



Balanced Implementation Scorecard on MSME Kacang Hijau Ajeng: Impact on Employee Performance and Economic Growth in Southeast Aceh

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ABSTRACT: The failure of MSMEs in Southeast Aceh lies in their inability to compete in terms of the price and quality of their products. Kacang Ijo Ajeng Business faces employee performance problems due to traditional management patterns. Communication patterns are one of the problems faced by employees at Kacang Ijo Ajeng Company. Poor communication patterns cause employee productivity to decline, low levels of discipline, and lack of motivation to work. In addition, more communication between employees is needed for the market and customers. This harms employees' performance and quality of work at Kacang Ijo Ajeng Company. This study aims to understand employee performance to support improving the MSME economy. The method used is a Balanced Scorecard, which involves four perspectives: financial, customer, internal business processes, and learning and growth. The results of this study show that the four perspectives in the Balanced Scorecard impact economic growth in the Kacang Ijo Ajeng Business. This can be seen from the analysis of the four perspectives, where the financial perspective plays a significant role in the company's performance. Therefore, Kacang Ijo Ajeng needs to change its development methods from traditional to more professional by completing legal and technological aspects, which are very important. Performance evaluations that used to be done manually need to be replaced with technology-based systems.

Keywords: Employee performance, Balanced Scorecard Economic Growth



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INTRODUCTION

Economic development in Indonesia aims to achieve stable growth, reduce poverty, maintain stable prices, and ensure a balance of payments, including more equitable income distribution. The Micro, Small, and Medium Enterprises (MSMEs) sector is vital (Abduh, 2017). MSMEs

significantly drive the Indonesian economy, contributing 97% to absorbing labor and 61.9% to the Gross Domestic Product (GDP). However, MSMEs in Indonesia still need help in growing and increasing their business scale.

Many companies and organizations use Balanced Concept Scorecards to measure their performance from various aspects, namely financial, customer, internal business processes, and learning and growth (Hidayati, 2013). The economic perspective is used to assess the extent to which MSMEs make a profit, so it must be analyzed carefully. The customer perspective is essential to measure consumers' satisfaction with the products, services, and prices. Customer satisfaction shows whether a product or service meets their expectations, influencing loyalty and repurchase decisions, and can predict business growth (Firli et al., 2023).

Previous research shows different results regarding performance measurement with Balanced Accounting. Scorecard. (Alimudin et al., 2019) found that the financial perspective affects MSME performance. In contrast, (Haidiputri, 2019) stated that the learning and growth perspective is more critical, with factors such as employee retention, training, and attendance. (Hanafie et al., 2023) also showed that the financial perspective focuses on increasing profits. (Rahmadayani et al., 2021) concluded that the customer perspective has no significant effect. (Suhaya, 2019) said that the internal business process perspective affects performance, while (Zuniawan et al., 2020) noted that the internal business process perspective affects performance. (Hamdalah et al., 2021) argue that combining financial and non-financial assessments does not significantly impact company performance. (Saryanti & Tiningrum, 2020) also found that the learning and growth perspective positively, although not considerably, influences company performance.

The latest research results, obtained by interviewing the owner, three workers, and two Usaha Kacang Ijo Ajeng customers, show that this company still relies on family management to run its business. In addition, poor communication patterns affect employee performance and work quality. The perspective of business processes and learning and growth are very important for company performance. However, Usaha Kacang Ijo Ajeng must fully understand and implement the Balanced Concept Scorecard. This concept helps balance short-term and long-term planning and connects financial performance with non-financial. With the Balanced Scorecard, companies can measure performance more thoroughly, not only from profits but also from customers, business processes, and employee development.

Based on the previous studies, this research offers a novelty in applying employee performance measurement using the Balanced Method. The scorecard on Kacang Ijo Ajeng's business in Southeast Aceh needs to be considered optimal. This study aims to analyze the influence of each perspective, namely the financial perspective, customer perspective, internal business process perspective, and learning and growth perspective, on the performance of Kacang Ijo MSMEs separately.

The weakness of MSMEs in Southeast Aceh lies in competitiveness in terms of price and product differentiation. As in the Ajeng Green Bean Business, the management pattern is still very traditional, causing problems related to employee performance. These problems include communication patterns, where poor communication patterns between employees cause work productivity to decline, lack of discipline, and lack of work motivation among fellow Ajeng Green

Bean Business employees. Communication patterns between employees must also be improved with the market and customers. This has side effects on the performance or quality of work of Ajeng Green Bean Business employees. The perspective of internal business processes, learning, and growth plays a significant role in business performance. Internal business processes focus on production efficiency and effectiveness, which are influenced by employee skills. The learning and growth perspective is related to organizational efforts to support employee learning, such as training. Green beans are a food crop favored by many people, both as raw materials and processed products, which can be processed in traditional or modern ways.

