

# Effectiveness of Strategic Performance and the Impact of Balanced Scorecard on DKI Jakarta Government Achievements

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**Abstrak—** *This study aims to analyze the effectiveness of the strategic performance of the DKI Jakarta government in 2023 and the influence of the balanced scorecard on the achievement of the strategic performance of the DKI Jakarta government. This study uses quantitative methods. Effectiveness analysis is carried out by referring to the financial statements of the DKI Jakarta Provincial Government from 2009 to 2023. Furthermore, the analysis of the influence of the balanced scorecard on the achievement of the strategic performance of the DKI Jakarta Provincial Government is carried out by taking research samples in the form of balanced scorecard criteria data and strategic performance achievements through the financial statements of the DKI Jakarta Provincial Government from 2009 to 2023. The analysis was carried out using the structural equation model method with smart-PLS. The results showed that the Financial, Internal Process, and Learning & Growth aspects had a significant effect on the effectiveness of the DKI Jakarta Provincial Government's strategic performance, while the Customer dimension did not show a significant effect. This research also highlights the importance of bureaucratic reform and efficient budget management to achieve successful inclusive and sustainable development in the future.*

**Keywords:** *Strategic performance effectiveness, livable city index, inclusive economic development index, bureaucratic reform index, balanced scorecard.*

## 1. INTRODUCTION

The DKI Jakarta Provincial Government continues to strive to improve public performance with one of its significant achievements being the achievement of the Human Development Index (HDI) in 2023, which is 83.55, with a very high status and an increase of 0.94% from the previous year. Other socio-economic indicators such as the poverty rate declining to 4.44% and the decline in the Open Unemployment Rate (TPT) to 6.53% in August 2023, also show the success of development programs and the absorption of a more optimal workforce. These efforts to alleviate poverty and improve community welfare are an important part of the local government's performance strategy.

As part of performance accountability, the DKI Jakarta Provincial Government set performance targets through Governor Decree Number 340 of 2023, with 22 strategic performance indicators, most of which were successfully achieved or even exceeded the target. Despite facing external challenges such as the impact of global inflation due to international economic instability, the government continues to adjust the Regional Budget (APBD) to optimize resources. Realization of local own-source revenue (PAD) also experienced a significant increase, supported by stable macroeconomic policies and tax incentives to encourage recovery.

The effectiveness of local government strategic performance is a key factor in measuring the success of public policy implementation. In DKI Jakarta, various complex challenges are faced during the 2009-2023 period, such as improving quality of life, creating an inclusive economy, human development, and bureaucratic reform. The Provincial Government of DKI Jakarta has recorded several achievements in the annual financial report, but the effectiveness of the budget allocated to achieve these strategic indicators is often questioned. In this context, a quantitative approach is needed to evaluate whether the budget and policies implemented are in accordance with the targets set.

The strategic performance of the DKI Jakarta Provincial Government is assessed through four main indicators, namely the Livable City Index, Inclusive Economic Development Index, Human Development Index, and Bureaucratic Reform Index. These indicators reflect the quality of urban development sustainability, social justice, quality of life, and efficiency in governance. While some quantitative outcomes show improvement, the effectiveness of budget expenditure has not been

thoroughly analyzed. More integrated measurement is needed to understand the relationship between the achievement of these indicators and the effectiveness of resource allocation.

H1: DKI Jakarta Government implements strategic performance effectively

One approach that can be used to evaluate strategic performance is the Balanced Scorecard (BSC), which integrates financial, customer, internal process, and learning and growth perspectives (Duwe, 2024). In the public sector, the application of BSC can provide a comprehensive picture of the effectiveness of policies and programs implemented (Miliki, 2024; Bshayreh et al., 2024). However, the use of BSC in government in Indonesia, especially in analyzing budget effectiveness and strategic performance, is still relatively rare. Therefore, this analysis has great potential to offer a new, more holistic perspective on governance effectiveness.

Most research on BSC has focused on the private sector, such as its impact on employee welfare (Torrents Arévalo et al., 2022), bank performance (Dabor et al., 2023), and renewable energy companies (Rafiq et al., 2021). Other studies, such as by Liu (2024), show that BSC implementation in large organizations is often associated with improved financial performance, but do not delve into the government sector specifically. In the public sector, BSC studies are more often found in healthcare (Mushtaha et al., 2024) or education (Istiarsono, 2022). Meanwhile, case studies of BSC implementation in local governments, such as those conducted by Sharaf-Addin and Fazel (2021) at public universities in Saudi Arabia, focus more on academic aspects and are less relevant to the context of big city governments such as DKI Jakarta.

