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Analysis of the Balanced Scorecard Method as an Alternative Measuring Performance at Madiun City Land Office

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ABSTRACT

This study aims to analyze and evaluate the results of using the Balanced Scorecard method as an alternative approach for measuring performance at the Madiun City Land Office. The research employed a mixed-methods approach, combining both quantitative and qualitative methods. The mixed-methods approach was applied to analyze the data, instead of providing a comprehensive overview of organizational performance, assessed quantitatively and qualitatively, focusing on customer perspectives and internal business processes. After analyzing the data using the Balanced Scorecard method, the result shows several insights. From a financial perspective, the analysis shows an economic ratio indicating overall positive results. The effectiveness ratio was relatively strong in 2020, and continued to show good results from 2021 to 2023. Additionally, the efficiency calculations suggest that the office falls into the highly efficient category. In terms of the customer perspective, the data drawn from the Public Satisfaction Index reveal unfavorable results in 2021, followed by very good results in 2022 and 2023. The internal business process perspective, assessed through benchmarks for innovation and infrastructure, indicates that overall conditions are good. Finally, the learning and growth perspective, which measures the level of employee training, reveals that only one employee participated in training in 2023. The overall employee turnover rate appears positive, while employee productivity levels show some fluctuations.

Keywords: balanced scorecard; fluctuation; performance measurement

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INTRODUCTION

Performance measurement in companies and organizations has traditionally relied on financial metrics (Megawaty et al., 2022). However, evaluating financial aspects alone is insufficient for improving overall performance. Achieving future economic value requires a focus on non-financial factors as well, such as customer loyalty, internal efficiency, technology, innovation, employee productivity, and employee satisfaction. (Megawaty et al., 2022).

The limitations of traditional performance measurement often lead to an underemphasis on these non-financial aspects, which are critical for assessing the effectiveness of public sector organizations. Important areas of evaluation include the quality of public services, community satisfaction, and the social and environmental impact of implemented programs. Therefore, it is essential to adopt a performance measurement approach that encompasses various dimensions, including non-financial factors, to provide a comprehensive and accurate picture of public sector organizations and their societal impact.

The Balanced Scorecard method, commonly abbreviated as BSC, is a comprehensive strategic management system for understanding organizational performance by detailing the vision and strategy into operational goals (De Rozari et al., 2020). The management system in the Balanced Scorecard method has four perspectives, namely the financial perspective, the customer perspective, the internal business process perspective, and the learning and growth perspective. The Balanced Scorecard pays attention to all indicators, both in financial and in non-financial terms, to make vision and strategy an integral part of every level of the organization (Fitriyani, in Prabandari et al., 2014). Developing the Balanced Scorecard concept aims to complement traditional performance measurements, especially those related to financial aspects, and as a tool for organizations to reflect new thinking in facing the era of competition and increasing organizational effectiveness (Prabandari et al., 2019).

The interviews were done in the Madiun City Land Office. In-depth analysis on its performance report shows that performance measurement has only focused on financial aspects. Even though the financial aspect is an important indicator, measurements that only focus on this area are not enough to reflect the overall performance of the organization. This approach tends to ignore other factors that also contribute to achieving organizational goals, such as operational efficiency, customer satisfaction, and human resource development. The alternative Balanced Scorecard (BSC) method can be used to measure the performance of the Madiun City Land Office more comprehensively. The Balanced Scorecard not only measures performance from a financial perspective, but also includes three other perspectives, namely the customer perspective, internal business process perspective, and learning and growth perspective.

Through this approach, the Madiun City Land Office can evaluate the effectiveness and efficiency of its operations more thoroughly. The financial perspective will help measure performance in terms of budget and cost management, while customer perspective will identify the level of public satisfaction with the services provided. The internal business process perspective will examine the availability of service innovations and infrastructure at the Madiun City Land Office. In addition, learning and growth perspective will assess the ability of the Madiun City Land Office to develop employee training levels, increase employee productivity, and manage employee turnover rates. The Balanced Scorecard is expected to encourage continuous performance improvement and create higher-quality public services.

Similar research studying the use of the Balanced Scorecard method as a performance measurement was carried out by Magfyra (2023) with results from a financial perspective showing that the ROA percentage and liquidity ratio were quite good. However, after the implementation of the Balanced Scorecard method, an increase in ROA every year could be identified and the result is quite

good. The customer perspective showed that the Consumer Satisfaction Index was quite good before implementing the Balanced Scorecard method. However, after implementation, Consumer Satisfaction Index showed an increase in 2022 and a decrease in 2021 and the results were still very good. The internal business process perspective showed that the quality of the Government Agency Performance Accountability System was still lacking before the Balanced Scorecard method was implemented. After implementation, there was an increase and the quality of the data became better. However, in 2022, the data quality of the Government Agency Performance Accountability System was not good. The growth and learning perspective showed quite good data on employee turnover and training levels. After implementation, the employee turnover rate was not good, but the level of employee training level was very good. The difference between Magfira's research and the current research is on the location where the research took place. Magfira (2023) conducted the research at the Central Statistics Agency of Madiun City by analyzing the data using several perspectives. First, financial perspective was analyzed using Return on Assets (ROA) and Liquidity Ratio as benchmarks. Second, the internal business process perspective was analyzed using the values of the Government Agency Performance Accountability System (*Sistem Akuntabilitas Kinerja Instansi Pemertintah*, abbreviated as AKIP). Third, the learning and growth perspective was analyzed using employee turnover and employee training as benchmarks.

