

Performance Analysis of Literacy Communities Using the Balanced Scorecard Approach

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Abstract: This study aims to determine management performance and formulate strategies to improve the performance of Gerakan Suka Baca, Saung Himelnah, and Sabtu Ceria based on the Balanced Scorecard approach. This research uses a qualitative approach with a case study research method. Data was collected by conducting interviews with administrators of each community and reviewing documents. Data was analyzed using the Balanced Scorecard approach and measuring financial perspective by analyzing the cost acquisition and cost effectiveness; customer perspective by analyzing the customer growth; internal business perspective by looking at their innovation and efforts to retain customers; and learning and growth perspective by assessing the tools they have to measure their productivity and efforts in developing volunteers skill. The results of the study show that none of the three communities have optimized financial management; only Gerakan Suka Baca has customer growth data collection; Gerakan Suka Baca and Saung Himelnah have formed an organizational structure and structured learning programs; and no community has tools to measure productivity of volunteer performance. All three communities need to optimize the search for funding sources to improve internal business management which leads to increased customer retention and satisfaction in order to increase the level of community literacy.

Keywords: Balanced Scorecard, Literacy Community, Performance Measurement.

1 Introduction

Education is one of the ways humans manage their mindset in acting and behaving to solve problems rooted in life. The government, in realizing one of the goals of independence, “To educate the nation’s life”, poured it into an education system. Not only does education educate the nation, it also reflects the progress of society. With education, the quality of human resources increases which will result in competitiveness in the world of work which directly affects the country’s economic growth. Unfortunately, the education system in Indonesia is still relatively low. Based on data taken by the World Population Review in 2021, education in Indonesia is ranked 54 out of 78 countries [1]. This is also evidenced by the World Population Review, which released Indonesia’s Intelligence Quotient (IQ) level, with Indonesia ranked 10th out of 11 countries in Southeast Asia, and 130th globally [2]. In addition, Indonesia was ranked 62 out of 70 countries in a survey of literacy levels conducted by the Program for International Assessment by Economic Cooperation and Development in 2019 [3]. The government has made efforts to deal with the low level of education in

Indonesia by making policies, such as the 12 year compulsory education program, providing scholarships to underprivileged people (Smart Indonesia Card), establishing national and regional libraries, and providing training to teaching staff to improve the quality of education (Sekolah Penggerak dan Guru Penggerak). In addition, education in Indonesia is also helped to develop through people who have an interest and concern for education who then establish and manage an education community.

The education community plays an important role in education in Indonesia by approaching areas that are considered unreachable by the government. They help improve the education level of the community, motivating the community on the importance of higher education. One of them is to instill the habit of literacy from an early age considering that literacy is the basic ability to digest other knowledge. Literacy is a person's ability to read, listen, speak, write, and calculate related to receiving, analyzing, describing, and interpreting information [4]. In Permendikbud, the government's efforts to foster a reading society are implemented in the form of the School Literacy Movement (GLS), the Community Literacy Movement (GLM), and the Nation Literacy Movement (GLB). Where GLS and GLB are carried out in schools for students and other citizens, ranging from elementary to secondary levels, while GLM is only intended for non-school-age people.

Dadang said that improving literacy is not only the responsibility of the government, but also of all Indonesian people [5]. For this reason, public awareness is needed for increasing literacy levels. The literacy community is a place for people to channel their concern to overcome this issue. Therefore, good literacy community performance is needed.

Gerakan Suka Baca, Saung Himelnah, and Sabtu Ceria communities are both communities engaged in literacy, all three of which were established with the aim of improving literacy starting from the area around the community. The Gerakan Suka Baca community was established on October 16, 2016 in Citayam, Bogor. They have activities in Citayam and Depok. In Citayam they target neighborhood children, while in Depok they target the community around Gurame Valley Park. Saung Himelnah Community, which is officially a foundation, was established on February 11, 2018 in Ciparay, Bandung. It operates with the help of students studying in Bandung, such as UPI, Telkom, and UNISBA. Meanwhile, Sabtu Ceria Community is in Pangalengan, Bandung, and was established on February 3, 2019. Sabtu Ceria Community is active by visiting elementary schools and social institutions in the Bandung area.

