

Analysis of the performance of the General Secretariat with the Balance Scorecard approach at the Ministry of Home Affairs

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Keywords

Performance, Secretariat General, Balance Scorecard.

ABSTRACT

Efficient and effective governance is critical to ensuring good public services and achieving development goals. The Secretariat General is a very crucial part of every ministry that is responsible for supporting the management and administration of the ministry. The purpose of this study is to analyze the performance of the Secretariat General of the Ministry of Home Affairs using the Balance Scorecard approach. This research uses qualitative research methods. Research data were obtained through interviews, observations, and documentation. The data obtained was then analyzed with the Balance Scorecard. The results showed significant improvements in the performance of the General Secretariat. The financial aspect shows positive growth in financial and asset management. From a customer perspective, service to stakeholders has improved. The internal process aspect recorded improvements in operational efficiency and productivity. Finally, from a growth and learning perspective, employee training and development initiatives and the application of information technology have strengthened organizational capacity.

INTRODUCTION

Domestic policymaking falls under the purview of the Ministry of Home Affairs (MOHA), which exists to assist the President in his role as head of state. The task of the Ministry of Home Affairs is responsible for formulating and implementing policies in the fields of politics, general government, regional autonomy, regional administration, regional development, regional finance, and population, following applicable regulations and laws. In addition, the Ministry of Home Affairs acts as a support provider that has a substantial impact on all organizational units within the scope of the Ministry (Suharmanto, 2021).

The General Secretariat (Setjen), a division within the Ministry of Home Affairs (Haryatama et al. 2016), is responsible for coordinating task implementation, providing direction, and providing administrative assistance to all divisions and departments within the Ministry of Home Affairs. In addition, the General Secretariat has a strategic role in assisting the Minister of Home Affairs to successfully carry out the duties and functions of the Ministry of Home Affairs. Based on the description above, the performance indicators that can be measured are the need to party, the need for power, compensation and leadership policies (Fasha et al., 2019). Efficient and effective government performance has a central role in the delivery of quality public services and the achievement of optimal development goals (Azzahra, 2023). Performance appraisals are important to ensure that the entire organization is focused on achieving strategic goals and avoiding wasting resources on things that do not support those goals. The success of the organization in achieving its goals is illustrated by the

achievement of the organization's performance. According to Melantika (2023), organizational performance is determined by how well the organization uses its resources to achieve its goals.

Performance analysis can provide information on how an organization works, things that have or have not been achieved, and things that require improvement steps in the work system. Performance is an organizational condition that is described as a whole within a certain period, including results or achievements that are influenced by operational activities in the organization, in managing and using the resources owned (Azhar et al., 2024; Bai et al., 2024; Hafidzi et al., 2024; Itani et al., 2024). Bernardin and Russell reveal that performance is a record of the results obtained by a person on job functions or activities within a certain period. This understanding is in line with the understanding expressed by Simanjuntak (2005: 1) quoted that performance is the level of achievement or achievement results obtained from the implementation of certain tasks. So it can be concluded that performance is a result obtained by a person for a certain job/task/activity that he is undergoing within a certain period. Through performance analysis, government agencies can find out the obstacles experienced and what solutions must be prepared to improve performance in the next period (Tsauri, 2013: 2).

To achieve measurable and focused performance management, the Ministry of Finance started using comprehensive performance measurement techniques in 2015. The Balanced Scorecard (BSC) approach was created in the early 1990s by Harvard Business School professors Robert Kaplan and David Norton. Many large organizations around the world, including the U.S. Department of Commerce, Incheon Airport, U.S. Army, FBI, Dubai Police, and other global companies, have adopted the Balanced Scorecard (BSC) approach. As a tool for measuring work achievement used by a business or organization in the context of strategic management, the Balanced Scorecard (BSC) is based on a more holistic approach that sets it apart from other strategic management techniques. Using this approach, the organization's strategy and mission are transformed into more specific and measurable goals and measures. The Balanced Scorecard (BSC), especially when used in the public service sector, considers non-financial measures in addition to financial measures.