Another similar study was conducted by Pertiwi, et al., (2021) with the results indicating that financial performance was quite good. The efficiency ratio was considered very efficient and the effectiveness ratio was considered effective. The customers and internal business processes' performances were in the satisfactory category. Learning and growth perspective was also in the satisfactory category. Overall, the result of the research was not good. The difference between the current research and Pertiwi's research is that it uses qualitative descriptive method with the primary data collected from observations and collection distribution to employees. the Secondary data were collected from performance report documents. Apart from that, Pertiwi's research was carried out at the Cimahi National Land Office.

Every land office has different characteristics, conditions, and problems depending on the region. Therefore, the content and the results of the current research and the previous studies tend to be different. The current research was carried out in 2024, bringing novelty by investigating the results of the application of the Balanced Scorecard method as an alternative for the Madiun City Land Office which is effective in measuring performance because it can evaluate financial and non-financial aspects comprehensively. The difference with previous studies lies on the financial perspective. This research uses measurement techniques in the form of economic ratios, effectiveness ratios, and efficiency ratio which are processed based on data from the 2020-2023 Budget Realization Report. The efficiency ratio was calculated based on Ministry of Finance Regulation (*Peraturan Menteri Keuangan*, abbreviated as PMK) Number 22/PMK.02/2021. Meanwhile, the customer perspective was calculated using the Community Satisfaction Index (*Indeks Kepuasan Masyarakat*, abbreviated as IKM) measurement, the internal business process perspective was calculated using innovation and infrastructure available at the Madiun City Land Office, and the learning and growth perspective was calculated using employee training levels, employee turnover rates, and employee productivity levels. This approach provides an overview of organizational performance, both from a quantitative side through measuring financial ratios and from a qualitative side through interviews and data analysis, thus providing a new contribution to evaluating the performance of government agencies using the Balanced Scorecard method.

Implementing Balanced Scorecard allows management to get a more comprehensive picture of organizational performance and can help in making more strategic decisions. Through the Balanced Scorecard, the Madiun City Land Office can ensure that all important aspects of its operations receive balanced attention, to improve overall performance. The Balanced Scorecard not only helps in achieving financial targets but also encourages improvements in service quality and sustainable human resource development. Referring to the context that has been described, the author is interested in analyzing and knowing the application of Balanced Scorecard method as an alternative for measuring performance at the Madiun City Land Office. This research explores how each perspective in the Balanced Scorecard can be adapted to the specific needs of the Madiun City Land Office and how more comprehensive performance measurement can provide benefits in increasing operational effectiveness and efficiency. It is hoped that the Madiun City Land Office can achieve more optimal and sustainable performance in providing services to the community.

Public Sector Accounting

Public sector accounting has experienced very rapid development in a relatively short period. Accounting practices in government agencies, national and regional companies, and other public institutions are currently receiving more attention than before. Social demands for transparency and public accountability towards public institutions are increasing (Mardiasmo, 2009). Public sector accounting is closely related to implementation of accounting practice and its treatment in the public sector. The public sector itself has a large and complex domain compared to the private sector. The breadth of public space is not only due to the diversity of types and forms of organizations within it but also due to the complexity of the environment that influences these public institutions. Institutionally, the public sector includes state institutions (central government, regional government, and national work units), state-owned enterprises (*Badan Usaha Milik Negara*, abbreviated as BUMN) and regional-owned enterprises (*Badan Usaha Milik Daerah*, abbreviated as BUMD), foundations, political and mass organizations, non-governmental organizations (NGOs), universities, and other non-profit organizations. From an environmental variable perspective, the public sector is not influenced only by economic factors but also by many factors such as political, social, cultural, and historical factors which have a big impact (Mardiasmo, 2009).

The public sector is not homogeneous and is very diverse (Mardiasmo, 2009). According to Halim and Kusufi (2013), a public sector organization is an association of several people who have the goals and activities of providing goods and services to meet the needs of many people. According to Robbins (2009), public sector organizations are social entities that have relatively strong ties. They coordinate consciously and operate continuously to achieve common goals. According to Mardiasmo (2009), public sector can be defined in various ways due to the breadth of the public domain and the fact that each scientific discipline (economics, politics, law, society) has different perspectives and definitions. From an economic point of view, the public sector can be understood as an organization whose activities are associated with efforts to produce public goods and services to fulfill public needs and rights.

Accounting is an activity that has an activity goal. The purpose of accounting is to achieve certain results, and these results must be useful. Accounting is used for a variety of purposes in both the private and public sectors. Public-sector accounting differs from private-sector accounting in several ways. Different environment influences the characteristics of accounting (Mardiasmo, 2009). Mardiasmo (2009) stated that within the scope of performance measurement, the government requires accounting information to determine key performance indicators as a basis for performance evaluation so that without appropriate performance indicators, management will have difficulty measuring performance.