All three communities operate with the same goals in different areas. They run on different platforms with different problems, but one of the problems in all three communities is the slow pace of community development. This problem is shown by:

- a. Social media accounts show that there is no increase in the number of programs run
- b. The small number of volunteers involved indicates a lack of promotion of the community
- c. No increase in teaching students
- d. No clear schedule/plan of activities

According to Mangkunegara in Setyowati and Haryani [6] performance comes from the word job performance or actual performance which is the result of work seen from the quality and quantity achieved by an employee in performing the tasks and responsibilities obtained. To measure the achievement of expected performance, an organization sets up performance indicators. Performance indicators are qualitative and quantitative measures that will describe the level of achievement of the targets that have been set by considering the following elements [7]:

- a. Inputs

- b. Outputs
- c. Outcomes
- d. Impacts

The Balanced Scorecard, which is one of the approaches in measuring organizational performance, measures the level of organizational performance by looking at four perspectives, they are finance, customers, internal business, and learning and growth. Kaplan and Norton [8] explain that the four perspectives are related to one another, and cannot be measured separately. Therefore, it can be said to be "balanced" if the four perspectives are measured significantly. The perspectives should not be considered independently but in a hierarchical structure. Among other things, the right balance of the resulting system of indicators is that the objectives and parameters that are related classically to financial results are related to customer, process, and personnel factors and drivers that influence them significantly [9]

The four perspectives have a casual relationship between one another. An organization's finances will increase if customers are satisfied with what is provided by the company which then increases customer loyalty. Thus, companies need to improve production quality, innovate, and make changes to the business processes they run. To align production quality improvement, workforce expertise is needed which in this case is expressed in a growth and learning perspective. Balanced Scorecard as a performance measurement tool that balances important organizational perspectives is an appropriate approach in measuring the performance of the three communities, given that the research subjects are non-profit organizations.

On this basis, this study explores the performance of the management of the Gerakan Suka Baca, Saung Himelnah, and Sabtu Ceria communities using the Balanced Scorecard approach.

2 Method

This research uses a qualitative approach with a case study research method. According to Strauss and Corbin in Nugrahani [10] qualitative research is an approach used to examine historical life, society, levels of practice, functionalization of organizations, and social movements. Research with a qualitative approach is usually constructivism that studies the reasons people give for problems and explores how people get these reasons [11].

The data used are primary data obtained through structured interviews and secondary data obtained by conducting document reviews. The interviewees were the founders of Gerakan Suka Baca community located in Citayam, Saung Himelnah community located in Bandung, and Sabtu Ceria community located in Bandung. For secondary data, document review was conducted from financial management records that are transparently published on the social media accounts of the three communities, volunteer and student recruitment procedures, organizational structures, work programs, and work program documentation.

Data obtained through interviews were processed by preparing transcripts verbatim. From the data obtained from the interviews, the data will later be analyzed using the Balanced Scorecard approach by looking at 4 (four) perspectives, namely financial, customer, internal business, and learning and growth.

Balanced Scorecard according to Kaplan and Norton [8] was developed to complement financial performance measurement and is used as a tool for corporate organizations to reflect

various kinds of new ideas in a competitive era and the effectiveness of an organization's effectiveness. Balanced Scorecard which is a concept that has the aim to support the realization of the vision and mission, and corporate strategy by emphasizing the four perspectives that have long-term targets. The Balanced Scorecard concept defined by Kaplan and Norton is very instrumental in the performance assessment process, which is not only the financial sector but also the non-financial sector, as well as visible and invisible assets. The use of Balanced Scorecard as a strategy mapping tool greatly affects the performance of a manager. Where the work done will become more directed and focused, which is very instrumental in achieving the long-term goals of an organization or company.

