

## Application of Civil Servant Discipline at Batam City Education Office in Socio-Psycho-Juridical Perspective

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### ABSTRACT

**Keywords:** sustainability;  
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This thesis discusses the proposed design of performance measurement for Perumda BPR XYZ using a sustainability-balanced scorecard approach so that company goals are achieved. With the sustainability balanced scorecard approach, it is hoped that financial and non-financial perspectives as well as sustainability aspects can be measured in balance both in the short and long term. The sustainability balanced scorecard and strategy map explain the relationship between sustainable financial and non-financial perspectives as well as strategic targets and initiatives that can be carried out by companies that are needed to achieve the strategic themes of each perspective. The types of data in this research are primary and secondary, with research instruments used in the form of literature reviews, document analysis and interviews. The research results can be used by Perumda BPR XYZ to design four sustainability balanced scorecard perspectives, which are the sustainability perspective, stakeholder perspective, internal business process perspective and learning and growth perspective which can help companies to achieve the company's short-term and long-term goals.



### Introduction

Company management is an important factor in entering a competitive business environment (Asyhari, Pudjihastuti, & Kurdaningsih, 2018). Therefore, companies need to design a management system that is to the demands of the business environment so that the company can compete and develop better in the future. According to (Devani & Setiawarnan, 2015) performance measurement is one of the most important factors for a business organization because performance measurement is an effort to map strategy into actions to achieve certain targets. The performance measurement system can be used as a means of organizational control, which is strengthened by the establishment of a system of reward and punishment for performance measurement (Widyaningrum & Widiana, 2020).

The Balanced Scorecard is a performance measurement that not only measures financial performance, but also the financial sector which is divided into four

perspectives, namely, financial perspective, customer perspective, internal business process perspective, and learning and growth perspective (Córdova-Aguirre & Ramón-Jerónimo, 2024). These four perspectives are tools to diagnose whether the company's performance is in line with the company's strategy (Nurcahyo, Pustiawari, & Gabriel, 2018). Over time, BSC's strategy has been developed to measure and support sustainable practices within a company, which is called the sustainability balanced scorecard concept. The sustainability balanced scorecard is a measurement that not only focuses on finance and non-finance but also the core strategy of the organization which is further integrated with economic, social and environmental goals (Nurcahyo et al., 2018).

Perumda BPR XYZ is a company engaged in the banking sector whose entire share ownership is held by the Muko-Muko Regency Government, as a Regionally Owned Enterprise (BUMD). Perumda BPR XYZ was established to become a bank that is beneficial to the community and provides the best service specifically for the XYZ Regency area (Zulbasri, Djamil, Yusrialis, & Syamsurizal, 2023). Currently, the performance measurement of Perumda BPR XYZ only focuses on the financial sector which has the weakness of making the company only focus on short-term performance and less focus on long-term performance and does not reflect the overall management performance. Perumda BPR XYZ needs to try alternative measures of other companies performance, namely with a more comprehensive, balanced, and measurable sustainability scorecard method because assessing company performance is not only assessed from financial aspects but also from non-financial aspects and sustainability aspects (Drehem & Vanany, 2021).

According to (Fahrudin, 2020) Sustainability Balanced Scorecard (SBSC) is the use of a Balanced Scorecard to measure the strategic sustainability of an organization. Sustainability means paying attention to environmental and social elements in addition to economic considerations in every effort carried out. This approach allows companies to contribute to sustainability issues, improving performance and social, environmental and economic impact, in an integrative way. This model is also useful for determining performance indicators in a sustainability assessment model and can be integrated into decision-making methods to improve organizational sustainability and performance.

## **Research Methods**

This study uses a case study approach. A case study is a study of the specificity and complexity of a case that is used to understand its activities in important circumstances. The case study research approach is used to answer research questions about how that can only be explained in detail by using a case study approach. This case study research seeks out and captures the complexity and special interest in the context of a particular case study in detail. In this case, the root of the performance problem and the solution to the problem can only be answered in detail and thoroughly using a case study approach.

The object of the case study chosen in this study is Perumda BPR XYZ to answer the research questions that have been mentioned in the formulation of the problem in Chapter 1. The case study approach to Perumda BPR XYZ was conducted in a

preliminary interview to explore the problems that are being faced by Perumda BPR XYZ (Hansen & Schaltegger, 2016).

The instruments of this research are literature review, document analysis and interviews. The literature review in this study is carried out to obtain a comprehensive understanding of the current conditions and problems researched by a method through careful review of books, journals, publications, and other sources of information. Document analysis was carried out through secondary data that could be obtained from financial statements and non-financial reports of the study object for the last five years from 2019 to 2023. Additional questions related to secondary data were also asked to the president director of Perumda BPR XYZ to dig deeper into the data.

Meanwhile, the interview research instrument is carried out to obtain information in the form of oral statements related to the topic being researched. Interviews were conducted with resource persons online. Initial interviews started from December 2023 to May 2024 with the president director of Perumda BPR XYZ with semi-structured questions. The interview was conducted with the president director of Perumda BPR XYZ because he has managed the company for 7 years so he knows the ins and outs and operations of Perumda BPR XYZ. Below is a list of questions used by the author for the interviewer. The list of questions is taken from the Córdova-Aguirre & Ramón-Jerónimo (2024) research that has been adapted to the researcher's research object.

