

ANALYSIS OF HUMAN RESOURCES PERFORMANCE IN SUPPORTING GOOD GOVERNANCE MEASURED BY THE HUMAN RESOURCE SCORECARD (CASE STUDY IN PEKUNDEN VILLAGE, BANYUMAS DISTRICT, BANYUMAS REGENCY)

Raissa Suria Ardiyanti¹, Devani Laksmi Indyastuti^{2*}, Meutia Karunia Dewi³, Agung Widi Hatmoko⁴

¹Universitas Jenderal Soedirman, raissa.aridiyanti@mhs.unsoed.ac.id, Indonesia

^{2*} Universitas Jenderal Soedirman, devani20092010@gmail.com, Indonesia

³Universitas Jenderal Soedirman, meutia.dewi@unsoed.ac.id, Indonesia

⁴DJPb Kanwil Jawa Tengah, raissa.aridiyanti@mhs.unsoed.ac.id, Indonesia

*corresponding author

ABSTRACT

Human resource performance analysis carried out using the human resource scorecard needs to be aligned with the vision, mission and goals to ensure that human resources have a significant contribution in achieving the vision, mission and goals. Quality human resources that support good governance are important in realizing the desired vision, mission and goals. To improve the performance of human resources, organizations must have valid, detailed and clear measures. This study aims to design or conceptualize human resource deliverables and human resource enablers which will also be linked to the objectives of the Pekunden Village government. Human resources who have these deliverables can make a significant contribution in achieving the goals of the organization. Meanwhile, human resource enablers create conditions that support the development and implementation of deliverables by human resources. To measure human resource performance, have several stages including designing human resource deliverables and human resource enablers. The research method used is a qualitative method. The sampling technique used is based on population, namely using non-probability sampling with purposive sampling method. Respondents in this study were village officials and village communities with a total of 5 samples. Some of the research results include: 1) Pekunden Village has 11 missions and 14 objectives. 2) From a financial perspective, human resource deliverables consist of 6 items, while human resource enablers consist of 15 items. 3) From a customer or community perspective, human resource deliverables consist of 7 items, while human resource enablers consist of 20 items.

Keywords: HR Performance, Good Governance, Human Resource Scorecard

1. Introduction

Human resource performance analysis carried out using the human resource scorecard needs to be aligned with the vision, mission and goals to ensure that human resources have a significant contribution in achieving the vision, mission and goals. Quality human resources that support good

governance are important in realizing the desired vision, mission and goals. To improve the performance of human resources, organizations must have valid, detailed and clear measures. This study aims to design or conceptualize human resource deliverables and human resource enablers which will also be linked to the objectives of the Pekunden Village government. Pekunden Village is a tourist village that won 1st place in the provincial level tourism village title event and entered into the top 75 national level tourist villages. In addition, there is no human resource performance measurement using the human resource scorecard. This is what the author is interested in doing research in Pekunden Village, Banyumas District, Banyumas Regency. The design of human resource deliverables and human resource enablers based on four perspectives, financial perspective, community perspective, internal business process perspective, and learning and growth perspective. Human resources who have these deliverables can make a significant contribution in achieving the goals of the organization. Meanwhile, human resource enablers create conditions that support the development and implementation of deliverables by human resources. To measure human resource performance, it must have several stages or processes including designing human resource deliverables and designing human resource enablers. The results of this study can be used to develop human resource performance measurements using the human resource scorecard which can later be applied by village leaders or heads.

2. Literature Review

2.1. Human Resource Performance

Every organization or government agency wants to have human resources that produce a high performance. Human resources that produce high performance will certainly be difficult to achieve if the human resources are not productive. Human resources itself is an investment for organizations or government agencies. The performance of human resources can be interpreted differently as performance. Mangkunegara (2000) defines the performance of human resources as work performance or work results (output) both in quality and quantity achieved by human resources per unit of time in carrying out their work assignments in accordance with the responsibilities given to them.

2.2. Good Governance

Pulukadang ((2002:34) [18]) good governance, namely involving the exercise of government power in terms of decision making and in terms of carrying out its functions as a whole and as a whole as a unit of directed and regular action, both covering the fields of economics (economic governance), politics (political government), and administration (administrative government). The concept of governance is not only limited to internal organizational orientation, but also efforts to realize welfare for its people as a parameter of good governance that has good performance.