Performance indicators can be financial or non-financial. Accounting information plays an important role in determining public sector performance indicators.

Performance and Performance Measurement

According to Moeheriono (2012), performance is a form of visualization of success in achieving the implementation of a company's operational activity program which is stated through the organization's strategic program as an embodiment of the organization's goals, objectives, vision, and mission. According to Campbell (1990), performance refers to behavior or activities related to organizational goals and can be assessed based on its contribution to the achievement of certain behaviors and several other behaviors. According to Payaman (2005), performance can be explained as the level of achievement of results from carrying out a given task.

In addition, according to Bastian (2005), performance is a description of the achievement of the implementation of an activity, program, or policy referring to the realization or results of these efforts in achieving the goals, objectives, missions, and visions of the organization. It can be concluded that performance has a meaning that goes beyond just work results, but also includes how the work process takes place and becomes an implementation of previously prepared plans. Organizational performance is reflected in the course of the activity process in achieving the goals that have been set (Oktaviane, 2021).

Public sector performance measurement is a system that aims to help public managers measure strategic achievements through performance benchmarks that have been set by the organization or company (Halim & Kusufi, 2013). According to Whittaker and James (1993), performance measurement is a management tool used to improve the quality of accountability in decision-making and as a tool in assessing the achievement of goals and objectives. Performance measurement is a measurement process that can be applied to various activities that occur in the company's value chain (Wiguna, et al., 2019). According to Krismiaji and Aryani (2011), performance measurement is a process to measure quantitatively, the efficiency, and effectiveness of an action. Through performance measurement, it can be known whether an organization has succeeded in achieving the targets that have been set both at the strategic at the operational levels.

According to Rampai, (2023), the purpose of the performance measurement system is the implementation of strategies so that goals can be realized and become a tool designed to improve strategy implementation in the organization. Mardiasmo (2009) stated that in general, the purpose of the performance measurement system can include: a) as a tool in communicating a strategy better (top down and bottom up); b) as a tool in measuring financial and non-financial performance in a balanced way so that it can trace the development of strategy achievement; c) as a tool in accommodating the knowledge of the interests of middle and lower level managers and providing motivation to achieve goal congruence; and d) as a tool in obtaining satisfaction based on an individual approach and collective capabilities rationally.

Balanced Scorecard

Robert S. Kaplan and David Norton introduced the Balanced Scorecard in 1992 through a Harvard Business Review article based on Nolan, Norton's 1990 multi-company research project studying performance measurement in companies with intangible assets in value creation. The Balanced Scorecard is a strategic system used to measure and manage company performance as a whole. Its function is to help organizations measure business performance using financial and non-financial data and based on four perspectives including financial perspective, customer perspective, internal business process perspective, and learning and growth perspective (Kaplan & Norton, 2000).

Etymologically, the Balanced Scorecard consists of 2 words namely scorecard and balanced. The scorecard is used to measure personal performance based on a predetermined plan and can be used as an evaluation tool. Balanced means that personal performance is measured in a balanced manner through two aspects, namely financial and non-financial aspects, short and long term, internal and external (Megawaty, et al., 2022). The use of the Balanced Scorecard method complements conventional performance measurement methods which focus only on financial dimensions by taking into account additional factors in the non-financial scope such as customer satisfaction, internal business process efficiency, and organizational learning and development efforts by employees (Fajriah & Hidayat, 2019).

Similar research studying the Balanced Scorecard method was conducted by Oktaviane (2021) on the performance evaluation of the Padang City Regional Financial and Asset Management Agency according to the balanced scorecard perspective. From a customer perspective, the level of public satisfaction with Regional Financial and Asset Management Agency (*Badan Pengelola Keuangan dan Aset Negara*, abbreviated as BPKAD) performance was considered quite good with a percentage of 62.5%, although there is still room for improvement. From an internal process perspective, the results showed that only 63.8% of the objectives were achieved, indicating the need for many improvements to improve internal business processes. The growth and development perspective recorded the lowest results, namely 53.8%, indicating that efforts to increase organizational capacity and development are still very limited. From the financial perspective, after analyzing the data using the value-for-money method, the result showed that the economic level has increased in the last two years and is quite economical, with an average efficiency level of 24.75%. Overall, the financial perspective has an average value of 59.76% which was considered good, but it had not yet reached very good. This study highlights the need for significant efforts to improve performance in all perspectives so that the implementation of the Balanced Scorecard can provide optimal results.

RESEARCH METHOD

This research uses mixed research methods, namely quantitative and qualitative. These approaches provide an overview of organizational performance, both from a quantitative perspective through measurements from a financial perspective and from a learning and growth perspective. In addition, the data was in the form of information obtained from the interview and the result of analysis of customer perspective and an internal business process perspective in the Madiun City Land Office Performance Report, thus providing a new contribution to the evaluation of government agency performance using the Balanced Scorecard method. This method allows the combination of measurable quantitative data and qualitative insights, thus providing a comprehensive overview of organizational performance from various perspectives analyzed. To measure the performance of the Madiun City Land Office, the balanced scorecard with 4 perspectives was used.