Green beans (*Vigna radiata*) are essential for nutritional needs, especially as a protein and vegetable fat source. In addition to being a food, mung beans are also used as raw materials for industry, so they are very popular and favored by many people. Therefore, efforts to increase and develop mung bean production must continuously be encouraged (Lamusa, 2015). From this background, Mrs. Sulastri founded the Ajeng Green Bean UMKM in Southeast Aceh in 2000 and has survived for more than 23 years. This business produces various types of snacks made from mung beans, with different packaging sizes ranging from small to large.

This study aims to understand how employee performance can support improving the MSME economy. It uses the Balanced Method, a scorecard that involves four perspectives: financial, customer, internal business processes, and learning and growth.

METHOD

The data analysis technique used in this study is qualitative descriptive, which is suitable for exploring the subjective perspectives of employees and customers and allows for in-depth analysis of each balanced perspective. Scorecard. Balanced Method The scorecard is considered capable of balancing short-term and long-term planning and connecting financial and non-financial performance. With a Balanced Scorecard, Ajeng Green Bean Business can measure performance more thoroughly, not only from profits but also from customers, business processes, and employee development.

The descriptive approach is used to describe current or ongoing problems. The data sources used consist of primary data and secondary data. Primary data refers to data obtained directly from the first source, such as opinions, observation results, or research findings, individually and in groups. Meanwhile, secondary data includes supporting sources for research, such as books and journals. This study's data were obtained through direct interviews with five informants, namely the owner of Kacang Ijo Ajeng, two workers, and two customers. These five informants were chosen because they were considered to represent several parties, namely the owner, workers, and customers. This is following qualitative research standards that only require a few respondents.

The questions in the interview given to the Company Owner include: What financial management methods are used by the Company, What obstacles do you face when managing finances, and How do you manage the company's expenses and supplies? How do you manage your employees? Questions to employees include: Do you have a suitable salary for this job? How do you manage your finances? What are your complaints about the job? Questions to customers include: Do you

like the products from this company? Would you recommend it to others? How is the company's service to consumers? Are the prices offered according to your preferences, etc?

The observation used is natural observation conducted in the subject's natural environment, without any attempt to control or planned manipulation of the subject's behavior. The character of natural observer observation obtains representative data from behavior that occurs naturally, so its external validity is good. Every information obtained is recorded and recorded.

The research was conducted at the Ajeng Green Bean Business, Southeast Aceh Regency. Data collection techniques involved direct observation, interviews with interview guidelines, and literature studies (documentation). In-depth analysis is needed to ensure accurate and systematic data so that the results can accurately describe the studied situation.

Data analysis is carried out during and after data collection within a certain period. During the interview, the researcher analyzes the interviewee's answers. If the interviewee's answers are not satisfactory after being analyzed, the researcher continues the questions again until a certain stage is reached where data is obtained that is considered credible. So, at this stage, the researcher collects as much data as possible from the field, after which the researcher reduces the data, displays the data, and then concludes the data.

Then, the data is reduced, which is the process of selecting, breaking, paying attention, simplifying, abstracting, and transforming raw data obtained from written records, including interviews, tests, and documentation, to receive explicit information from the data so that conclusions can be made that can be accounted for. At this stage, the activities carried out are selecting, focusing, and simplifying all data obtained from the beginning of data collection to the preparation of research reports to obtain precise information. After collecting the data, the researcher begins to focus, simplify, and collect data.

RESULTS AND DISCUSSION

The results of interviews with 5 respondents show that employee performance analysis was carried out using the Balanced Method. Scorecard, through its four perspectives, that when viewed from a financial perspective on Usaha Kacang Ijo Ajeng, it has an impact on improving the economy. This is due to the critical role of the economic perspective in company performance, where finance is not only related to the company's productivity in terms of assets but also has a significant impact on employees. The company's financial condition will directly impact employee welfare if it is healthy. This finding aligns with research conducted by (Alimudin et al., 2019), who stated that the financial perspective contributes to improving the performance of MSMEs (Suhaya, 2019) and noted that the economic perspective impacts employee performance.

Viewed from the customer perspective, the balanced method scorecard improves the economy, resulting in customer satisfaction, customer relationships, and speed of service. However, due to problems in poor communication patterns with fellow employees at Usaha Kacang Ijo Ajeng, the customer perspective has resulted in lower sales, so economic growth has yet to be achieved. This is in line with the findings of research conducted by (Alipok et al., 2021), which states that optimal

service improvements and effective communication patterns can increase customer loyalty. In turn, this impacts performance improvement, especially regarding the consistency of sales levels.