2.3. Human Resource Scorecard

(Rusdianto, 2008) the human resource scorecard is a form of measurement of human resources (human resources) that tries to clarify the role of human resources in detail as something that has so far been considered intangible to measure the extent of its role in the efforts of the company's vision, mission and strategy. Performance measurement looks at business units from four perspectives, namely the perspective of finance (financial), customers (customers), processes within the company (internal business processes), and learning and growth processes (learning and growth). Human factors assist in aligning human resource strategy (including talent, leadership,

customer service and support, organizational integration, and HR capabilities), with the rest of the organization (Walker and MacDonald, 2001) to achieve strategic goals.

3. Research Methodology

3.1 Types of Research

This study uses a type of qualitative research. According to Suliyanto (2018:19) qualitative research is research that especially on qualitative data, where qualitative data is data which are not in the form of numbers so they are only in form statements or sentences. This research uses qualitative method by collecting words, pictures and not numbers for later analysis and conclusions from existing data. This research was conducted by observation, interviews, and documentation.

3.2 Time and Location of Research

The time of the research was carried out from early March to June 2023. The location of this research was carried out in Pekunden Village, Banyumas District, Banyumas Regency.

3.3 Research Focus

The focus of research is the core that is obtained from experience researchers or through the knowledge gained from the study scientific literature (Moleong, 2014:97). In data collection according to the problems in the research, guidelines are needed where the focus of research as one of its functions. this research focuses on designing human resource deliverables and humans resource enablers to later be used as a measurement valid and reliable human resource performance.

3.4 Research Methods

According to Kriyantono (2008: 160) said that the research method is a technique or ways that researchers can use to collect data that is usually conducted by researchers. The research method used in this study namely library research (library research) obtained through scientific books, writings, scientific essays related to research and field research carried out directly to the object of research with the aim of obtaining data related to research.

3.5 Data Collection Technique

Data processing will be carried out by analyzing the results of interviews with sources regarding research problems. The results of the analysis will be presented in the form of a chart. This chart can be a suggestion for improvement for the Pekunden Village Government. Data collection in this study was carried out using the observation method (observation directly), interviews (questions and answers), documentation, and literature study.

3.6 Data Analysis Method

The data analysis method used is applied research. According to Jujun S. Sumantri, applied research is research conducted with the aim of solve existing practical problems. Applied research is a study conducted by lifting a there is a problem with the aim of solving the problem and develop the solution immediately, applied research done with the aim of coming up with a solution to that problem (Yusuf Abdul, 2022). The results of this research are in the form of suggestions so that later they can be implemented in the Pekunden Village used as a research location.

4. Results

4.1 Vision and Mission of Pekunden Village, Banyumas District, Banyumas Regency

Tabel 1. Vision and Mission of Pekunden Village

Vision Pekunden Village

Realization of Pekunden Village that is Progressive, Achievement, Cultured, and Creative, through increasing human resources, economic capacity and social awareness of the community and strengthening development in various fields, based on religious, cultural, and regional.
Mission Pekunden Village
1) Increase the professionalism of public services. (A)
2) Increase the quality of human resources for village government officials. (B)
3) Increase the availability and quality of village government infrastructure. (C)
4) Curb village government administration. (D)
5) Improving community empowerment and socio-economic competitiveness. (E)
6) Exploring the potential of the village to increase the village's original income. (F)
7) Increasing physical and non-physical development in various fields. (G)
8) Increasing the participation of non-governmental organizations and the private sector in development activities and village community activities. (H)
9) Growing and preserving Banyumas art and culture. (I)
10) Increase harmonious cooperation between village institutions. (J)
11) Increase community social concern. (K)

4.2 Purpose of Pekunden Village

Tabel 2. Purpose of Pekunden Village

Purpose of Pekunden Village
1) Serving from the field of administration and development. (A)
2) Building a government that works in a transparent and accountable manner. (B)
3) Creating an orderly and disciplined government. (C)
4) Improving the quality of village government and BPD as well as village social institutions in the village. (D)
5) Improving village development by meeting the basic needs of village communities. (E)
6) Carry out village community empowerment programs. (F)
7) Increasing community participation in village development so that the village becomes developed and independent. (G)
8) Creating a quality, healthy and sustainable environment. (H)
9) Fostering inter-religious harmony. (I)
10) Realization of excellent public service based on good, clean and authoritative governance. (J)
11) Increase the carrying capacity of the community's income increase. (K)
12) The availability of facilities and infrastructure for the basic needs of the community. (L)
13) Implementation of programs that involve community participation. (M)
14) The realization of village changes towards prosperity and independence by increasing the empowerment of village communities. (N)