Financial Perspective

The use of the Balanced Scorecard method from a financial perspective uses financial performance benchmarks, by measuring economic ratios, effectiveness ratios, and efficiency based on financial data listed in the Madiun City Land Office Budget Realization Report for Fiscal Year 2020 to Fiscal Year 2023.

Economic ratio

The economic ratio reflects the level of economy or efficiency in the use of an organization's budget which also includes managing expenditures wisely and economically and avoiding waste (Wiguna et al., 2019). The economic ratio has economic criteria that if the percentage is less than one

hundred it is economical, while equal to one hundred means it is economically balanced, and if (it is) more than one hundred it is not economical (Mahsum, in Wiguna et al., 2019).

$$\text{Economical Ratio} = \frac{\text{Expenditure Realization}}{\text{Expenditure Budget}} \times 100\%$$

Source: Cahaya (in Hanifah et al., 2020)

Effectiveness ratio

The effectiveness ratio is a measure that describes the extent to which an institution is successful in achieving its goals (Wiguna et al., 2019).

$$\text{Effectiveness Ratio} = \frac{\text{Revenue Realization}}{\text{Revenue Budget}} \times 100\%$$

Source: Cahaya (in Hanifah et al., 2020)

Effectiveness ratio also has a categorization that refers to the Decree of the Minister of Home Affairs No. 690.900-327 of 1996 concerning Guidelines for Financial Assessment and Performance.

Table 1. Effectiveness category

Value (%)	Scale	Category
>100	1	Very Good
90-100	2	Good
80-90	3	Fair
60-80	4	Poor
<60	5	Very Poor

Source: Kemendagri No. 690.900-327 in the year of 1996

Efficiency

In terms of the measurement of efficiency at the Madiun Land Office, based on the Regulation of the Ministry of Finance Number 22/PMK.02/2021, efficiency measurement uses a budget which is basically a comparison between output which is the realization of organizational performance in physical form and input which is the realization of the budget.

$$\text{Efficiency} = \frac{\text{Output}}{\text{Input}}$$

Source: Madiun City Land Office Performance Report

Table 2. Efficiency category

Result	Category
> 1	Very Efficient
= 1	Already-Efficient
<1	Not Efficient

Source: Madiun City Land Office Performance Report

Customer Perspective

Customer perspective at the Madiun City Land Office is in the form of the Community Satisfaction Index. The data were presented and processed comprehensively by the Madiun City Land Office to understand the extent to which customer needs and expectations are met.

Table 3. Category of IKM

Quality Level	Value Range (%)
Very Good (A)	90-100
Good (B)	76,61-89,99
Poor (C)	65-76,6
Very Poor (D)	0-64,99

Source: Interview

Internal Business Perspective Process

The internal business process perspective describes the business processes that are set up to provide services and value to stakeholders and customers. The Internal Business Process Perspective of the Madiun City Land Office refers to innovation and infrastructure.

Innovation

- Direct Fast Service to the Community (*Pelayanan Cepat Langsung pada Masyarakat*, abbreviated as PECEL MAS)
- Weekend Land Service Program (*Program Pelayanan Tanah Akhir Pekan*, abbreviated as, PELATARAN)
- Priority Counter
- Disability Services
- Electronic Services

Facilities and infrastructure

The facilities and infrastructure of the Madiun City Land Office are well available and support optimal service implementation. These facilities include comfortable service rooms, the latest information technology systems, and adequate work equipment to support service innovation.

Learning and Growth Perspective

The long-term sustainability of an organization is highly dependent on the learning and growth aspects. The learning and development perspective at the Madiun City Land Office can use the benchmark for calculating the level of employee training, employee turnover rate, and employee productivity level.

Employee training level

$$\text{Training} = \frac{\text{Number of employee participating in the training per year } n}{\text{Number of employee of the year } n} \times 100\%$$

Source: Magfyra (2023)

Employee turnover rate

$$\text{Employee Retention} = \frac{\text{Number of employee who left}}{\text{Total number of employee for the current year}} \times 100\%$$

Source: Wiguna, et al., (2019)

Employee productivity level

$$\text{Productivity} = \frac{\text{Number of certificate issued year } n}{\text{Total number of employee for the current year}} \times 100\%$$

Source: Prabandari, et al., (2019)

RESULTS AND DISCUSSION

Financial Perspective

Measurement of the financial perspective at the Madiun City Land Office includes economic ratio, effectiveness, and efficiency based on the 2020-2023 Budget Realization Report.

Economic ratio

The economic ratio has economic criteria that if the percentage is less than one hundred it is considered economical, while if it is equal to one hundred it is economically balanced, and more than one hundred mean it is not economical (Mahsum, in Wiguna et al., 2019). The calculation of the economic ratio used the following formula.