If using the perspective of internal business processes through interviews, BSC improves the economy because Kacang Ijo Ajeng's business constantly improves product quality. However, from the employee performance side, Usaha Kacang Ijo Ajeng has yet to conduct employee development online. The job / regular employee training, poor after-sales service, and minimal employee skills and knowledge. The results of this study follow the findings of (Suhaya, 2019), who said that an attractive business satisfies consumers and employees. This shows that internal business processes are important for increasing productivity. Companies can achieve optimal performance by producing unique, quality, modern, value-added products and services.

Viewed from the learning and growth perspective, it impacts improving the economy. The interview results revealed that employees have yet to see any improvement in company performance, which is caused by the lack of encouragement from the company to continue learning and developing its business. This finding aligns with (Indrayani & Rashied, 2023), which states that the learning and growth perspective describes how companies can survive and produce according to external demands and can be used to measure performance. In addition, according to (Kesek et al., 2020), the learning and growth perspective impacts employee performance and improves the economy.

The study results show that employee performance measurement uses the Balanced Method. The Usaha Kacang Ijo Ajeng Aceh Tenggara scorecard has yet to be implemented optimally. This is because the company needs to understand the concept of a Balanced Scorecard. In contrast, this concept is essential to balance short-term and long-term planning and combine financial and non-financial performance. Therefore, companies must take strategic steps to remain competitive and have an advantage over other companies. MSME owners must also evaluate performance to understand the business's state (Syamsiah & Akuntansi, 2024).

Therefore, the problems in the Ajeng Green Bean Business have an impact but are not yet effective regarding the four balanced perspectives scorecard.

1. Financial Perspective

Based on the research findings, the financial perspective shows the critical role of employees in driving economic growth in the Ajeng Green Bean Business. This can be seen from the performance of employees directly involved in sales and production. Measuring employee performance in a financial framework focuses on managing the company's productivity, both in terms of assets and employees, which are interrelated. Managerial actions taken by the company affect economic growth, and the results illustrate how effective the business is in achieving economic goals optimally. Implementing a financial perspective encourages employees to be more aware of how their tasks contribute to the business's financial condition in increasing profitability.

2. Customer Perspective

Viewed from the customer's perspective, customer satisfaction is the key to improving the economy. Although there are negative indications, internal communication problems between employees have decreased sales. However, the owner of the Kacang Ijo Ajeng Business has implemented strategic targets that focus on meeting customer needs. The owner expects employees always to try to understand and know customers' desires, although there are sometimes communication barriers in carrying out tasks. This is in line with Veitzhal Rivai's opinion, which explains that one of the questions from customers is how the company tries to understand and meet the needs and desires of customers.

3. Internal Business Perspective

From the perspective of internal business processes, this study shows innovation in improving product quality. Innovation is also used to improve future competitiveness and increase sales profits. However, the lack of development and minimal after-sales service could improve employee performance. According to Veithzal Rivai, the internal business process perspective assesses how skilled and productive employees are, the quality of work the organization produces, and how practical the information system is. The purpose of measuring performance is to monitor and evaluate work results, compare them with predetermined standards, and make improvements to improve performance.

4. Learning and Growth Perspective

This learning and growth perspective significantly impacts the economy, where business owners should realize the importance of training employees to continue to develop by providing regular training and new skills that can be applied in their work. However, owners and employees need to see the potential for increasing the business.

Based on the discussion results, it can be seen that performance measurement requires a barometer to assess company performance in various relevant dimensions. Company performance measurement is essential in evaluating the company's performance in the previous period and planning future projections (Widaningrum & Kabul, 2014). Innovative companies use Balanced Scorecards to manage essential processes, such as setting vision and strategy, linking goals to performance, planning, setting targets, and aligning steps. They also use feedback for continuous improvement (Aulia & Nasution, 2023).

Research conducted by Aqli (2016) found that growth and learning significantly affect employee performance. Similar to the opinion expressed by (Singgih & Sulistyono, 2020) The main thing considered in this perspective is increasing the advantages related to employee empowerment. The results of this study also support the results of Najjari et al. (2015), which showed that the learning and growth perspective carried out through training courses, innovation initiatives, and the ability to work in teams has positively impacted the performance of company employees.