H2a: Customer aspects affect the strategic performance achievements of the DKI Jakarta Government

H2b: Financial aspects affect the strategic performance achievements of the DKI Jakarta Government

H2c: Internal Process aspects affect the strategic performance achievements of the DKI Jakarta Government

H2d: Learning and growth aspects affect the strategic performance achievements of the DKI Jakarta Government.

In Indonesia, the literature discussing the influence of BSC on the effectiveness of local government strategic performance is still very limited. Some studies are more focused on the use of BSC as an internal measurement tool or for certain sectors, such as the study of Anggitaningsih et al. (2023) who studied the effect of BSC on employee performance through the compensation system. In addition, a study by Jassem et al. (2022) on sustainability and environmental performance outcomes did not specifically address how BSC can directly influence the effectiveness of public policies. Thus, there is still a research gap in evaluating the relationship between BSC implementation and strategic performance outcomes in local government.

This study offers novelty by integrating the BSC approach to evaluate the effectiveness of the strategic performance of the DKI Jakarta Provincial Government from 2009 to 2023. Unlike previous studies, this research not only assesses effectiveness descriptively but also examines the relationship between BSC implementation and the achievement of strategic indicators using the Bouckaert and Van Dooren (2003) framework. Using longitudinal data, this study provides empirical insight into the role of BSC in improving budget effectiveness and strategic performance of local governments. The results of this study are expected to provide a new contribution to the literature and become an important reference for local governments in optimizing resource management to achieve sustainable development goals.

## 2. RESEARCH METHOD

This study uses quantitative methods and analyzes two things, namely the effectiveness of the strategic performance of the DKI Jakarta government from 2009 to 2023 and the influence of the balanced scorecard on the strategic performance achievements of the DKI Jakarta government. Effectiveness analysis is carried out by referring to the financial statements of the DKI Jakarta Provincial Government from 2009 to 2023 by looking at the achievement of strategic performance in that year and assessing its effectiveness referring to Bouckaert & Van Dooren (2003) with the formula  $\text{Effectiveness Score} = \text{Total KPI} / \text{Total KPI Achieved} \times 100\%$ .

Furthermore, the analysis of the influence of the balanced scorecard on the achievement of strategic performance of the DKI Jakarta Provincial Government was carried out by taking research samples in the form of balanced scorecard criteria data and strategic performance achievements through the financial statements of the DKI Jakarta Provincial Government from 2009 to 2023. The

analysis was carried out using the structural equation model method with smart-PLS. The measurement of balanced scorecard aspects is as follows:

Table 1. Variable Measurements

| Category                                  | Indicators                                     |
|---|--|
| <b>Financial</b>                          | - Regional Revenue (PAD)                       |
|   | - Transfer Revenue                             |
|   | - Budget Realization Rate                      |
| <b>Customer</b>                           | - Public Satisfaction                          |
|   | - Education Dimension Index                    |
|   | - Life Expectancy Index                        |
|   | - Gender Development Index                     |
| <b>Internal Process</b>                   | - Democracy Index                              |
|   | - Government Performance Accountability (AKIP) |
|   | - Integrity Level                              |
|   | - Electronic-Based Government System (SPBE)    |
| <b>Learning &amp; Growth</b>              | - Competency Development                       |
|   | - Human Resource Development                   |
|   | - Training and Productivity Coaching           |
| <b>Strategic Performance Achievements</b> | - Livable City Index                           |
|   | - Inclusive Economic Development Index         |
|   | - Human Development Index                      |
|   | - Bureaucratic Reform Index                    |

#### 4. RESULT AND DISCUSSION

This study analyzes the effectiveness of the strategic performance of the DKI Jakarta government in 2023 and the influence of the balanced scorecard on the achievement of the strategic performance of the DKI Jakarta government. The effectiveness analysis was carried out by referring to the financial statements of the DKI Jakarta Provincial Government from 2009 to 2023 by looking at the strategic performance achievements in that year and assessing their effectiveness referring to the Decree of the Minister of Home Affairs Number 690.900-327 of 1996. Based on the DKI Jakarta PPID, there are 4 strategic performance achievements of DKI Jakarta, namely Livable City Index, Inclusive Economic Development Index, Human Development Index and Bureaucratic Reform Index. The following is data on DKI Jakarta's strategic performance achievements and realization achievements.

