Analysis Of Performance Differences Of Village Governments

(Study At Kembaran District And Sokaraja District)

Dewi Prabandaru[1], Siti Maghfiroh[2*], Oman Rusmana[3]

[1] Universitas Jenderal Soedirman, dewi.prabandaru@mhs.unsoed.ac.id, Indonesia
[2*] Universitas Jenderal Soedirman, siti.maghfiroh@unsoed.ac.id, Indonesia
[3] Universitas Jenderal Soedirman, oman.rusmana@unsoed.ac.id , Indonesia
*Siti Maghfiroh

ABSTRACT

This study aims to analyze the performance differences of village governments. The population in this study are the village of Kembaran District and Sokaraja District. The sample of this study consist of 10 villages in Kembaran District and 10 villages in Sokaraja District. The data use in this study were primary data and secondary data, the sample uses a purposive sampling method. The hypothesis testing use SPSS Version 22 for Windows. The result of this study indicates: (1) There is not difference in the performance of the village government in Kembaran and Sokaraja districts when viewed from a financial perspective; (2) There is difference in the performance of the village government in Kembaran and Sokaraja districts when viewed from a customer's perspective; (3) There is difference in the performance of the village government in Kembaran and Sokaraja districts when viewed from the internal business processes perspective; (4) There is not difference in the performance of the village government in Kembaran and Sokaraja districts when viewed from a learning and growth perspective.

Keywords: Performances, Performances of Village Governments, Financial Perspective, Customer Perspective, Internal Business Processes Perspective, Learning and Growth Perspective, Balanced Scorecard Method.

1. Introduction

In Law Number 6 of 2014 concerning Villages it is stated that traditional villages and villages or what are called by other names are legal community units that have territorial boundaries that are authorized to regulate and manage government affairs, the interests of local communities based on community initiatives, origin rights, and/or traditional rights recognized and respected in the government system of the Unitary State of the Republic of Indonesia. From a political perspective, this law provides for a delegation of authority from the central government to the village government. According to Husna and Abdullah (2016) on Sari & Indriani (2018), the village government has an authority called village autonomy. Village autonomy is the authority for the village to regulate the interests of the community in accordance with existing initiatives (Sulumin, 2015 on Sari & Indriani, 2018). The existence of village autonomy provides greater opportunities for villages to manage their own governance and equitable development implementation, so that it is expected to improve the welfare and quality of life of rural communities and can reduce socio-cultural problems. Therefore, village governments are required to be more independent in administering their government properly and effectively.

Optimizing the performance of each village can also have the potential to increase customer trust and cooperative relationships with stakeholders. Therefore, the government is required to evaluate the performance of its government in order to know and be able to improve this performance. Performance is a general term used to indicate part or all of the actions or activities of an organization in a period (Mulyadi, 2001 on Andika et al., 2021). Measurement of government performance can be done in various ways and it is very important to choose a measurement method in order to produce accurate data. According to Rahmawati (2015) on Pribadi (2017), the measurement of village government performance is no longer considered good if it is only seen from the financial side because it will be considered unable to describe the overall performance and value of the organization. Thus, to measure the performance of the village government, it is done by measuring the financial aspects and non-financial aspects so that a comprehensive measuring tool is needed to measure the performance of the government.

The selection of the Balanced Scorecard method is considered suitable for measuring the performance of the village government because it is considered a comprehensive and adequate method to measure the performance of an organization. With the use of a balanced scorecard to measure the performance of the village government, it is hoped that government organizations can implement it properly so that the Presidential Instruction No. 7 of 1999 can be achieved in the context of preparing the Government Agency Accountability report (LAKIP) in which there are rules for measuring the performance of government agencies.

According to Kaplan and Norton (1992) on Yassin et al (2016), the Balanced Scorecard is a method for measuring the work results of an organization's operational activities. This method is considered to have many benefits and advantages that are able to measure the organization in terms of financial and non-financial because this method has four perspectives in its measurement, namely the financial perspective where in this perspective in an organization it is very important for the sustainability of the organization's activities, various financial ratios are used in measuring strategic to financial perspective in organizations. From a customer perspective, organizations must be able to identify customers and their needs appropriately. The internal business process perspective is a series of activities that exist within the organization to create quality products or services in order to meet customer needs. Learning and growth perspective, where the organization is able to make changes and improvements with available internal resources.

Based on previous research, many state that the Balanced Scorecard method is considered very effective if it is used as a benchmark for the performance of a company or organization. According to Rangkuti (2013) on Hasanah (2019), the use of the Balanced Scorecard method as a method of measuring performance in each village government will provide a long-term picture of the overall performance of the village government and provide an overview of the success that has been achieved, not only measuring from a financial perspective but also a non-financial perspective which includes a customer perspective, an internal business process perspective, and a learning and growth perspective. In addition to using the Balanced Scorecard method to measure the performance of the village government, it is also used to analyze the differences in performance that appear in each village. As happened in Tinompo Village, many people complained about the performance of employees at the Tinompo Village Office who lacked discipline in working hours. In terms of administrative needs, it is very difficult for the community to meet employees because they are out during working hours, not only that, the element of kinship between employees and the community still dominates in Tinompo village so that in matters of community service that has an element of kinship, it will be processed first

(Christhna, 2015). However, this kind of thing does not happen in all villages because each village has different performance and performance appraisal attributes.

The research conducted by Aang Kusnendar is one example of the use of different measurement attributes with the Balanced Scorecard whose focus of study is the Performance of the Village Government which is an organizational performance in public services with aspects of the study according to Dwiyanto et al (2017) on (Kusnendar, n.d.) namely productivity, service quality , responsiveness, responsibility, and accountability. From these five studies, it was found that the performance of the village government was quite good, but there were still some indicators that were still not in accordance with the implementation of performance in public services, such as there were still community needs that the village government had not yet known, there was no service innovation, there was no facilities and infrastructure to support public services such as suggestion boxes, and there are still government officials who work not in accordance with regulations.

