of IKPA for K/L/Unit I/Working Unit is calculated by multiplying the conversion weight of IKPA.
		1b-N Quality Value of the Financial Report by State Treasury Main Service Office	Quality Value of the Financial Report by State Treasury Main Service Office assessed by the Regional Directorate of DJPb (Directorate General of Taxation and Customs)
	Bureaucracy and public services that are agile, effective, and efficient	2a-N Satisfaction index of working units (satker) with the services of KPPN (State Treasury Main Service Office)	Satisfaction index of working units (satker) with the services of KPPN (State Treasury Main Service Office) based on survey results.
	Formulation of credible regulations and authorizations	3a-N Percentage of on-time settlement of SP2D (Payment Order Letter)	- Number of SP2D issued on time by KPPN - Number of SP2D that should be issued on time by KPPN - Percentage
	Continuous communication, education, and standardization	4a-CP Percentage of the level of implementation of the SAKTI (Treasury Information System) Application	- Number of Satker/Users in each phase - Number of Satker/Users meeting the phase criteria - Weight of each phase - Percentage
		4b-N Percentage of the level of implementation of competence standardization for treasury officials	- Percentage of Satker Admin registration multiplied by weight - Percentage of user participant registration multiplied by weight - Percentage of proposal verification multiplied by weight - Percentage of PNT/SNT certificates multiplied by weight - Number
		4c-N Effectiveness of education in treasury management	Average Education Effectiveness Index in treasury management
	Optimal cash management	5a-CP Percentage of cash planning accuracy	Percentage of cash planning accuracy
		5b-N Index of expenditure cash management effectiveness	Index of expenditure cash management effectiveness
	Effective and efficient budget execution	6a-CP Performance value of the transfer of funds to regions and villages	- Timeliness of submission of document requirements by local governments (SYARAT) - Deviation projection (100% - RPD Deviation Rate) - Timeliness of SPP and SPM completion for the disbursement of Physical DAK and Village Funds by KPPN (SPPSPM) - Timeliness of submission of monitoring and evaluation reports for the disbursement of Physical DAK and Village Funds (MONEV) - Timeliness of submission of UAKPA BUN Physical DAK and Village Funds reports (LK-UAKPA) - Percentage of Physical DAK, Non-Physical DAK, and Village Funds disbursement (SALUR) - Number (Disbursement of TKDD/TKDD Allocation Pagu) x 100%) / Type of TKDD (SALUR)
		6b-N Implementation Index of Digipay	- Satker Achievement Index - Transaction Achievement Index - Vendor Achievement Index - Digipay Implementation Index
		6c-N Level of participation in monthly output data reporting	- Participation Level for March 2022 - Participation Level for April 2022

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Number	Strategic Aim	Key Performance Indicators (KPIs)	Data Needed
(1)	(2)	(3)	(4)
			- Participation Level for May 2022 - Average participation level for monthly reports in a quarter
	Accountable state financial responsibility	7a- CP Quality Index of UAKPA level reconciliation execution	- Internal Reconciliation Index * 50% - External Reconciliation Index * 50% - Total
		7b- N Percentage of reliable and timely Accountability Reports (LPJ Bendahara)	- Reliable and timely Accountability Reports - Accountability Reports that should be submitted to KPPN - Percentage
	Optimal organization and high-performance human resources	8a- N Quality value of performance management based on Strategy Focused Organization	Assessment of performance management quality by the central office of DJPb
		8b- N Compliance with internal tasks evaluation results	Evaluation results of compliance with KI (Internal Compliance) tasks by the regional office of DJPb
		8c- N Average hard competency score of employees	- Total hard competency test scores obtained by KPPN employees - Total number of KPPN employees who took the hard competency test - Average
	Efficient, effective, and accountable financial management and State-Owned Assets (BMN) management	9a- CP Percentage of budget execution quality by KPPN	PKPA achievement until September
		9b- N Quality value of UAKPA and UAKPB level LK	Total value based on assessment conducted by UAPPA-W and UAPPB-W on UAKPA and UAKPB level financial reports
		9c- N Percentage of BMN management and procurement quality	Percentage of BMN and procurement management quality

Source: Performance Report of KPPN Banyuwangi 2022

Furthermore, the performance goals outlined in the performance agreement/contract are summarized in the following strategic map:

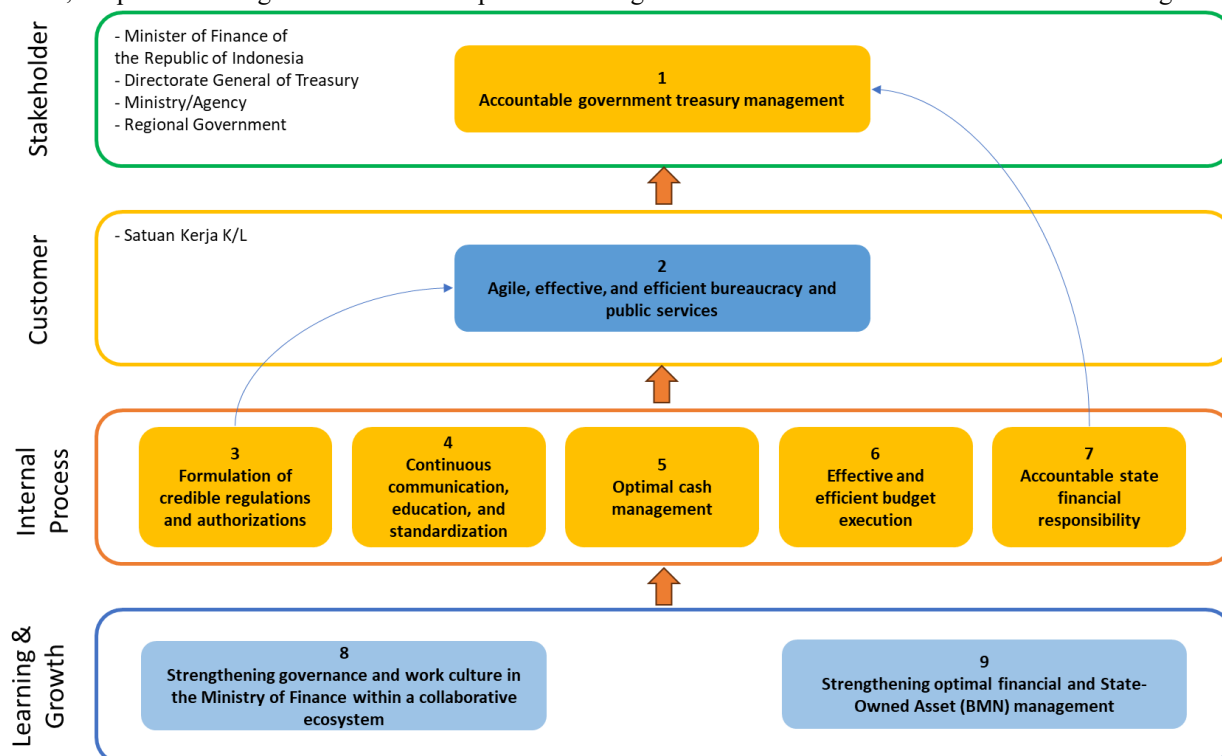


Figure 1. Strategic Map of KPPN Banyuwangi

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From the developed Strategic Map, assessments can be categorized into 4 perspectives that include Strategic Objectives and Key Performance Indicators as follows:

## 1. Financial Perspective

This perspective represents the viewpoint of stakeholders and is interpreted by the Banyuwangi KPPN as follows: "what the organization needs to achieve to be considered successful by stakeholders." Therefore, this perspective includes strategic objectives that the organization aims to achieve in order to meet the expectations and be evaluated as successful from the standpoint of stakeholders (stakeholders). Stakeholders consist of both internal and external parties who have a direct or indirect interest in the output or outcome of an organization but do not directly use the organization's services.

The Stakeholders Perspective consists of 1 strategic objective and 2 key performance indicators as follows:

### a. Accountable government treasury management.

Government treasury management involves a complete series of cash management activities, including cash planning, cash management, and the utilization of idle cash. This is carried out actively (active cash management) to ensure the availability of funds to finance government expenditures. In other words, the Banyuwangi KPPN has the responsibility to manage the implementation and accountability of state finances in accordance with Law Number 1 of 2004 concerning the State Treasury. In this context, "accountable" means that the Banyuwangi KPPN (State Treasury Main Service Office) must have the necessary capabilities and competencies for the execution of these tasks, carried out openly so that all parties have access to complete and accurate information, and it can be held accountable to all stakeholders.

To achieve accountable government treasury management, the Banyuwangi KPPN, as a vertical institution of the Ministry of Finance, continually strives to ensure that treasury management is carried out in an orderly, compliant with laws and regulations, transparent, and responsible manner. The purpose of this management process is to support the attainment of a positive opinion on the government's financial reporting in the fiscal year. The achievement of this strategic objective is measured through the assessment of 2 (two) indicators, as follows:

- Performance value of budget execution by Ministry/Institution (K/L).
- Quality value of the State Treasury Control Account (LK Kuasa BUN) by KPPN.

