

DESIGN OF MEDAN CITY MARKET PD PERFORMANCE MEASUREMENT USING BALANCED SCORECARD METHOD

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Abstract

This research aims to design a performance measurement for PD market in Medan City using the balanced scorecard method. The sampling technique used was convenience sampling, namely a sampling method whose respondents were people who volunteered for certain reasons. As the name suggests, this method selects samples from a population (people or events) whose data are easily obtained by researchers. The type of data in this research uses primary data and secondary data. Primary data is data collected by researchers directly from respondents. The research results show that from a financial perspective the results obtained for Net Profit Margin (NPM) are in the poor category because they are below >5%, Likewise, GPM is in a poor category because it is below 8.3%. From the perspective of PD Pasar Kota Medan customers, seen from the analysis, it shows satisfied results. By carrying out overall calculations using the Multiattribute Attitude Model (MAM) method, it shows a result of 92.52 and based on the categorization, it is included in the very satisfied range. From the perspective of PD Pasar Kota Medan's internal business processes, seen from the analysis, it shows good results. PD Pasar Kota Medan is able to carry out innovation processes, operational processes and after-sales processes well, and from the perspective of learning and growth, PD Pasar Kota Medan, seen from its analysis, shows very satisfactory results.

Keywords: *Design, Measurement, Performance, Balanced Scorecard Method*

INTRODUCTION

The company was built with the aim of obtaining optimal profits. This view refers to traditional performance appraisal systems that only focus on the financial perspective. Leaders who succeed in achieving optimal profits will be considered successful and will receive rewards from the company. Performance measurement using this traditional system causes the company's orientation to only short-term profits and tends to ignore the long-term survival of the company. Performance measurement that focuses on the financial perspective alone is less able to measure the performance of the company's intangible assets and intellectual assets (human resources) according to (Nugroho, 2018). Performance measurement that places too much emphasis on a financial perspective often eliminates other points of view that are no less important. Such as, measuring customer satisfaction and the adaptation process in a change. So in performance measurement a balance is needed between financial performance measurement and non-financial performance measurement. This balance will help the company know and evaluate its overall performance (Atmadja et al, 2013).

If you want to win the competition in the information age, new capabilities are needed from companies, namely the ability to manage their intangible assets. These new capabilities are more profitable for companies than investing in managing physical or tangible assets. Management of these intangible assets allows organizations to:

1. Building customer relationships by maintaining loyalty from old customers and making it possible to serve new customer segments and market shares efficiently and effectively
2. Introducing innovative products and services that are expected by target customer segments.
3. Produce high quality products and services at low prices and short lead times.
4. Disseminate information technology, database and systems. ((Kaplan & Norton, 1996).

To be able to realize this, a conceptual method was created that measures company performance using four perspectives, namely financial perspective, financial perspective, internal business perspective, growth and learning perspective, all of which are contained in the Balanced Scorecard. (Dwivedi et al., 2021).

This research will be carried out at PD. Medan City Market is one of the Regional Owned Enterprises (BUMD) which operates in the service sector which manages market areas, develops market traders, and helps

stabilize prices and distribute goods and services smoothly. Performance measurements carried out so far still use a financial perspective. Here's the income table for PD Pasar Kota Medan in 2015-2019 is presented in table 1. as follows:

Table 1. PD Pasar Kota Medan Profit and Loss Report 2015-2019

DESCRIPTION	2015	2016	2017	2018	2019
Total revenue	42,495,675,764	40,962,012,657	41,973,661,567	47.108.835.341	47,759,587,587
Total operating expenses	42,450,998,768	41,725,911,987	40,938,879,453	44,658,529,876	46,903,190,765
Profit and loss after tax	561,117,357	403,449,892	1,471,657,897	2,093,040,654	761,485,728

Source: PD Pasar Kota Medan (data processed)

Based on table 1.1 it can be seen that:

- In 2016 the amount of business income experienced a very significant decrease amounting to IDR 1,533,663,107 but in 2018 the amount of business income experienced a very drastic increase amounting to IDR 5,135,173,774.
- In 2018 the number of operating expenses experienced a very drastic increase of IDR 2,244,660,889. This shows that PD Pasar Kota Medan's expenditure has boomed this year.
- In 2019 PD Pasar experienced a very drastic decrease in net profit amounting to Rp. 761,485,728 from net profit in 2018. Meanwhile in 2017 PD Pasar Kota Medan experienced an increase in net profit of Rp. 1,471,657,897 compared to the previous year.

