

## THE URGENCY OF IMPLEMENTING BALANCED SCORECARD SYSTEM ON LOCAL GOVERNMENT IN NORTH SUMATRA - INDONESIA

Arifin Lubis<sup>1\*</sup>, Zainul Bahri Torong<sup>2\*\*</sup> and Iskandar Muda<sup>3\*\*\*</sup>

**Abstract:** *The purpose of this study was to determine the effect of the urgency of implementing Balanced Scorecard System (BSC), which consists of financial perspective, customer perspective, internal process perspective and growth and ideal learning perspective towards the Apparatus Service Quality in North Sumatra. This study was conducted by surveying and field identification directly on some of the District Municipality in North Sumatra. The variable used was BSC perspective usually used to evaluate the performance of the financial perspective, customer perspective, business process perspective, and learning and growth perspective. The findings showed that the Implementation of Balanced Scorecard (BSC) System affected the Apparatus Service Quality in North Sumatra.*

**Keywords:** *Apparatus Service Quality, Financial Perspective, Customer Perspective, Business Process Perspective, Learning Perspective and Growth Perspective.*

### 1. BACKGROUND

Balanced scorecard is believed to transform strategy into action, make the strategy as the central organization, encourage better communication between employees and management, improve the quality of decision-making and provide early warning information, as well as change the work culture. The potential to change the work culture is due to the balanced scorecard, the company becomes more transparent, the information can be accessed easily, organizational learning is accelerated, the feedback becomes objective, scheduled, and appropriate for the organizations and individuals and shaping the attitude of seeking consensus because of initial differences in defining the objectives, strategic steps taken, and the measure used.

The advantages of strategic management system based on the Balanced Scorecard compared to other management concepts are that it shows the outcome and clear outputs indicators, internal and external indicators, financial and non-

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<sup>1,2,3</sup> Faculty Economics and Business, University Sumatera Utara, North Sumatera, Indonesia

\* E-mail : arifin3@usu.ac.id

\*\* mhd.zainul@usu.ac.id;

\*\*\* iskandar1@usu.ac.id

financial indicators, and cause and effect indicators. Balanced scorecard is appropriate to prepare at certain moments, such as when there was a merger or acquisition, when there was pressure from shareholders, when it will implement major strategies and when organizations changed direction or will drive the change process. Balanced scorecard is also applied in routine situations, among others, when preparing the budget allocation plan, when preparing the performance management, when disseminating the new policy, when obtaining the feedback, and when improving the capacity of staffs (Adejuwon, 2016). Is there any possibility of failure in implementing the balanced scorecard? Preparing a balanced scorecard is not an easy job. Many organizations fail to create a balanced scorecard for various reasons. The causes include: no management commitment, too little staff involved, the scorecard kept course, a long process of preparing and once finished, consider the balanced scorecard as a project, a mistake of choosing a consultant, or using a balanced scorecard only for the purposes of awarding compensation.

Who use a balanced scorecard? Many private organizations, government and non-profit have been using the balanced scorecard. 60% of 1000 organizations in Fortune using the balanced scorecard. Balanced scorecard is increasingly adopted in Europe, Australia and Asia by large, medium and small organizations. The industries used the balanced scorecard consisted of various companies, such as banks, construction, consulting services, information technology, petroleum, pharmaceutical, aviation, insurance, manufacturing, trading and distribution companies (Clark, 2012). The companies that demonstrate extraordinary success after implementing the balanced scorecard are, among others: Mobil Oil in 1993 occupied position 6 in provitability, then became the number one in one period of 1995 to 1998; CIGNA in 1993 lost of \$ 275 M, 1994: got a profit of \$ 15 billion dollars and in 1997 of \$ 98 M; Brown and Root Eng loss in 1993 but became number one in the growth of profit in 1996.

Liang's study (2013) explained that the Republic of China has implemented a performance reward and performance management plan in 2003. This plan followed the Balanced Scorecard (BSC) spirit. However, Executive Yuan then considered the business properties, organizational culture, and management and check, so as to authorize each government department to set up its own performance evaluation process and evaluation indicators. Until now, Executive Yuan does not force government departments to set up their own performance evaluation process and evaluation indicators (Chu, 2007).