With the differences that occur in some of these areas, it can also occur in several areas in Banyumas Regency. Several sub-districts under Banyumas Regency include Kembaran District and Sokaraja District. These two sub-districts are located not too far away, about 5 km, even some of the areas are only limited by the boundary substation. When viewed from the administrative side, Kembaran District consists of 16 villages and the center of government is in Larangan Village which is 8 km from Purwokerto City while Sokaraja District consists of 18 villages. The center of government is in Sokaraja Wetan Village, 9 km from Purwokerto City.

Based on brief observations made by researchers through brief interviews with several people in Pliken Village, Kembaran District on the performance of the village government, it was found that some people were satisfied with the performance of the village government because the employees were agile in carrying out their duties. Another thing with Sokaraja Kulon Village, Sokaraja District, it was found that the village community was still not satisfied with the performance of the village government because the community did not get good facilities from the government. From this, there are indeed differences in the performance of each village government due to a certain factor, as for other factors such as the uneven management of village funds, and also village facilities that do not support village officials in carrying out their duties. These factors often occur in villages in the two sub-districts. Even though the two sub-districts are close together, it is undeniable that there are differences in performance in them.

Therefore, it is important for the researcher to conduct this research in order to analyze the differences that exist in each village government so that the village government can evaluate and improve on the factors that cause these differences. On that basis, researcher is interested in conducting a study entitled "**Analysis of the Performance Differences of Village Governments, Study at Kembaran District and Sokaraja Districts**".

2. Literature Review & Hypothesis Development

2.1 Agency Theory

Agency theory is a theory that explains the working relationship between principals and agents in an organization or company. According to Jensen and Meckling (1976) on William & Sanjaya (2017), agency theory is a relationship that contains a contract in which one or more principals instruct another person or agent to design a decision that is good for the principal. In various organizations, agency theory becomes a reference for these organizations, one of which is village government organizations which focus on social inequality between village heads,

village officials, and village communities. From the social inequality that arises between village officials and the community, it can be seen that the performance of the village government in terms of community services is still less than optimal.Therefore, the village head, village officials, and village communities must give full attention to each party. This is expressed by Lane (2002), principals must give attention to the work of agents, so that the goals set by an organization can be achieved efficiently and success in creating public accountability. Accountability is a form of accountability for success or failure in achieving organizational goals through the medium of accountability which is carried out periodically (Mardiasmo, 2002 on Rasidi & Sadmoko, 2019).

The success of a village government can be seen through the performance of the village government itself. So it is very important for the village government to measure the performance of its own government. In order for performance measurement to produce accurate results, the measurement can be measured with comprehensive measuring tools such as the Balanced Scorecard. According to Modell (2004) on Rasidi & Sadmoko (2019), the Balanced Scorecard can assist public organizations in controlling finances and measuring organizational performance.

2.2 Stakeholder Theory

According to Nor Hadi (2011: 93) on Indira & Dewi (2021), stakeholders are all external or internal parties involved in influencing or being influenced by the company either directly or indirectly. The existence of an organization is strongly influenced by the support provided by stakeholders to the company (Ghozali and Chariri, 2007 on Sukirno, 2017). A successful company can be determined by successful company management in helping the relationship between the company and its stakeholders. Stakeholders include not only investors and creditors, but also suppliers, government, local communities, customers, regulatory agencies, employees, and others who are involved in social life.

As a fairly large organization using public funds, the Village Government is required to improve its performance in each perspective such as the perspective in the BSC, one of which is the financial perspective which is required to manage village finances transparently and accountably, and in other perspectives it is also considered such as in services and improving the welfare of rural communities. To produce good performance, it is also necessary to have the competence of these human resources in order to provide good services to the community and produce good financial performance so as to create quality financial reports and have economic benefits for stakeholders.

2.3 Performance

According to Helfert (1996) on Septarini & Silambi (2015), performance is a display of the overall state of the organization during a certain period of time, it is a result or achievement that is influenced by the company's operational activities in utilizing its resources. 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 the organization contained in the formulation of an organization's strategic plan. In general, it can also be said that performance is an achievement that can be achieved by the organization within a certain period.

2.4 Performance Measurement

Performance measurement is very important for organizations or agencies to assess the progress of work against predetermined goals and objectives. Performance measurement

according to Atkinso et al. (2012:111) on Styaningrum et al. (2012) is a powerful tool to clearly and unambiguously communicate what an organization or agency means regarding its strategic objectives, mission, and vision statements. Performance measurement is a measurement action that can be taken on various activities that exist in the organization. The measurement results are then used to provide information that is very useful for organizational decision making. If an organization can measure its performance then the organization can manage.

2.5 Balanced Scorecard

According to Yuwono, Sukarno, and Ichsan (in Setiawati, 2004), the Balanced Scorecard is a system where managers can understand organizational performance with a more precise and adequate measurement management system. The Balanced Scorecard is a new method for assessing the performance of a company or organization where this method was initiated by Kaplan and Norton in 1990. Kaplan and Norton (2000: 22) on Hidayat (2007) state that in the Balanced Scorecard a review of the vision, mission, and strategy is carried out to measure future decision making. And to achieve a comprehensive assessment, it can be done by assessing four perspectives, namely finance, customers, internal business processes and also learning and growth.