Table 2. Strategic Performance Outcomes of DKI Jakarta

| Year | Livable City Index | Inclusive Economic Development Index | Human Development Index | Bureaucratic Reform Index | Efectifity |
|------|--------------------|--------------------------------------|-------------------------|---------------------------|------------|
| 2023 | 110                | 103                                  | 102                     | 101                       | 100%       |
| 2022 | 191                | 102                                  | 100                     | 87                        | 100%       |
| 2021 | 59                 | 79                                   | 83                      | 79                        | 75%        |
| 2020 | 58                 | 72                                   | 83                      | 77                        | 75%        |
| 2019 | 60                 | 79                                   | 83                      | 75                        | 75%        |
| 2018 | 61                 | 77                                   | 83                      | 71                        | 100%       |
| 2017 | 60                 | 74                                   | 82                      | 64                        | 75%        |
| 2016 | 59                 | 74                                   | 82                      | 60                        | 50%        |
| 2015 | 58                 | 72                                   | 81                      | 59                        | 50%        |
| 2014 | 58                 | 70                                   | 81                      | 60                        | 50%        |
| 2013 | 91                 | 72                                   | 81                      | 87                        | 100%       |
| 2012 | 59                 | 79                                   | 83                      | 79                        | 75%        |
| 2011 | 58                 | 72                                   | 83                      | 77                        | 75%        |
| 2010 | 60                 | 79                                   | 83                      | 75                        | 75%        |
| 2009 | 61                 | 77                                   | 83                      | 71                        | 100%       |

Based on data on the strategic performance achievements of the DKI Jakarta Provincial Government from 2009 to 2023, the effectiveness of achievements is measured through the achievement of four main indicators, namely Livable City Index, Inclusive Economic Development Index, Human Development Index, and Bureaucratic Reform Index. Performance effectiveness is assessed in the form of a percentage, which illustrates the extent to which the realization of achievements approaches or meets the predetermined targets.

1. Livable City Index: This index showed significant fluctuations, especially from 2014 to 2017, with achievements below 61. However, it showed a sharp increase after 2022, which contributed greatly to 100% effectiveness in the last two years (2022-2023).
2. Inclusive Economic Development Index: This index has shown a relatively stable trend since 2009, despite a slight decline in some years (2014-2015). The increase in achievements above 100 since 2022 is a sign of successful management of a more inclusive economy.
3. Human Development Index: This index has remained relatively stable at 81-83 throughout the period, reflecting sustainability in human development covering education, health and social welfare.
4. Bureaucratic Reform Index: This indicator has improved significantly, especially after 2016. The surge in achievements in 2023 (101) is one important contribution to the effectiveness of performance that reached 100%.

Furthermore, this research analyzes the influence of the balanced scorecard on strategic performance achievements. In this analysis, 4 aspects of the balanced scorecard were tested, namely financial, customer, internal process and learning and growth. The analysis is carried out with smart-PLS and the data is secondary data from the financial statements of the DKI Jakarta Provincial Government from 2009 to 2023.

#### Outer Model Analysis

This research uses structural equation model analysis with smart-PLS. The first stage in PLS analysis is outer model analysis. Outer model analysis aims to test the quality of data and measurements in the research model. There are several tests including convergent validity, construct validity, construct reliability and discriminant validity. The first analysis is convergent validity to test the validity of research indicators. Convergent validity refers to the loading factor value on each research indicator with the criteria for the loading factor value  $> 0.7$  (Hair et al. 2017). The results of this research analysis show that in the first stage two invalid indicators were found, namely PT, IDE dan PSDM, so they had to be dropped from the analysis. After the invalid indicators were dropped, a re-analysis was carried out.

Table 3. Loading Factors in Each Indicators

|                               | Outer loadings |
|-------------------------------|----------------|
| AKIP <- Internal Process      | 0.913          |
| IHH <- Customer               | 0.809          |
| IKLH <- Strategic Achievement | 0.907          |
| IPEI <- Strategic Achievement | 0.988          |
| IPG <- Customer               | 0.879          |
| IPM <- Strategic Achievement  | 0.987          |
| IRB <- Strategic Achievement  | 0.864          |
| KM <- Customer                | 0.902          |
| PAD <- Financial              | 0.968          |
| PEL <- Learning & Growth      | 0.931          |
| PK <- Learning & Growth       | 0.961          |
| SPBE <- Internal Process      | 0.959          |
| TRB <- Financial              | 0.851          |

Table 3 shows that all indicators in this study have factor loading values with a range of 0.809 to 0.961. Therefore, all indicators have a loading factor value  $> 0.7$  so that they have met the threshold

for the loading factor value and it can be concluded that all indicators meet convergent validity. Furthermore, after the indicator is declared valid, each construct in this study is required to meet construct validity with the criteria for AVE value  $> 0.5$  and meet construct reliability with the criteria for composite reliability value  $> 0.7$ .

