

# Case Study Balance Scorecard as a Performance Management System for the Directorate General of Taxes

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## Abstract

This study aims to ensure that the balanced scorecard can be used as a performance management system in all government agencies for bureaucratic reform by Presidential Regulation of the Republic of Indonesia number 81 of 2010 concerning the 2010 Bureaucratic Reform Grand Design. ASN performance must be clearly measured. This is very important where the Directorate General of Taxes is the first to use it, so the implementation must be good before it is used in all government agencies. The research method used is the descriptive analysis method, which is a research method by analyzing data and then carrying out a systematic, factual, and accurate description of the facts, nature, and relationships between the events studied by collecting, classifying, presenting, and analyzing the data obtained regarding the implementation of the balanced scorecard at DGT, which will then be used to conclude from the observations. The results of the study show that there are still things that need to be evaluated, improvements in the use of the Balanced Scorecard as a Performance Management System for the Directorate General of Taxes. This study adds to the literature that the balanced scorecard can be excellent and valuable to be used as a performance management system in all government agencies after some improvements are evaluated.

**Keywords:** *Balance Scorecard, Key Performance Indicator, Performance Management, Performance, Government Agencies.*

## INTRODUCTION

The Balanced Scorecard translates the goals and strategies that will and want to be achieved by the company or organization within a particular time or long term, measured, evaluated, and continuously monitored (Guix & Font, 2020; Nørreklit et al., 2018). The Balanced Scorecard is an approach used to measure the performance of a company or organization as a whole by combining measurements from the financial side and measurements. Besides that, from the non-financial side in a balanced way with four perspectives, the four perspectives are financial, customer, and business process perspectives. internal, and human resources perspective (Kalender & Vayvay, 2016).

In its development, the balanced scorecard became more widely used as an effective tool in strategic plans to comprehensively translate its vision, mission, values, and strategies into balanced, measurable, comprehensive, and coherent action plans (Lesáková & Dubcová, 2016).

The true advantage of the Balanced Scorecard is not in its ability to measure the performance of executives. However, its superiority is precisely in the ability of the Balanced Scorecard as a tool for making strategic plans (Hansen & Schaltegger, 2016; Hu et al., 2017). In 1995 Kaplan and Norton stated that the true power of the Balanced Scorecard would occur when the Balanced Scorecard metamorphoses from a mere performance measurement system into a management system (Chopra et al., 2017; Frederico et al., 2021).

Still in the same 1995, Kaplan and Norton, the founders of the Balanced Scorecard, tried to reaffirm the development of the role of the Balanced Scorecard. That which did not merely become a performance measurement system but changed from what was originally just a performance measurement system to a management system that is certainly more powerful. large (Balanced Scorecard Institute, 2017).

The current Balanced Scorecard no longer merely has an explicit meaning as a mere performance measurement. However, it has an implied meaning to become a framework for developing a strategy map (Ball & Lewis, 2016; Hu et al., 2017). In general, the primary purpose of managing an organization or company is to make the organization a tool to multiply assets. For this reason, the management process is aimed at creating good and sustainable financial performance, which is then commonly referred to as the financial perspective. To achieve these goals, the management is aimed at producing goods and services that are expected to be the customer's choice or called the customer perspective (Albuhisi & Abdallah, n.d.; Asiaei & Bontis, 2019).

The research gap found from several balanced scorecard studies in the public sector mentioned above is no case study research where the balanced scorecard is used as a performance management system. In addition, most agencies still use

the traditional job appraisal system that focuses on a financial perspective. Whereas as an essential part of a company, performance appraisal needs to be carried out by considering various perspectives so that it is more objective and can be used to determine strategies to achieve the company's long-term goals (Camilleri, 2020; de Andrade Guerra et al., 2018). Therefore, the author tries to raise it in this study.

Currently, the Directorate General of Taxes has used the balanced scorecard, a tool to measure the performance of its organization, and a strategic management tool. It aims to create a good governance system and create trust from the Indonesian people and the world to the performance of the Directorate General of Taxes organization (Fitriyani et al., 2016; Ndevu & Muller, 2018).