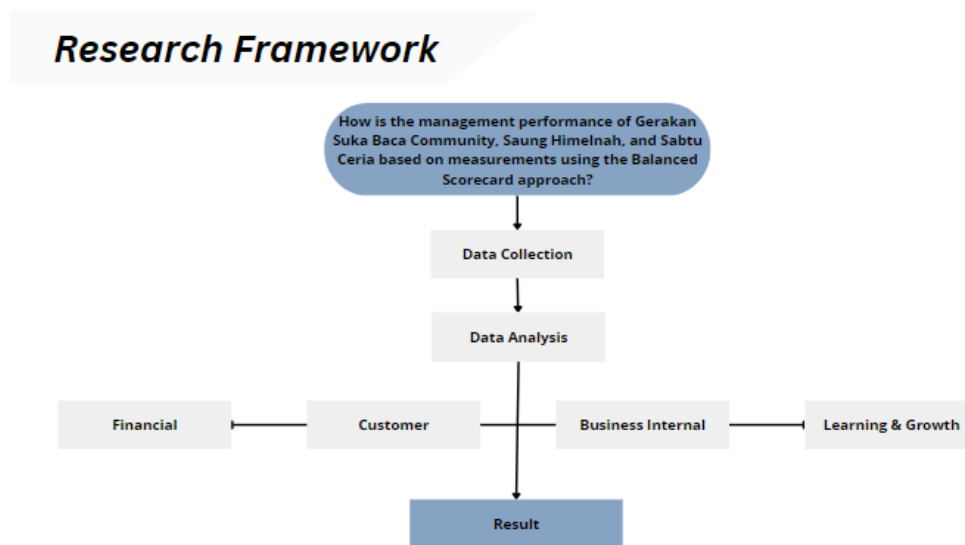


Fig. 1. Research Framework

3 Result and Discussion

3.1 Result

3.1.1 Financial Perspective

Gerakan Suka Baca Community obtains funding through campaigns and crowdfunding using Instagram and Kita Bisa platforms. Crowdfunding is fundraising by involving the public to voluntarily fund or donate. Campaign and crowdfunding by Gerakan Suka Baca Community were only active when Gerakan Suka Baca held annual events, such as educational tours and awarding scholarships. While operational cost is still using the owner's funds. There is no separation between Gerakan Suka Baca's and the owner's finances in financial management, even though it already has its own financial records.

Periode	Income		Expense		Percentage
January 2023	Rp	1,180,500	Rp	1,150,100	97,4%
February 2023	Rp	892,518	Rp	878,000	98,37%
March 2023	Rp	1,850,000	Rp	1,321,200	71,42%

Fig. 2. GSB Cost Effectiveness

The cost-effectiveness calculation above measures how Gerakan Suka Baca manages the fund they have obtained to the maximum extent possible. Note that the closer the percentage of effective use of funds is to 100%, the better the effective use of funds is said to be. Based on the calculation, the cost effectiveness of Gerakan Suka Baca is optimal. Apart from gaining donations in the form of money, Gerakan Suka Baca accepts and utilizes donations in the form of textbooks, stationery, and musical instruments to support learning activities.

In Saung Himelnah Community, fundraising is not open to the public and only obtained from one regular donor and the operational costs are still using the owner's funds. Saung Himelnah already has its own financial account, but it does not yet have financial records, so that the cost effectiveness calculation could not be done. The facilities for learning activities obtained from volunteer teachers.

Meanwhile, Sabtu Ceria Community does not do the fundraising at all, all the operational needs use the owner's funds, they still do not yet have financial records, and there is no separation between the owner's and Sabtu Ceria's finances.

3.1.2 Customer Perspective

Gerakan Suka Baca Community have several activities that run at different places, namely Reading Space at Lembah Gurame Park, offline learning activity at Rumah Belajar Citayam and Master Depok School, and online learning activity. The segmentation target at Rumah Belajar is children aged 4 to 17 years old (kindergarten to high school student), segmentation target at Master Depok School is elementary to high school children, meanwhile on Reading Space at Lembah Gurame Park targeting the visitors of the park. This research claims that students at Rumah Belajar are children aged 4 to 11 years old (kindergarten to 5th grade students), and there are no children that are a 6th grade student, junior high school student, nor senior high school student. Learning activity at Master Depok School already achieves all the segmentation targets. Gerakan Suka Baca conducts student data collection and customer growth measurements in 2022. Compared to 2022, by 2023 the number of students in Gerakan Suka Baca is increased by 51%. Increased by 43 students, from 83 in 2022 to 126 in 2023. Meanwhile, there is still no data collection of visitors on activity at Lapak Baca. To maintain student loyalty, GSB provides free educational tours and the opportunity to get scholarships to students who are officially registered. At this time, Gerakan Suka Baca Community implements periodic registrations of new students through online registration.

In Saung Himelnah Community the segmentation target is students aged 6 to 11 years old (who are currently in elementary school), but at this time Saung Himelnah is filled by students that are in 1st to 4th grade. Unfortunately, calculation for customer growth is impossible to do because there is no data collection of students yet. Based on the owner's statement, 5th and 6th grade students feel hesitant to join the community because Saung Himelnah Community is

filled with students who are younger than them. The Customer retention as well can't be calculated.