- Financial Perspective, organizations or companies are very dependent on financial strength and position, it is very important to understand the financial perspective of the organization or company. The village government itself has sources of income to spend and to finance the interests of the village as a manifestation of the exercise of authority. Some things that need to be observed in the financial aspect:
  - The independence ratio is a ratio that shows the size of the village original income (PADes) compared to village income from other sources, such as financial assistance and profit sharing funds.

$$Independence\ Ratio = \frac{Village\ Original\ Income\ (PAD)}{Non-village\ Original\ Income\ Funds}\ x\ 100\%$$

  - Effectiveness Ratio is a ratio that describes the success or failure experienced by an organization by comparing the realization of revenue with the revenue budget that has been set.

$$Effectiveness\ Ratio\ = \frac{Realization\ of\ PAD}{PAD\ target\ based\ on\ real\ potential}\ x\ 100\%$$

  - Efficiency Ratio is a ratio that looks at how efficient the organization is in managing expenses to earn revenue.

$$Efficiency\ Ratio\ = \frac{Total\ Regional\ Expenditure\ Realization}{Total\ Village\ Revenue\ Realization}\ x\ 100\%$$

- Customer Perspective, it is focused on how the organization pays attention to its customers in order to succeed. The benchmark for customer satisfaction shows whether the company is able to meet customer expectations or not. According to Hansen and Mowen (2011:371) on Faishol (2016) the customer perspective is the source of the revenue component of the financial objective, this perspective defines and selects the customers and market segments in which the company decides to compete.
- Internal Business Process Perspective, has three dimensions, namely the dimensions of facilities, the dimensions of human resources, and the dimensions of processes.

- Learning and Growth Perspective (Learn and Growth Perspective), according to Kaplan and Norton on Faishol (2016) the learning and growth process of an organization comes from three categories, namely: people, systems, and organizational procedures. In this case, it reflects that the village government must also focus on the needs of village officials. As with the provision of training, trained village officials can have a good impact on the village government. Therefore, the village government is expected to review the learning and growth perspective. The learning and growth perspective focuses on the human ability to carry out an activity or responsibility.

2.6 Hypothesis Development

2.6.1 Differences of Village Government Performance from a Financial Perspective
Agency theory is a theory that underlies the working relationship between principal and agent in an organization or company. Between the principal and agent, investors are more concerned with reports from the agent because the agent manages the company's management, so that the agent is more aware of the actual condition of the company or organization, while the principal is only the owner of the company who receives reports from the management. The imbalance of information held by the principal and agent regarding the condition of the organization is called information asymmetry.

In the village government, financial performance is good for the sustainability of a village because they depend on its financial position. However, there are factors that give rise to differences in financial performance in each village, such as the expenditure or use of funds that are not in accordance with what they had planned. There are several other factors that cause differences in financial performance, which are seen from the independence ratio, effectiveness ratio, and efficiency ratio. Management of village income sources can be one of the factors of difference because villages that manage Village Original Income sources (PADes) maximally can make a maximum contribution to village financial performance but it is different from villages that still cannot manage PADes properly, the contribution given is also will not be maximized. In addition to PADes management, other factors can also be seen from the management of economic sectors that have the potential to be a source of village income in order to increase the level of independence and not depend on funds obtained from the central government. Villages that can manage the economic sector well will indirectly increase the level of village independence in accordance with the management they carry out. From these factors, it can be said that the financial performance of each village is different.

There are several studies on the performance of the village government as a reference because the research states that there is no difference in the performance of their government, one of which is research according to Amerieska and Indrawan (2015) on National & Pillars, n.d (2020) at the West Java Provincial Government Representative Office in Jakarta, which concludes that overall performance is included in the good category. Mahsina et al. (2017) on National & Pillars, n.d (2020) stated that the performance of the Sidoarjo Regency Revenue, Financial Management and Assets Service was good, based on the perspective of customers who were able to optimize services to help people build tax payment depots. Meanwhile, according to Marissa Magdalena on Magdalena & Kurniawan (2013) in her research entitled "Comparison of Provincial Government Financial Performance Indicators in Indonesia" states that there is no significant difference in the financial performance of the provincial government in Indonesia. Overall, the results of this study support the research of Susantih and Saftiana (2008) on Magdalena & Kurniawan (2013) which states that there is no significant difference in the financial performance of local governments in five provinces throughout Southern Sumatra.

Therefore, based on the description of the performance results presented in previous research and the similarity of the financial analysis tools used to measure financial performance in the provincial and village governments, the researcher wants to do this research to prove that there is a significant difference in performance in the perspective of village finances in Kembaran and Sokaraja Districts. The following is the hypothesis of this research:

> **Ha 1:** There are differences in the performance of the village government in Kembaran and Sokaraja districts when viewed from a financial perspective.

2.6.2 Differences of Village Government Performance from a Customer Perspective
Stakeholder theory is a strategic management concept, the purpose of which is to help an organization strengthen relationships with external groups such as customers or the public. Customers or stakeholders are very influential for the sustainability of a public sector organization so that organizations need to perform well in order to get support from customers. This perspective is not only based on stakeholder theory, but also on agency theory. Where this theory relates to the relationship between the principle and the agent in which the principal can assess the agent's performance. Therefore, it can be said that the role of the principle is the community and the role of the agent is the village government. Because what assesses the performance of an organization or company in this perspective is the community or its customers.

Research conducted by Sudirman & Ariani (2005) in their research entitled "Performance of Village Apparatuses in the Implementation of Village Government in Kutai Kartanergara Regency" states that the assessment from the customer perspective is considered quite good in terms of the ability to provide services to the community. Meanwhile, the research conducted by Septarini & Silambi (2015) in their research entitled "Analysis of Government Apparatus Performance Using the Balanced Scorecard Approach, Studies on Government Apparatuses in Yanggandur Village" stated that the results of research on the customer's perspective were considered to be still unsatisfactory due to the lack of responsibility possessed by the village apparatus.

From the two studies that became the reference, it was found that each village had a different government performance from a customer perspective. As is known in the research above, the visible difference is the difference in the ability of the village apparatus to provide services and the level of responsibility held by the village apparatus. Therefore, based on the description of the performance results above, the researcher wants to conduct this research to prove that there is a significant difference in performance from the customer perspective in the villages in Kembaran and Sokaraja districts. The following is the hypothesis of this research:

> **Ha 2**: There are differences in the performance of the village government in Kembaran and Sokaraja districts when viewed from the customer's perspective.