The level of performance achievement of the Banyuwangi KPPN from the financial stakeholder perspective will be presented in Table 2 below

**Table 2. Details of the Target and Performance Achievement of the Head of Banyuwangi KPPN (State Treasury Main Service Office) of the Ministry of Finance in 2022 based on the Stakeholder (Finance) Perspective**

Strategic Objective 1 Accountable Government Treasury Management			
Key Performance Indicator	Target	Realisation	% Achievement index
Performance value of budget execution by Ministry/Institution (K/L)	89	95,06	106,81%
Quality value of the State Treasury Control Account (LK Kuasa BUN) by KPPN	95	99,75	105,00%
Performance Achievement of Strategic Objective 1 (based on weights)			105,91%

## 2. Customer Perspective

This perspective represents the viewpoint of the customer (client). The organization interprets this perspective as follows: "what the organization needs to achieve in order to meet customer desires or what the customer wants to be fulfilled by the organization." This perspective includes strategic objectives that the organization aims to achieve to meet the expectations of the customer (service user) and/or the organization's expectations of the customer. Customers are external parties directly related to an organization's services. The Customer Perspective consists of 1 strategic objective and 1 key performance indicator as follows:

### a. Agile, Effective, and Efficient Bureaucracy and Services.

According to the law on Public Services, every state institution is established solely for the purpose of public service activities. Public service comprises a series of activities designed to meet the needs of service, in accordance with regulations, for goods/services/administrative services provided by state providers. In order to have state institutions capable of serving the public and laying the necessary foundations for the nation to succeed in the global competition, an agile, efficient, and effective bureaucracy is required. This means being flexible, agile, and quick in responding to changes and efficiently utilizing available resources to achieve set targets/outputs optimally. The achievement of this strategic objective is measured through the assessment of the following indicator:

- Satisfaction index of working units (satker) with KPPN services.

The level of performance achievement of the Banyuwangi KPPN from the customer perspective will be presented in Table 3 below.

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**Table 3. Details of the Target and Performance Achievement of the Head of Banyuwangi KPPN of the Ministry of Finance in 2022 based on the Customer Perspective.**

Strategic Objective 2 Agile, Effective, and Efficient Bureaucracy and Public Services			
Key Performance Indicator	Target	Realisation	% Achievement index
Satisfaction index of working units (satker) with KPPN services	4,65	4,85	104,30%
Performance Achievement of Strategic Objective 2 (based on weights)			104,30%

### 3. Internal Process Perspective

This perspective is the organization's viewpoint that focuses on the core business processes within the organization. Business processes are a series or set of interconnected core activities carried out by the organization to create products/services that meet customer desires. This perspective includes strategic objectives that the organization wants to achieve through the management of processes in delivering services and creating value for stakeholders and customers (the value chain).

The Internal Process Perspective consists of 5 strategic objectives and 11 key performance indicators as follows:

#### a. Formulation of Credible Regulations and Authorizations

Regulations are rules established as the foundation and direction for treasury management to achieve predetermined goals. Authorizations are determinations made by the Regional Directorate of DJPb as part of treasury management. "Optimal" means that regulations and authorizations are in line with needs, implementable, and not conflicting. The optimal formulation of regulations and authorizations means that the rules that serve as the foundation and direction for treasury management, as well as all determinations made to achieve goals, are suitable for producing the expected output/outcome. The achievement of this strategic objective is measured through the assessment of the following indicator:

- Percentage of on-time completion of SP2D (Payment Order Letter).

#### b. Continuous Communication, Education, and Standardization

Communication and education are efforts to enhance stakeholders' understanding of treasury regulations and policies to strengthen the implementation of regulations and policies and achieve the organization's goals. To meet the demands of dynamic financial governance, a continuous and comprehensive communication and education strategy is required, focusing on enabling working units to grasp all aspects of treasury management, from philosophy to technical aspects. The achievement of this strategic objective is measured through the assessment of 3 (three) indicators as follows:

- Percentage of the level of implementation of the SAKTI Application.
- Percentage of the level of implementation of standardization of treasury officer competencies.
- Continuous communication, education, and standardization.

#### c. Optimal Cash Management

Optimal cash management means that the Directorate General of Treasury can use available cash according to needs, maximize the use of idle cash, minimize costs while considering cost-benefit analysis, with benefits outweighing the costs. Prudent and optimal cash management for the state means managing state cash carefully. The achievement of this strategic objective is measured through the assessment of the following indicators:

- Percentage of cash planning accuracy.
- Index of expenditure cash management effectiveness.

#### d. Effective and Efficient Budget Execution

Effective and efficient budget execution is the ability of the State Treasury Main Service Office to oversee the effective and efficient implementation of budget policies, ensuring that budget execution activities at the Ministry/Institution as well as the State Treasury Main Service Office are in line with the provisions/policies of budget implementation. The achievement of this strategic objective is measured through the assessment of 3 (three) indicators as follows:

- Performance value of the transfer of funds to regions and villages.
- Implementation Index of Digipay.
- Level of participation in reporting data on working unit output achievements.