Thus, the financial condition of PD Pasar Kota Medan from 2015 to 2019 experienced fluctuations every year. This shows that PD Pasar Kota Medan has weaknesses from a financial perspective so that it also has an impact on the company's long-term profits. According to Medan City Regional Regulation Number 10 of 2014, it is stated that the Medan City Market Regional Company functions as a regional economic development tool and a source of Regional Original Income (PAD). The following is market data managed by PD Pasar Kota Medan which consists of three branches, namely; branch I is located in the center of the city, branch II is located in the south and branch III is located in the north.

Table 2. Number of Market Potential (number of kiosks, shops, booths/tables, informal) in 2020

NO	MARKET	KLS MARKET	STALL		SHOP		STAND/TABLE		INFORMAL		REPEALED	AMOUNT
			OPEN	CLOSED	OPEN	CLOSED	OPEN	CLOSED	OPEN	CLOSED		
	BRANCH I		OPEN	CLOSED	OPEN	CLOSED	OPEN	CLOSED	OPEN	CLOSED		
1	MARKET CENTER	HE	3,073	42	4	-	429	16	-	-	35	3,599
2	WELCOME	III	28	-	-	-	50	-	-	-	670	748
3	TIN	III	52	50	-	-	20	28	-	-	-	150
4	HALAT	II	109	8	-	-	305	64	-	-	43	529
5	SUKARAMAI	I	43	373	-	-	70	163	-	-	13	662
6	CANDLENUT	II	14	-	-	-	197	10	20	5	-	246
7	YELLOW POINT	II	135	38	-	-	165	51	-	-	-	389
8	NEW VILLAGE	II	8	7	-	-	29	6	-	-	20	70
9	DEVOTION	II	248	-	-	-	250	-	32	-	-	530
10	SAMBAS	I	220	-	-	-	223	-	-	-	47	490
11	NEW GUIDE	II	95	-	-	-	-	-	-	-	-	95

	NUMBER OF BRANCHES I		4,025	518	4	-	1,738	338	52	5	828	7,508
	BRANCH II											
1	STAGE I SEPARATION	HE	417	30	-	-	22	-	-	-	2	471
2	SEPARATION STAGE II	HE	1,131	605	-	-	424	194	100	72	83	2,609
3	NEW MERANTI	II	18	15	-	-	135	103	-	-	6	277
4	FIELD OF THE MOON	II	98	124	13	8	49	40	2	5	4	343
5	SEI SIKAMBING	II	331	276	-	-	125	142	-	-	8	882
6	LALANG VILLAGE	II	205	164	-	-	162	218	146	70	-	965
7	SINGLE	II	28	20	-	-	34	36	-	-	-	118
8	SIMALINGKAR	II	443	253	-	-	140	88	-	-	15	939
9	TAKUS ESTUARY	II	24	-	13	-	81	5	25	12	105	265
10	OLD FISH	III	40	4	-	-	-	-	-	-	-	44
11	KWALA BEKALA	II	303	167	-	-	82	112	3	3	6	676
12	HELVETIA	II	207	174	-	-	174	91	2	-	-	648
13	PARENT CLAIMS	I	5	525	-	6	895	1,882	-	-	-	3,372
14	PRINGGAN	II	82	450	-	-	98	156	-	-	-	786
	NUMBER OF BRANCHES II		3,332	2,807	26	14	2,421	3,067	278	162	229	12,395
	BRANCH III											
1	EDUCATION	II	63	77	-	-	235	124	-	-	71	570
2	NEW SENTOSA	II	45	-	-	-	86	-	15	-	13	159
3	GLUGUR CITY	II	21	54	-	-	13	191	-	-	-	279
4	MEDAN DELI	II	124	50	9	-	348	141	33	61	216	982
5	BOARD POINT	II	65	13	10	2	190	62	23	3	-	368
6	INP. PORT	III	40	141	-	-	60	190	-	-	29	460
7	POPE BELAWAN	III	20	34	-	-	70	137	-	-	7	268
8	BELAWAN JAVA	II	226	86	-	-	83	48	-	-	-	443
9	KAPUAS BELAWAN	II	39	141	-	-	-	-	-	-	30	210
10	BANANA BELAWAN	III	-	-	-	-	15	26	-	-	79	120
11	MARELAN	HE	16	225	-	-	315	291	-	-	-	847
	NUMBER OF BRANCHES III		659	821	19	2	1,415	1,210	71	64	445	4,706
	NUMBER OF MARKETS		8,016	4,146	49	16	5,574	4,615	401	231	1,502	24,609