2.6.3 Differences of Village Government Performance in Internal Business Perspective
Talking about stakeholder theory means discussing matters relating to the interests of various parties. Stakeholders are all external or internal parties involved in influencing or being influenced by the company, either directly or indirectly. A company or public sector organization must have good performance in every perspective, one of which is the internal business perspective which focuses on internal processes that have a major influence on customer satisfaction and the achievement of customer satisfaction goals. This perspective is also based on agency theory. This theory is related to the relationship between the principle and the agent, so that it can be said that the role of the principal is the community and the role

of the agent is management. In this perspective, it is the community that assesses performance. Therefore, having a good business process will improve the agent's performance and with this improvement can provide satisfaction for the community.

Research conducted by Sudirman & Ariani (2005) in their research entitled "Performance of Village Apparatus in the Implementation of Village Government in Kutai Kartanergara Regency" states that the assessment from the internal business perspective obtains quite good results seen from the village government which can maintain work conduciveness. Research conducted by Septarini & Silambi (2015) in their research entitled "Analysis of Government Apparatus Performance Using the Balanced Scorecard Approach, Studies on Government Apparatus in Yanggandur Village" stated that the results of the research on the internal business perspective were considered quite satisfactory because the village officials had understood and were responsible for the main tasks they received. Based on the description of the performance results presented in previous studies, it can be concluded that there is no difference in performance in the perspective of internal business processes between villages in Kutai Kartanegara Regency and Yanggandur Village. Based on the explanation above, the following hypothesis can be formulated:

> **Ha 3**: There are differences in the performance of the village government in Kembaran and Sokaraja districts when viewed from the perspective of internal business processes.

2.6.4 Differences of Village Government Performance in the Learning and Growth Perspective
Stakeholder theory is that when the relationship between an organization or company is stronger, the results will be better. Strong relationships with stakeholders are based on trust, respect and cooperation. This can apply to employees, because by providing adequate facilities, continuous motivation, certain trainings to provide more knowledge to employees, it will improve employee performance within the organization. Improved employee performance can provide good results for a village government. In this perspective, employees are also said to be stakeholders, for that employees must be given satisfaction so that employee confidence can increase in the organization.

This perspective is also not only based on stakeholder theory, but also on agency theory. Where this theory relates to the relationship between the principle and the agent, so that the role of being the principle is the community and the role of being the agent is management. In this perspective, it is the employees who assess the performance of a village government organization or company. Employees can assess how well the organization is in providing facilities or skills training to its employees. The more adequate the facilities and training provided, the higher the employee's competence will be. This will help management achieve goals so that the performance of agents can increase.

Research conducted by Sudirman & Ariani (2005) in their research entitled "Performance of Village Apparatuses in the Implementation of Village Governments in Kutai Kartanergara Regency" stated that the assessment in this perspective obtained good results, it just needed to improve the uncertainty of employee career paths and the cooperation of a team that was not maximized.

Research conducted by Septarini & Silambi (2015) in their research entitled "Analysis of Government Apparatus Performance Using the Balanced Scorecard Approach, Studies on Government Apparatuses in Yanggandur Village" states that the results of research on the learning and growth perspective are considered quite good and adequate because the provision of training activities can be useful to help carry out the main tasks of the village apparatus.

Based on the description of the performance results presented in previous research, it can be concluded that there is no difference in performance in the perspective of learning and growth between villages in Kutai Kartanegara Regency and Yanggandur Village.

However, in a brief observation conducted by the researcher, differences in growth and learning perspectives appear in several villages in Kembaran and Sokaraja districts. Many differences emerged regarding how the village government met the needs of village officials. For the quality of the information system, indeed, all villages have given their best such as providing laptops for village employees, internet access with large capacity is also available. But what is often felt by village employees is the lack of motivation in themselves and the lack of training provided for employees because there are several villages whose village employees are mostly old men or women who really need skills trainers. As in Sokaraja Lor Village, Sokaraja District, where the employees are mostly old men and women, they really need training in order to carry out their duties properly. Another thing in Kembaran Village, Kembaran District, the employees feel that what the village government has given is sufficient to provide good understanding and motivation. Based on the explanation above, the following hypothesis can be formulated:

> **Ha 4**: There are differences in the performance of the village government in Kembaran and Sokaraja districts when viewed from the learning and growt perspective.

3. Research Methods

3.1 Types Of Research

In this research, the writer uses descriptive quantitative research. Descriptive quantitative research was conducted to describe a factual, systematic, and accurate symptom, event, and symptom as the purpose of this study was to analyze differences in the performance of village governments in Kembaran and Sokaraja districts.

3.2 Population And Sample

The population is the whole object of research (Arikunto, 1998: 115 on Udiono, 2007). The population in this study are villages in Kembaran and Sokaraja districts. Sampling in the study used a non-probability sampling method, namely purposive sampling. The study will use 10 villages in each district. The following are some villages in Kembaran and Sokaraja districts as research objects:

Table 3. Villages In Kembaran District And Sokaraja District As Research Objects

No	Villages in Kembaran District	Villages in Sokaraja District
1	Pliken	Kedondong
2	Kembaran	Sokaraja Kidul
3	Bojongsari	Sokaraja Lor
4	Ledug	Sokaraja Kulon
5	Sambeng Wetan	Sokaraja Tengah
6	Sambeng Kulon	Sokaraja Wetan
7	Kramat	Lemberang
8	Purwodadi	Banjaranyar
9	Purbadana	Karangduren
10	Karang Tengah	Pamijen

From each village will be taken as many as 15 people as respondents, the division are 5 village employees and 10 community people. Respondents were selected based on available information with certain criteria or assessments. In this study, a person can become a respondent even though they only have one of the criteria that have been set as follows:

- A person who is a villager who uses village services in Kembaran District and Sokaraja District.
- A Person who is a resident of a village in the Kembaran District and Sokaraja District.
- A person who is a village employee from a village in Kembaran District and Sokaraja District.

3.3 Data Types And Sources

This study uses quantitative data types. Type of data used secondary data are primary data and secondary data. Primary data are data obtained from observations, questionnaires and interviews with samples related to the research. Secondary data is data in the form of information obtained from the Village Revenue and Expediture Budget Realization Report for 2020, or other sources related to research.