Previous research by Biswan & Alim (2021) on performance using a balanced scorecard approach showed that summarizing perspectives into three perspectives - internal business processes, learning and growth, and stakeholders (customers) - allows achieving Key Performance Indicators (IKU) based on balanced scorecards, which in turn drives future performance improvement and improvement by Fitriandari et al. (2023) have conducted research that shows the application of three balanced scorecard perspectives. A stakeholder or customer perspective, an organization's internal operations perspective, and a learning and growth perspective all contribute to the formation of this viewpoint. The establishment of perspectives and achievements of key performance indicators (KPIs) that are aligned with the organization's strategy and execution will help support the achievement of performance targets, which will ultimately lead to improved performance in the future.

According to the results of an investigation conducted by Dwicahyani et al. (2019), PT ABC's overall performance is included in the "quite good" category. Both the return on investment factor and total assets turnover show a satisfactory level of performance when viewed from a financial perspective. When considering the variables of customer satisfaction and customer retention, it shows quite good performance from a customer point of view. Due to the declining operating profit margin and the "K" index obtained above the tolerance limit, it looks in poor condition when viewed from the point of view of internal business processes. When considering employee satisfaction and retention from a learning and growth standpoint, the situation seems very good. The novelty of this research is from the object of his research, namely the Secretariat General of the Ministry of Internal Affairs. According to the findings of this study, non-financial factors that have a major influence on performance include customers, internal procedures, and learning and growth opportunities. Therefore, the General Secretariat should pay special attention to measuring and improving these aspects to achieve strategic objectives. The

purpose of this study is to analyze the performance of the General Secretariat of the Ministry of Home Affairs using the Balance Scorecard approach.

METHODS

In this study, a qualitative approach was used. According to Moleong (2017), the purpose of qualitative research is to understand phenomena about the experience of research subjects, such as behavior, perception, motivation, action, etc., holistically and by way of description in the form of words and language, in a special natural context and by utilizing various natural methods. Research data can be obtained in various ways, including through observation, documentation, and interviews. The balanced scorecard method will be used in this study to assess performance. Four factors make up this approach: three non-financial aspects and one financial aspect. The evaluation findings will be taken into consideration for institutions in developing strategic strategies for the coming period. This study measures the performance of the secretariat general with a balance scorecard approach in the interior ministry in 2023. To facilitate researchers in conducting research, the following is presented operationalization of concepts consisting of concepts, dimensions and indicators:

Table 1. Operationalization of the Concept

Concept	Dimension	Indicators
Paul R.'s Balance Scorecard Theory (Niven, 2008).	Customer Perspectives	<ol style="list-style-type: none"> 1. Stakeholder satisfaction with the performance of the General Secretariat of the Ministry of Home Affairs. 2. Public retention of the performance of the General Secretariat of the Ministry of Home Affairs. 3. Public acquisition of the performance of the General Secretariat of the Ministry of Internal Affairs.
	Internal Business Perspectives	<ol style="list-style-type: none"> 1. Operational effectiveness carried out by the Secretariat General of the Ministry of Home Affairs in managing the internal organization of the Ministry of Home Affairs 2. Quality of the process of managing the internal organization of the Ministry of Home Affairs to be more developed 3. Innovation in the performance process of the General Secretariat of the Ministry of Home Affairs
	Learning and Growth Perspectives	<ol style="list-style-type: none"> 1. Human resource development, capacity building and employee competence through training, education, and other learning initiatives within the Secretary General of the Ministry of Home Affairs. 2. Employee satisfaction, the level of employee satisfaction with the work environment, compensation, recognition, and other aspects of their work. 3. Technology & Adaptation, the ability of the Secretary General of the Ministry of Home Affairs in adopting new technology and adapting to changes to improve efficiency and effectiveness
	Financial Perspectives	<ol style="list-style-type: none"> 1. Efficient Use of Budget, Optimal use of financial resources to achieve the desired results at minimum costs by the Secretary

Concept	Dimension	Indicators
		General of the Ministry of Home Affairs.
		2. Profitability, the ability of the Secretary General of the Ministry of Home Affairs to generate profits from its operations.
		3. Revenue Growth, an increase in the income of the Secretary General of the Ministry of Home Affairs from time to time