Source: Regional Company (PD) Medan City Market September 2020 (processed data)

Table 2 shows that the number of shops occupied is 14,040 units. Meanwhile, the number of closed shops is almost 75% of the total occupied shops, namely 10,510 units. This shows that the performance of PD Pasar Kota Medan is still not optimal in attracting traders to sell in the shops provided by PD Pasar Kota Medan. With so many shops closed, the contribution of Medan City Market PD to Medan City PAD is still far from what was expected. Apart from that, according to a member of Commission C DPRD Medan, Mulia Asri Rambe (Bayek) regretted the performance of PD Pasar Pemko Medan, even though it had carried out a number of market revitalizations, so far the contribution generated from the 54 markets for which levies were levied was very far from expectations

throughout 2017. Regional Original Income (PAD) only reached IDR 1.6 billion. Meanwhile, the funds released from the APBD were quite large, namely IDR 41 billion (www.oborkeadilan.com, 24 April 2018). This is a problem from a financial perspective, customer perspective, internal business performance perspective.

In another study conducted by (Erawan, 2019) concluded that the Indonesian Ministry of Finance has implemented the Balanced Scorecard for a decade and assisted the Ministry of Finance in linking strategic planning with strategic results. The implementation of the Balanced Scorecard has positively increased the performance accountability of the Ministry of Finance, as evidenced by the results of the performance accountability evaluation carried out by the Ministry of State Apparatus Empowerment. In 2016, the Ministry of Finance achieved the title "A" (satisfactory) with the highest score (83.79) among 77 ministries and public institutions. In 2017 and 2018, the Ministry of Finance obtained the highest indicator scores for the performance planning component, namely 25.46 and 26.20 respectively, this is because the Balanced Scorecard highlights strategic planning. Not only does it increase performance accountability, the Balanced Scorecard also contributes to improving bureaucracy. In research conducted by (Peris-Ortiz et al., 2019) at a University in Latin America concluded that the use of the Balanced Scorecard can improve university performance such as increasing journal publications, income from product sales, registrations and licensed patents. Based on the description above, the author is interested in conducting research with the title "Designing performance measurement for PD Pasar Kota Medan using the Balanced Scorecard method".

LITERATURE REVIEW

Performance

Performance is a description of the level of achievement of the implementation of an activity/program/policy in realizing the goals, objectives, mission and vision of an organization as stated in the formulation of an organization's strategic scheme (strategic planning). In general, it can also be said that performance is an achievement that can be achieved by an organization in a certain period (Sari & Endang Dwi Retnani, 2015). Meanwhile, according to (Srimindarti, 2004) in (Nugroho, 2018) Performance is a complete display of the condition of the company over a certain period of time, it is a result or achievement that is influenced by the company's operational activities in utilizing the resources it has.

Balanced Scorecard (BSC)

According to (Kaplan & Norton, 1996) The balanced scorecard consists of two words, namely:

- *Balanced*
Intended to show that employee performance is measured in a balanced manner and viewed from two aspects, namely financial and non-financial, long-term, and internal and external.
- *Scorecards*
This is a card used to record a person's performance score which will later be used to compare with actual performance results.

According to (Zuniawan et al., 2020) The Balanced Scorecard is a company performance measuring tool which aims to measure the company's overall performance, both financial and non-financial.