3.4 Method Of Collecting Data

The data collection method used in this study uses collecting data and information obtained directly or indirectly from respondents by conducting interviews with village officials and distributing questionnaires to local residents. A form of research obtained by reading annual financial reports, previous literature, journals, scientific essays and various other library materials related to this research.

3.5 Data Analysis Method

This method can be said to be quantitative because it uses numbers on a scale. This research was conducted to assess the financial perspective, customer perspective, internal business perspective, and growth and learning perspective known as the Balanced Scorecard method. The descriptive quantitative technique in this study is to describe the percentage, mean, median, and average values obtained from each Balance Scorecard perspective.

Performance measurement from a financial perspective is seen through the results of annual financial reports in the form of independence ratios, effectiveness ratios, efficiency ratios then the data will be processed with the existing formula and the average will be obtained.

While the other Balanced Scorecard perspectives will use the questionnaire and interview methods, the results will be quantified to find the average performance value of each perspective. To process the data obtained, the SPSS software version 22 will be used. Then, to determine the level of performance of each used in the data interval 1-5 on a Likert scale.

Table 4. Performance Measurement Scale

Interval Scale	Ordinal	Category
5	5	Strongly agree
4 - 4,9	4	Agree
3 - 3,9	3	Enough
2 - 2,9	2	Don't agree
1 – 1,9	1	Strongly Disagree

3.6 Kolmogorov Smirnov Test

To determine whether the variables are normally distributed or not, this study uses the Kolmogorov-Smirnov statistical test. The significant level used in this study was 5%. In this study, the test carried out is by using a two-way test that compares the p value. Yarest (2004), states that the data is said to be normally distributed if the p value obtained is greater than 0.05.

3.7 Hypothesis Test

If in the normality test the data obtained are normally distributed, then the normal sample test will use the Independent T-test. The t test is a parametric statistical method. Independent T-test is a method used to compare two groups of mean from two different samples. Hypothesis testing through this analysis, decision making by comparing the value of t count with t table, with the following conditions:
- If ± tcount < ± ttable, then H0 is accepted and Ha is rejected
- If ± tcount > ± ttable, then H0 is rejected and Ha is accepted

In addition, decision making can also be done with a significant level of p (Sig (2-tailed)). If p> 0.05 then H0 is accepted and if p <0.05 then H0 is rejected (Triton, 2006 on Komaling et al., 2021).

Meanwhile, if the data obtained are not normally distributed, then the Mann-Whitney U test is carried out which is a non-parametric statistical method. The Mann-Whitney U test can be used to analyze whether or not there is a difference between the averages of two data. In order to determine whether the hypothesis can be accepted or rejected, the Mann-Whitney U test can be seen from the following provisions:
- If Zcount < Ztable or p > 0.05 then Ho is accepted and H1 is rejected
- If Zcount < Ztable or p < 0.05 then Ho is rejected and H1 is accepted

4. Results and Discussions

4.1 Description of Village Financial Perspective Data in Kembaran District and Sokaraja District

To analyze performance from a financial perspective in the Balanced Scorecard, financial ratios are used whose elements are contained in the Village Revenue and Expenditure Budget Realization Report 2020, following the results of descriptive statistics of village financial ratios in Kembaran District and Sokaraja District:

Table 5. Descriptive Statistic Test of Village Financial Ratios in Kembaran District and Sokaraja District Descriptive Statistics

	Villages in Kembaran District				Villages in Sokaraja District			
Ratio	Min.	Max.	Mean	Std. deviation	Min.	Max.	Mean	Std. deviation
Independent Ratio	0.07	0.19	0.13	0.031	0.08	0.28	0.17	0.065
Effectiveness Ratio	0.83	1.01	0.95	0.059	0.54	1.11	0.92	0.159
Efficiency Ratio	0.91	1.05	0.98	0.422	0.86	1.08	0.96	0.062

Source: Output SPSS 22

The following is a presentation of data from each financial ratio along with the assessment criteria according to the Ministry of Home Affairs No. 960,900,327 (Kepmendagri data) of 1996 in order to further clarify the results of the analysis of the description above:

4.1.1 Independent Ratio

Table 6. Average Value of Independence Ratio in Each Village in Kembaran District and Sokaraja District

NO	VILLAGES IN KEMBARAN DISTRICT	INDEPENDENT RATIO	NO	VILLAGES IN SOKARAJA DISTRICT	INDEPENDENT RATIO
1	PLIKEN	0.156	1	KEDONDONG	0.084
2	KEMBARAN	0.168	2	SOKARAJA KIDUL	0.130
3	BOJONGSARI	0.073	3	SOKARAJA LOR	0.203
4	LEDUG	0.126	4	SOKARAJA KULON	0.213
5	SAMBENG WETAN	0.131	5	SOKARAJA TENGAH	0.148
6	SAMBENG KULON	0.114	6	SOKARAJA WETAN	0.269
7	KRAMAT	0.185	7	LEMBERANG	0.148
8	PURWODADI	0.108	8	BANJARANYAR	0.276
9	PURBADANA	0.129	9	KARANGDUREN	0.162
10	KARANGTENGAH	0.130	10	PAMIJEN	0.100
	TOTAL	1.32		TOTAL	1.73
	AVERAGE	0.132		AVERAGE	0.173

Source: Data Processing 2022

Table 7. Financial Independence Assessment Criteria

Kemampuan Keuangan	Kemandirian (100%)
Sangat Rendah	0% - 25%
Rendah	25% - 50%
Sedang	50% - 75%
Tinggi	5% - 100%
Sangat Tinggi	>100%

Source: Depdagri, Kepmendagri No. 960.900.327 tahun 1996

Of the several villages in Kembaran District, the village with the least independence ratio data is Bojongsari Village. Meanwhile, the village with the highest ratio data acquisition is Kramat

Village. For Sokaraja District, the village that obtained the least independence ratio data was Kedondong Village, while the village with the highest ratio data obtained was Banjaranyar Village.