Performance appraisal system is the most effective tool used for government reengineering. Performance appraisal aims to help people achieve their strategies, missions, visions and goals. Wu (2000) supposed that good performance appraisal system can enable government departments to allocate reasonable resources,

prioritize resource investment, further improve department effectiveness and efficiency, and organization members adopt identical methods to pursue their goals, encourage their morale, and cause them to focus on organization vision.

Why do government institutions need to adopt a balanced scorecard? The government at this time, either central, regional or local is expected to be: accountable, competitive, friendly to people, and focus on the performance (Bakar, 2011 and Attique, 2012). Government organizations are also challenged to meet the expectations of various groups of stakeholders (*i.e.*, recipient of services, employees, lending/grants institutions, communities, and taxpayers). This demand requires the government organizations to act professionally, as performed by private organizations (Cunningham 2009; Julyan, 2011; Ekmekçi, 2014, Lonèar, 2013; Phillips, 2013 and Oyaneder and Valderrama, 2016). Government organizations must have a strategic management system. Because the external world is very unstable, then the planning system should control the uncertainties encountered (Chen, 2010; Vendruscolo et al, 2012; Barbara et al, 2015). Government organizations, therefore, should be focused on the strategy. This strategy is more hypothetical, a dynamic process, and the each staff's job. Government organizations should also feel, experiment, learn and adapt to the development. The researcher was inspired to investigate whether the Balanced Scorecard can be ideally applied to other government agencies or not. Therefore, the researcher tried to conduct the formulation and preparation of ideal indicators.

## 2. THEORETICAL REVIEW

### 2.1 Balanced Scorecard on the Government

For the government organizations can be focused on the strategies have been formulated, the government organizations also have to translate the strategies into operational terminology, align the organization with the strategy (and not vice versa), motivate the staff so as to make the strategy everyone's job, drive the change through executive leadership, and create a strategy as a continuous process. (Darwanto, 2013). The differences in the characteristics of government and private organizations are shown in the following table.

<i>Perspective</i>	<i>Private</i>	<i>Government</i>
Financial	Shareholders	House of Representatives, taxpayers, constituents
Customers	Customers	People used public services
Internal processes	Making products	Giving featured services competitively
Growth and Learning	Employee, directors	Politicians (minister), government employees

Source: Herry. *Sistem Manajemen Strategis Nasional* (2013).

## **2.2 Balanced Scorecard Model in the USA**

Here is a concept of BSC for the city of Charlotte (AS) to show the difference with private organizations. There are seven components in the BSC of the city of Charlotte, namely: vision, strategic themes (or focus areas), strategic principles, perspectives, objectives, linkage, and the size and the target. Herrera (2013).

### ***Vision***

Briefly vision of the city of Charlotte is to be the “people’s choice to live, work and for recreation.”

### ***Strategic themes or focus areas***

City Council set out five strategic themes or focus areas as a strategy to achieve the vision of the city: community safety, city-within-city, economic development, transportation and restructuring government.

### ***Strategic principles***

The implementation of the strategic principles is to help ensure that the city of Charlotte will be the people’s choice. There are eight strategic principles set and called Smart Growth Principles, namely:

1. Maintaining the capacity of land use planning
2. Striving for effective land use decisions
3. Strengthening the communities through a healthy environment
4. Designing the city to support a harmonious life
5. Protecting the environment
6. Expanding a variety of transportation options
7. Using public investment as a catalyst to achieve the desired results

### **Perspectives**

With an emphasis on “balance,” the balanced scorecard of the city of Charlotte uses four perspectives to meet the needs of services desired by the community.

#### ***1. Customer Perspective: Serve customers***

The city managers should know whether the city government is really meet the needs of the community or not. They must answer the question: Does the organization provide what people want?

**2. Internal Process Perspective: Provide services competitively**

The city managers should focus on the important tasks that allow them to meet the needs of the community. The city managers must answer the question: Can the city government improve the services by changing the way the services delivered?

**3. Financial Perspective: Manage budgets accountably**

The city manager should focus on how to meet the needs of the services efficiently. They must answer the question: Are the services provided have been implemented at a lower cost?

**4. Learning and Growth Perspective: Develop employees' capacity**

The ability of the organization to improve and meet public demand is directly related to the employees' ability to meet the demand. The city government must answer the question: Does the city government using appropriate technology and continuous training employees for the progress?