Table 4. AVE and Composite Reliability

|                       | Composite Reliability | Average Variance Extracted (AVE) |
|-----------------------|-----------------------|----------------------------------|
| Strategic Achievement | 0.967                 | 0.880                            |
| Customer              | 0.898                 | 0.747                            |
| Financial             | 0.907                 | 0.830                            |
| Internal Process      | 0.934                 | 0.877                            |
| Learning & Growth     | 0.945                 | 0.895                            |

The analysis results in table 4 show that the AVE (Average Variance Extracted) value in this study in all variables has met the construct validity criteria, namely  $> 0.5$ . Furthermore, the composite reliability value in this study has also met the construct reliability standard, which is  $> 0.7$ . So that all variables in this study can be categorized as valid and reliable.

The next analysis is discriminant validity to test whether the indicators in this study have measured correctly on each variable. Discriminant validity in this study refers to two tests, namely Fornell-Lacker creation. Fornell-Lacker creation refers to the AVE root of each construct. Good Discriminant Validity is indicated by the square root of the AVE for each construct greater than the correlation between constructs in the model.

Table 5. Fornell-Lacker Creation

|                       | Strategic Achievement | Customer | Financial | Internal Process | Learning Growth |
|-----------------------|-----------------------|----------|-----------|------------------|-----------------|
| Strategic Achievement | 0.938                 |          |           |                  |                 |
| Customer              | 0.930                 | 0.864    |           |                  |                 |
| Financial             | -0.570                | -0.483   | 0.911     |                  |                 |
| Internal Process      | 0.916                 | 0.951    | -0.270    | 0.936            |                 |
| Learning & Growth     | 0.639                 | 0.784    | -0.586    | 0.675            | 0.946           |

Table 5 shows the value of Fornell-Lacker creation to test discriminant validity. The results show that all research variables have a value (root AVE) that is higher than the correlation between variables. So based on table 5, this study has met discriminant validity.

### Inner Model Analysis

Inner model analysis is a test to analyze the relationship between variables in research. Inner model analysis includes testing the coefficient of determination and path analysis to test the hypothesis. The inner model testing procedure uses bootstrapping in smart PLS with the output as shown in figure 1. The first analysis is the coefficient of determination. The coefficient of determination refers to the  $R^2$  value in the study. It was found that the  $R^2$  value of Strategic Achievement is 0.980, which indicated that strategic achievement had an influence of 98% from other variables in the model.