The empirical gap in this study is partly because there are still cascading Key Performance Indicators that do not support the Main Performance Indicators above it, which is precisely the Main Performance Indicators that contribute significantly. The Main Performance Indicators realize tax revenue for the vertical unit below, which does not necessarily describe its performance. Because from the existing data, it appears that 85% of the acceptance is from voluntary compliance, it is necessary to replace a better Key Performance Indicator (Moons et al., 2019; Sanchez-Marquez et al., 2018; Ying et al., 2018). In addition, there are also conditions where although most of the calculation of the Key Performance Indicators is automatic, there is still a calculation of the Key Performance Indicators manually so that there is a potential that it does not describe the actual situation. The use of the Balanced Scorecard can help explain the actual condition by covering various aspects (Malagueño et al., 2018; Ndevu & Muller, 2018).

The Directorate General of Taxes is an echelon one unit in the Ministry of Finance whose task is to formulate and implement policies and technical standardization in taxation. Together with other echelon units in the Ministry of Finance, the Directorate General of Taxes is the first echelon in the Indonesian government to implement the balanced scorecard concept; this is a big maneuver for the Indonesian government. Precisely in early 2008, the Directorate General of Taxes implemented the balanced scorecard little by little, starting at the ministry level and echelon one (not yet reaching echelon two and below). The balanced scorecard implementation reached the third echelon and even got new individuals in early 2011. The legal basis is the Decree of the Minister of Finance number 12 of 2010 concerning Performance Management in the Ministry of Finance. The Decree of the Minister of Finance was later refined by the Decree of the Minister of Finance number 454/KMK.1/2011, then refined again by the Decree of the Minister of Finance numbered 467/KMK.01/2014 as then lastly refined by the Decree of the Minister of Finance number 556/KMK.01/2015. This system must also continue to be improved and refined to be achieved as expected.

The research questions are as follows:

1. Is the Balanced Scorecard at the Directorate General of Taxes working properly?
2. Has the strategy been described visually in the strategy map of the Directorate General of Taxes with a series of Strategic Goals that are connected by cause and effect, in order to then provide convenience in strategy communication?
3. Has the Directorate General of Taxes' Strategic Goals stated what should be owned, executed, and must be achieved by the Directorate General of Taxes?
4. Are the Main Performance Indicators of the Directorate General of Taxes already a measure of the success or failure of achieving strategic goals?
5. Is the Directorate General of Taxes Strategic Initiative already an activity that will be used to meet the targets in the Key Performance Indicators to have an impact on the achievement of strategic targets?
6. Are the four perspectives of the Directorate General of Taxes' balanced scorecard in accordance with the four perspectives of the balanced scorecard in general and also the Balanced Scorecard in the government sector?
7. Has the balanced scorecard been functioning as a performance management system at the Directorate General of Taxes?

## LITERATUR REVIEW

### Balance Scorecard

From 1992 until now, the balanced scorecard can still be applied with conditions; the organization must have an approved vision and mission, have a standard organizational structure, strong support from top management, employees must have a culture of accountability or are ready to be measured, a particular unit that oversees the process and implementation (Ball & Lewis, 2016; Norton & Kaplan, 2021).

Existing previous research on the Balanced Scorecard in the public sector, among others, is in "The balanced scorecard for school management," a case study in "Thai public schools," which in his research developed and tested a balanced scorecard empirically for public schools in Thailand. This study is the first to empirically examine the relationship between

perspectives in the balanced scorecard model used for public schools. In addition, the balanced scorecard can also be used as a valuable tool for non-managers working in public schools (Rompho, 2020).

Other research is developing an evaluation framework for clinical redesign programs: lessons learned. Presents lessons learned through developing an evaluation framework for a clinical redesign program – the aim of which is to improve patient journeys through improved discharge practices in Australian public hospitals. The development of the evaluation framework involved three stages – namely, analysis of secondary data relating to the disposal planning pathway; primary data analysis including field notes and interview transcripts about the hospital process; and triangulate this data set to construct a framework (Samaranayake et al., 2016).