4.3 Chart 1 Purpose Aimed at the Vision and Mission

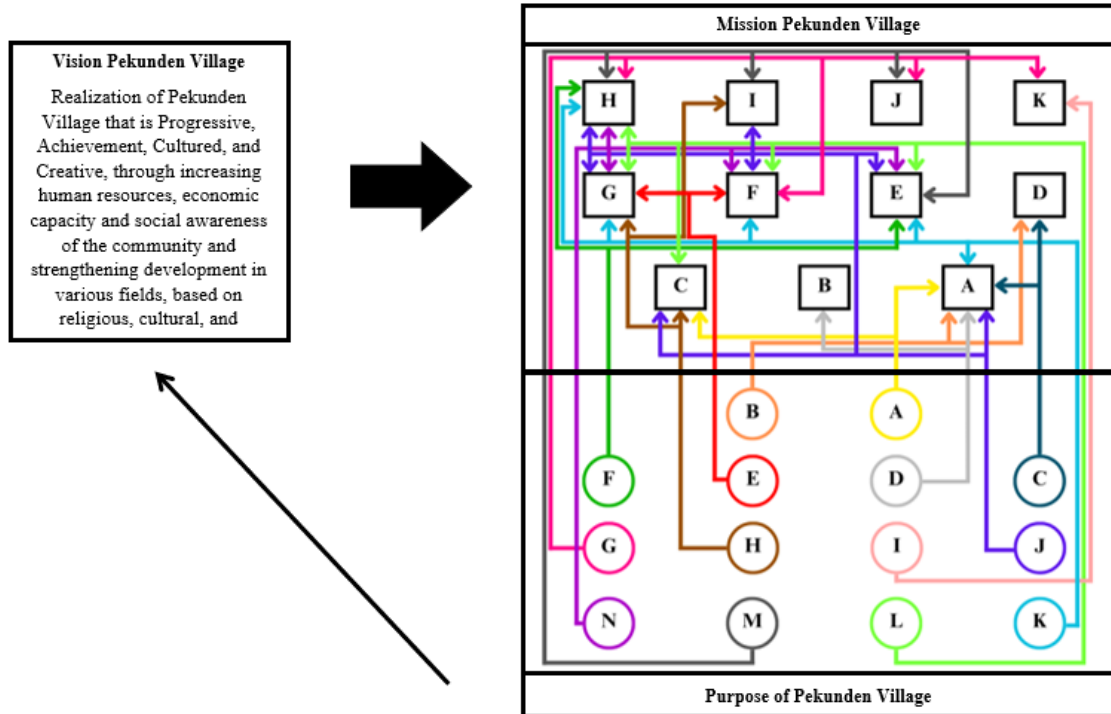


Figure 1. Chart 1 Purpose Aimed at the Vision and Mission

To shorten the chart, the symbols in the form of letters represent the mission and goals. The arrows indicate a link between the goals and the vision and mission, or in another sense, the goals lead to the vision and mission. Human resource performance analysis carried out using the human resource scorecard needs to be aligned with the vision, mission and goals to ensure that human resources have a significant contribution in achieving the vision mission and goals. Quality human resources that support good governance are important in realizing the desired vision, mission and goals. To shorten, the researcher takes several examples of explanations:

- 4.3.1. Purpose A is yellow which represents the purpose: Serving from the field of administration and development.
- The purpose has led to the vision of Pekunden Village.
 - The purpose leads to the Pekunden Village mission with the symbol:
A represents the mission: Increase the professionalism of public services.
C represents the mission: Increase the availability and quality of village government infrastructure.
- 4.3.2. Purpose B is orange which represents the purpose: Building a government that works in a transparent and accountable manner.
- The purpose has led to the vision of Pekunden Village.
 - The purpose leads to the Pekunden Village mission with the symbol:
A represents the mission: Increase the professionalism of public services.
D represents the mission: Curb village government administration.