**Objectives**

The city of Charlotte selects 16 companies' objectives for the organization's scorecard. Each organization's objective is broadly drawn in such a way so that they provide a context to achieve for what reason the organization was formed. The relationship between the five focus areas, four perspectives and 16 organization objectives is a guide for each unit and employee in carrying out their activities.

**Linkage**

Strategic objectives should be linked together in a causal relationship. For example, if an organization provided employees the necessary training to "Promoting Learning and Growth," then the organization will be "Delivering Services Competitively." It will affect the organization's ability to "Improving Services for Communities" that eventually "Providing Various Services Options."

**Size and Target**

For each strategic objective, there is a set of size and strategic target. It was translated into a strategic plan for each focus area.

**2.3 Implementation in Various Organizations**

Balanced scorecard is already applied in many government institutions, either at central or regional level. In the US, the Federal agencies that use the balanced scorecard including the Department of Agriculture, Natural Resource

Conservation, Forrest Service, Department of Commerce, Fish and Wildlife Service, Bureau of Reclamation, Environmental Protection Agency, Council on Environmental Quality. While the states that have implemented the balanced scorecard including Alaska, Oregon, Washington, California, Idaho, Montana. At the local level, level with district in Indonesia, the balanced scorecard has been used in 39 Counties, 277 Cities, 44 Sewer Districts, 125 Water Districts, 36 Irrigation Districts, 32 Public Utility Districts, 14 Port Districts, 48 Conservation Districts, and 170 Municipal Water Suppliers.

### 3. REVIEW OF PREVIOUS STUDIES

Matrix of previous findings that almost associated with this study can be seen in Table 1 below:

**Table 1**  
**Review of Previous Studies**

<i>No. Researcher</i>	<i>Title</i>	<i>Variable</i>	<i>Finding</i>
1. Francois Melese, James Blandin and Sean O'Keefe (2004)	A New Management Model for Government: Integrating Activity Based Costing, the Balanced Scorecard and Total Quality Management with the Planning, Programming and Budgeting System	(a) to improve effectivenessó emphasizing outputs over inputs; (b) to improve efficiencyó managing costs; and (c) to improve account abilityó tying budgets to performance.	Combining key principles of Activity Based Costing (ABC), the Balanced Scorecard (BSC), and Total Quality Management (TQM) with the spirit of the Planning, Programming and Budgeting System (PPBS) a new model emerges that bridges the gap between business and government. This integrated public management model is applied to generate fresh insights into two ongoing U.S. federal management initiatives: (i) the Congressionally-mandated iGovernment Performance and Results Actí (GPRA), and (ii) the Presidentís Management Agenda.
2. Liang, Yi-Hui (2013)	<i>Implementing Balanced Scorecard of Government Mis Departmentj</i>	<i>Fuzzy theory, AHP, Balanced scorecard</i>	This study adopted 13 valid questionnaires in the Taiwan's Government

*Cont. table 1*

No.	Researcher	Title	Variable	Finding
		<i>Using Ahp and Fuzzy AHP Methods</i>		MIS Department to test the framework of the balanced scorecard. This study only adopts the Taiwan's Government MIS Department to validate the proposed measurement system. Future studies may aim other industries to evaluate Government MIS Department.
3	Sarita Vichore (2013)	<i>Balanced Scorecard: Adoption for Government and Non Profit Organization</i>	<i>Balanced Scorecard, Government Organizations, Non Profit Organizations, For-Profit Organizations.</i>	Based on literature review and exploratory qualitative research this paper concludes, that for the government and non-profit organizations, given the competitive environment, greater Balanced Scorecard Performance measurement diversity may be expected to greatly focus on measures of outputs and outcomes such as better community services, but may also include input measures such as employee learning and growth, quality and natural resource consumption.