In data analysis, the researcher first analyzes the strategy to evaluate whether the objective strategy designed by the company can be used as a reference to design the Sustainability Balanced Scorecard. The researcher also conducted a SWOT analysis to sharpen the objective strategy that the company has designed. After the SWOT analysis is carried out, the objective strategy is mapped according to the perspective of the Sustainability Balanced Scorecard in the form of strategy maps. Finally, a conclusion will be obtained from the research conducted in the form of appropriate SBSC measurements for Perumda BPR XYZ.

## **Results and Discussion**

### **Analysis of Corporate Strategy**

Perumda BPR XYZ currently has a vision to become the most beneficial bank for the people by providing excellent service. Meanwhile, the company's mission is to help and encourage economic growth and regional development in all fields and as a source of regional income to improve people's living standards. The company's strategy is designed based on the company's vision and mission, the company's achievements in previous years and advice from the company's shareholders. This strategy will later be described in a Strategy Map and performance measurement that will be included in the company's SBSC. The following are the objectives of the Perumda BPR XYZ strategy:

**Tabel 1**  
**Tujuan Strategis Perumda BPR XYZ**

Strategy	Information
<b>Short-term</b>	<ol style="list-style-type: none"> <li>1. Improve the intermediation function of banks.</li> <li>2. Improving employee capabilities, expertise and skills in their field of duty through intensive training that is oriented and has a direct impact on the bank's business activities.</li> <li>3. Maintain the efficiency and effectiveness of the bank.</li> <li>4. Maintain growth and credit quality at a healthy rating.</li> </ol>
<b>Medium Term</b>	<ol style="list-style-type: none"> <li>1. Asking the local government to continue to increase the bank's paid-up capital by the bank's growth rate.</li> <li>2. Adding an office network so that services to the community can be expanded and can make a positive contribution in contributing to the XYZ Regency PAD.</li> </ol>

Based on the company's objective strategy, it can be concluded that this strategy is not adequate if it is to be downgraded to the company's SBSC. This is because there is no causal relationship in this strategy and only includes 3 (three) perspectives of SBSC, namely:

1. The financial perspective, namely improving the intermediation function of banks, maintaining the efficiency and effectiveness of banks, maintaining growth and credit quality at a healthy rating, asking regional governments to continue to increase the bank's paid-up capital by the bank's growth rate and can make a positive contribution in contributing to the PAD of XYZ Regency.
2. The perspective of internal business processes, namely adding to the office network. However, this goal alone is not enough to meet the perspective of internal business processes.
3. Learning and growth perspective, which is in the form of improving employee capabilities, expertise and skills in their field of duty through intensive training that is oriented and has a direct impact on the bank's business activities.

There is no fourth perspective of SBSC, namely more detailed internal business processes and stakeholder perspectives, which are usually focused on the company's business processes and stakeholder satisfaction. In addition, the strategy also does not contain sustainability goals.

### **SWOT Analysis**

SWOT analysis is important to identify strengths, weaknesses, opportunities and threats that will help management focus on the strengths of Perumda BPR XYZ, minimize

weaknesses and threats, make the best use of opportunities and be the best in the competition (Rangkuti, 2015). SWOT will help the management to determine what strategic objectives the management should undertake. In addition, SWOT also serves to maximize performance evaluation in SBSC because it understands Perumda BPR XYZ in terms of strengths, weaknesses, opportunities and threats so that management can take the best available opportunities. The SWOT analysis data below was obtained from the company's business plan report and reconfirmed through interviews and analysis of documents given access by the Director of Perumda BPR XYZ. The following is the SWOT of Perumda BPR XYZ which is summarized in Table 3 below:

**Table 2**  
**SWOT Analysis of Perumda BPR XYZ**

Faktor Internal	Strength	Weakness
	<ol style="list-style-type: none"> <li>1. Memiliki modal yang memadai sehingga penyediaan kredit bisa fleksibel (S1)</li> <li>2. Dukungan penuh dari pemerintah daerah dalam setiap operasional (S2)</li> <li>3. Kepercayaan masyarakat cukup tinggi karena bank dimiliki oleh pemerintah daerah (S3)</li> <li>4. Biaya yang lebih rendah dari pada BPR di wilayah kerja bank (S4)</li> <li>5. Turn over karyawan yang rendah (S5)</li> </ol>	<ol style="list-style-type: none"> <li>1. Belum ada pengukuran kinerja (W1)</li> <li>2. Teknologi informasi masih tertinggal (W2)</li> <li>3. Profit masih tidak efektif dan belum tercapai (W3)</li> <li>4. Pemahaman karyawan mengenai perkembangan masih kurang (W4)</li> <li>5. Tidak ada sistem reward and punishment pada karyawan</li> </ol>
Faktor Eksternal	Strategi SO	Strategi WO
<b>Opportunity</b> <ol style="list-style-type: none"> <li>1. Menjalin kerjasama hubungan dengan pihak ke 3 (O1)</li> <li>2. Melakukan pemasaran efektif melalui media sosial (O2)</li> <li>3. Melakukan variasi produk dan layanan (O3)</li> <li>4. Meningkatkan aktivitas yang mendukung keberlanjutan (O4)</li> </ol>	<ol style="list-style-type: none"> <li>1. Meningkatkan penghimpunan dana dan penyediaan kredit (S1, S2, S3, S4, O1, O2)</li> <li>2. Meningkatkan citra perusahaan (S3, O4)</li> <li>3. Meningkatkan variasi produk dan layanan (S2, S3, O3)</li> <li>4. Meningkatkan operasi bisnis yang efektif dan efisien (S2, S3, S5, O4)</li> </ol>	<ol style="list-style-type: none"> <li>1. Memaksimalkan nilai perusahaan (W3, O1, O2, O4)</li> </ol>