The total independence ratio obtained in each sub-district is 0.132 or equivalent to 13.2%, so based on the criteria table above, it can be stated that the level of village independence in Kembaran District is very low. Villages in Sokaraja District which have a total value of 0.173 or equivalent to 17.3%. So that the level of village independence is also very low.

4.1.2 Effectiveness Ratio

Table 8. Average Value of Effectiveness Ratio in Each Village in Kembaran District and Sokaraja District

NO	VILLAGE IN KEMBARAN DISTRICT	EFFECTIVENESS RATIO	NO	VILLAGES IN SOKARAJA DISTRICT	EFFECTIVENESS RATIO
1	PLIKEN	0.935	1	KEDONDONG	1.000
2	KEMBARAN	0.827	2	SOKARAJA KIDUL	1.000
3	BOJONGSARI	1.000	3	SOKARAJA LOR	0.918
4	LEDUG	0.926	4	SOKARAJA KULON	1.108
5	SAMBENG WETAN	1.000	5	SOKARAJA TENGAH	0.777
6	SAMBENG KULON	0.961	6	SOKARAJA WETAN	0.960
7	KRAMAT	1.000	7	LEMBERANG	0.956
8	PURWODADI	0.922	8	BANJARANYAR	1.043
9	PURBADANA	1.010	9	KARANGDUREN	0.929
10	KARANGTENGAH	0.889	10	PAMIJEN	0.544
	TOTAL	9.47		TOTAL	9.24
	AVERAGE	0.947		AVERAGE	0.924

Source: Data Processing 2022

Table 9. Financial Effectiveness Assessment Criteria

Kemampuan Keuangan	Efektivitas (100%)
Sangat Efektif	> 100%
Efektif	90%-100%
Cukup Efektif	80%-90%
Kurang Efektif	70%-80%
Tidak Efektif	< 60%

Source: Depdagri, Kepmendagri No. 960.900.327 tahun 1996

From several villages in Kembaran District, the village with the least effectiveness ratio data is Kembaran Village. Meanwhile, the village with the highest ratio data acquisition was Purbadana Village. For Sokaraja District, the village that obtained the least effectiveness ratio data was Pamijen Village, while the village with the highest ratio data obtained was Sokaraja Kulon Village.

The total effectiveness ratio obtained in each sub-district is 0.947 or equal to 94.7% for Kembaran District and for Sokaraja District is 0.924 or equal to 92.4%. From these results, it can be said that the villages in the two sub-districts are effective.

4.1.3 Efficiency Ratio

Table 10. Average Value of Efficiency Ratio in Each Village in Kembaran District and Sokaraja District

NO	VILLAGES IN KEMBARAN DISTRICT	EFICIENCY RATIO	NO	VILLAGES IN SOKARAJA DISTRICT	EFICIENCY RATIO
1	PLIKEN	0.954	1	KEDONDONG	0.895
2	KEMBARAN	0.988	2	SOKARAJA KIDUL	0.923
3	BOJONGSARI	1.050	3	SOKARAJA LOR	1.022
4	LEDUG	1.016	4	SOKARAJA KULON	0.972
5	SAMBENG WETAN	0.963	5	SOKARAJA TENGAH	0.856
6	SAMBENG KULON	0.974	6	SOKARAJA WETAN	0.969
7	KRAMAT	1.013	7	LEMBERANG	1.080
8	PURWODADI	0.927	8	BANJARANYAR	0.961
9	PURBADANA	0.911	9	KARANGDUREN	0.989
10	KARANGTENGAH	0.991	10	PAMIJEN	0.962
TOTAL		9.78	TOTAL		9.63
AVERAGE		0.978	AVERAGE		0.963

Source: Data Processing 2022

Table 11. Financial Efficiency Assessment Criteria

Kemampuan Keuangan	Efisiensi (100%)
Tidak Efisien	.> 100%
Kurang Efisien	90%-100%
Cukup Efisien	80%-90%
Efisien	70%-80%
Sangat Efisien	< 60%%

Source: Depdagri, Kepmendagri No. 960.900.327 tahun 1996

From several villages in Kembaran District, the village that has very efficient criteria is Purbadana Village. While the village that has the criteria of being less/inefficient is Bojongsari Village. For Sokaraja district, the village that has very efficient criteria is Central Sokaraja Village, while the village that has less/inefficient criteria is Lemberang Village.

The total efficiency ratio obtained in each sub-district is 0.978 or 97.8% then for Kembaran District and for Sokaraja District it is 0.963 or 96.3%. So it can be stated that the villages in the two districts are less efficient. That's because the higher the value of the efficiency ratio means the less good. But if the efficiency ratio is low, the performance will be better.

4.2 Description of Customer Perspective Data, Internal Business Perspective, Learning and Growth Perspective in Kembaran District and Sokaraja District

Table 12. Descriptive Statistical Test of Customer Perspective, Internal Business Perspective, and Village Learning and Growth Perspective in Kembaran District and Sokaraja District.

Perspekctive	Villages in Kembaran District				Villages in Sokaraja District			
	Min.	Max.	Mean	Std. deviation	Min.	Max.	Mean	Std. deviation
Customer Perspective	16.30	41.40	29.0890	5.94087	11.90	38.00	25.2340	5.19833
Internal Business Process Perspective	25.70	62.70	42.8300	8.51667	21.20	52.00	37.5200	7.19214
Learning and Growth Perspective	12.90	37.50	26.7540	5.36775	12.50	33.60	26.7360	5.76824

Source: Output SPSS 22

The following is a presentation of data from each perspective to further clarify the results of the description analysis above:

4.2.1 Customer Perspective
The following are the results of the recapitulation of the response scores of 100 respondents on each indicator of the customer perspective.