Table 4. Economic ratio calculation results Madiun City land office budget realization report 2020-2023

Year	Expenditure Budget (Rp)	Budget Realization (Rp)	Economical (%)	Criteria
2020	5,120,489,000	4,930,067,747	96.28	Economical
2021	5,232,360,000	5,189,134,142	99.17	Economical
2022	4,889,777,000	4,872,579,587	99.64	Economical
2023	6,747,734,000	6,739,053,500	99.87	Economical

Source: Data processed by researchers

Based on Table 4, the Madiun City Land Office from 2020 to 2023 experienced a significant increase and overall were considered economical. Spendings at the Madiun City Land Office include employee spending, goods spending, and capital spending. In 2020, the percentage of budget realization reached 96.28%, with a budget difference of IDR190,421,253 (3.72%). These results show that in the implementation of the budget, most of the spending was allocated to the implementation of management support activities and the implementation of other technical tasks, which include preparation of program plans, implementation of monitoring and evaluation, financial and treasury management, personnel management, and public services, household services and equipment.

In 2021, the percentage of budget realization increased to 99.17%, with a difference of only IDR43,225,858 (0.83%). This increase reflects more effective budget management, most of which was allocated to the provision of management support and the implementation of technical tasks in Madiun

which includes the number of work unit management support services and the number of office operational and maintenance services.

In 2022, budget realization reached 99.64%, with a smaller difference of IDR 17,197,413 (0.36%). This budget was allocated to the implementation of management support and implementation technical tasks in Madiun consisting of internal management support services, internal facilities and infrastructure services, internal HR management services, and internal performance management services.

In 2023, the data showed the best achievement with a budget realization of 99.87% and a difference of only IDR 8,680,500 (0.13%). This budget was allocated to the implementation of management support and other technical tasks in Madiun. The percentage difference that is getting smaller from year to year indicates optimal budget realization.

In 2023, there was an increase of 0.23% in the budget realization with a result of 99.87% and it was considered economical. The difference between the spending budget and the spending realization is 8,680,500 with a percentage of 0.13%. This is because budget absorption also increased and most of it was allocated to the implementation of management support and other technical tasks in Madiun. The percentage difference that is getting smaller from year to year indicates optimal budget realization. Most of the budget was allocated to management support and other technical tasks. Overall, the Madiun City Land Office has succeeded in increasing the efficiency and effectiveness of budget use for four years, approaching optimal standards with consistent budget implementation and in line with the established plan.

Effectiveness ratio

The calculation of the effectiveness ratio uses data from the Madiun City Land Office Budget Realization Report from 2020 to 2023, comparing revenue realization and revenue budget.

Table 5. Result of calculation of effectiveness ratio of Madiun City land office budget realization report 2020-2023

Year	Revenue Realization (Rp)	Revenue Budget (Rp)	Effectivity (%)	Criteria
2020	661,291,415	807,156,000	81.92	Fair
2021	785,931,708	804,614,000	97.67	Good
2022	900,521,152	916,470,000	98.25	Good
2023	580,374,392	587,809,000	98.73	Good

Source: Data processed by researchers

Based on Table 5, the effectiveness ratio of the Madiun City Land Office shows a significant increase from 2020 to 2023. The main income was from Non-Tax State Revenue (*Penerimaan Negara Bukan Pajak*, abbreviated as PNBPN). In 2020, the effectiveness ratio reached 81.92% with a budget difference of IDR145,864,585 (18.08%), due to the decrease in file requests due to the COVID-19 pandemic.

In 2021, the ratio increased to 97.67% with a budget difference of only IDR18,682,292 (2.33%). This increase was driven by the success of overcoming the pandemic constraints and the Complete Systematic Land Registration (*Pendaftaran Tanah Otomatis Lengkap*, abbreviated as PTSL) program that increased the physical realization of documents. In 2022, the effectiveness ratio reached 98.25%, with a budget difference of IDR 15,948,848 (1.75%). This is because the Madiun City Land Office is increasingly effective in managing and achieving revenue targets through existing service innovations.

In 2023, the effectiveness ratio reached 98.73%, with a smaller budget difference of IDR 7,434,608 (1.27%). This increase shows the Land Office's ability to manage revenue effectively, overcome obstacles, and approach the target setting. This success reflects optimal performance, effective use of resources, and a commitment to continue innovating in improving service quality and supporting regional development.

Efficiency

Measurement of the efficiency of the Madiun City Land Office refers to the Regulation of the Ministry of Finance (*Peraturan Menteri Keuangan*, abbreviated as PMK) Number 22/PMK.02/2021. Efficiency is measured through a comparison between output in the form of realization of the organization's physical performance and input in the form of budget realization. Input is calculated from ratio comparison between expenditure realization and budget expenditure. The physical performance output of the Madiun City Land Office from 2020 to 2023 reached 100%, reflecting optimal efficiency in budget use.

Table 6. Results of the calculation of the efficiency of the Madiun City land office 2020-2023

Year	Revenue Budget (Rp)	Realized Budget (Rp)	Input (%)	Output (%)	Result	Category
2020	5,120,489,000	4,930,067,747	96.28	100	1.03	Very Efficient
2021	5,232,360,000	5,189,134,142	99.17	100	1.00	Already-Efficient
2022	4,889,777,000	4,872,579,587	99.64	100	1.00	Already- Efficient
2023	6,747,734,000	6,739,053,500	99.87	100	1.00	Already-Efficient

Source: Data processed by researchers

Based on Table 6, the efficiency of the Madiun City Land Office from 2020 to 2023 overall showed good results, with the categories of very efficient and already efficient. In 2020, efficiency reached 1.03, categorized as very efficient, due to careful planning, strict supervision, and targeted program implementation. In 2021, efficiency decreased to 1.00 (categorized as already efficient) due to operational challenges during the peak of the COVID-19 pandemic which required adjustments to health protocols.