### Strategy Maps

The depiction of the Perumda BPR XYZ strategy map is adjusted to four sustainability-balanced scorecard perspectives. The first perspective is the sustainability perspective which is the main goal of this balanced scorecard model and which distinguishes it from the traditional balanced scorecard where the finance perspective is the main goal.

**Table 3**  
**SBSC Perumda BPR XYZ Design**

Perspektif	Aspek	Tujuan Strategis	KPI
<b>Sustainability</b>	Ekonomi	(S1) Meningkatkan profitabilitas	Laba bersih, ROA, ROE, LDR, CAR, NPL
		(S2) Meningkatkan pendapatan	Presentase pertumbuhan pendapatan
		(S3) Efisiensi biaya	BOPO
	Sosial	(S4) Meningkatkan kepuasan masyarakat	Survei kepuasan masyarakat
		(S5) Meningkatkan kepuasan pemerintah	Perbandingan pengurangan total hukuman untuk ketidakpatuhan sosial dan lingkungan dibandingkan tahun sebelumnya
		(S6) Meningkatkan kepuasan karyawan	Survey kepuasan karyawan
	Tanggung Jawab Lingkungan	(S7) Mengurangi dampak negatif terhadap lingkungan	Total limbah yang didaur ulang
<b>External Stakeholder</b>	Pelanggan	(ES1) Kepuasan Pelanggan	Skala Kepuasan Nasabah
		(ES2) Peningkatan <i>market share</i>	Presentase pangsa pasar
	Pemerintah	(ES3) Kepatuhan terhadap UU saat ini	Jumlah hukuman terhadap ketidakpatuhan sosial dan lingkungan
	Masyarakat	(ES4) Berkontribusi terhadap ekonomi masyarakat	Jumlah CSR kepada masyarakat setempat Jumlah pengembangan program masyarakat
<b>Internal Bisnis</b>	Internal Bisnis	(IB1) Proses transaksi dan layanan yang cepat	Perbandingan SLA ( <i>Service Level Agreement</i> ) aktual dengan SLA yang ditetapkan
		(IB2) Penggunaan energi secara efisien	Total penggunaan listrik dan air
		(IB3) Mempekerjakan karyawan lokal	Total karyawan lokal dibandingkan total karyawan
<b>Learning and Growth</b>	Leaning and Growth	(LG1) Kompetensi Karyawan	Presentase pelatihan yang dilaksanakan Presentase pelatihan terkait <i>sustainability</i>
		(LG2) Teknologi Informasi	Akuisisi teknologi informasi baru
		(LG3) Peningkatan kenyamanan kerja	Presentase <i>turn over</i> karyawan

## Conclusion

Based on the analysis and discussion of cases that have been carried out in the previous chapters, it can be concluded that the existing strategy of Perumda BPR XYZ is not adequate to be used as a company SBSC because the existing strategy only contains the company's strategy in managing its human resources and finances. Existing strategies only include learning growth and finance perspectives. The strategy does not contain the other three perspectives of SBSC, namely the perspective of sustainability, external stakeholders and internal business processes, so the company's strategy cannot be reduced to comprehensive SBSC elements.

Based on the mapping strategy that has been prepared, 17 strategic goals of the company consisting of 7 strategic sustainability goals are divided into 3 aspects, namely

the economic aspect which has 3 strategic goals, namely increasing profits, increasing revenue, and cost efficiency. In the social aspect, there are 3 strategic goals, namely increasing community satisfaction, increasing employee satisfaction and increasing government satisfaction. In the environmental aspect, there is 1 strategic goal, namely reducing negative impacts on the environment.

From the perspective of stakeholders, there are 4 goals consisting of 3 aspects, namely the customer aspect which has 2 strategic goals, namely increasing market share and customer satisfaction. In this aspect, the government has 1 strategic goal, namely compliance with the current law and the last aspect of the community which has 1 strategic goal, namely contributing to the community's economy.

The next perspective is the internal business process perspective which consists of 3 strategic objectives of the internal business process, namely improving fast transaction service processes, energy efficiency and hiring local employees. Finally, the growth and learning perspective consists of 3 strategic goals of learning and growth, namely improving employee competence, improving information technology that supports business processes and increasing employee work comfort. This strategic goal is then given a KPI to measure the achievement of these strategic goals.

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