4.4 Chart 2 Financial Perspective

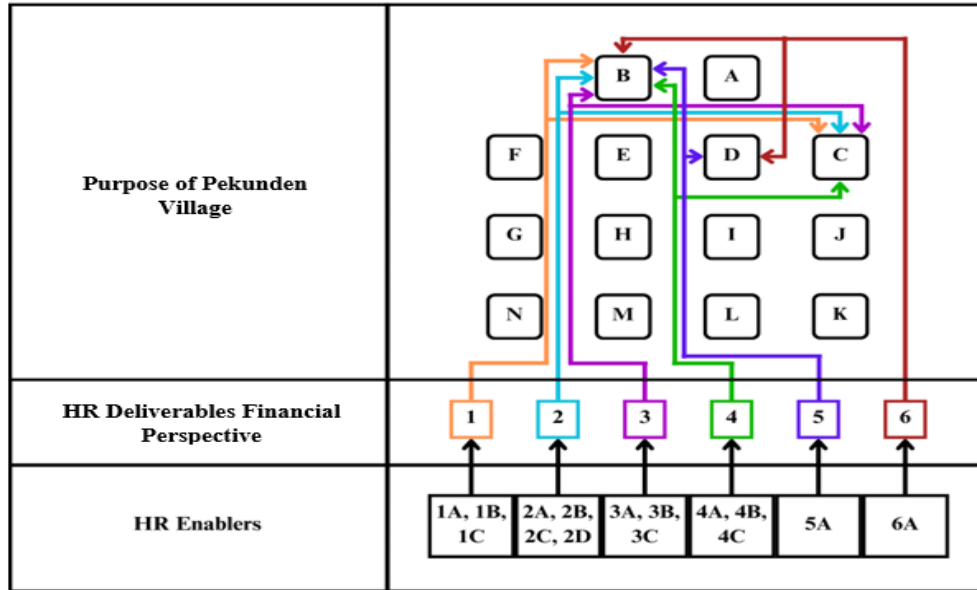


Figure 2. Chart 2 HR Deliverables Financial Perspective Aimed at the Purpose

To shorten the chart, the symbols in the form of letters represent the goals of Pekunden Village and the symbols in the form of numbers represent the delivery of human resources. For HR enablers represented by symbols in the form of letters and numbers. The arrows indicate the linkage of HR deliverables to the destination or in another sense the HR deliverables lead to the destination. HR deliverables and HR enablers ensure that human resources have access to support organizational goals. Thus, the HR deliverables and HR enablers plays a role in achieving organizational goals. Human resource deliverables are an output or result, while human resource enablers create conditions that support these deliverables. To shorten, the researcher takes several examples of explanations:

4.4.1. HR deliverable 1 is orange which represent HR deliverable results: payroll system (payroll system for village officials in the form of a fixed income). One of the HR enabler is:

- HR enabler 1B: Increase work professionalism. With the existence of a policy regarding remuneration in the form of a fixed income which has been regulated by the government, village officials should be able to increase work professionalism.

- The HR deliverable leads to the Pekunden Village purpose with the symbol: **B** represent the purpose: Building a government that works in a transparent and accountable manner.

C represents the purpose: Creating an orderly and disciplined government.

4.4.2. HR deliverable 2 is light blue which represent HR deliverable result: compatibility of income received with workload (fixed income received by village officials according to workload). One of the HR enabler is:

- HR enabler 2B: Forming a harmonious relationship between village officials and the village head which can help form a conducive working environment and encourage enthusiasm for village officials to work more effectively.

- The HR deliverable leads to the Pekunden Village purpose with the symbol: **B** represent the purpose: Building a government that works in a transparent and accountable manner.

C represent the purpose: Creating an orderly and disciplined government.