In the Adaptation of the balanced scorecard model to measure the performance of the departments at Dr. Zainoel Abidin Regional General Hospital, Banda Aceh, the aim is to determine the performance of the departments at the Dr. Zainoel Abidin Regional Hospital, Banda Aceh, Indonesia, in 2016 based on plans and realizations of the RSUD work program using the balanced scorecard. This study adopted a qualitative and quantitative approach. The result is all performance assessments using the balanced scorecard from a financial perspective, an internal business perspective, a customer perspective, and a training and learning perspective (Martunis et al., 2020).

In Exploring strategic execution: A case study on the use of the balanced scorecard within an Irish hospital, the research is interpretive, focusing specifically on exploring how the balanced scorecard can support service improvement within a hospital department. This study is an exploratory case study of a single hospital site in the Republic of Ireland. This research is based on qualitative interviews with corroboration from document review and direct observation. Development of a strategy map and proposed balanced scorecard for Irish hospital units (Smith & Loonam, 2016).

In Public-sector reforms and balanced scorecard adoption: an Ethiopian case study, which examines the balanced scorecard that a large public sector health organization has adopted in Africa, namely Ethiopia, as part of a program for implementing integrated sector strategic plans and management systems performance. This study describes the role of the Balanced Scorecard being formed and an exploration of operations in practice at the sectoral level in the organization. This research is a study of a problem that has a specific nature (Bobe et al., 2017).

In Use balanced scorecard for measuring competitive advantage of infrastructure assets of state-owned ports in Indonesia: Case Study at Pelindo IV aims to analyze the Balanced Scorecard to measure the competitive advantage of state-owned port infrastructure assets in Indonesia, namely Pelindo IV, Makassar, South Sulawesi, Indonesia. This investigation adopts a qualitative explanatory and exploratory case study method to analyze the effectiveness of the Balanced Scorecard on the strategic management process (Hamid, 2018).

Incorporating the environmental dimension into the balanced scorecard aims to explore ways the balanced scorecard (BSC) can be adapted to incorporate environmental performance in the context of health care. This research adopts a qualitative approach using in-depth case studies, including semi-structured interviews and document review (Khalid et al., 2019).

### Balanced Scorecard Perspective

The explanation regarding the four perspectives is as follows (Camilleri, 2020; Massingham et al., 2019):

1. Financial Perspective  
This financial perspective is a stakeholder/shareholder point of view because the Balanced Scorecard was developed from performance research in the company/business sector. So, this perspective is seen by the organization as: "what must be achieved by the organization to be judged successful by the shareholders/stakeholders". For example, stakeholders/shareholders want a certain high level of profit that ROI, ROA, etc can measure.
2. Customer Perspective  
The customer's perspective is from the customer's point of view. The company will make a profit because customers purchase the goods. This perspective is read by the organization as follows: "something that the organization must achieve to fulfill customer desires" or "something that the customer wants that the organization must fulfill" For example, the customer wants good service which can be measured by a survey of how much the customer is satisfied.
3. Internal Business Process Perspective  
The internal business process perspective is the organization's point of view that focuses on the most important business processes in the organization. The business process is a series of main activities connected by a company or organization in producing goods or services for the needs of customers and shareholders/stakeholders. For example, a company wants a high production process optimization, so it is measured by the percentage of products that fail to produce.
4. Learning and Growth Perspective  
The learning and growth perspective is an organizational perspective that focuses more on company or organizational resources. The learning and growth perspective provides an overview of the organization's ability to improve and strengthen the strengthening of organizational resources to carry out the organization's business processes. The

sustainability and sustainability of an organization for the long term is highly dependent on the perspective of learning and growth.

### Ministry of Finance Balanced Scorecard

The following strategic plan alignment framework and its execution according to the Balanced Scorecard (BSC) at the Directorate General of Taxes are described as follows:



Figure 1 Strategy Alignment Pyramid

The vision and mission of the Directorate General of Taxes direct all components in it to have the same future picture. Then it will underlie leadership in making decisions, plans, coordination, and innovation. Next, the objectives must be formulated qualitatively to realize the vision and mission. These goals must be easy to achieve, so strategic goals are made that describe a specific, measurable condition that will be realized within a certain time.