In 2022 and 2023, the results remained stable at 1.00. Although the challenges of the pandemic continued, the Land Office managed to maintain efficiency by adapting technology and electronic-based services. Overall, the Madiun City Land Office has managed to maintain operational efficiency consistently. These results reflect optimal resource management, good adaptability, and the ability to maintain sustainable efficiency standards.

Customer Perspective

The customer perspective at the Madiun City Land Office, using the Public Satisfaction Index (IKM) as a reference, is an important tool to measure and evaluate the level of public satisfaction with the services provided. The Public Satisfaction Index is implemented based on the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 14 of 2017 concerning Guidelines for Compiling Public Satisfaction Surveys of Public Service Provider Units. The customers filling out the survey were those using the service and then, the outcome was analyzed with the following results.

Public satisfaction index in 2021

Table 7. Percentage of public satisfaction index in 2021

Period (2021)	IKM (%)	Number of Respondent	Category
January	-	-	-
February	92.50	2	Very Good
March	-	-	-
April	45.89	1	Very Poor
May	80.71	1	Good
June	-	-	-
July	-	-	-
August	-	-	-
September	82.86	2	Good
October	-	-	-
November	-	-	-
December	5.32	1	Very Poor
Average	70.86		Poor

Source: Data processed from Land Office Madiun City 2021

Based on Table 7, the Public Satisfaction Index (IKM) of the Madiun City Land Office in 2021 reached an average of 70.86% which is considered poor. This was due to the absence of respondents in several months, namely January, March, June, July, August, October, and November, so there was not any IKM report in the Case Survey Management System (CSMS) application. In addition, the IKMs in April and December were categorized as poor, indicating potential public dissatisfaction with the services in those months. The absence of respondents in several months indicates challenges in increasing public participation, which may be due to a lack of socialization or accessibility of the survey. The low IKM value in a particular month can be a signal of problems in service quality, which need to be followed up with evaluation and improvement to increase public satisfaction in the coming times.

Public satisfaction index in 2022

Table 8. Percentage of public satisfaction index in 2022

Period (2022)	IKM (%)	Number of Respondent	Category
January	-	-	-
February	-	-	-
March	-	-	-
April	99.07	180	Very Good
May	95.99	80	Very Good
June	96.99	76	Very Good
July	97.91	70	Very Good
August	98.69	33	Very Good
September	97.53	19	Very Good
October	97	5	Very Good
November	-	-	-
December	86.88	1	Good
Average	96.26		Very Good

Source: Data processed from Land Office Madiun City 2022

Based on Table 8, the Public Satisfaction Index (IKM) of the Madiun City Land Office in 2022 reached an average of 96.26%, falling into the very good category. Although the survey data was empty in January, February, March, and November, the results remained positive thanks to the excellent performance in the course of time from April to October, with a percentage above 95% and high respondent participation. The public satisfaction index in December recorded a decrease to 86.88%, falling into the good category, indicating the need for improvement in several aspects of service. Overall, the very good IKM results reflect the success of the Madiun City Land Office in maintaining service quality and satisfying the public. The months without respondents indicate the need to increase survey socialization to ensure more consistent data in the coming times.

Public satisfaction index 2023

Table 9. Percentage of public satisfaction index in 2023

Period (2022)	IKM (%)	Number of Respondent	Category
January	100	1	Very Good
February	100	1	Very Good
March	100	1	Very Good
April	88.89	6	Good
May	95.12	14	Very Good
June	97.95	13	Very Good
July	98.47	12	Very Good
August	95	5	Very Good
September	100	9	Very Good
October	97.50	6	Very Good
November	100	1	Very Good
December	100	1	Very Good
Average	97.74		Very Good

Source: Data processed from Land Office Madiun City 2023

Based on Table 9, the Public Satisfaction Index (IKM) of the Madiun City Land Office in 2023 recorded an average of 97.74%, falling into the very good category. All months were filled with survey results and most of them showed very good result. The public satisfaction index in April recorded a result of 88.89%. Even though it showed a slight decrease, it was considered good and showed a satisfactory standard of service. This achievement reflects a significant improvement in service quality compared to the quality in the previous years. Although in some months there was only one respondent, the results remained optimal because the respondents' assessment reached 100% with five stars on all survey questions. Focusing on quality consistency, especially in months with a slight decline, can further improve future achievements.

Overall, the Public Satisfaction Index (IKM) of the Madiun City Land Office showed an increase from 2021 to 2023, reflecting a commitment to improving service quality. However, data analysis showed less valid results from 2021 to 2022 because the IKM survey was not conducted consistently throughout the year. This can be seen from the survey which was not filled fully for 12 months.

In 2020, there was only one survey month filled, namely July, with a result of 94.38%. It was considered very good and the number of respondents was six people. The absence of data in other months indicates a lack of public participation in the survey, a lack of socialization to the customers, or the negligence of counter officers in reminding customers to fill out the survey. As a result, the IKM results do not fully represent the level of public satisfaction throughout the year.