The Sabtu Ceria community, which does not yet have a fixed location to carry out learning activities, visits its students to schools and social institutions, so that the target market has been fulfilled. However, Sabtu Ceria does not have any data of their students at all, learning progress also cannot be measured because activities are not routinely carried out and it moves from place to place.

3.1.3 Business Internal Perspective

Gerakan Suka Baca has several activities that run every Saturday. The activity is a learning activity at Rumah Belajar Citayam where this activity is assisted by volunteers who have the responsibility to become teachers for registered students. The second activity is Reading Space at Lembah Gurame Park that focuses on increasing public literacy. Other than that, since 2020 Gerakan Suka Baca has opened an online learning program for students who are not in Citayam and Depok areas, it fills with student from Magelang, Jember, Tulungagung, Surabaya, Semarang, and Cikarang.

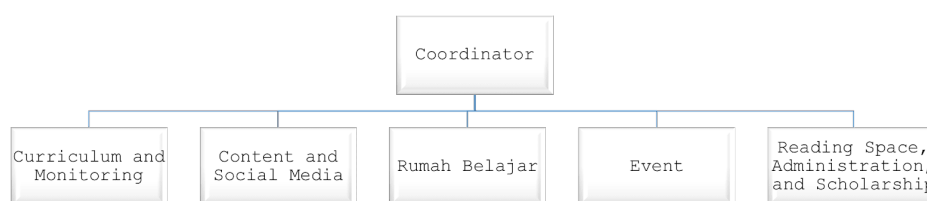


Fig. 3. Gerakan Suka Baca Structure Organization

Gerakan Suka Baca has an organizational structure but cannot be said to be optimal. The division of tasks still seems to overlap and there are still divisions that work on several different things, such as the Lapak Baca, Administration, and Scholarship divisions. In carrying out its activities, Gerakan Suka Baca collaborates with several other communities but only for certain events. For example, it collaborates with Lensa Anak Terminal Community who focus on photography and storytelling for elementary children in Depok Station Area. For the routine activities, Gerakan Suka Baca opens a volunteer recruitment every semester through Indorelawan “Gerakan Suka Baca”. In Gerakan Suka Baca, innovation is carried out by adding extracurricular learning activities such as adding classes for painting, playing musical instruments and journalism. This activity is held every week at the Depok Master School since June 2023.

In Saung Himelnah Community, the learning activity is held every Sunday and carried by volunteers who were college students from universities in Bandung areas. Recruitment for volunteers is distributed through Saung Himelnah Instagram account and it's open to the public. At the moment, Saung Himelnah has 60 volunteers who work offline and online.

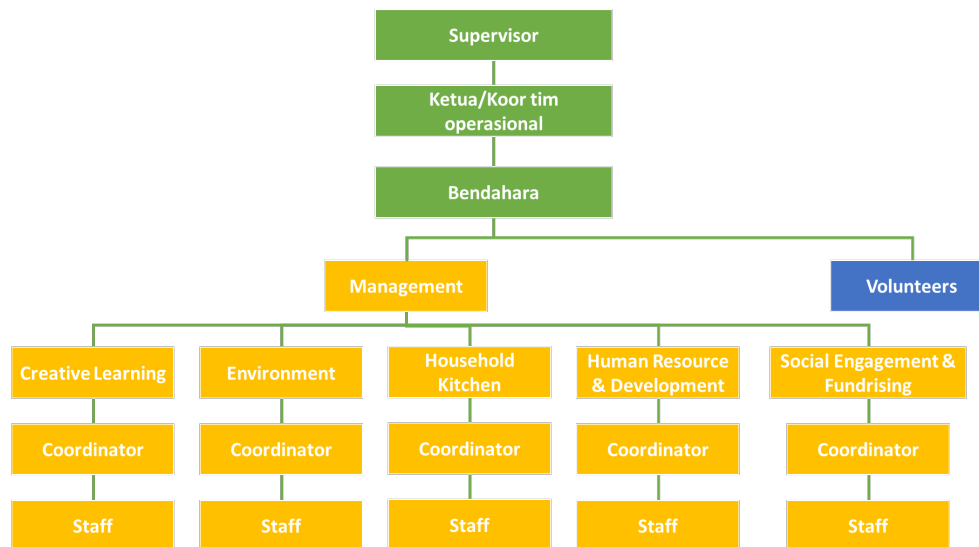


Fig. 4. Saung Himelnah Structure Organization

Creative Learning Division in Saung Himelnah arranging Mathematics and English modules as a learning object. The module contains a pretest to measure every student's knowledge level. In addition, as an effort to achieve the goal of increasing literacy, Saung Himelnah formed a Triangular Cooperation between Saung Himelnah, student's parents, and Dewi Sartika or Papakserang Elementary School to encourage student literacy. The school gives directions to parents to encourage students to get used to reading at home. Besides the routine learning activities, Saung Himelnah frequently does a university tour with the aim of giving students an idea of how important it is to get a higher education.