These strategic objectives will be formulated into a priority to be owned, implemented, and achieved by the Directorate General of Taxes within a certain period. To ensure these targets are achieved, it is necessary to strive for risk management for failure to achieve the Strategic Goals. Strategic Goals, the achievement of which is measured by Key Performance Indicators. Each Key Performance Indicator will include a target that describes the performance to be achieved. To achieve the targets of the Key Performance Indicators, a breakthrough activity can be carried out, namely Strategic Initiatives. In principle, in formulating and implementing all these stages, it must always be within the framework of the values of the organization.

### METHOD

The research method used is the descriptive analysis method, which is a research method by analyzing data and then carrying out a systematic, factual, and accurate description of the facts, nature, and relationships between the events studied by collecting, classifying, presenting, and analyze the data obtained regarding the implementation of the balanced scorecard at DGT, which will then be used to conclude from the observations (Purwaningsih et al., 2020).

The techniques and procedures that will be used in the data collection process in this study include:

1. Observation, the collection method, involves many factors in its implementation. This method only measures the respondent's attitude and can also capture existing phenomena. The category that will be carried out is non-participant observation, where researchers will not participate directly in the activities being observed.
2. The interview is a technique of collecting face-to-face through direct question and answer with the resource person. The interview will be conducted by the author, whether structured or not.
3. Document study is a method of collecting data not directly aimed at the subject under study. This study is to collect data by examining various documents used for analysis. The documents include primary and secondary documents.

RESULTS AND DISCUSSION

Stakeholder Perspective

Code	Description	Weight	Target	Realization	Achievement Index	Value	Criteria
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (3)*(6)	
<i>Stakeholder Perspective</i>		25%				29%	Achieved
PJ.09-1	Optimal state tax revenue	100%				115%	
1a-CP	Percentage of realized tax revenue	100%	60%	69.14%	1.15	115%	

In accordance with the table above, it is known that the optimal state tax revenue explains the stakeholder perspective with the indicator of the percentage of realization of tax revenue obtained by the realization value of 69.14%, which is greater than the target set at 60% so that it is obtained The Balance Scorecard value is 115.23. The value for representing the stakeholder perspective is 29%, which is greater than the target of 25%, so it can be stated that the stakeholder perspective has been achieved.

Code	Description	Weight	Target	Realization	Achievement Index	Value	Criteria
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (3)*(6)	
<i>Customer Perspective</i>		15%				16%	Achieved
PJ.09-2	Transforming business processes and extracting optimal revenue potential	30%				29%	
2a-CP	Level of implementation of tax business process transformation	100%	100%	96.5%	96.5%	97%	
PJ.09-3	Excellent public service	30%				30%	
3a-CP	Service user satisfaction index	50%	4.1%	4.25%	104%	52%	
3b-N	Public satisfaction index for DGT services	50%	79%	75%	95%	47%	
PJ.09-4	High current year compliance	40%				46%	
4a-CP	Percentage of achievement level of compliance in the submission of Annual Income Tax Return for Corporate and Individual Taxpayers	50%	90%	93.82%	104%	52%	
4b-CP	Percentage of realized tax revenues from Periodic Payment Supervision (PPM) activities	50%	60%	76.34%	127%	64%	

In accordance with the table above, it is known that the customer perspective explained by the transformation of business processes and extracting the optimal revenue potential obtained a value of 29%, which is smaller than the standard that has been set. Excellent public service that explains the customer's perspective gets a value of 30%, which this value meets the target. High compliance for the current year, which explains the customer perspective, a value of 46% is obtained, which is greater than the target of 40% so that this value meets the target, so that the customer perspective balanced scorecard value is 16%, which is greater than the target set at 15%. So, it can be concluded that the customer perspective meets the set targets.