#### e. Accountable State Financial Responsibility

Accountability for state financial management is realized through the preparation of financial reports by the Central Government. The preparation of government financial reports must be done professionally and in a modern manner. The quality of government financial reports can be identified by the timeliness of financial report completion, completion of recommendations from external audits, and a positive audit opinion from the Supreme Audit Agency (BPK). The achievement of this strategic objective is measured through the assessment of 2 (two) indicators as follows:

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- Quality Index of UAKPA level reconciliation execution.
- Percentage of reliable and timely Accountability Reports (*LPJ Bendahara*).

The level of performance achievement of the Banyuwangi KPPN from the internal process perspective will be presented in Table 4 below.

**Table 4. Details of the Target and Performance Achievement of the Head of Banyuwangi KPPN of the Ministry of Finance in 2022 based on the Internal Process Perspective.**

<b>Strategic Objective 3</b>			
<b>Formulation of Credible Regulations and Authorizations</b>			
<b>Key Performance Indicator</b>	<b>Target</b>	<b>Realisation</b>	<b>% Achievement index</b>
Percentage of on-time completion of SP2D (Payment Order Letter)	99,40%	99,96%	100,56%
Performance Achievement of Strategic Objective 3 (based on weights)			100,56%
<b>Strategic Objective 4</b>			
<b>Continuous Communication, Education, and Standardization</b>			
<b>Key Performance Indicator</b>	<b>Target</b>	<b>Realisation</b>	<b>% Achievement index</b>
Percentage of the level of implementation of the SAKTI Application	100%	100%	100%
Percentage of the level of implementation of standardization of treasury officer competencies	90%	93,09%	103,43%
Level of effectiveness of education in treasury management	88,5	93,99%	106,20%
Performance Achievement of Strategic Objective 4 (based on weights)			103,20%
<b>Strategic Objective 5</b>			
<b>Optimal Cash Management</b>			
<b>Key Performance Indicator</b>	<b>Target</b>	<b>Realisation</b>	<b>% Achievement index</b>
Percentage of cash planning accuracy	83%	100%	120%
Index of expenditure cash management effectiveness	3,15	4	120%
Performance Achievement of Strategic Objective 5 (based on weights)			120%
<b>Strategic Objective 6</b>			
<b>Effective and Efficient Budget Execution</b>			
<b>Key Performance Indicator</b>	<b>Target</b>	<b>Realisation</b>	<b>% Achievement index</b>
Performance value of the transfer of funds to regions and villages	90	99,47	110,52%
Implementation Index of Digipay	3	4	120,00%
Level of participation in reporting data on working unit output achievements	90	100	111,11%
Performance Achievement of Strategic Objective 6 (based on weights)			114,54%
<b>Strategic Objective 7</b>			
<b>Accountable, Transparent, and Timely State Financial Accounting and Reporting</b>			
<b>Key Performance Indicator</b>	<b>Target</b>	<b>Realisation</b>	<b>% Achievement index</b>
Quality Index of UAKPA level reconciliation execution	3,25	4	120,00%
Percentage of reliable and timely Accountability Reports ( <i>LPJ Bendahara</i> )	98,50%	100%	101,52%
Performance Achievement of Strategic Objective 7 (based on weights)			110,76%

#### 4. Learning and Growth Perspective

This perspective is the organization's internal resource view. It describes the organization's ability to improve and strengthen its internal resources to effectively carry out its core business processes. The long-term sustainability of an organization greatly depends on this perspective. This perspective consists of 2 Strategic Objectives and 6 key performance indicators as follows:

##### a. Strengthening the Governance and Work Culture of the Kemenkeu Satu within a Collaborative Ecosystem

The government of the future will be influenced by three aspects: work (business processes), workforce (human resources), and workplace (working environment). These three aspects will be closely related to the use of technology as an enabler. Therefore, it is necessary to strengthen these three resources in an integrated manner through the reinforcement of the Kemenkeu Satu Work Culture.



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Kemenkeu Satu is a collaboration involving various elements within the Ministry of Finance (Kemenkeu). Each entity within Kemenkeu has its own tasks and functions but can collaborate and work together to grow and develop together (collaboratively). The achievement of this strategic objective is measured through an assessment of the following indicators:

- Quality rating of performance management based on the Strategy Focused Organization;
- Evaluation rating of internal compliance task execution;
- Average rating of employee hard competency.

### b. Optimal Financial and Asset Management

Financial management includes budget planning, execution, and monitoring throughout the fiscal year, which is then accountable to stakeholders. The quality of budget execution accountability is reflected in the opinion provided by the Supreme Audit Agency (BPK). The available funds in the budget execution document (DIPA) must be managed effectively and efficiently, in accordance with the established plan and accountable to achieve the expected outputs. Asset management includes planning for needs and budgeting, procurement, usage, utilization, security, maintenance, assessment, transfer, disposal, recordkeeping, development, supervision, and control.