To produce more valid and accurate data, the Madiun City Land Office needs to ensure that the IKM survey is carried out consistently every month by increasing public participation. More representative survey results can be used effectively in evaluating performance and making strategic decisions to improve services in the future.

Internal Business Process Perspective

The internal business process perspective describes the business processes that are set up to provide services and value to stakeholders and customers. The internal business process perspective at the Madiun City Land Office refers to innovation and infrastructure.

Innovation

The Madiun City Land Office implements various innovations based on the internal business process perspective to improve service quality and customer satisfaction, which are as follows.

Direct Fast Service to the Community (PECEL MAS)

PECEL MAS aims to improve the efficiency and effectiveness of land services. With this innovation, the community reduces waiting time, and accelerates administrative completion in addition to getting faster and more efficient services. As a proactive step, delays in the issuance of certificates are overcome by direct delivery to the applicant's homes by officers.

Weekend Land Service Program (PELATARAN)

The PELATARAN program provides access to land services for busy people on weekdays. This service is available every Saturday from 09.00–12.00 WIB, demonstrating flexibility and commitment to serving the community without time constraints.

Priority Counter

This counter is specifically designed for applicants who take care of their own certificates without the help of a third party. The Priority Counter accelerates the administrative process, reduces bureaucracy, and encourages the community to be more independent in taking care of land needs.

Service for Person with Disabilities

This service is equipped with disability-friendly facilities to ensure the inclusiveness of services. With easy access, the Madiun City Land Office strives to create a fair service environment for all levels of society.

Electronic Services

Launched on February 29, 2024, this service allows the public to access land certificates electronically through the *Sentuh Tanahku* application. Certificates can be printed independently, providing efficiency, convenience, and security, while reducing the risk of land mafia. Overall, these innovations reflect the Madiun City Land Office's commitment to creating a service system that is efficient, inclusive, and responsive to the needs of the community. These steps not only improve operational efficiency but also strengthen public trust and satisfaction with land services.

Facilities and infrastructure

Facilities and infrastructure that support the operational activities of all employees at the Madiun City Land Office play a very important role in ensuring the smoothness and efficiency of work. The existence of adequate facilities and infrastructure can support employees of the Madiun City Land Office in carrying out their duties more effectively and productively. The facilities and infrastructure at the Madiun City Land Office are overall in good condition. This certainly reflects serious attention to the maintenance and management of facilities, so that all facilities and infrastructure can be used optimally without any interference and the operations of the Madiun City Land Office can run smoothly and efficiently. The result of public satisfaction index also illustrates that the Madiun City Land Office has made consistent efforts to maintain the quality of facilities and infrastructure, both in terms of routine maintenance, periodic inspections, and renewal of equipment that is no longer suitable for use. Facilities and infrastructure that are always in good condition not only increase employee productivity but also increase satisfaction and service to the entire community.

Learning and Growth Perspective

The learning and growth perspective are a perspective related to employees. The benchmarks used in the learning and development perspective include the level of employee training, employee turnover rate, and employee productivity.

Employee training level

The level of employee training is one of the benchmarks in the learning and growth perspective. Measurement is carried out by comparing the number of employees who participated in training in 2020 to 2023 with the number of employees in that year.

Table 10. Madiun City Land Office employee training level 2020-2023

Year	Number of Employee	Number of Employee Participatin in Training	Result (%)
2020	58	0	0
2021	59	0	0
2022	59	0	0
2023	56	1	.78

Source: Data processed by researchers

Based on Table 10, only one employee attended training in 2023, with a percentage of 1.67%. The training attended was the Advanced Integrated Land Mapping Training from February 27 to March 14, 2023, which was attended by the Head of the Survey and Mapping Section. This training aims to improve employee skills in the field of land surveying and mapping as well as the quality of services in the land sector. The training was carried out online through the Learning Management System platform of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency. During 2020-2022, there was no training because there was no circular regarding the training schedule and the transition situation from COVID-19 to the New Normal.

Employee turnover rate

Employee turnover rate is the rate at which employees leave and enter. The benchmark for calculating employee turnover rate is the comparison of the number of employees who leave with the total number of employees in the current year.

Table 11. Madiun City Land Office employee turnover rate 2020-2023

Year	Number of Employee	Number of Quitting Employee from the Job	Number of Employee Entered	Result (%)
2020	58	2	0	3.44
2021	59	1	0	1.69
2022	59	2	2	3.38
2023	56	3	0	5.35

Source: Data processed by researchers

Based on Table 11, the employee turnover rate at the Madiun City Land Office from 2020 to 2023 shows variation. In 2020, two employees retired from a total of 58 employees with the percentage of the result is 3.44%, which is still considered good because it is following the retirement policy and there was not any new employee recruitment. The retirement policy refers to the retirement age and working period following the applicable regulations. In 2021, one employee retired from 59 employees with a percentage of 1.69%, indicating a decrease in employee turnover of 1.75%. In 2022, two employees retired and two employees entered, with the percentage of the result is 3.38%. There was an increase of 1.69% compared to 2021. In 2023, three employees left (two transfers, one retirement) from 56 employees with the percentage of the result is 5.35%, an increase of 1.97% compared to the previous year. Overall, the employee turnover rate from 2020 to 2023 remained low and is said to be good, with a percentage below 10%.