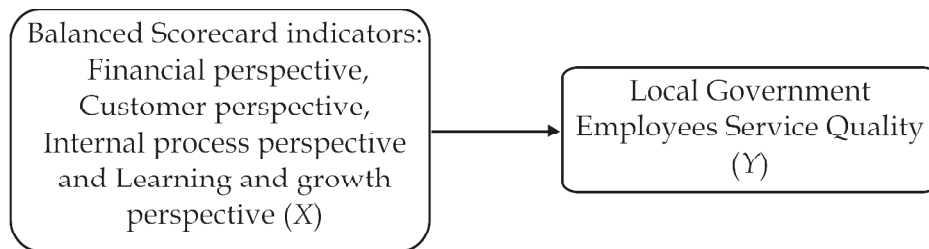


Figure 1: Conceptual Framework

## 2.3 CONCEPTUAL FRAMEWORK

The conceptual framework of the study :

The hypothesis of the study was:

“The implementation of Balance Scorecard (BSC) System, which consists of Financial perspective, Customer perspective, Internal process perspective and Growth and ideal learning perspective affected on the Apparatus Service Quality in North Sumatra.”

## RESEARCH METHOD

### 3.1 Type of Research

Type of the research is an associative study by connecting the independent variable and the dependent variable.

### 3.2 Population and Sampling Method

The population of this study included the apparatus of the government in the Municipality District in North Sumatra, *i.e.* Pematang Siantar, Tanah Karo, Serdang Bedagai and Tebing Tinggi. The samples of the study were heads of the program areas with the total respondents of 155 people, where the sampling process was done by convenience sampling.

### 3.3 Operational Definition and Research Variables Measurement

The research variables consist of independent variable and the dependent variable. Operational definition and measurement variables can be seen in the following table.

### 3.4 Data Collection Technique

The data collection of this study was using primary data sourced from the respondents in the field. The questionnaire consisted of two parts. The first part contained a number of general questions, *i.e.* the demographic data of the respondents.



**Table 2**  
**Operational Definition and Variables Measurement**

<i>Variable</i>	<i>Definition</i>	<i>Measurement</i>	<i>Scale</i>
Balanced Scorecard System Indicators (X)	A management system to manage the implementation of strategy, measure the performance intact, communicate the vision, strategy and objectives to the stakeholders	Financial perspective, Customer perspective, Internal process perspective and Growth and learning perspective	Ordinal
Apparatus Service Quality (Y)	Service quality provided over compulsory affairs and optional affairs	Compulsory affairs Optional affairs	Ordinal

### 3.5 Data Analysis

This study was performed Confirmatory Factor Analysis (CFA) test, overall model fit test and test of significance. Assumption test including normality test and heteroscedasticity test. To test the hypothesis, Simple Regression test was conducted. The mathematical form as follows:

$$Y = a + b_1X + e$$

where:

$Y$  = Apparatus Service Quality

$X$  = Balanced Scorecard System Indicators

$a$  = Constants

$b$  = Regression Coefficient

$e$  = Error

To test the hypothesis,  $t$  test was conducted to determine the level of significance of the influence of the independent variable on the dependent variable individually and determining the determination coefficient value ( $R$ ) to determine how much the ability of the independent variable explain the dependent variable.

## 4. FINDINGS AND DISCUSSION

### 4.1 Findings

#### 4.1.1 Characteristics of Respondents

The respondents of the study were consisted of:

**Table 3**  
**Respondents of the Study**

<i>Gender</i>	<i>Total</i>
Male	112
Female	43
Total	155
<i>Age Group</i>	
20 - 30	2
31 - 40	45
41 - 50	90
51 - 55	23
Total	155
<i>Level of Education</i>	
Senior High School	5
D3	5
S1	110
S2	30
S3	0
Total	155
<i>Stratification According to Rank</i>	
Class II	10
Class III	110
Class IV	30
Total	155

Source: Tabulated Results (2016).

#### 4.1.2 Data Description'

The number of questionnaires distributed were 200 and that can be used:

**Table 4**  
**Questionnaire Distribution**

<i>Annotation</i>	<i>Total</i>	<i>Percentage</i>
Questionnaires distributed	200	100%
Questionnaires returned	155	65%
Questionnaires not returned	45	35%
Questionnaires that can be used in the study	155	65%

#### 4.2 Hypothesis Test

Balanced Scorecard system indicator models consisting of Financial perspective, Customer perspective, Internal process perspective and Growth and ideal learning perspective affect on the Apparatus Service Quality in North Sumatra.