Optimizing asset management is a working process in asset management that aims to maximize the physical, location, value, quantity/volume, legal, and economic potential of the assets owned. The achievement of this strategic objective is measured through an assessment of the following three indicators:

- Percentage of the quality of KPPN budget execution;
- Quality rating of UAKPA and UAKPB level financial statements;
- Quality level of asset management and procurement.

The level of performance achievement for KPPN Banyuwangi based on the learning and growth perspective will be shown in the following Table 5 below.

**Table 5. Details of the Target and Performance Achievement of the Head of KPPN Banyuwangi, Ministry of Finance, for the Year 2022 based on the Learning and Growth Perspective**

<b>Strategic Objective 8 Optimal Organizational and High-Performance Human Resources</b>			
<b>Key Performance Indicator</b>	<b>Target</b>	<b>Realisation</b>	<b>% Achievement index</b>
Quality rating of performance management based on Strategy Focused Organization	84,5	89,39	105,79%
Evaluation rating of internal compliance task execution	85	94,58	111,27%
Average rating of employee hard competency	78	89	114,10%
Performance Achievement of Strategic Objective 8 (based on weight)			<b>110,38%</b>
<b>Strategic Objective 9 Efficient, Effective, and Accountable Financial and Asset Management</b>			
<b>Key Performance Indicator</b>	<b>Target</b>	<b>Realisation</b>	<b>% Achievement index</b>
Percentage of the quality of KPPN budget execution	95,5%	99,95%	104,66%
Quality rating of UAKPA and UAKPB level financial statements	83	94,65	114,04%
Percentage of Quality in Asset Management and Procurement	100	161,91	120,00%
Performance Achievement of Strategic Objective 9 (based on weight)			<b>113,67%</b>
<b>Overall Performance Achievement</b>			<b>108,09%</b>

## DISCUSSION

The discussion in this research will begin with an understanding of the performance achievement level of KPPN Banyuwangi in 2022. This will be done by comparing the target indicators set in the Performance Determination of KPPN Banyuwangi for 2022 with the actual results. From the performance achievement, the Organizational Performance Value (OPV) of KPPN Banyuwangi over the last 4 years was obtained, and it will be presented in the following Table 6 below.

**Table 6. Organizational Performance Value (OPV) at KPPN Banyuwangi over the Last 4 Years**

<b>Description</b>	<b>Achievement</b>			
	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<b>Organizational Performance Value (OPV)</b>	<b>108,09%</b>	<b>108,21%</b>	<b>108,18%</b>	<b>107,02%</b>

The discussion in this study will begin by understanding the performance achievement level of KPPN Banyuwangi in 2022, which is done by comparing the target achievement indicators set in the Performance Determination of KPPN Banyuwangi in 2022 with

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its realization. From the performance achievement results, it can be observed that the Organizational Performance Value (NKO) of KPPN Banyuwangi in 2022 has decreased compared to 2021. However, overall, the performance of KPPN Banyuwangi in 2022 has exceeded the targets set in the Performance Contract for 2022. The discussion then continues by delving into the data results from the four balanced scorecard perspectives applied for performance evaluation at KPPN Banyuwangi.

The performance achievement of KPPN Banyuwangi based on the four perspectives of the Balanced Scorecard, which were discussed earlier, shows that in all four perspectives, the values have remained stable and tend to increase in achievement in each period. The performance achievement in the stakeholder and customer perspectives is greatly influenced by the internal business processes in the internal process perspective. However, if the internal business processes are carried out effectively and optimally, external factors can still influence the overall performance achievement. This can be seen in detail as follows:

### 1. Stakeholder Perspective (Finance)

Based on the data obtained, KPPN Banyuwangi has achieved very good performance in the financial stakeholder perspective for 2022, with a total average achievement index of 105.91%. This total average is obtained from the percentage results of the achievement index values for the performance of budget implementation of Central/Local Governments (K/L) and the quality index achievement of LK Power of BUN KPPN. This value indicates that KPPN Banyuwangi has managed the budget very effectively, reflecting a high level of accountability in the government financial management process.

In 2022, the performance achievement in this perspective experienced an increase, especially in the indicator of the quality index achievement of LK Power of BUN KPPN, which previously reached a realization value of 99.69. For 2022, a new indicator was added in the stakeholder perspective assessment of its performance, which is the indicator of the performance achievement of K/L budget implementation. This value also indicates that the financial statements prepared by KPPN Banyuwangi have very high quality and can be relied upon to provide accurate and transparent financial information.