Table 14. Average Value of Customer Perspective in Each Village in Kembaran District and Sokaraja District

NO	VILLAGES IN KEMBARAN DISTRICT	AVERAGE CUSTOMER PERSPECTIVE	NO	VILLAGES IN SOKARAJA DISTRICT	AVERAGE CUSTOMER PERSPECTIVE
1	PLIKEN	27.82	1	KEDONDONG	24.99
2	KEMBARAN	29.87	2	SOKARAJA KIDUL	24.88
3	BOJONGSARI	29.58	3	SOKARAJA LOR	24.80
4	LEDUG	30.12	4	SOKARAJA KULON	26.87

5	SAMBENG WETAN	31.23	5	SOKARAJA TENGAH	22.93
6	SAMBENG KULON	28.49	6	SOKARAJA WETAN	27.63
7	KRAMAT	28.50	7	LEMBERANG	25.46
8	PURWODADI	26.16	8	BANJARANYAR	24.31
9	PURBADANA	31.36	9	KARANGDUREN	24.95
10	KARANGTENGAH	27.78	10	PAMIJEN	25.50
TOTAL AVERAGE		290.91	TOTAL AVERAGE		252.32

Source: Data Processing 2022

From several villages in Kembaran District, the village with the least data collection is Purwodadi Village. Meanwhile, the village with the most data was Purbadana Village. For Sokaraja District, the village that received the least data was Sokaraja Tengah Village, while the village with the most data was Sokaraja Wetan Village. The average obtained in each sub-district is 290.91 for Kembaran District and for Sokaraja District is 252.32. So it can be concluded that the performance of villages in Kembaran District is better than the performance of villages in Sokaraja District.

4.2.2 Internal Business Process Perspective
The following are the results of the recapitulation of the response scores of 100 respondents on each indicator of the internal business process perspective in each sub-district:

Table 16. Average Value of Internal Business Process Perspective in Each Village in Kembaran District and Sokaraja District

NO	VILLAGES IN KEMBARAN DISTRICT	AVERAGE INTERNAL BUSINESS PERSPECTIVE	NO	VILLAGES IN SOKARAJA DISTRICT	AVERAGE INTERNAL BUSINESS PERSPECTIVE
1	PLIKEN	41.43	1	KEDONDONG	36.96
2	KEMBARAN	47.64	2	SOKARAJA KIDUL	38.07
3	BOJONGSARI	38.34	3	SOKARAJA LOR	39.65
4	LEDUG	45.76	4	SOKARAJA KULON	43.23
5	SAMBENG WETAN	48.58	5	SOKARAJA TENGAH	39.40
6	SAMBENG KULON	40.18	6	SOKARAJA WETAN	33.94
7	KRAMAT	45.80	7	LEMBERANG	35.52
8	PURWODADI	34.38	8	BANJARANYAR	32.35
9	PURBADANA	45.55	9	KARANGDUREN	35.73
10	KARANGTENGAH	40.66	10	PAMIJEN	40.35
TOTAL AVERAGE		428.32	TOTAL AVERAGE		375.5

Source: Data Processing 2022

From several villages in Kembaran District, the village with the least data collection is Purwodadi Village. Meanwhile, the village with the highest number of acquisitions was

Sambeng Wetan Village. For Sokaraja District, the village that received the least number was Banjaranyar Village, while the village with the most data was Sokaraja Kulon Village. The average obtained in each sub-district is 428.32 for Kembaran District and for Sokaraja District of 375.5. So it can be concluded that the performance of villages in Kembaran District is better than the performance of villages in Sokaraja District.

4.2.3 Learning And Growth Perspective

The following is the result of the data recapitulation of the response scores of 100 respondents on each indicator of the internal business perspective, which in each sub-district were taken 50 village employees who acted as respondents in this study. From the questionnaire data for 50 village employees, 28 village employees in Kembaran District only graduated from elementary school and high school and 22 village employees graduated from college. Meanwhile, from 50 village employees in Sokaraja District, 23 village employees graduated from elementary and junior high schools, and 27 employees graduated from college.

Table 18. Average Value of Learning and Growth Perspective in Each Village in Kembaran District and Sokaraja District

NO	VILLAGES IN KEMBARAN DISTRICT	AVERAGE LEARNING AND GROWTH PERSPECTIVE	NO	VILLAGES IN SOKARAJA DISTRICT	AVERAGE LEARNING AND GROWTH PERSPECTIVE
1	PLIKEN	12.29	1	KEDONDONG	11.20
2	KEMBARAN	13.08	2	SOKARAJA KIDUL	11.56
3	BOJONGSARI	13.31	3	SOKARAJA LOR	11.63
4	LEDUG	16.20	4	SOKARAJA KULON	11.67
5	SAMBENG WETAN	11.52	5	SOKARAJA TENGAH	16.80
6	SAMBENG KULON	14.44	6	SOKARAJA WETAN	14.24
7	KRAMAT	15.15	7	LEMBERANG	12.45
8	PURWODADI	12.57	8	BANJARANYAR	13.73
9	PURBADANA	11.93	9	KARANGDUREN	13.59
10	KARANGTENGAH	13.23	10	PAMIJEN	16.80
	TOTAL AVERAGE	133.72		TOTAL AVERAGE	133.67

Source: Data Processing 2022

Of the several villages in Kembaran District, the village with the least data collection is Sambeng Wetan Village. Meanwhile, the village with the most data was Ledug Village. For Sokaraja District, the village that received the least data was Kedondong Village, while the village with the most data was Sokaraja Tengah Village and Pamijen Village which had the same acquisition value. The average obtained by villages in the two sub-districts is 133.72, for Kembaran District and for Sokaraja District it is 133.67. Of these, only a slight difference and does not affect the statistical value. So it can be concluded that the performance of villages in Kembaran and Sokaraja districts from a growth and learning perspective has the same performance.

4.3 Data Normality Test

This data normality test was conducted to determine the distribution of the data variables used in the study. Information about the normality of the data is used to determine the statistical tool in hypothesis testing, that is, if the data is normally distributed, then the statistical tool used in hypothesis testing is the t-test difference test. Meanwhile, if it is not normally distributed, the tool used is the Mann-Whitney test.