RESEARCH METHODS

The scope of research

a. Types of research

This type of research is a case study. According to (Rahardjo, 2017) Case Study is a series of scientific activities carried out intensively, in detail and in depth about a program, event and activity, either at the individual, group of people, institution or organization level to obtain in-depth knowledge about the event. Research methodology has an important role to help solve problems easily and purposefully.

b. Place and time of research

This research was conducted at PD Pasar Kota Medan which is located on Jl. New Razak No. 1-A Petisah Market Floor III Medan. Tel. (061) 4567794, 4575776. This research took place from February 2021 to July 2021.

c. Research Subjects and Objects

1) Research subject

- Medan City Petisah Market Employees
- Medan City Petisah Market Traders

2) Object of research

The objects to be studied are the 2015-2019 financial reports, the results of interviews with the Head of Petisah Market, Medan City, the results of questionnaires filled out by traders and employees of Petisah Market, Medan City.

Population and Sample

a. Population

In this research, the population is traders and employees of Petisah, Medan City.

b. Sample

This research uses a convenience sampling technique, namely a sampling method whose respondents are people who voluntarily offer themselves for certain reasons (Sinulingga, 2011). As the name suggests, this method selects samples from a population (people or events) whose data are easy for researchers to obtain, namely:

- 1) Traders as many as 30 respondents
- 2) There were 30 employees as respondents

Data Types and Sources

The type of data in this research uses primary data and secondary data. According to (Kurniawan & Puspitaningtyas, 2016) Primary data is data collected by researchers directly from respondents. Primary data in this research is questionnaire data consisting of:

- 1) Medan City PD Market Traders, used to measure customer satisfaction.
- 2) PD Pasar Kota Medan employees, used to measure employee satisfaction.

Meanwhile, secondary data is documentation data published or used by the organization (Kurniawan & Puspitaningtyas, 2016). Secondary data in this research consists of:

- 1) The 2015-2019 profit and loss report is used to measure performance from a financial perspective.
- 2) Reports on the number of potential markets open, closed and withdrawn as of September 2020 are used to measure performance from a customer perspective and an internal business process perspective.
- 3) The 2015-2019 employee number report is used to measure performance from a learning and growth perspective.

Operational Definition

An operational definition is a definition based on observable characteristics of what is being defined or translating a variable concept into a measurement instrument.

DISCUSSION OF RESEARCH RESULTS

Validity and Reliability Test

Validity tests and reliability tests are used to determine the extent of accuracy and reliability of an instrument used to measure a concept. Validity and reliability tests were carried out on questionnaires that researchers distributed in research at PD Pasar Medan City. The questionnaire that was divided and tested had two answers, namely belief and ideal answers. The belief answer is the respondent's answer regarding the current situation at PD Pasar Kota Medan and the ideal answer is the respondent's answer regarding the expected situation at PD Pasar Kota Medan. Therefore, researchers carried out data analysis by conducting validity and reliability tests on this instrument using SPSS version 25.

a. Validity test

The results of the validity test of the customer and employee belief state questionnaire can be shown in the following table:

Table 3. Belief State Questionnaire Validity Test Results

Statement	Corrected Item Total Correlation	
	Trader	Employee
1	0.575	0.561
2	0.421	0.665
3	0.671	0.544
4	0.443	0.604
5	0.671	0.558
6	0.667	0.354
7	0.519	0.631
8	0.314	0.638
9	0.330	0.643
10	-	0.579

Source: SPSS processed data

The validity test results in the table above will be said to be valid if r calculated is greater than r table (r calculated $>$ r table). The r table value can be found by looking at the r table in a two-sided test with a confidence level of 95%. For the trader questionnaire with 30 respondents, it can be seen that the r table value is 0.3061. With 9 statements having a Corrected Item-Total Correlation greater than the table's r value. Likewise, with the employee questionnaire with 30 respondents, it can be seen that the r table value is 0.3061. With 10 statements having a Corrected Item-Total Correlation greater than the table's r value. So that all statements in the questionnaire for the state of belief are valid.

b. Reliability Test

The results of the reliability test from the traders' and employees' belief state questionnaire can be shown in the following table:

Table 4. Reliability Test Results of the Belief Condition Questionnaire

	Trader	Employee
Cronbach's Alpha	0.813	0.864

The reliability test results in the table above will be said to be reliable, if the reliability coefficient is greater than r . After conducting a reliability test, the Cronbach's Alpha value for the trader questionnaire was 0.813 and for the employee questionnaire was 0.864. This figure is greater than the r value, which is 0.6. The level of reliability can be seen in the following table:

Table 5. Reliability Level Based on Alpha Value

Alpha	Reliability Level
0.00-0.20	Less Reliable
>0.20-0.40	Somewhat Reliable
>0.40-0.60	Quite Reliable
>0.60-0.80	Reliable
>0.80-1.00	Very Reliable

After testing, it is known that the Cronbach's Alpha on the trader questionnaire is 0.813 in the range 0.80 – 1.00, so it can be concluded that the statements on the trader questionnaire are very reliable and the Cronbach's Alpha on the employee questionnaire is 0.864, which is in the range 0.80 – 1.00 So it can be concluded that the statements in the employee questionnaire are very reliable.

Data analysis

a. Financial Perspective

Performance assessment from a financial perspective is carried out by analyzing data on the 2015-2019 financial reports. The purpose of this analysis is to determine the financial performance of PD Pasar Kota Medan from 2015-2019.

- 1) Net Profit Margin is used to measure the percentage of net profit on net sales

$$NPM = \frac{Laba Bersih}{Penjualan} \times 100\%$$

The calculation of Net Profit Margin can be seen in the following table:

Table 6. Net Profit Margin

Year	Net profit after tax	Sale	NPM%
2015	561,117,357	42,495,675,764	1.32%
2016	403,449,892	40,962,012,657	0.98%
2017	1,471,657,897	41,973,661,567	3.50%
2018	2,093,040,654	47,108,835,341	4.44%
2019	761,485,728	47,759,587,587	1.59%

Source: Processed data

From the table above, NPM experienced increases and decreases that were not very significant. In 2015-2016, the NPM of PD Pasar Kota Medan decreased by 0.34%. NPM in 2016-2018 experienced an increase for two consecutive years. However, from 2018-2019 the NPM of PD Pasar Kota Medan decreased by 2.85%.

- 2) *Gross Profit Margin* is the ratio of the difference between net sales and cost of goods sold to net sales

$$Gross Profit Margin = \frac{Laba Kotor}{Penjualan} \times 100\%$$

The Gross Profit Margin calculation can be seen in the following table:

Table 7. Gross Profit Margin Table

Year	Gross profit	Sale	% GPM
2015	645,779,487	42,495,675,764	1.51%
2016	419,969,503	40,962,012,657	1.02%
2017	1,673,198,800	41,973,661,567	3.98%
2018	2,665,634,065	47.108.835.341	6.04%
2019	1,004,834,044	47,759,587,587	5.65%

Source: Processed data

From the table above, GPM experienced increases and decreases that were not very significant. In 2015-2016, GPM PD Pasar Kota Medan decreased by 0.49%. GPM in 2016-2018 experienced an increase for two consecutive years. However, from 2018-2019, GPM PD Pasar Kota Medan decreased by 0.39%.

b. Customer Perspective

Customer perspective is measured by distributing questionnaires to traders. In research at PD Pasar Kota Medan, researchers distributed questionnaires to 30 traders. Next, a validity and reliability test is carried out to see the validity and reliability of a questionnaire. The data obtained from the results of the questionnaire given to traders is still qualitative and converted into quantitative data, with a score of 1-5. The results of the trader's questionnaire were analyzed using the Multiattribute Attitude Model (MAM) method to determine customer satisfaction in using services and enjoying the services of PD Pasar Kota Medan. In this analysis, belief values and ideal values are calculated. The belief value shows the current situation felt by the trader and the ideal value shows the situation the trader hopes for. Next, look for the average of these two values, then look for the difference between each belief and ideal value by subtracting the average value of belief and ideal. The next step is to give weight to each attribute according to the order of importance. The calculation results can be seen in the following table:

Table 8. Order of Importance of Customer Questionnaire Results

Attribute	Order of Importance			Total	Order	Weight
	1	2	3			
Price	15	7	8	53	3	33
Time	9	10	11	62	2	50
Quality	6	13	11	65	1	17

Source: Processed data

The weights are taken based on the order of importance in table 9 below:

Table 9. Order of Importance Level of Customer Questionnaire Results on Attributes Price, Time and Quality

Serial number	Mark	Calculation	Weight (Wi)
1	3	$(3/6) \times 100\%$	50
2	2	$(2/6) \times 100\%$	33
3	1	$(1/6) \times 100\%$	17
Total	6		100

Source: Processed data

From the table above, showing the order of customer importance based on the attributes price, time and quality, it is known that the first order of importance with a value of 65 is the quality attribute, the second order of importance is the time attribute with a value of 62 and the third order of importance is price with a value of 53.

c. Internal Business Process Perspective

From an internal business process perspective regarding innovation processes, operational processes and after-sales service processes, performance assessments will be carried out by comparing the internal business processes on the balanced scorecard with the internal business processes found in PD Pasar Kota Medan.

Table 10. Comparison of BSC Internal Business Processes and Di Internal Business Processes Medan City Market PD

No.	BSC Internal Business Processes	Internal Business Processes at PD Pasar Kota Medan
Process Innovation	Companies try to gain an understanding of customer needs and create the products or services they need	Medan City Market PD researches customer needs by revitalizing and improving the market (shop stands, facilities; prayer rooms, toilets, parking lots, waste management, electricity, water, security and services).
Operation process	The company carries out operational processes resulting from innovation.	The PD Pasar Kota Medan operational process is carried out by providing fast service and in accordance with customer requests: Placing skilled or proficient personnel related to company innovation so that work can be done more quickly and precisely
After-sales service process	The company provides after-sales service for products that have been sold	PD Pasar Kota Medan is a company engaged in services that manages market areas, so the after-sales activities provided by the company are; The company carries out repairs if it receives complaints from customers regarding damage that occurs at PD Pasar such as leaking shop tiles, power outages, poor drainage, etc.

d. Learning and Growth Perspective

In this research at PD Pasar Kota Medan, researchers distributed questionnaires to 30 employees. Next, a validity and reliability test is carried out to see the validity and reliability of a questionnaire. The data obtained from the results of the questionnaire given to employees is still qualitative and converted into quantitative data, with a score of 1 to 5. The results of the employee questionnaire were analyzed using the Multiattribute Attitude Model (MAM) method to determine employee satisfaction with the performance of PD Pasar Kota Medan regarding the attributes of communication, appreciation and support. In the communication attribute there are three statements, namely regarding the opportunity to provide opinions and suggestions, the opportunity to express internal problems jobs and leaders who provide job-related information. In the award attributes there are three statements, namely regarding leadership in providing compensation, giving awards for achievements and the suitability of work to position. In the support attribute there are four statements, namely opportunities to support work, availability of facilities and infrastructure, co-workers providing support to each other, and leaders providing

motivation to subordinates. In this analysis, belief values and ideal values are calculated. The belief value shows the current situation felt by the employee and the ideal value shows the situation the employee hopes for. Next, look for the average of these two values, then look for the difference between each belief and ideal value by subtracting the average value of belief and ideal. The calculation of the average belief value and the average ideal value can be seen in table 11 below:

Table 11. Employee Questionnaire Results

Skor sikap	Belief					Jumlah	Rata-rata belief (xi)	Ideal					Jumlah	Rata-Rata Ideal (li)	(li-xi)
	5	4	3	2	1			5	4	3	2	1			
Pernyataan	SS	S	CS	TS	STS			SS	S	CS	TS	STS			
Atribut Komunikasi															
P1	7	8	10	4	1	106	3,5	9	10	3	7	1	109	3,6	0,1
P2	6	10	10	4	0	108	3,6	7	11	8	4	0	113	3,8	0,2
P3	3	9	16	1	1	102	3,4	5	17	3	4	1	111	3,7	0,3
Total Rata-rata (li-xi)															0,2
Atribut Penghargaan															
P4	4	8	11	4	3	96	3,2	3	13	6	7	1	100	3,4	0,2
P5	3	10	15	1	1	103	3,4	3	13	7	5	2	100	3,4	0
P6	1	9	8	10	2	87	2,9	4	12	5	7	2	99	3,3	0,4
Total Rata-rata (li-xi)															0,2
Atribut Waktu															
P7	3	12	8	4	3	96	3,2	8	9	7	5	2	112	3,8	0,6
P8	6	9	10	3	2	104	3,5	10	13	3	4	0	119	4	0,5
P9	3	7	8	10	2	89	3	5	14	5	4	2	107	3,6	0,6
P10	1	6	11	10	2	84	2,8	5	10	9	4	2	102	3,4	0,6
Total Rata-rata (li-xi)															0,57

Source: Processed data

Calculation in statement 1(P1):

- Find the number of beliefs = Score x attitude $((7 \times 5) + (8 \times 4) + (10 \times 3) + (4 \times 2) + (1 \times 1)) = 106$
- Looking for the average belief (xi) = Number of beliefs/number of respondents $106/30 = 3.5$
- Finding the ideal number = score x attitude $((6 \times 5) + (13 \times 4) + (3 \times 3) + (7 \times 2) + (1 \times 1)) = 106$
- Looking for the ideal average (li) = Ideal number/number of respondents $106/30 = 3.6$
- Find the difference between li and xi = $li - xi = 3.6 - 3.5 = 0.1$

From the calculations in the table above, then determine the statement whose condition (belief) is closest to the employee's desires (ideal). The statement whose situation (belief) is closest to the desire (ideal), namely the statement that shows the smallest result among the other statements. From the calculation results of the employee questionnaire shown above, it can be seen that the communication attribute which has the smallest range is statement number 1 (one) of 0.1 regarding the opportunity to provide opinions and suggestions, while the largest range in the communication attribute is statement number 3 (three) of 0.3 leaders who provide work-related information. The award attribute that has the smallest range is statement number 5 (five) of 0 regarding employees receiving awards for their achievements, while the largest range is statement number 6 (six) of 0.4 regarding employee suitability for their position. The time attribute that has the smallest range is statement number 8 (eight) of 0.5 regarding the availability of adequate facilities and infrastructure to support work. Meanwhile, the largest range in the time attribute is statement number 7 (seven) of 0.6 regarding opportunities for employees to support their work, statement number 9 (nine) regarding statements from colleagues who provide support to each other in their work and statement number 10 (ten) regarding leaders providing motivation for subordinates at work.

The next step is to give weight to each attribute according to the order of importance. The calculation results can be seen in table 12 below:

Table 12. Order of Importance Employee Questionnaire

Attribute	Order of Importance			Total	Order	Weight
	1	2	3			
Communication	9	6	15	66	1	50
Award	12	8	10	58	3	17
Support	7	12	11	64	2	33

Source: Processed data

The total score is obtained from:

$$((9 \times 1) + (6 \times 2) + (15 \times 3)) = 66$$

The weights are taken based on the order of importance in table 13 below:

Table 13. Order of Importance Level of Employee Questionnaire Results on Attributes Communication, Respect and Support

Serial number	Mark	Calculation	Weight (Wi)
1	3	$(3/6) \times 100\%$	50
2	2	$(2/6) \times 100\%$	33
3	1	$(1/6) \times 100\%$	17
Total	6		100

Source: Processed data

From the table above, showing the order of employee importance based on communication, appreciation and support attributes, it is known that the first order of importance with a value of 66 is the communication attribute, the second order of importance is the support attribute with a value of 64 and the third is appreciation with a value of 58.

Discussion

After analyzing the data to assess the four perspectives of the balanced scorecard, namely the financial perspective, customer perspective, internal business process perspective and learning and growth perspective, the researcher will then discuss the results of the data analysis further.