The achievements shown in this data indicate that KPPN Banyuwangi has made effective efforts to understand the needs and expectations of various stakeholders in the government treasury management process. By achieving a value above 100%, KPPN Banyuwangi has exceeded the set target, indicating that their performance is positively evaluated by stakeholders. This is affirmed by Mr. Taukhid, the Head of the East Java Regional Office:

*"The Performance Quality Assessment at KPPN Banyuwangi using the balanced scorecard has been achieved outstandingly, acknowledged by the community, even internationally, because ISO is a world standard, and KPPN Banyuwangi meets all of them and there is no negative impression from the public. It needs to be seen how public satisfaction through surveys conducted by universities such as UI, UNPAD, and UGM and the results show conformity. So I say that the implementation is successful. There are no crucial issues there, including in Banyuwangi."*

The application of the stakeholder perspective in the Balanced Scorecard provides a clear picture of how far KPPN Banyuwangi is able to meet the needs and expectations of various stakeholders, including the public, the central government, and other related entities. One of KPPN Banyuwangi's stakeholders, Iqbal Maudassam, who is the spending treasurer of KPP Pratama Banyuwangi, one of the task forces under the auspices of KPPN Banyuwangi, mentioned:

*"We feel very assisted by the services provided by KPPN, such as online services and also socialization at the beginning of the year; at the beginning of the period if there are new mechanisms or rules introduced, we are immediately provided with BIMTEK, if we feel BIMTEK is still lacking, we can ask directly in the KPPN hotline, usually in the process of completion, we are very assisted. KPPN plays an important role in assisting us in formulating our spending plan, our realization plan, so that our deviations every month can be well controlled."*

Thus, the application of the stakeholder perspective helps KPPN Banyuwangi in formulating more effective policies and strategies, as well as improving transparency and accountability in government financial management. This is also supported by the achievement of a very good IKPA rating in 2022 from the Central Office of DJPb/Director General of Treasury. According to the Memorandum of Appreciation and Award Delivery Note from the Directorate General of Treasury number ND-104/PB/2023 regarding the Presentation of Appreciation and Awards for Regional Offices and KPPN as BUN with the IKPA Achievement Predicate Very Good for 2022, it is stated that the IKPA achievement for 2022 Level of DJPb Regional Office and KPPN as BUN/Supervising Satker based on the Director General of Treasury Regulation No. PER-5/PB/2022 concerning Technical Guidelines for the Assessment of IKPA for Central/Local Government Expenditures, is hereby conveyed as follows:

*"We express our utmost appreciation and recognition to all DJPb Regional Offices and KPPN as BUN/Supervising Satker for their efforts and hard work in supervising the performance of the 2022 budget with IKPA scores above 95 and Very Good ratings, as attached in the list."*

The results of the 2022 IKPA assessment are based on the OMSPAN Application using three measurement aspects and eight performance indicators, namely: (1) the quality of budget planning aspects: DIPA revisions and deviations on DIPA Page III; (2) the quality of budget implementation aspects: Budget Absorption, Contractual Spending, Invoice Settlement, Management of UP and TUP, and SPM Dispensations; and (3) the quality of budget execution results aspects: Output Achievement.

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In addition, the achievement of IKPA has contributed optimally to the achievement of the Ministry of Finance's Main Performance Indicators and supported the achievement of the evaluation of K/L Bureaucracy Reform. Furthermore, the Head of DJPb Regional Offices and KPPN is expected to improve the quality of guidance and support for budget execution to Satkers to improve their performance in 2023.

The positive results from the implementation of the stakeholder perspective can serve as a basis for further improving and enhancing KPPN Banyuwangi's performance in providing better and relevant services to various stakeholders. Furthermore, these achievements open up opportunities to enhance collaboration and cooperation with stakeholders, creating a positive synergy in achieving the organization's overall goals.

### 2. Customer Perspective

Based on the data obtained, the performance achievement in the customer perspective for 2022 is quite good, with an achievement index of 104.30%. This total is obtained from the percentage results of the satisfaction index of the service users (Satker) with KPPN services. In 2022, the performance achievement in this perspective saw an improvement compared to a previous realization value of 4.74. In 2022, the survey results were based on the performance of disbursement services, guidance and consultation services, confirmation of deposit letter services, financial report reconciliation performance, as well as infrastructure and facilities performance. This was also mentioned by Ms. Retno, a KPPN service user from BAPPEDA Banyuwangi. Ms. Retno stated,

*"So far, there have been no issues related to the timeliness of disbursements from KPPN. For disbursement of TKD (Regional Incentive Allowance), we usually have a reconciliation, and that is also carried out well."*

This achievement demonstrates that KPPN Banyuwangi has been successful in providing agile, effective, and efficient public services, leading to high satisfaction levels from the government units that are service users. The data also indicates KPPN Banyuwangi's commitment and ability to improve the efficiency and effectiveness of the bureaucracy, enabling them to provide public services that are more responsive to the needs of the service users. The importance of this service is also highlighted by Ms. Retno, a KPPN Banyuwangi service user from BAPPEDA Banyuwangi:

*"If I have questions, I can contact one of the KPPN officers, and they respond quickly... So far, the officers at KPPN Banyuwangi have been polite and friendly."*

This strong performance achievement undoubtedly has a positive impact on KPPN Banyuwangi's image and reputation as a reliable and trustworthy public service institution. Moreover, this achievement also reflects KPPN Banyuwangi's efforts to implement best management practices to enhance the quality of services to the public and government units, as stated by Iqbal Maudassam, the spending treasurer of KPP Pratama Banyuwangi:

*"KPPN Banyuwangi is exceptional; they provide consultation services to us from CSU or directly from the KPPN officers handling the service process, reconciliation, and reporting. If there were six stars, I would definitely give them six because they are exceptional. Because we have limitations in carrying out our duties, assistance from KPPN is very helpful."*

The application of the customer perspective in the Balanced Scorecard at KPPN Banyuwangi is supported by performance realization data that indicates positive achievement. This achievement signifies that KPPN Banyuwangi has successfully provided responsive and high-quality services to the government units (consumers) using their services. It demonstrates KPPN Banyuwangi's commitment to understanding and meeting consumer needs and expectations. The application of the customer perspective in the Balanced Scorecard helps KPPN Banyuwangi identify the strengths and weaknesses of their services from the user's perspective. With these positive results, KPPN Banyuwangi can be more confident in providing customer-oriented services, improving areas that require more attention, and continuously enhancing the quality of their services.

This performance achievement is also supported by the acquisition of the ISO 9001:2015 certificate, indicating that KPPN Banyuwangi has met the requirements set by the ISO 9001:2015 quality management standard. According to Mr. Heru Subroto, Audit Leader at TUVRheinland in Indonesia, an increase in IKU/NKO value is one of the indicators that can determine the organization's success in obtaining ISO 9001:2015 accreditation. The acquisition of the ISO 9001:2015 certificate can enhance KPPN Banyuwangi's image and reputation as a trusted and high-quality public service. In the public sector, customer satisfaction, in this case, government units, is a crucial indicator for measuring the success of providing services that meet their expectations.

### 3. Internal Process Perspective

The performance achievement in the internal process perspective for 2022 has been quite good, with an average achievement index of 109.81%. This average is obtained from the percentage results of on-time completion of SP2D (Payment Order Letter), the implementation rate of the SAKTI application, the implementation rate of treasury officer competence standardization, the effectiveness of treasury management education, the accuracy percentage of cash planning, the effectiveness index of cash expenditure management, the performance value of transferring funds to regions and villages, the implementation index of Digipay, the participation rate in reporting unit output data, the quality index of UAKPA-level reconciliation, and the percentage of reliable and timely treasurer's financial reports.

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In 2022, there was a significant increase in performance achievement, particularly in the implementation rate of treasury officer competence standardization, which had a previous realization value of 41.18%. However, there was a decrease in the performance value of transferring funds to regions and villages, which was 99.39 in 2021 and became 99.13 in 2022, due to delays in the on-time completion of SPP/SPM, issuance of SP2D, and submission of UAKPA-level Financial Reports exceeding the prescribed deadlines. In 2022, new indicators, the Digipay implementation index and the quality index of UAKPA-level reconciliation, were introduced in the internal process perspective evaluation. This achievement indicates that KPPN Banyuwangi has been successful in establishing credible regulations and authorizations and providing timely services for SP2D completion. According to one of the implementers at KPPN Banyuwangi, Ahmad Hifni,

*"To achieve IKU targets, we certainly ensure that the targets are achieved through GKM (guidance, monitoring, and control), Monev (monitoring and evaluation), and other necessary steps."*

KPPN Banyuwangi has also succeeded in ensuring continuous communication, education, and standardization in financial management. Furthermore, this achievement signifies that cash management, fund allocation, and budgeting have been carried out accurately, effectively, and efficiently, with high levels of participation in reporting unit output data. Collectively, KPPN Banyuwangi has excelled in providing high-quality services, adhering to credible regulations, enhancing efficiency and effectiveness in cash and budget management, and presenting accountable and transparent financial reports.

The application of the internal process perspective in the Balanced Scorecard has made a significant contribution to KPPN Banyuwangi's overall good performance. Effective and efficient internal processes have improved service quality, transparency, and accountability in public financial management, as stated by Ahmad Hafni,

*"Steps taken to maintain service quality in relation to IKU achievement include participating in meetings directly guided by the head of KPPN to evaluate work done on a weekly and monthly basis, conducting organizational performance dialogues every month and quarterly guided by the head of KPPN and performance indicator responsables in each section, providing consultations and guidance to task forces or regional governments to the best of our ability and comprehensively. Afterward, ensuring SP2D completion in no more than 1 hour, as stipulated by the central office, through synergy and coordination with the disbursement of funds section and task force management."*

With this good performance achievement, KPPN Banyuwangi can continue to enhance their internal process efficiency and provide greater value to the organization as a whole. This achievement is praiseworthy and sets an example for other government agencies to continually improve their performance and achieve more ambitious goals in the future.