Code	Description	Weight	Target	Realization	Achievement Index	Value	Criteria
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (3)*(6)	
<i>Internal Process Perspective</i>		30%				31%	Achieved
PJ.09-5	Effective education, service, and public relations	25%				25%	
5a-CP	Public Communication Effectiveness Index	28.75%	3.55%	3.80%	107%	31%	
5b-CP	Percentage of effectiveness of education and counseling activities	28.75%	67%	65%	97%	28%	
5c-N	Index of effectiveness of counseling and public relations	42.50%	79%	80%	101%	43%	
PJ.09-6	Optimal tax service	25%				27%	
6a-N	Percentage of follow-up to tax service complaints on time	50%	100%	114%	114%	57%	
6b-N	Index of timeliness of providing public information	50%	100%	100%	100%	50%	
PJ.09-7	Effective cooperation	25%				25%	
7a-N	Percentage of realization of agreement making	100%	70%	70%	100%	100%	
PJ.09-8	Effective quality control	25%				27%	
8a-N	Percentage of recommendations from BPK inspection results, results of IG supervision, and KITSDA supervision results that are followed up on time	100%	92%	100%	109%	109%	

In accordance with the table above, it is known that the internal process perspective explained by effective education, service, and public relations has a value of 25%, which value has met the standards that have been set. Optimal tax service that explains the internal process perspective is obtained by a value of 27%, where this value exceeds the specified target of 25%. Effective cooperation that explains the internal process perspective will get a score of 25%, where this value has met the target of 25%. Effective quality control that explains the internal process perspective gets a value of 27%, which this value exceeds the specified target by 25% so that this value meets the target so that the balanced scorecard value of the internal process perspective is 31% which is greater than of the set target of 30%. So, it can be concluded that the internal process perspective meets the set targets.

Code	Description	Weight	Target	Realization	Achievement Index	Value	Criteria
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (3)*(6)	
<i>Learning and Growth Perspective</i>		30%				23%	not achieved
PJ.09-9	High-performing organization and HR	50%				33%	
9a-N	Percentage of Employees Who Meet Competency Standards	50%	90%	100%	111%	56%	
9b-N	Percentage of effectiveness of the Organizational Performance Dialogue and Risk Mitigation Plan completed	50%	75%	100%	133%	67%	
PJ.09-10	Organization fit for purpose	50%				43%	
10a-CP	Percentage of budget execution quality	100%	95.5%	81.29%	85%	85%	

In accordance with the table above, it is known that the Learning and Growth Perspective described by high-performing Organizations and HR obtained a value of 33%, which is lower than the standard that has been set at 50%, so it does not meet the target. Organizations that are fit for purpose explaining Learning and Growth Perspectives get a value of 43%, which value does not meet the target, so the Balanced Scorecard value of Learning and Growth Perspective is obtained at 23%, which is greater than the target set at 30%. So, it can be concluded that the Learning and Growth Perspective does not meet the set targets.

Code	Description	Weight	Target	Realization	Achievement Index	Value	Criteria
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (3)*(6)	
<i>Stakeholder Perspective</i>		25%				29%	achieved
PJ.09-1	Optimal state tax revenue	100%				115%	
1a-CP	Percentage of realized tax revenue	100%	60%	69.14%	115%	115%	
<i>Customer Perspective</i>		15%				16%	

PJ.09- 2	Transforming business processes and extracting optimal revenue potential	30%				29%	achieved
2a-CP	Level of implementation of tax business process transformation	100%	100%	96.5%	96.5%	97%	
PJ.09- 3	Excellent public service	30%				30%	
3a-CP	Service user satisfaction index	50%	4.1%	4.25%	104%	52%	
3b-N	Public satisfaction index for DGT services	50%	79%	75%	95%	47%	
PJ.09- 4	High current year compliance	40%				46%	

Code	Description	Weight	Target	Realization	Achievement Index	Value	Criteria
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (3)*(6)	
4a-CP	Percentage of achievement level of compliance in the submission of Annual Income Tax Return for Corporate and Individual Taxpayers	50%	90%	93.82%	104%	52%	
4b-CP	Percentage of realized tax revenues from Periodic Payment Supervision (PPM) activities	50%	60%	76.34%	127%	64%	
<i>Internal Process Perspective</i>		30%				31%	
PJ.09- 5	Effective education, service, and public relations	25%				25%	
5a-CP	Public Communication Effectiveness Index	28.75%	3.55%	3.80%	107%	31%	