4.5 Chart 3 Community Perspective

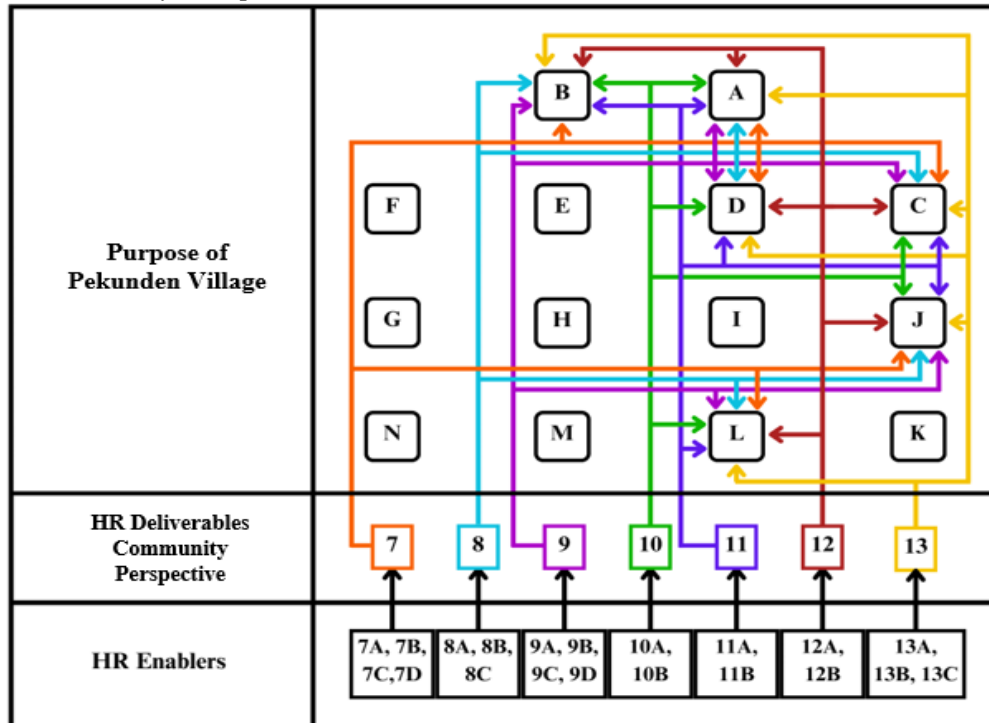


Figure 3. Chart 3 HR Deliverables Community Perspective Aimed at the Purpose

To shorten, the researcher takes several examples of explanations:

4.5.1. HR deliverable 7 is orange wick represent HR deliverable result: Ease of service procedures for officers when requesting letters or permits from the village.

One of the HR enabler is:

- HR enabler 7A: Conduct training and development for village officials related to the ability to service and communicate with the community at village government offices and use technology to improve service quality and efficiency.

- The HR deliverable leads to the Pekunden Village purpose with the symbol:

A represent the purpose: Serving from the field of administration and development.

B represent the purpose: Building a government that works in a transparent and accountable manner.

C represent the purpose: Creating an orderly and disciplined government.

D represent the purpose: Improving the quality of village government and BPD as well as village social institutions in the village.

J represent the purpose: Realization of excellent public service based on good, clean and authoritative governance.

L represent the purpose: The availability of facilities and infrastructure for the basic needs of the community.

4.5.2. HR deliverable 8 is blue wick represent HR deliverable result: The explanation from the officer serving was quite clear when the community asked for letters or permits from the village. One of the HR enabler is:

- HR enabler 8C: Requires human resources who have clear and straightforward communication so that those served can understand the explanation.
- The HR deliverable leads to the Pekunden Village purpose with the symbol:
A represent the purpose: Serving from the field of administration and development.
B represent the purpose: Building a government that works in a transparent and accountable manner.
C represent the purpose: Creating an orderly and disciplined government.
D represent the purpose: Improving the quality of village government and BPD as well as village social institutions in the village.
J represent the purpose: Realization of excellent public service based on good, clean and authoritative governance.
L represent the purpose: The availability of facilities and infrastructure for the basic needs of the community.