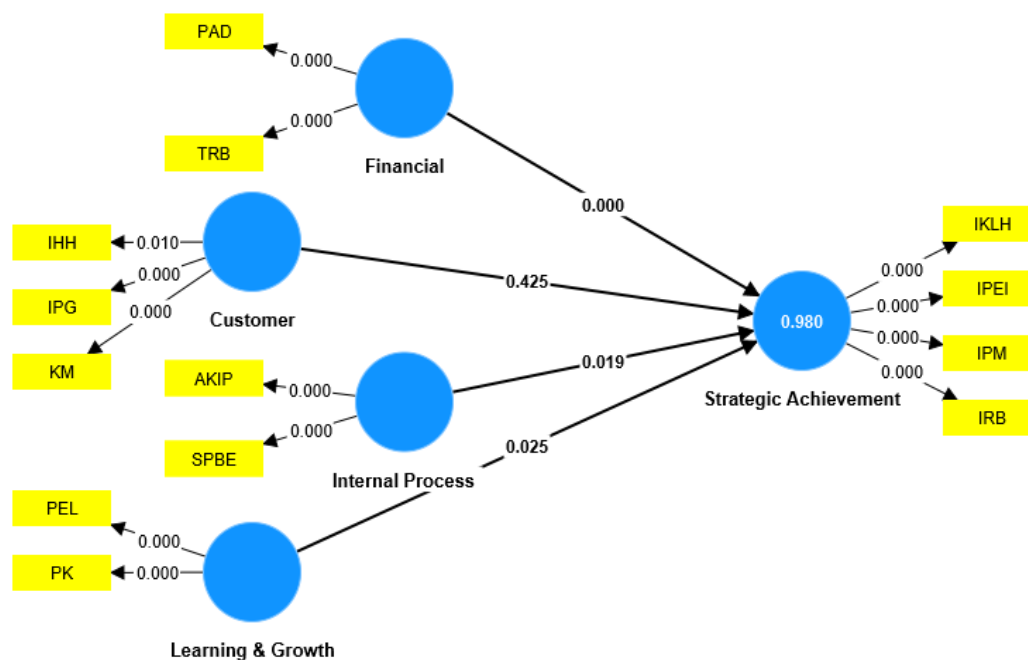


Figure 1. Output Bootstrapp with Smart PLS

The next analysis is path analysis to test the research hypothesis. The analysis in this study uses significant criteria if the T-statistics value is greater than 1.96 and the p-value is less than 0.05 at the 5% significance level. While the parameter coefficient shows the direction of influence by looking at the positive or negative original sample as well as the magnitude of the influence of the independent variable on the dependent variable. The results of path analysis testing to test the research hypothesis are shown in table 6.

Table 6. Path Analysis

|  | Original sample | T statistics | P values |                 |
|--|-----------------|--------------|----------|-----------------|
| Customer -> Strategic Achievement          | 0.341           | 0.189        | 0.425    | Not Significant |
| Financial -> Strategic Achievement         | 1.696           | 3.706        | 0.000    | Significant     |
| Internal Process -> Strategic Achievement  | 1.255           | 2.103        | 0.019    | Significant     |
| Learning & Growth -> Strategic Achievement | 1.221           | 1.992        | 0.025    | Significant     |

## Discussion

The effectiveness of the DKI Jakarta Provincial Government's strategic performance achievements from 2009 to 2023 shows a fluctuating pattern that reflects the dynamics of achieving four main indicators, namely the Livable City Index, Inclusive Economic Development Index, Human Development Index, and Bureaucratic Reform Index. During this period, effectiveness was at a high of 100% in certain years, such as 2009, 2013, 2018, 2022, and 2023, indicating success in achieving the targets of all indicators. However, there were periods of low effectiveness, such as 2014 to 2015, where effectiveness only reached 50%, indicating that most performance targets had not been met. Significant improvement is seen from 2022, with effectiveness consistently at 100%, supported by improvements in all indicators, particularly in the Bureaucratic Reform Index and Livable City Index.

Stability and improvement in the Human Development Index and Inclusive Economic Development Index also made important contributions to the success of strategic performance. These positive trends demonstrate the city's commitment to promoting inclusive, sustainable and good governance-based development. However, the results of this evaluation also underline the need to maintain performance consistency in the future by prioritizing improvements in indicators that previously showed fluctuations. Strategies to strengthen bureaucratic reforms and more adaptive city management will be key to maintaining effectiveness in the coming years.

The results of the analysis show that the Customer aspect does not have a significant

influence on the strategic performance achievements of the DKI Jakarta Provincial Government (T-statistic: 0.189; P-value: 0.425). This indicates that indicators that reflect public satisfaction, such as the Livable City Index and Human Development Index (HDI), have not succeeded in significantly influencing strategic achievements. The previous data also shows fluctuations in Livable City Index achievements from 2009 to 2023, with effectiveness scores mostly at the level of “moderately effective.” These fluctuations indicate a lack of continuity between the government's efforts to engage the community and the achievement of strategic objectives.

This finding indicates an important gap in the implementation of the Balanced Scorecard (BSC). According to research by Anggitaningsih et al. (2023), the Customer dimension of the BSC should encourage the government to be more responsive to the needs of the community. However, the DKI Jakarta Provincial Government does not seem to have fully integrated this dimension in strategic planning. Therefore, a more targeted strategy is needed to improve government interaction with the community and involve them in the decision-making process, as proposed by Torrents Arévalo et al. (2022).

The Financial dimension shows a significant influence on the achievement of strategic performance with a T-statistic of 3.706 and a P-value of 0.000. This result shows that good budget management is the main pillar in supporting the achievement of the DKI Jakarta Provincial Government's strategic goals. Achievement data shows relatively high effectiveness in the Inclusive Economic Development Index (IEDI) indicator, with scores approaching “moderately effective” to “effective” in recent years, which indicates an increase in the efficiency of budget allocations for economic development programs.

These results support Davis and Albright's (2004) research, which shows that BSC-based financial management directly contributes to improved organizational performance. In Jakarta, budget planning geared towards specific targets, such as economic inclusion and community empowerment, appears to have made a significant impact. However, recommendations from Liu (2024) suggest that the government needs to expand financial transparency so that the influence of the Financial dimension can be further optimized.