Meanwhile in Sabtu Ceria Community the learning activity is only held every three months and does not focus in one place. Sabtu Ceria Community made visits to schools in Bandung Area, such as 04 Malabar Elementary School, Roudhotul Jannah Special Education School, and Cinta Asih Special Education School. They also visit social homes, such as Ambu Home for Cancer Fighters and Laswi Social Home. Sabtu Ceria open recruitment for volunteers through Sabtu Ceria Instagram Account and Indorelawan. Although Sabtu Ceria claims itself as a literacy community, their activity does not focus on literacy improvement at all, because there is no reading or learning activity.

3.1.4 Learning and Growth Perspective

The growth and learning aspect analyzes volunteer productivity and performance measurement tools that the three communities have as a basis or reference for making changes. In developing its team, the Gerakan Suka Baca community held a debriefing and opened a Knowledge Sharing Class for volunteers. The purpose of the briefing is to introduce the culture of the Gerakan Suka Baca Community to new volunteers. Some of debriefing classes they hold are:

- a. Teaching and Learning Class
Teach the volunteers how to interact with students, how to improve their teaching skills with creativity
- b. Project Social Operation Class
Teach the volunteers how to maintain a social project, how to gain trust and good teamwork.
- c. Communication Class
Gerakan Suka Baca teach the volunteers to improving their confidence to be an MC or Moderator
- d. Content Class
Gerakan Suka Baca introduces various types of content, such as Podcast, Youtube, and TikTok. In this class, Gerakan Suka Baca teaches the volunteers to make educational content using social media.
- e. Journalistic Class
Where Gerakan Suka Baca teach the volunteers how to express their opinion into a meaningful paper

In the Knowledge Sharing Class, Gerakan Suka Baca used to invite a speaker to share some of their experience and persuade volunteers to explore any experience as much as possible.

Meanwhile Saung Himelnah and Sabtu Ceria Communities do not have a debriefing class for their volunteers. They still have not yet give their volunteers any activity to improve their teaching and social skills. Volunteers independently improve their own skills.

3.2 Discussion

3.2.1 Financial Perspective

Mulyadi in Wiguna [12] explains decision making on the financing of goods in the future, where measurements on financial aspects are seen from how funding is collected and the cost effectiveness of each community. Cost-effectiveness is how activities produce value. Cost-effectiveness separates value-added activities from non-value-added activities. To achieve the maximum possible cost-effectiveness, non-value-added activities are reduced. According to Siregar in Kutika, Serang, and Gerungai [13], non-value-added activities are activities that have no added value to an organization and are considered that these activities will only waste time and resources, so they have no impact on customer satisfaction or do not provide value added.

From a financial perspective, Gerakan Suka Baca Community relies on crowdfunding, the Saung Himelnah Community relies on one permanent donor, and Sabtu Ceria Community uses private funds. The cost effectiveness of the Gerakan Suka Baca is optimal, while the other two communities do not have financial management records.

All three communities require other sources of funding because funding affects the running of the community. The community will have difficulties if there is no funding to support it. The use of funds must also be done as effectively and efficiently as possible. Therefore, financial management is needed in budgeting the use of finance and its absorption (realization), so that financial performance can be evaluated.

3.2.2 Customer Perspective

In the customer perspective, what is analyzed is the level of customer retention and acquisition. Ginn in Saglam and Ei Montaser [14] states the definition of customer retention as "the continuation of an affiliation between the customer and the company, as an opportunity to receive a repurchase of the current clients." Meanwhile, customer acquisition is measured by looking at the growth of new customers or sales growth of new customers in the segment. The internal business aspect analyzes how the three communities manage their students and volunteers and the innovations they make. Sinambela, Retnowati, Ernawati, Lestari, and Munir [15] state that the good quality of service and company image are proven to have an influence on customer retention. So in increasing company retention, companies need to improve service quality and company image.