In the balanced scorecard analysis, each strategic objective must be explained how to measure it. This measure is used to assess the existing system's performance and is chosen to measure strategic objectives from four perspectives. Because the number of employees is limited, strategic objectives

and measures must be adjusted to existing resources and data to implement the system correctly and reduce the risk of failure. The business world is increasingly important in the country's economy. Law Number 20 of 2008 distinguishes MSMEs based on their type, namely micro, small, and medium enterprises engaged in the economy and operating in Indonesia (Alipok et al., 2021).

Performance is seen as the result of an individual's motivation and ability to complete a task, where a person needs to have the will and unique skills to do so (Permana, 2020). However, more than motivation and abilities are required to understand the goals and how to achieve them. In MSMEs, financial performance measurement is carried out by evaluating indicators such as profit, sales volume, and cost efficiency (Arizona et al., 2022). Balanced Scorecard is a tool for measuring performance based on strategy, with four perspectives: financial, customer, internal business processes, and learning and growth. Its advantage is that it provides a measure that can improve strategy. These four perspectives are interconnected and support each other, with the financial perspective resulting from the other three perspectives (Dzulhadi et al., 2022).

Performance measurement in the Balanced framework Scorecard focuses on evaluating the processes implemented in an organization to assess whether the process is carried out effectively and efficiently to produce quality products and services (br Rangkuti & Syarvina, 2023). This business process improvement can be achieved through innovation to improve the organization's overall performance. Compared to other performance measurement methods, Balanced Scorecards offer several advantages, namely: (1) providing a more holistic measurement by covering both the financial and non-financial performance of the organization, (2) the relationship between existing perspectives allows the organization to more easily achieve its strategic goals because the targets set can be explained in a more structured manner, and (3) ensuring a balance in setting strategic targets, which include short-term and long-term goals and consider internal and external factors (Anggun & Nurwani, 2022).

In measuring the performance of the Ajeng Green Bean Business, it was found that employee performance influenced the four perspectives in the Balanced Scorecard. Scorecard. The Ajeng Green Bean Business needed to understand the Balanced Scorecard concept fully. Scorecard and how to implement it. Employee performance evaluation can help ensure they meet the standards set and manage performance well (Akbar & Syafina, 2023). Companies can improve their employees' competencies by conducting performance reviews to achieve company goals. Employees will also be motivated to work better due to this performance review, which will improve overall performance. This also applies vice versa: poor employee performance evaluation will negatively affect the business. This started with the emergence of complaints from employees, decreased employee motivation, and high intentions for employee turnover (Nur Aini Agustina et al., 2023).

Based on the discussion, several problems arise in the Kacang Ijo Ajeng business, caused by the owner, workers, and customers' need for knowledge regarding the balanced concept. Scorecard. The research found that implementing employee performance had an impact but needed to be more effective in the four balanced perspectives. Scorecard.

CONCLUSION

Based on the previous explanation, it can be concluded that the four perspectives in the Balanced Scorecard affect economic growth in Usaha Kacang Ijo Ajeng. This can be seen from the analysis of the four perspectives, where the financial perspective plays a vital role in the company's performance. In addition to managing the company's productivity from the asset side, the economic perspective also greatly influences employee performance. From the customer perspective, there are problems with poor communication patterns with fellow employees at Usaha Kacang Ijo Ajeng, resulting in the customer perspective decreasing sales so that economic growth is not achieved. From the internal business process perspective, Usaha Kacang Ijo Ajeng constantly improves product quality. However, from the standpoint of employee performance, Usaha Kacang Ijo Ajeng has yet to conduct employee development online. The job /employee training is periodically followed by poor after-sales service and minimal employee skills and knowledge. From a learning and growth perspective, employees at Kacang Ijo Ajeng have yet to see a positive increase in company performance due to the lack of encouragement from the company to continue learning and developing its business. Therefore, Kacang Ijo Ajeng needs to change its development methods from traditional to more professional by completing legal and technological aspects, which are very important. Performance evaluations that used to be done manually need to be replaced with technology-based systems. This MSME's success is seen from short-term profits and the company's ability to survive in the long term. Performance measurement at Kacang Ijo Ajeng must include financial and other essential aspects.

Kacang Ijo Ajeng UMKM needs to change how they develop their business from traditional to more professional. This means they must pay attention to legal aspects that follow existing regulations and use technology to help smooth operations. In addition, the way of evaluating performance manually needs to be replaced with an assessment system based on information technology to make the results more accurate and faster. The success and failure of Kacang Ijo Ajeng UMKM are seen in financial results in the short term and in how they can maintain their business performance in the long term. Thus, the performance measurement system must cover more than just financial aspects; it must also pay attention to customer satisfaction, product innovation, and employee skills development.

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