Source: Processed by Researchers 2023

RESULTS

Several bureaus established the General Secretariat (Setjen), which is a division of the Ministry of Internal Affairs. These bureaus include the Bureau of Planning, Personnel, Organization and Governance, Law, Finance and Assets, Administration, and General. Based on the Regulation of the Minister of Home Affairs Number 13 of 2021, the following is the organizational structure of the Ministry of Home Affairs:

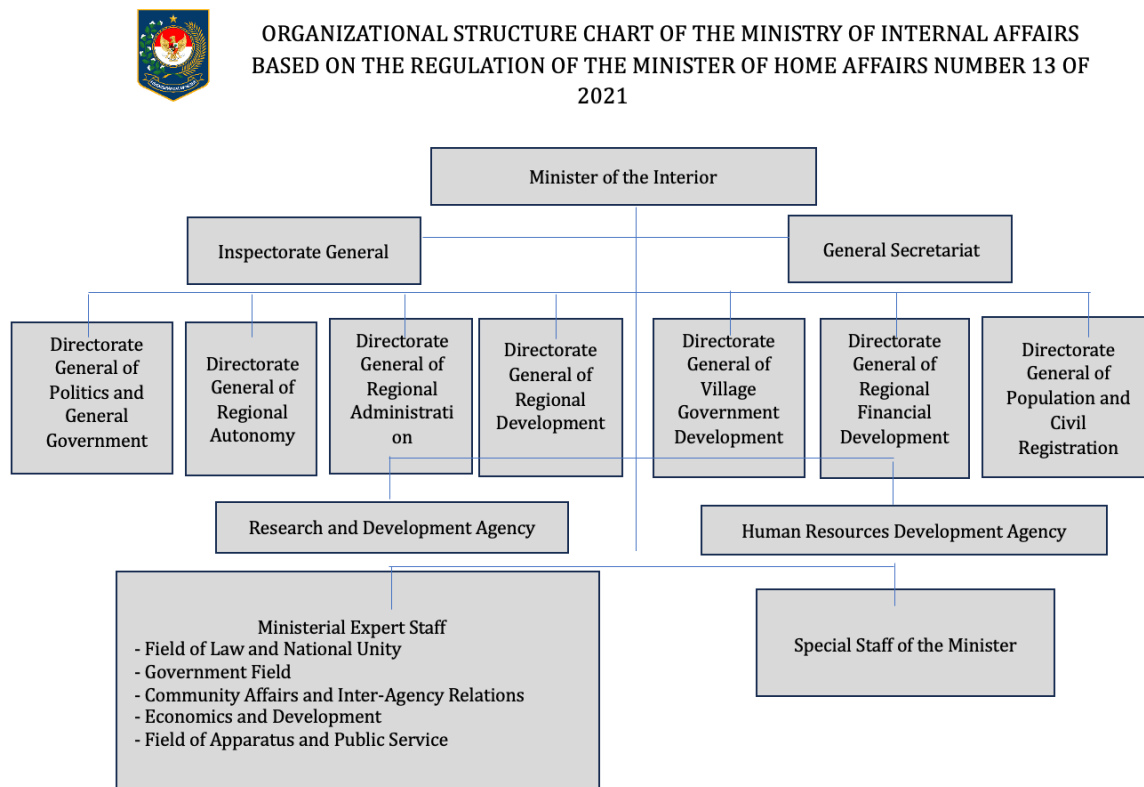


Figure 1. Organizational Structure of the Secretariat General of the Ministry of Home Affairs from the Minister

Source: (Secretary General of the Ministry of Home Affairs, 2021)



ORGANIZATIONAL STRUCTURE CHART OF THE SECRETARIAT GENERAL OF THE MINISTRY OF HOME AFFAIRS
BASED ON THE MINISTER OF HOME AFFAIRS REGULATION NUMBER 13 OF 2021