4.6 Chart 4 Internal Business Process Perspective

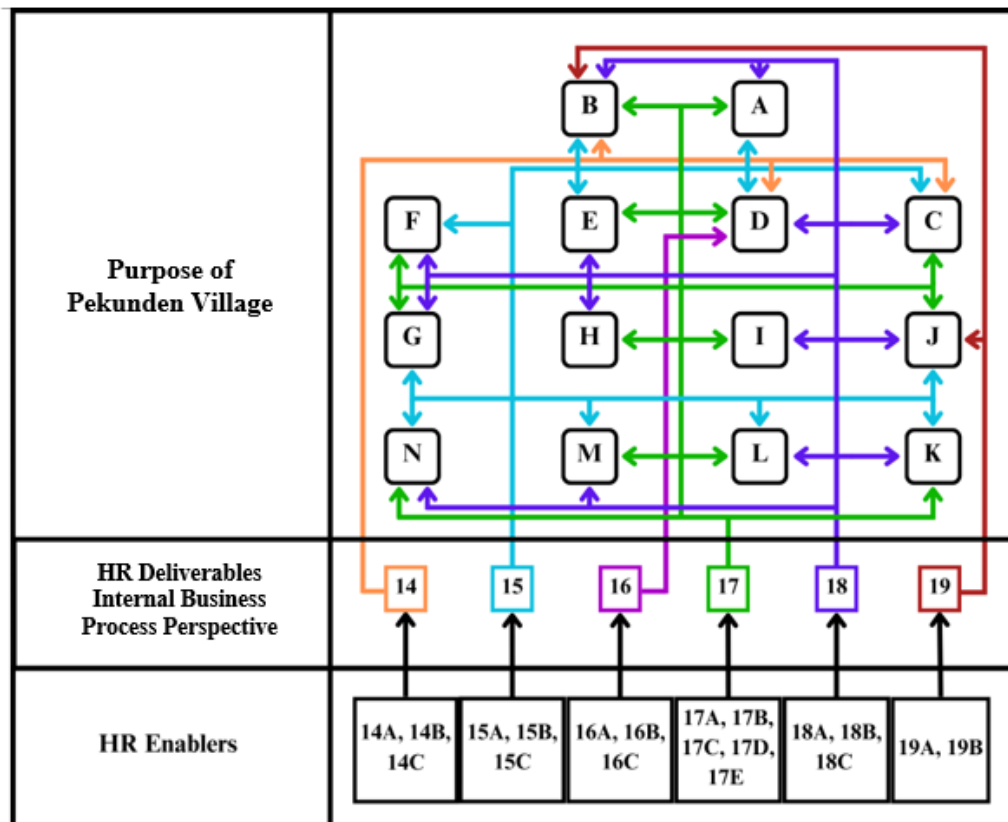


Figure 4. Chart 4 HR Deliverables Internal Business Process Perspective Aimed at the Purpose

To shorten, the researcher takes several examples of explanations:

- 4.6.1. HR deliverable 14 is orange which represent HR deliverable result: Recruitment of workers (Recruitment of village officials is carried out when someone retires. The retirement age is 60 years). One of the HR enabler is:
- HR enabler 14B: Make and implement clear and transparent rules and policies in enforcing village officials.
 - HR deliverable leads to the Pekunden Village purpose with the symbol:

B represent the purpose: Building a government that works in a transparent and accountable manner.

C represent the purpose: Creating an orderly and disciplined government.

D represent the purpose: Improving the quality of village government and BPD as well as village social institutions in the village.

4.6.2. HR deliverable 19 is red wich represent HR deliverable result: Work attitude of the workforce (the work attitude of the village apparatus has shown an extraordinary work attitude, has a desire to continue to develop and develop a career, but still the name age cannot lie because the majority of the workforce are aged so they look tired). One of the HR enabler is:

- HR enabler 19B: Holding gatherings for village officials on weekends to refresh the brain.
- HR deliverable leads to the Pekunden Village purpose with the symbol:
B represent the purpose: Building a government that works in a transparent and accountable manner.
D represent the purpose: Improving the quality of village government and BPD as well as village social institutions in the village.
J represent the purpose: Realization of excellent public service based on good, clean and authoritative governance.