Employee productivity level

The level of employee productivity at the Madiun City Land Office can be measured by using the number of land books or certificates issued each year. Measurement is carried out by comparing the number of land books and certificates issued in 2020 to 2023 with the number of employees in that year.

Table 12. Madiun City Land Office employees productivity level 2020-2023

Year	Number of Employee	Number of Certificate Issued	Productivity	Increase/ Decrease	Percentage (%)
2020	28	1,408	50.28		
2021	28	1,812	64.71	14.43	28.69
2022	28	1,117	39.89	24.82	38.35
2023	28	1,131	40.39	0.5	1.23

Source: Data processed by researchers

Based on Table 12, the productivity level of Madiun City Land Office employees from 2020 to 2023 is calculated by comparing the number of land books or certificates issued with the number of employees in the counter section, survey measurement division, and rights registration and land registration division in the current year. In 2020, with 28 employees and 1,408 certificates issued, the productivity level per employee was 50.28. This is because there were only routine services without special programs. In 2021, the number of certificates issued increased to 1,812, resulting in a productivity per employee of 64.7. It means there was an increase of 14.43, thanks to the Complete Systematic Land Registration (PTSL) program which is one of the programs in the APBN project. In 2022, productivity decreased to 39.89 because there were only routine services without special

programs, with 1,117 certificates issued. In 2023, productivity increased slightly to 40.39, with 1,131 certificates issued, but still without a special program. Overall, productivity fluctuations occurred with a sharp increase in 2021 thanks to PTSL, a significant decrease in 2022, and a slight recovery in 2023 because there was routine service and was not any special program.

CONCLUSION

Based on an interview with Mrs. Rieke Retno Handayani, S.E., M. Si, the Head of the Administration Sub-Division at the Madiun City Land Office, the Balanced Scorecard method has not yet been implemented for performance measurement. However, it is planned for future use. Currently, performance measurements rely on budgetary outcomes and efficiency. Among the existing service innovations are PELATARAN, priority counters, disability services, PECEL MAS, and electronic-based services. Regarding economic ratios, effectiveness, and efficiency, the financial ratio has improved due to nearly complete budget realization. Effectiveness is indicated by an increase in physical documents processed at the counter, and efficiency has benefited from the implementation of electronic-based services during 2022-2023. In another interview, Mrs. Musana Fitriana, S.H., Acting Human Resources Analyst for Land Apparatus in the Administration Sub-Division, reported that the number of employees from 2020 to 2023 has remained steady at around 60. This number fluctuates slightly due to retirements and transfers. Employee training was conducted online in 2023 through the Learning Management System (LMS) of the Ministry of Agrarian Affairs and Spatial Planning (*Kementerian Agraria dan Tata Ruang*, abbreviates as ATR) or National Land Agency (*Badan Pertanahan Nasional*, abbreviated as BPN). There was no training scheduled in 2022 due to the transition caused by COVID-19. While the filling of the IKM survey has been ongoing for some time, there were gaps in the data recorded in the CSMS application in January, February, March, and November because respondents did not submit their responses.

This paper summarizes interviews conducted with key personnel at the Madiun City Land Office. First, Mrs. Yuni Wulandari, the First Land Arranger for the Rights Determination and Registration Section, explained that the process of issuing land certificates involved only a limited number of employees: specifically, those from the counter, measurement survey section, and the rights determination and registration section. She noted a decrease in the number of certificates issued in 2022-2023 compared to 2021, attributing this decline to the absence of the PTSL APBN program, which meant only routine services were offered. In another interview, Mr. Reynaldi Julian, a staff member in the Administration Sub-Division, indicated that the Public Satisfaction Index (IKM) had started to be implemented, although it faced significant challenges due to a lack of socialization and understanding about how to fill out the survey. The IKM processing system is automated and operates via website. The results of the IKM are categorized into four levels: "very good," "good," "fairly good" and "poor."

From the analysis and discussions, the researchers conclude the following: financially, the overall economic ratio indicates positive results; the effectiveness ratio was quite good in 2020 and remained in a good category from 2021 to 2023. The efficiency ratio indicated that 2020 was very efficient, with efficiency maintained from 2021 to 2023. From the customer perspective, the Community Satisfaction Index (IKM) showed poor results in 2021 but improved significantly to "very good" in 2022 and 2023. In terms of internal business processes, the Madiun City Land Office has introduced several service innovations, including Direct Fast Service to the Community (PECEL MAS), the Weekend Land Service Program (PELATARAN), a Priority Counter, services for the disabled, and electronic services. Additionally, the office's facilities and infrastructure are reported to be adequate and well-maintained. Regarding employee training and development, it was noted that training for employees only held in 2023, with one employee participating. The overall employee turnover rate is good, and despite some

fluctuations, employee productivity levels increased in 2021 before experiencing a slight decrease in 2022. In summary, the performance of the Madiun City Land Office is regarded as good across various metrics, although there is still room for improvement, particularly in employee training and innovation management.

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