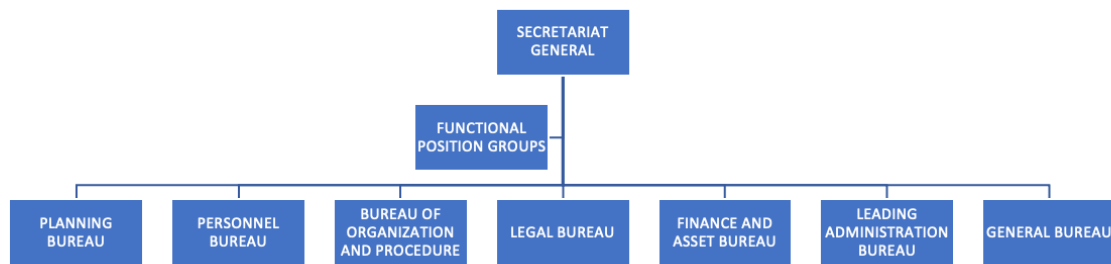


Figure 2. Organizational Structure of the Secretariat General of the Ministry of Home Affairs and Functional Position Groups

Source: (Secretary General of the Ministry of Home Affairs, 2021)

Government organizations, when carrying out their activities by involving various parties such as communities, grantors, facilities, employees, funding institutions, the people, and taxpayers, are expected to make a positive contribution to meet the various needs of these various stakeholders. This contribution is primarily in the form of the government's ability to manage public funds in an efficient, economical, and effective manner. Public sector performance cannot only be measured by financial aspects because much of the output produced by the public sector is invisible. Therefore, it is important to develop performance indicators that do not depend only on financial factors, according to the study (Setiawan & Avrilivanni, 2020).

As an entity that funds its operations through grants and communities, the government must contribute significantly. Because it is difficult for stakeholders to determine whether a public organization is successfully achieving its goals and objectives, there is much discussion about how well they are performing. The public undoubtedly wants every public organization to successfully achieve its own goals and objectives so that they will not feel compelled to spend their money on government initiatives that provide no benefits. Since society has little trust in public or government institutions, all public organizations must take responsibility for all their operations and demonstrate a measurable level of success (Fitriandari et al., 2023).

One of the performance measurements can be with a balance scorecard approach. Paul R. in his book *Balance Scorecard Evolution* explains that each perspective affects each other and four measurements are needed to assess the performance of an organization clearly and completely, so that the four perspectives are described as follows (Niven, 2014):

1. Customer Perspectives

In this perspective, it explains that the balance scorecard approach seeks to require employees to be able to translate the vision and mission into more specific measures. This perspective should answer 3 main questions: who are the target beneficiaries, what do they expect from the organization and how do they assess the practice of performing services (Niven, 2014, p. 4).

2. Internal Business Perspectives

In this approach, the size of the internal business must come from business processes that have a major impact on customer satisfaction. Companies must be able to determine the processes and competencies that should be mastered by their respective measures (Kaplan & Norton, 2005, p. 74).

3. Learning and Growth Perspectives

According to him, this perspective is the foundation for the other three perspectives in measuring the balanced scorecard, with the three important roles of human resources, information and

organizational strategy in achieving goals. Through a balanced scorecard approach, Kaplan and Norton illustrate that in business processes with a customer base, competitive success will continue to change over time. Global competition will be tighter, so companies need to make efforts to improve and expand capabilities by innovating. With innovation, whether in the form of products, or more efficient system improvements, will be able to increase the value of an organization (Kaplan & Norton, 2005; Niven, 2008).

4. Financial Perspectives

From a financial perspective, financial performance measures indicate whether a company's strategy, implementation, and execution contribute to bottom-line improvement. What characterizes the financial perspective is profitability, growth, and shareholder value. This perspective also looks at how plans and operationalization can run properly or not. In government organizations can be measured through budget realization and outputs achieved based on budget implementation. In writing the Balance Scorecard approach arises because of the shortcomings of the results of the usual performance evaluation, which still overrides other financial and perspective parameters. So that the modernization of the balanced scorecard approach is expected to be able to improve processes while encouraging the organization and the resources in it, as well as to assess performance not only using one or two perspectives. This dimension seeks to measure how the performance process has been running so that later it can be known what factors are obstacles and other factors become drivers (Purnamasari & Fitriani, 2023).