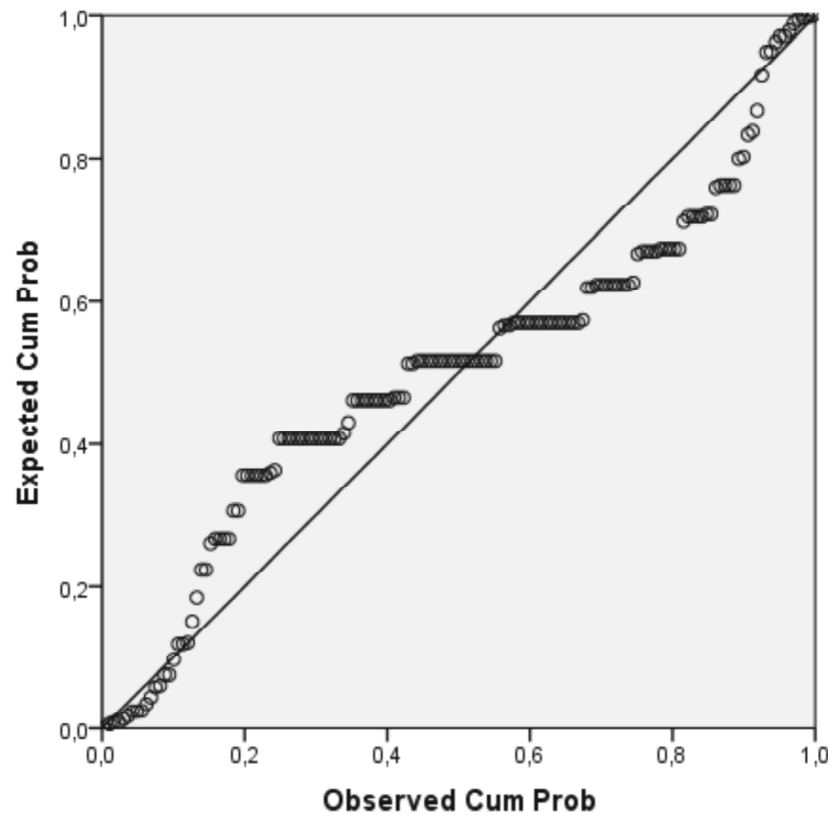


Figure 2: Data Normality Test by Histogram

#### 4.2.1 *Classic Assumption Test*

##### 4.2.1.1 *Normality Test*

Normality test in the study:

Based on the figure, the variance distributed was normal.

##### 4.2.1.2 *Heteroscedasticity Test*

Heteroscedasticity test in the study :

Source: SPSS Output Results. (2016).

Based on the figure above, there was no specific pattern, then there was no heteroscedasticity.

#### 4.3 *Hypothesis Test*

Adjusted R Square value obtained:

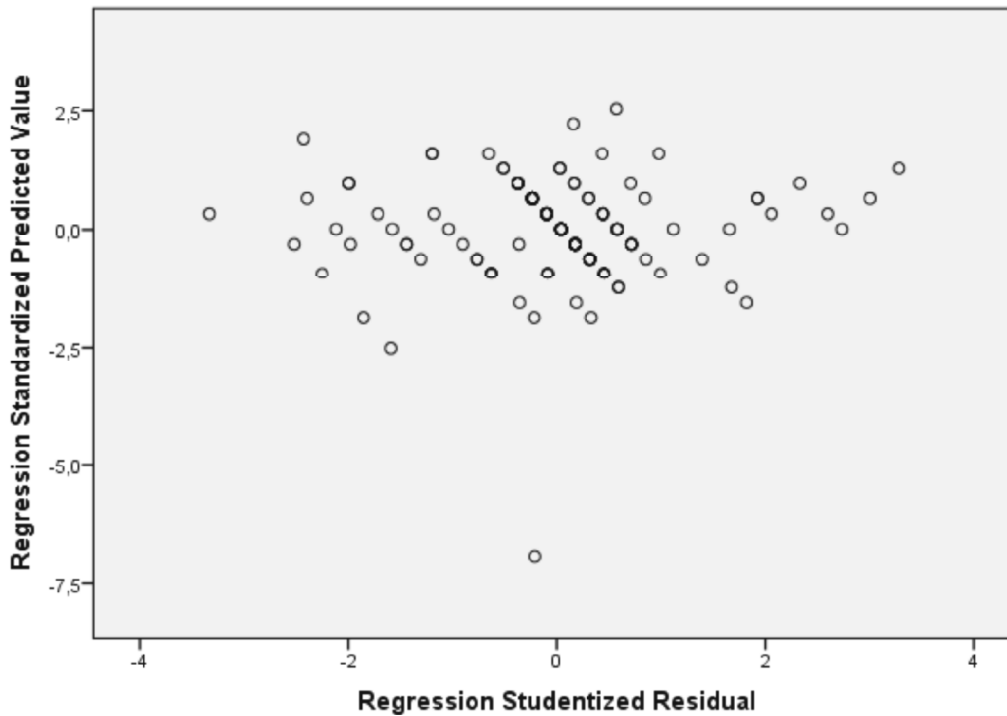


Figure 3: Heteroscedasticity Test

Table 5: Goodness of Fit Test

Model	R	R Square	Adjusted R Square
1	,399 <sup>a</sup>	,159	,154

Source: SPSS Output Results (2016).

Adjusted R Square value in Table 5 above is 0.15 and the remaining of 0.85% was influenced by other variables. *t* test results showed that Balanced Scorecard system variables have a significant effect:

Table 6  
*t* Test Calculation Results

Model	Unstandardized Coefficients		Standardized Coefficients			
	B	Std. Error	Beta	<i>t</i>	Sig.	
1	(Constant)	17,998	1,850		9,729	,000
	BSC_X1	,255	,047	,399	5,379	,000

Source: SPSS Output Results. (2016).

The results showed that the Balanced Scorecard system indicators which consisted of Financial perspective, Customer perspective, Internal process

perspective and Growth and ideal learning perspective impacted on the Apparatus Service Quality. It was concluded that the condition has rejected  $H_0$  and has accepted  $H_a$ .

## **5. DISCUSSION**

Government organization which is a public sector institution is continuously required to provide the best service. The key measure of success of the implementation of balanced scorecard is the evaluation on the things already done (Metawie and Gilman, 2005). In a review of the use of performance systems across the UK public sector, Goddard and Mannion, (2000), conclude that there have been clear shifts from collecting data on a narrow range of dimensions of performance to a broader range of performance indicators based on the assessment of the activities of the organization. Additionally, shifts are also clear in the use of performance information; instead of being used for internal purposes, they are now used for external control and accountability. There have also been shifts away from informal performance assessments to formal peer reviews, as well as linking Balanced Scorecard to financial rewards (Propper and Wilson, 2003). Several issues and obstacles in the implementation of Balanced Scorecard in public sector organizations were related to the application of agency theory, especially the relationship between the principal with the agency which the collision often occurred. In addition, the factor of dysfunctional of behavior was also an obstacle. The existence of a government unit that its accomplishments always want to be rated and unwilling rated defect resulting in manipulation of the achievements and eventually want to get a reward from the superiors such as regent, mayor or governor as their superiors.

Other factors were the problems of subjectivity and perception of honesty. To avoid the problems associated with basing pay on more or less objective measures such as misallocation of effort by the agent, gaming, misrepresentation and distortion, and short-termism principals have to weaken the power of incentives on the more accurately measured tasks (Burgess and Ratto, 2003). This, however, gives rise to issues surrounding the difficulties of determining the relative weights to place on various measures when determining rewards. Evidently the flexibility in weighting quantitative performance measures against qualitative indicators will result in the introduction of subjectivity into the reward process. Consequently, problems such as inequity, unfairness, and mistrust will arise.

## **6. CONCLUSION AND SUGGESTIONS**

### **6.1 Conclusion**

Balanced Scorecard system indicators which consisted of Financial perspective, Customer perspective, Internal process perspective and growth and ideal learning perspective impacted on the Apparatus Service Quality.

## 6.2 Suggestions

Balanced Scorecard system which comprised Financial perspective, Customer perspective, Internal process perspective and Growth and ideal learning perspective is appropriately applied to support the apparatus service quality in North Sumatra. The government at this time, either central, regional or local is expected to be: accountable, competitive, friendly to people, and focus on the performance. The local government is also challenged to meet the expectations of various groups of stakeholders (*i.e.*, recipients of services, general public, lending/grants agencies and taxpayers). This demand requires the government organizations to act professionally, as was done by private organizations.

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