4.7 Learning and Growth Perspective

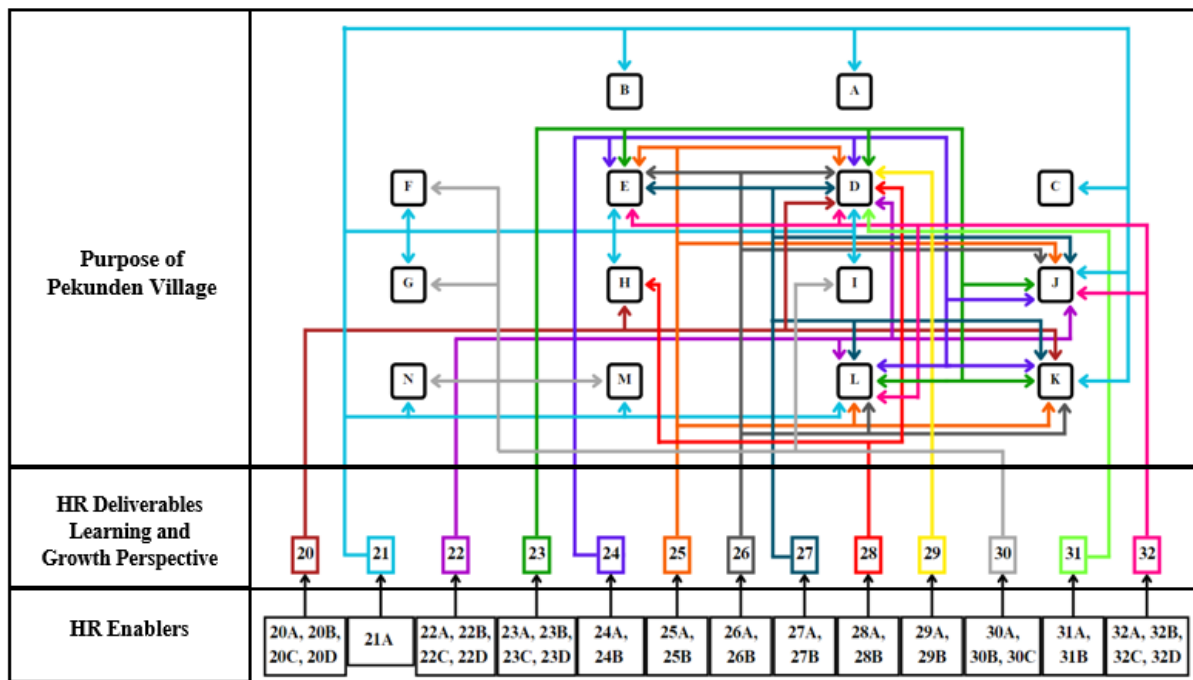


Figure 5. Chart 5 HR Deliverables Learning and Growth Perspective Aimed at the Purpose

To shorten, the researcher takes several examples of explanations:

4.7.1. HR deliverable 20 is red wich represent HR deliverable result: The need for human resources to support Pekunden Village as a tourist village (Pekunden Village became a

tourist village by winning 1st place at the provincial level and top 75 at the national level. Currently it is preparing to advance to the national level). One of the HR enabler is:

- HR enabler 20A: Requires human resources who are experts in tourism to conceptualize and manage tourist villages.
- HR deliverable leads to the Pekunden Village purpose with the symbol:
D represent the purpose: Improving the quality of village government and BPD as well as village social institutions in the village.
H represent the purpose: Creating a quality, healthy and sustainable environment.
K represent the purpose: Increase the carrying capacity of the community's income increase.

4.7.2. HR deliverable 29 is yellow which represent HR deliverable result: Training to improve the competence of the workforce (Pekunden Village Officials have attended Bimtek training held by the sub-district government, but not routinely). One of the HR enabler is:

- HR enabler 29A: Village officials can provide advice to the sub-district government or district government to be able to make policies or programs that encourage village officials to take regular technical guidance training.
- HR deliverable leads to the Pekunden Village purpose with the symbol:
D represent the purpose: Improving the quality of village government and BPD as well as village social institutions in the village.

5. Conclusion

Based on the results of research on "Analysis of Human Resource Performance in Supporting Good Governance Measured by the Human Resource Scorecard (Case Study in Pekunden Village, Banyumas District, Banyumas Regency), the following conclusions are obtained:

5.1 Pekunden Village has 11 missions and has 14 objectives.

5.2 From the financial perspective, HR deliverables consist of 6 items, one example is the payroll system, the payroll system for Pekunden Village officials in the form of a fixed income. Meanwhile, the HR enablers consist of 15 items, one example is providing comfortable work between village officials.

5.3 From the community perspective, HR deliverables consist of 7 items, one example is the officers provide services that are quite fast and nimble. Meanwhile, the HR enablers consist of 20 items, one example is that it requires nimble and tenacious human resources.

5.4 From the perspective of internal business processes, HR deliverables consist of 6 items, one example is the mastery of skills and competencies of the workforce for village officials, the majority have mastered the skills and competencies, but there are still a number of village officials who are not very proficient in mastering IT. Meanwhile, the HR enablers consist of 19 items, one example is following training and development such as technical guidance on a regular basis.

5.5 From the learning and growth perspective, HR deliverables consist of 13 items, one example is the need for human resources to support Pekunden Village as a tourism village. Meanwhile, HR enablers consist of 34 items, one example is it requires human resources who are experts in tourism to conceptualize and manage a tourist village.

6. Suggestion

Based on the results of the study, the researchers provide various suggestions that can be used as material for consideration as follows:

- 6.1 With this research, it is hoped that in the future the Pekunden Village Government can develop human resource performance measures using a measurement tool in the form of a human resource scorecard.
- 6.2 Following in development programs to improve competence for workers in the village.
- 6.3 In the future to hold a training program for new workers.

7. Research Limitations

- 7.1 One of the obstacles is that the time is quite short, so it does not reach the measurement of human resource performance only up to the design of human resource deliverables and human resource enablers.
- 7.2 The short time limit is also an obstacle because the information or data that is extracted is still lacking and not very in-depth.