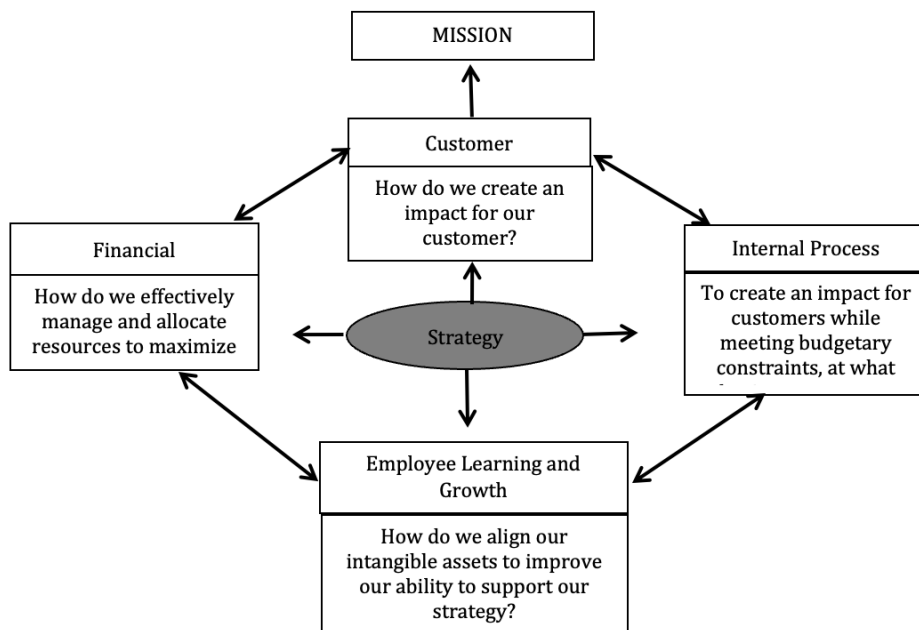


Figure 3. Balanced Scorecard Concept in Public and Non-profit Sectors

Source: Balanced Scorecard step-by-step for Government and Nonprofit Agencies, Paul R. (Niven, 2008)

Following the Government Accounting Guidelines stipulated in Government Regulation No. 71 of 2010 concerning Government Accounting Standards, the financial statements of the Ministry of Home Affairs have been prepared and presented by the statement, especially those related to the financial side. The principles of solid financial management within the government are the basis for the process of preparing these financial statements. These principles are based on organizational objectives that include various elements, such as sources of revenue and regulations that limit their operations, which

are the main characteristics that distinguish public sector organizations, i.e. government organizations, from private sector organizations. The Examination Results Report (LHP) has been prepared by the Audit Board of the Republic of Indonesia (BPK-RI), which contains an opinion detailing their assessment of the presentation of the Financial Statements. Following Law Number 15 of 2004 concerning the Examination of State Financial Management and Responsibility, an opinion is a professional statement that communicates the examiner's views regarding the fairness of the data contained in the financial statements. An opinion is a statement that can be found in financial statements. In addition, guidelines for making and submitting financial statements are regulated in Minister of Finance Regulation Number 222/PMK.05/2016, which is an update of Minister of Finance Regulation Number 177/PMK.05/2015. This regulation can be seen in the Minister of Finance Regulation Number 222/PMK.05/2016. To maintain the target of WTP Financial Statement Opinion, efforts have been made to maintain the quality of financial statements as follows:

1. Build a quality Internal Control System (SPI);
2. Implementing Internal Control over Financial Reporting (PI) of the Ministry of Home Affairs, as referred to in Minister of Finance Regulation Number 17/PMK.09/2019 concerning Guidelines for Implementation, Assessment, and Review of Internal Control over Financial Reporting (PI) of the Central Government; and
3. Implement effective, efficient, transparent, and accountable financial management.

Measurement on a financial perspective can be seen from the success of performance from budget realization. The reason is, currently budget planning is carried out on a performance-based basis. Performance that must be able to plan a budget and make good use of it. The realization of an appropriate budget can be a reference for the success of the performance of an organization. Based on the Performance Report of the General Secretariat of the Ministry of Home Affairs, budget realization can be seen in Table 2. (Secretary General of the Ministry of Home Affairs, 2021).