#### 4. Learning and Growth Perspective

The performance achievement in the learning and growth perspective for 2022 has been quite good, with an average achievement index of 112.03%. This average is obtained from the quality of performance management based on a Strategy Focused Organization (SFO), the results of internal compliance task execution evaluations, the average hard competencies of employees, the percentage of the quality of KPPN budget execution, and the quality of LK (Financial Reports) at the UAKPA and UAKPB levels. In 2022, there were increases in performance achievement in almost every indicator. There were no additional indicators introduced for the learning and growth perspective in 2022.

This achievement indicates that KPPN Banyuwangi has succeeded in optimizing its organization and human resources to achieve higher and high-performing performance. It showcases KPPN Banyuwangi's success in effectively, efficiently, and accountably managing finances and state assets. The application of the Learning and Growth perspective in the Balanced Scorecard helps KPPN Banyuwangi continuously innovate, develop capabilities, and enhance knowledge to achieve more ambitious organizational goals. As stated by Iqbal, Treasurer of KPP Pratama Banyuwangi,

*"Because there's innovation and acceleration in services and innovation in terms of consultation services provided by KPPN. It's further supported by reliable applications that can be operated from anywhere, making it very convenient to work. So, I don't have to travel back and forth to KPPN; I can simply contact the CSO or send an email, or get in touch with KPPN staff, and it's done. It means that the services provided by KPPN are of very high quality, and KPPN's commitment to maintaining and improving service quality is remarkable."*

By focusing on human resource development, KPPN Banyuwangi can better prepare itself to face environmental changes, the demands of complex financial management, and improve the quality of service to stakeholders. This aligns with the statement by BaPak Taukhid, Head of the East Java Regional Office, "The Balanced Scorecard measures the extent of public satisfaction with the services provided, with the ultimate goal being the stakeholders' perspective. The Balanced Scorecard provides us with the facilities to continue to develop, improve everything so that services become better through the learning and growth perspective. So, we must continue to learn and grow and improve our governance with SOPs and all standards that must be improved."

Overall, the application of the Learning and Growth perspective in the Balanced Scorecard has brought tangible benefits to KPPN Banyuwangi, particularly in optimizing the organization's potential and human resources. This success is evidence of KPPN Banyuwangi's commitment to creating a learning and adaptive organization and contributes positively to the success of public

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financial management in their region. By continuing to prioritize this perspective, KPPN Banyuwangi can continue to grow and achieve better performance in the future.

### CONCLUSION

KPPN Banyuwangi's performance is comprehensively evaluated through the Balanced Scorecard framework, covering four pivotal perspectives. In the Stakeholder Perspective, the institution excelled in financial management for 2022, surpassing set targets and garnering outstanding recognition, including an ISO certification. Stakeholders' positive evaluations, supported by university surveys, affirmed the institution's effective budget management and high accountability. Similarly, in the Customer Perspective, KPPN Banyuwangi demonstrated noteworthy achievements, providing efficient and responsive services to government units, resulting in high satisfaction levels. The attainment of ISO 9001:2015 certification underscored the institution's commitment to delivering high-quality services. The Internal Process Perspective revealed commendable achievements in 2022, emphasizing efficiency, transparency, and the establishment of credible regulations. Continuous communication and education in financial management contributed to the institution's success. Finally, the Learning and Growth Perspective showcased KPPN Banyuwangi's commitment to organizational optimization, human resource development, and innovation, aligning with its ambitious goals. Overall, KPPN Banyuwangi's implementation of the Balanced Scorecard has yielded positive outcomes, positioning it as a model for other government agencies seeking to enhance their performance and achieve ambitious goals in the future. To enhance performance at KPPN Banyuwangi, efforts have been concentrated on the organization's responsibilities, including:

- a. Coordinating both internally within KPPN Banyuwangi (between sections) and with partner agencies regarding fund disbursement and cooperation with local governments. This aims to improve coordination among sections and with partner agencies and to achieve organizational goals more quickly, effectively, and efficiently.
- b. Providing technical guidance to all employees within KPPN Banyuwangi in the form of In-House Training, Quality Control Teams/Internalization, and Sharing Sessions. This is intended to identify common issues and challenges related to KPPN duties and functions.
- c. Offering technical assistance to partner agencies of KPPN Banyuwangi regarding fund disbursement and budget execution.
- d. Providing assistance to partner agencies of KPPN Banyuwangi facing challenges or difficulties in fund disbursement, budget execution, and financial report preparation.

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