The analysis shows that Internal Process has a significant effect on strategic performance outcomes (T-statistic: 2.103; P-value: 0.019). This confirms that good internal process management, including technology integration and governance efficiency, is an important factor in supporting the achievement of strategic objectives. Bureaucratic reform data, as measured by the Bureaucratic Reform Index, shows an increasing trend from 2009 to 2023, reflecting the success of the Jakarta Provincial Government's efforts to improve internal efficiency.

This finding is in line with research by Gazi et al. (2022), which shows that efficient internal processes contribute directly to the sustainability of strategic outcomes. However, Cignitas et al. (2021) reminded that the implementation of Internal Process-based strategies requires strong support from other dimensions, such as Learning & Growth, to achieve more optimal results. In the context of Jakarta, collaboration between digital technology and bureaucratic reform needs to be strengthened to overcome complex bureaucratic challenges.

The Learning & Growth dimension also has a significant influence on strategic performance achievement with a T-statistic of 1.992 and a P-value of 0.025. This dimension includes increasing the competence of human resources (HR), training, and organizational innovation. This result confirms the importance of investing in human resources to support the sustainability of development strategies. The data shows a significant increase in bureaucratic reform indicators supported by training and competency coaching. This result is in line with the findings of Sharaf-Addin and Fazel (2021), which state that organizations with a high focus on the learning dimension tend to have better strategic performance. The DKI Jakarta Provincial Government has taken progressive steps, but according to Mushtaha et al. (2024), the implementation of a Learning & Growth-based strategy needs to be complemented by outcome-based performance measurement to ensure the sustainability of its impact on strategic indicators.

The results of the analysis show that three dimensions of the Balanced Scorecard-Financial, Internal Process, and Learning & Growth-have a significant effect on the strategic performance achievements of the DKI Jakarta Provincial Government, while the Customer dimension does not show a significant effect. This finding emphasizes the importance of financial management, bureaucratic reform, and human resource development in creating adaptive governance, while underscoring the need for increased interaction with the community to strengthen the contribution of the Customer dimension.

The effectiveness of strategic performance from 2009 to 2023 shows a fluctuating trend, with the highest achievement of 100% in some years, such as 2009, 2013 and 2022, but also a decline in certain years such as 2014-2015. Increased stability and effectiveness in indicators such as the Human Development Index and Inclusive Economic Development Index since 2022 indicate the success of reform efforts and inclusive development. However, to maintain sustainable strategic performance, stronger synergies between BSC dimensions and responsive city management based on people's needs are required.

#### 4.CONCUSSION

Based on the results of the analysis, hypothesis H1 which states that the DKI Jakarta Provincial Government implements strategic performance effectively can be accepted, although with some important notes related to the Customer dimension. The findings show that the Financial, Internal Process, and Learning & Growth dimensions have a significant effect on the achievement of the DKI Jakarta Provincial Government's strategic performance. In contrast, the Customer dimension does not make a significant contribution to the achievement of strategic goals, which indicates the need to increase community involvement in the policy planning and evaluation process. The effectiveness of DKI Jakarta's strategic performance from 2009 to 2023 tends to fluctuate, with the highest achievement of 100% in some years and a decrease in certain years. However, there are positive trends in several important indicators, such as the Human Development Index and Inclusive Economic Development Index, which reflect the success of inclusive development efforts and bureaucratic reform. Overall, the DKI Jakarta Provincial Government demonstrates a commitment to development sustainability, although challenges to performance consistency remain.

For academics, this research suggests exploring more deeply the application of the Balanced Scorecard (BSC) in the public sector, especially in the context of local government. The use of BSC needs to be explored further by adjusting the dimensions of BSC to be more relevant to the needs of adaptive governance and based on the needs of society. Further research could also focus on a more in-depth analysis of the Customer dimension, given the lack of significant influence of this aspect in this study.

For government practitioners, the results of this study suggest the need to strengthen the Customer dimension in policy planning and implementation. The DKI Jakarta Provincial Government needs to be more proactive in improving interaction with the community and involving them in the planning and performance evaluation process. In addition, good financial management and bureaucratic reform should remain a priority, while human resource development efforts need to be encouraged to ensure the continuity and sustainability of inclusive and sustainable development strategies. Strengthening transparency and accountability in budget management is also an important step to improve the effective use of resources.

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