Table 2. Realization of the Budget of the Secretariat General of the Ministry of Home Affairs for 2018-2021

No.	Fiscal Year	Target	Realization	%
1	2018	Rp.372.345.886.000,-	Rp.363.150.967.693,-	97,53
2	2019	Rp.481.759.533.000,-	Rp.470.206.582.339,-	97,60
3	2020	Rp.418.058.405.000,-	Rp.412.343.351.058,-	98,63
4	2021	Rp.393.814.926.000,-	Rp.391.368.438.603,-	99,38

Source: Lapkin Secretariat General of the Ministry of Home Affairs, 2021 (processed)

In addition, the assessment of the results of the BPK-RI examination of the Financial Statements (LK) of the Ministry of Home Affairs from 2019 to 2020 by obtaining WTP Opinions 2 times, namely:

Table 3. Improving the Quality of Financial Statements of the Ministry of Home Affairs

No	Year	Target	Realization	Achievements
1	2019	Unqualified Fair (WTP)	Unqualified Fair (WTP)	100%
2	2020	Unqualified Fair (WTP)	Unqualified Fair (WTP)	100%

Source: Lapkin Secretariat General of the Ministry of Home Affairs, 2021 (processed)

These findings indicate that financial management in the General Secretariat has focused on improving efficiency and sustainable financial growth. This illustrates the organization's commitment to ensuring that financial resources are utilized optimally, while enabling the development of assets that support the more effective implementation of the duties and functions of the General Secretariat. With

these significant improvements in financial aspects, organizations can be stronger in supporting the implementation of their duties and providing better services to stakeholders as well as society at large.

Based on these results, the Secretariat General's services to stakeholders have improved greatly from the client side. The Ministry of Home Affairs represented by BPSDM received a Public Service Index score of 4.07 in 2020, to get an A-grade, which indicates Excellent quality. This indicates that the Service Unit has practiced all the necessary components to provide high-quality public services by the requirements outlined in relevant laws and regulations. The Bandung PPSDM work unit was evaluated in 2021, and is currently still waiting for the results of the evaluation assessment from the Ministry of Agriculture in February.

Table 4. Performance Achievement of the Public Service Quality Index of the Ministry of Home Affairs

No	Year	Target	Realization	Achievements
1	2020	4.20 (Excellent Value Category)	4.07 (Excellent Value Category)	100%
2	2021	4.20 (Excellent Value Category)	Still waiting for the assessment results from the PAN and RB ministries	

Source: Lapkin Secretariat General of the Ministry of Home Affairs, 2021 (processed)

This reflects the success of the General Secretariat in increasing stakeholder satisfaction which includes various parties, such as the community, contributing institutions, and other related parties. This improvement indicates that the organization has managed to understand the needs and expectations of stakeholders better, as well as build better relations between the General Secretariat and the external. With more harmonious relationships and better services, the General Secretariat can create a more positive and supportive environment to achieve organizational goals and make a more meaningful contribution to society and all stakeholders.

Meanwhile, from the perspective of internal processes, the measurement of the Accountability Value of the Ministry of Home Affairs is LAPKIN Category A. LAPKIN Category A is measured based on the results of the assessment of the Ministry of PAN-RB Evaluator Team on the Performance Report of the Ministry of Home Affairs the previous year. The purpose of the evaluation is to determine the amount of accountability or accountability for the results (outcomes) of budget use to facilitate the realization of a government that focuses on achieving certain outcomes. Based on a letter dated March 31, 2021 from the Minister of PANRB Number B/43/M.A.05/2021 regarding the Results of the Evaluation of Government Agency Performance Accountability in 2020, the Ministry of Home Affairs received a score of 73.88 (BB Category) for its Performance Accountability, which means an increase of 0.58 points from the previous year's value of 73.30. This information is based on a letter sent by the Minister of PANRB. The assessment results highlight the outstanding achievements achieved by the Ministry of PANRB in terms of the implementation of results-oriented governance, the effectiveness and efficiency of budget use to performance achievements, and the quality of bureaucratic culture development for performance. The following is an overview of the results of the evaluation:

Table 5. Results of the 2020 Government Performance Accountability Evaluation

No.	Assessed components	Weight	Value
1	Performance Planning	30	23,78
2	Performance Measurement	25	18,54
3	Performance Reporting	15	11,15
4	Performance Evaluation	10	6,87
5	Performance Evaluation	20	13,54
Value of Evaluation Results		100	73,88
Work Accountability Level			BB

Source: Lapkin Secretariat General of the Ministry of Home Affairs, 2021 (processed)

This reflects the commitment and earnest efforts on the part of the General Secretariat to improve the quality of management of the organization's internal processes. These efforts include optimizing various internal processes, reducing unnecessary bureaucracy, and increasing employee productivity. Thus, the General Secretariat succeeded in creating a more efficient work environment, which in turn will support the organization in achieving its goals and objectives better. This increase in efficiency and productivity also has the potential to lead to wiser use of resources and more effective planning in achieving desired results.

Meanwhile, from the point of view of growth and learning, the results show that employee training and development initiatives and the application of information technology have had a positive impact on increasing organizational capacity. This is based on the development variables submitted in supporting evidence, including:

1. Basic BJP Certification for Election Working Group
2. Basic PBJ Training and Certification for Election Working Group
3. Summary of involvement in capacity building programs or certificates of participation (technical guidance, socialization, coordination meetings)
4. Planning the performance of the Election Working Group

This means that the General Secretariat has succeeded in creating an environment that supports continuous growth and learning for its employees. Training initiatives give employees the opportunity to continuously learn and develop their skills, which in turn can increase their productivity and contribution to the organization. In addition, the application of information technology has also made a significant contribution in facilitating work processes and internal communication at the General Secretariat. This can improve efficiency and collaboration among employees, as well as enable easier access to necessary information. Thus, organizations become more responsive to environmental changes and better prepared to deal with challenges that may arise in the future. Overall, the results show significant improvements in various aspects of the Secretariat General's performance, indicating a positive step towards a more qualified and efficient domestic governance in the future.

Efforts to implement the Balanced Scorecard (BSC) at the General Secretariat of the Ministry of Home Affairs face several obstacles. One of the obstacles faced is the lack of adequate understanding of the concept of Balanced Scorecard among staff and management in the General Secretariat. BSC implementation requires a deep understanding of this framework, and this lack of understanding can hinder the implementation process. In addition, constraints are related to resources. BSC implementation requires a significant allocation of resources, including time, effort, and finances. The General Secretariat may face budget and staff constraints, which can be obstacles in deploying the BSC effectively. Therefore, overcoming these obstacles requires commitment, awareness, investment, and hard work from all parties involved in the BSC implementation process at the General Secretariat of the Ministry of Home Affairs.

CONCLUSION

The research findings reveal notable advancements in the General Secretariat's performance across various dimensions, presenting a compelling narrative. Particularly noteworthy is the positive trajectory in financial and asset management, signaling the organization's dedication to efficiency and sustainable financial growth. This development positively impacts the General Secretariat's fiscal health and resilience in the realm of domestic governance. From a stakeholder perspective, the discernible improvement in service delivery reflects the organization's success in enhancing stakeholder satisfaction and aligning with their needs, fostering stronger relationships. These relational strides are crucial for effective governance and inclusive decision-making processes. Internally, commendable

progress in operational efficiency and productivity indicates a strategic focus on organizational optimization, reducing bureaucratic hurdles, and enhancing overall effectiveness. This not only contributes to a more agile governance structure but also signifies a commitment to growth and learning through employee training and information technology application. However, it is essential to approach the study's generalization cautiously, as its focus is specific to the General Secretariat. Future research should explore sustainability, potential challenges, and unintended consequences, providing a comprehensive understanding and allowing for broader implications in domestic governance. While celebrating the General Secretariat's strides, this research serves as a stepping stone for future studies to offer a nuanced understanding of organizational dynamics and contribute to the continual evolution of effective governance practices.

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