5b-CP	Percentage of effectiveness of education and counseling activities	28.75%	67%	65%	97%	28%	achieved
5c-N	Index of effectiveness of counseling and public relations	42.50%	79%	80%	101%	43%	
PJ.09- 6	Optimal tax service	25%				27%	
6a-N	Percentage of follow-up to tax service complaints on time	50%	100%	114%	114%	57%	

Code	Description	Weight	Target	Realization	Achievement Index	Value	Criteria
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (3)*(6)	
6b-N	Index of timeliness of providing public information	50%	100%	100%	100%	50%	
PJ.09- 7	Effective cooperation	25%				25%	
7a-N	Percentage of realization of agreement making	100%	70%	70%	100%	100%	
PJ.09- 8	Effective quality control	25%				27%	
8a-N	Percentage of recommendations from BPK inspection results, results of IG supervision, and KITSDA supervision results that are followed up on time	100%	92%	100%	109%	109%	
<i>Learning and Growth Perspective</i>		30%				23%	
PJ.09- 9	High-performing organization and HR	50%				33%	

9a-N	Percentage of Employees Who Meet Competency Standards	50%	90%	100%	111%	56%	not achieved
9b-N	Percentage of effectiveness of the Organizational Performance Dialogue and Risk Mitigation Plan completed	50%	75%	100%	133%	67%	
PJ.09-10	Organization fit for purpose	50%				43%	

Code	Description	Weight	Target	Realization	Achievement Index	Value	Criteria
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (3)*(6)	
10a-CP	Percentage of budget execution quality	100%	95.5%	81.29%	85%	85%	
<b>Organizational Performance Value</b>		100%				99%	not achieved

Based on the table above, it is known that the value of organizational performance in accordance with the stakeholder perspective described by the market share and Customer Complaints obtained a value of 29% which is greater than the target of 25% so that it can be stated that the stakeholder perspective has been achieved. The customer perspective balance scorecard is 16%, which is greater than the target set at 15%. So, it can be concluded that the customer perspective meets the set targets. The balance scorecard value from the internal process perspective was obtained at 31%, which is greater than the target set at 30%. So, it can be concluded that the internal process perspective meets the set targets. The Balanced Scorecard Learning and Growth Perspective was obtained at 23%, which is greater than the target set at 30%. So, it can be concluded that the Learning and Growth Perspective does not meet the set targets. The Balance Scorecard value in the organizational performance value is 99%, which is smaller than the target value of the balance scorecard target of 100%, so it can be concluded that the organizational performance value in this study has not met the target.

## CONCLUSIONS

The Directorate General of Taxes' BSC runs as it should and becomes a strategic management tool that translates the Vision, Mission, Objectives, and Strategy, as stated in the Strategic Plan, into a Strategy Map. DGT's strategy map has outlined the strategy visually, through several SS linked in a causal relationship, making it easier to communicate the strategy. DGT's Strategic Goals are already a statement of what DGT must have, run, produce and achieve because to achieve the objectives; sound and sustainable fiscal management; optimal state revenue; and agile, effective and efficient bureaucracy and public services. DGT's Main Performance Indicators are already a measure of the success of achieving strategic targets; there are several notes, namely Key Performance Indicators The percentage of realization of tax revenues, namely at the echelon I level, is correct but becomes less precise when cascaded to the KPP, The space in the Key Performance Indicators for educational and outreach activities is optimized again, Key Performance Indicators whose realization is still calculated manually are starting to be eliminated. DGT's Strategic Initiatives are activities that are used as a way to achieve the targets of the Key Performance Indicators so that they have implications for the achievement of strategic targets. DGT's four balanced scorecard perspectives are by the four balanced scorecard perspectives in general and also the balanced scorecard in the government sector. In assessing the balanced scorecard, the organizational performance value in this study has not met the target.

The results of this study are expected to add to the literature that the balanced scorecard can be used, is good and very useful to be used as a performance management system in all government agencies after being evaluated and some improvements in it. BSC will be essential to be implemented in all government agencies to respond to public demands, which are stakeholders for accountability and efficiency of public organizations.

The four perspectives that exist in the BSC as well as the organizational capacity make the BSC as a performance measurement system have a balance in determining organizational performance by involving all elements in it should be immediately used by all government agencies.

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