References

- Abdhul, Y. (2022, 16 September). Penelitian Terapan: Pengertian, Ciri-Ciri dan Contoh. Tulisan pada <https://deepublishstore.com/blog/penelitian-terapan/>
- Cunningham, J., & Kempling, J. (2011). *Promoting Organizationai Fit in Strategic HRM: Appiying the HR Scorecard in Public Service Organizations*. *SAGE Journals* , 193-213.
- Ermayanti, D. (2015). Pengukuran Kinerja SDM Metode Human Resources Scorecard Sebagai Upaya Optimalisasi Kinerja Organisasi. *Jurnal Akuntansi dan Bisnis*, 57-63.
- Febriani, I. J., Musadieg, M. A., & Afrianty, T. W. (2016). Pengaruh *Good Corporate Governance* Terhadap Kinerja (Studi pada Karyawan PT Pos Indonesia (Persero) Tuban). *Jurnal Administrasi Bisnis*, 82-89.
- Kanagat, V. A., & Sharma, S. U. (2021). *The HR Scorecard for Innovation in Higher Education*. *IUP Journal of Management*, 57-70.
- Karlina, A., & Samanhudi, D. (2023). Pengukuran Kinerja Sumber Daya Manusia Menggunakan Metode *Human Resource Scorecard*. *Jurnal Fokus Manajemen Bisnis*, 50-64.
- Lorisa, C., & Doaly, C. O. (2017). Pengukuran Kinerja Sumber Daya Manusia dengan *Human Resource Scorecard* di PT. Trio Jaya Steel . *Jurnal Teknik Industri*, 132-135.
- Maradita, F. (2020). HUMAN RESOURCE SCORECARD Mengaitkan Orang, Strategi dan Kinerja SDM (Suatu Model Pengukuran Kinerja SDM). *Jurnal Ekonomi dan Bisnis Indonesia* , 15-18.
- Masruroh, N. (2012). Pengukuran Kinerja Menggunakan *Human Resources Scorecard* dalam Rangka Meningkatkan Kinerja di PT. Rajawali Tanjungsari. *Journal Of Industrial Engineering and Management* , 1-11.
- PERMENPAN Nomor: PER/15/M.PAN/7/2008 Tentang Pedoman Umum Reformasi Birokrasi Menteri Negara Pendayagunaan Aparatur Negara.
- Peraturan Presiden Nomor 29 Tahun 2014 Tentang Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP).

PP Nomor 101 Tahun 2000 Tentang Pemerintahan Yang Baik.

Prasetya, W. D. (2016). Pengukuran Kinerja Pegawai Dengan Menggunakan *Human Resource Scorecard* (Studi pada Kantor Pelayanan Kekayaan Negara dan Lelang Manado). *Jurnal Riset Bisnis dan Manajemen*, 235-247.

Queen, F., Setiawan, H., & Anggraeni, S. K. (2013). Perancangan Sistem Pengukuran Kinerja Sumber Daya Manusia dengan Pendekatan *Human Resources Scorecard*. *Jurnal Teknik Industri*, 347-351.

Ringo, I. D., & Bakhtiar, A. (2018). Analisis Pengukuran Kinerja dengan Menggunakan Metode *Human Resource Scorecard*. *Industrial Engineering Online Journal*, 1-9.

Septarini, D. F., & Silambi, E. D. (2015). Analisis Kinerja Aparatur Pemerintah Menggunakan Pendekatan *Balance Scorecard* (Studi Kasus Pada Aparatur Pemerintah di Kampung Yanggandur). *Jurnal Ilmu Ekonomi & Sosial*, 73-90.

Sesparamardi. (2018, November 2018). Biro Perencanaan, Administrasi Kerjasama dan Hubungan Masyarakat. Tulisan pada :<http://bpakhm.unp.ac.id>.

Sugiyono. (2022). *Metodologi Penelitian*. Bandung: Alfabeta.

Suliyanto. (2018). *Metode Penelitian Bisnis: Untuk Skripsi, Tesis, dan Disertasi*. Yogyakarta: Andi.

Sunarmo, A., Widianingsih, R., Pratiwi, U., & Hidayat, T. (2018). Penerapan Prinsip-Prinsip *Good Government Governance*, Sistem Pengendalian Intern Pemerintah, dan Kompetensi SDM Terhadap Kinerja Aparatur Pemerintah Daerah. *Jurnal Analisis Bisnis Ekonomi*, 9-18.

Teichgräber, U., Sibbel, R., & Güttler, F. (2021). *Development of a Balanced Scorecard as a Strategic Performance Measurement System for Clinical Radiology as a Cost Center*. 1-8.

Undang Undang Nomor 6 Tahun 2014 tentang Desa.

Walker, G., & MacDonald, J. (2001). *Designing and Implementing an HR Scorecard*. *Human Resource Management*, 365-377.