The same point is also mentioned in research conducted by Dam and Dam [16] that:

- a. Service quality has a positive impact on brand image,
- b. Service quality has a positive influence on customer loyalty,
- c. Brand image has a positive influence on customer satisfaction,
- d. Customer satisfaction has a positive influence on customer loyalty.

In the customer perspective, Gerakan Suka Baca and Saung Himelnah Community have not succeeded in covering the target market, while in Sabtu Ceria Community, since learning activities are carried out in schools and social homes, Sabtu Ceria can be said to have met the target market. The level of customer acquisition and retention can only be measured at Gerakan Suka Baca because Sabtu Ceria and Saung Himelnah do not yet have student records. Compared to 2022, Gerakan Suka Baca customers have increased. However, visitors to the activities at Lapak Baca have not yet been counted.

Basically, calculating the growth of literacy community customers aims to determine the development of people's literacy interests. Due to the focus on increasing community literacy interest, the three communities must strive to improve the quality of services which will be discussed in the next sub-chapter.

3.2.3 Business Internal Perspective

Moehariono in Galib and Hidayat [17] explains the internal business perspective focusing on three processes, namely the innovation process, the operations process (how the organization meets customer needs), and the after sales process (how the organization provides guarantees to customers for the services provided). In order to achieve the financial goals of an enterprise and meet the expectations of the customers, the enterprises must define the most excellent and critical business processes [18]

Gerakan Suka Baca and Saung Himelnah Communities already have a division of tasks written in the organizational structure, even though there is still overlap in the division of work. Meanwhile Sabtu Ceria doesn't have an organizational structure. Gerakan Suka Baca and Saung Himelnah have a clear schedule of activities with a clear curriculum. Meanwhile, Sabtu Ceria Community doesn't have an activity schedule and activities are rarely carried out. Gerakan Suka Baca and Saung Himelnah Communities have attempted to develop their organizations by innovating, adding extracurricular activities and creating their own modules following national curriculum references.

Developing their internal quality will build a good image to people so they influenced to give funding to the communities (Gerakan Suka Baca, Saung Himelnah, and Sabtu Ceria).

3.2.3 Learning and Growth Perspective

Learning and growth perspective focuses on the intangible of an organization, mainly on the internal skills and capabilities of the employees that are required to support the value-creating internal process. This perspective serves to map some big learning goals, to focus on the most important learning efforts [19]. Sanchez in Hasan and Chyi [20] stated that learning and growth perspectives such as the effectiveness of processes (quality information system), the ability of employees (experienced and skilful), and degree of firm's alignment (culture, teamwork, and congruence) play an important role in accomplishing the company's objectives.

Of the three communities discussed, only Gerakan Suka Baca provides skills improvement classes to its volunteers. To continue building a quality internal business, it is necessary to develop the skills of volunteers. For example, teachers not only need the ability to teach, but also interact/communicate with students.

4 Conclusion

Based on the results and discussion, it can be concluded that Gerakan Suka Baca, Saung Himelnah, and Saturday Ceria do not have optimal performance. It is difficult to measure their performance based on the four perspectives because they do not have activity management records.

The implications of this research can be seen in two ways, namely theoretical and practical implications, where the theoretical implications that can be found in the three communities are to develop good performance by managing and recording every activity carried out, because having good and optimal performance will affect student learning and learning achievement. While the practical implications will be applied as a direction for every teacher who teaches, where every teacher must have good performance that can build enthusiasm and motivation to learn and read to students.

With this research, it is hoped that the three communities will understand that these four aspects must be developed in a balanced way because each has its own role. So referring to the results and discussion of the research, Gerakan Suka Baca, Saung Himelnah, and Sabtu Ceria are advised to:

- a. Optimally utilize the digital platform as a means of promotion in fundraising and expanding market coverage
- b. Record financial management in accordance with accounting principles.
- c. Record student and volunteer management
- d. Develop short and long term work programs in accordance with interests of improving community literacy
- e. Develop a performance productivity measurement tool and community achievement indicators and measurements are carried out regularly.

The Balanced Scorecard as a performance measurement tool can work well if it is supported by appropriate data. The research that has been carried out has experienced

difficulties in measuring performance, so future researchers are expected to use other measuring instruments to suit the research subject.

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