1. Financial perspective

From a financial perspective, it can be seen that NPM has experienced fluctuations. In 2015-2016, the NPM of PD Pasar Kota Medan decreased by 0.34%. 2016-2018 experienced an increase for two consecutive years. However, from 2018-2019 the NPM of PD Pasar Kota Medan decreased by 2.85%. Likewise, in 2015-2016 the GPM of PD Pasar Kota Medan decreased by 0.49%. GPM in 2016-2018 experienced an increase for two consecutive years. However, from 2018-2019 the GPM PD Pasar Kota Medan decreased by 0.39%.

2. Customer Perspective

From a customer perspective, the condition of PD Passar Medan City is said to be satisfied. The customer perspective is assessed through customer satisfaction. It can be seen from the results of the questionnaire above, customers are satisfied with the performance of PD Pasar Kota Medan with a score of 92.52 which is in the range 81-160 indicating satisfaction. This is because PD Pasar Kota Medan provides clear information and understands what customers need. This results in PD Pasar Kota Medan being able to maintain its relationship with customers.

3. Internal Business Process Perspective

The internal business process perspective is assessed through the innovation process, operations process and after-sales service process. From the innovation process, PD Pasar Kota Medan meets customer needs by revitalizing and improving the market (shops, stands, facilities; prayer rooms, toilets, parking lots as well as waste management, water electricity and others. From the operational process which is the result of innovation, the company placing skilled or proficient personnel related to company innovation so that work can be done more

quickly and precisely. Then, from the after-sales service process, the company carries out repairs if it receives complaints from customers regarding damage that occurs at PD Pasar, such as leaking shop tiles, power outages, poor drainage.

4. Learning and Growth Perspective

From a learning and growth perspective, it is assessed through company capabilities as well as motivation, granting authority and limiting authority. From the company capability analysis that was carried out on several respondents, a value of 33.72 was obtained. If you look, the value is in the range 0 – 80, which shows that the results are very satisfactory. It can be concluded that PD Pasar Kota Medan provides satisfaction for employees, thus showing very satisfied results.

CLOSING

Conclusion

After analyzing the data and discussing the perspective of the balanced scorecard as a performance measuring tool for PD Pasar Kota Medan, in this chapter the author will make the following conclusions:

- a. From a financial perspective, the results obtained for Net Profit Margin (NPM) are in the poor category because it is below >5%, as well as GPM is in the less good category because it is below 8.3%.
- b. From the perspective of PD Pasar Kota Medan customers, seen from the analysis, it shows satisfied results. By carrying out overall calculations using the Multiattribute Attitude Model (MAM) method it shows a result of 92.52 and based on the categorization it is included in the very satisfied range. Therefore, it can be concluded that according to 30 customer respondents, the performance of PD Pasar Kota Medan provides customer satisfaction with the attributes of price, quality and time.
- c. From the perspective of PD Pasar Kota Medan's internal business processes, seen from the analysis, it shows good results. PD Pasar Kota Medan is able to carry out innovation processes, operational processes and after-sales processes well. Overall, from an internal business process perspective, it shows good performance.
- d. From the perspective of learning and growth, PD Pasar Kota Medan, seen from the analysis, shows very satisfactory results. Carrying out overall calculations using the Multiattribute Attitude Model (MAM) method shows a result of 33.72 and based on the categorization it is included in the very satisfied range. Therefore, it can be concluded that according to respondents a number of 30 employees, the performance of PD Pasar Kota Medan gives satisfaction to employees regarding the attributes of communication, appreciation and support.

Suggestions

The author provides suggestions to PD Pasar Kota Medan, namely:

- a. Judging from the results of the analysis of employee questionnaires, there are still statements that are far from employee expectations regarding leadership in providing opportunities to provide opinions and suggestions as well as statements regarding awards received by employees for the achievements they have achieved. PD Pasar Kota Medan should pay more attention to this, because it has an impact on the quality of employees and company performance.
- b. Viewed from a financial perspective, PD Pasar Kota Medan should be more careful if it is going to increase the number of assets, because increasing the number of assets affects increasing costs and this results in an increase in profits that is not optimal.
- c. In the analysis of customer questionnaires there are still statements that are far from customer expectations regarding employees in providing information and understanding customer needs. It would be better for PD Pasar Kota Medan to provide space for aspirations so that customer complaints can be channeled properly.

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