To test the normality of the data in this study using the Kolmogorov-Smirnov test by looking at the Asymp results. Sig or Monte Carlo results. Monte Carlo is a simulation to determine a random number from sample data with a certain distribution. The purpose of Monte Carlo is to find a value that is close to the true value, or the value that will occur based on the distribution of the sampling data. In this study, Monte Carlo is used as a method to see whether the data is normally distributed or not normally distributed from the data that has been tested from samples that have random values or are too extreme in value (Mustofa & Nurfadillah, 2021).

4.3.1 Data Normality Test for Financial Perspective Variables

Table 19. One-Sample Kolmogorov-Smirnov Test Results from Financial Perspective

Monte Carlo Sig. (2-tailed)	Independence Ratio	Effectiveness Ratio	Eficiency Ratio
	0.672	0.171	0.687

Source: Output SPSS 22

From the normality test above, it is found that the three ratios in the financial perspective are normally distributed so that in this study, to find differences in performance from the financial perspective, parametric tests were used. One of the parametric tests that will be used is the Independent T-test.

4.3.2 Data Normality Test fot Customer Perspective Variable, Internal Business Perspective Variable, and Learning and Growth Perspective Variable.

Table 20. One-Sample Kolmogorov-Smirnov Test Results from Customer Perspective, Internal Business Perspective, and Learning and Growth Perspective.

Statistic Test Asymp. Sig (2-tailed)	Customer Perspective	Internal Business Process Perspective	Learning and Growth Perspective
	0.672	0.171	0.687

Source: Output SPSS 22

From the two normality test tables above, it can be stated that all data in this study are normally distributed. Because Asymp. Sig on each data result is more than 0.05.

4.4 T-Test Different Test

The data on all perspectives in this study were normally distributed, therefore the independent t-test was used to test the differences in the performance of each village in the two districts.

4.4.1 Independent T-test for Financial Perspective

Table of The Result for All Ratio In Financial Perspective

	Independent Ratio	Effectiveness Ratio	Efficiency Ratio
Sig. (2-tailed)	0.108	0.661	0.535

Source: Output SPSS 22

After passing the test with the Independent T-test above, it was found that Sig. (2-tailed) on the independence ratio was 0.108. For the effectiveness ratio, the value of Sig. (2-tailed) that is equal to 0.661. While the value of Sig. (2-tailed) that is equal to 0.535. From the value of Sig. (2-tailed) it is found that overall all the results are greater than 0.05, so it can be concluded " **there is no difference in the performance of the village government in Kembaran district and Sokaraja districts seen from a financial perspective".**

From the results of processing the village financial independence ratio data, it is known that there is no difference in the financial performance of the village government in Kembaran and Sokaraja districts. And it was found that the villages in the two sub-districts had very low independence ratios. This is due to the dependence of villages in the two sub-districts on external assistance so that the acquisition of funds is higher than the acquisition of Village Original Income, as can be seen in the Village Revenue and Expenditure Budget Realization Report 2020.

The results of data processing of village effectiveness ratios in Kembaran District and Sokaraja District are not different. There is no difference because the activities of village BUMDes in the two districts can be used to increase PAD,not only that, the villages in the two districts are also active in processing the results of assets and village levies from other sources. So that the village PAD in the two districts increases and can provide the effectiveness of village financial performance. Judging from the average, the ratio of village effectiveness in Kembaran district and Sokaraja district is included in good and effective criteria in managing their government. This is because each village can achieve the targets that have been planned so that it is effective in the distribution of village government programs.

From the results of data processing the efficiency ratio of villages in Kembaran district and Sokaraja district, it is known that there is no difference, where the acquisition value of villages in the two districts is below the efficiency assessment criteria, which is 97.8% for villages in Kembaran district and 96.3% for villages in Sokaraja districts. This is because the villagers in the two districts do not participate in making contributions to the village government so that it can affect government revenues. The efficiency ratio in the villages in the two districts is more than 90%, meaning that the village goverments in the two districts are less efficient. This is due to the use of a large budget so that the use of non-PADes funds is needed to realize village expenditures.

4.4.2 Independent T-test for Customer Perspective, Internal Business Process
        Perspective, Learning and Growth Perspective.

Table of The Result for Customer Perspective, Internal Business Process Perspective,
Learning and Growth Perspective.

	Customer Perspective	Internal Business Process Perspective	Learning and Growth Perspective
Sig. (2-tailed)	0.000	0.008	0.55

Source: Output SPSS 22

4.4.3 Independent T-test for Customer Perspective

The test results with the Independent T-test were obtained that Sig. (2-tailed) on the customer perspective of 0.000. From the value of Sig. (2-tailed) it was found that the result is smaller than 0.05 or 0.000 < 0.05, it can be concluded that **" there is difference in the performance of the village government in Kembaran district and Sokaraja district seen from the customer's perspective".**

In this perspective, there are several indicators that are used to analyze the performance of villages in Kembaran and Sokaraja districts and the results of the comparison test state that there is difference in performance in villages in Kembaran and Sokaraja district seen from the customer's perspective. Based on the results of the questionnaire from the villages in the two districts, this is because several indicators are superior, so it is concluded that the performance of the village government, services and facilities available in the village in Kembaran District is better. Other differences are due to different procedures. The village service procedures in Kembaran District are easier to understand, so that when the community is given the procedure they do not have any objections and it is easy for them to do it. Meanwhile, the procedures for village services in Sokaraja District are considered difficult to understand by the community, especially for parents. People often complain that they don't understand and can't follow the given procedure.

In addition to procedures, there is also a skill factor possessed by village employees. The assessment for the skills of village employees in Sokaraja District is good, they are considered quite skilled in carrying out their duties. Meanwhile, the skills possessed by village employees in Kembaran District are still less skilled because from the educational background, most village employees in villages in Kembaran District only study from elementary school to high school. This causes the performance of village employees to be less than ideal.

4.4.4 Independent T-test for Internal Business Process Perspective
The test results with the Independent T-test were obtained that Sig. (2-tailed) on the customer perspective of 0.008. From the value of Sig. (2-tailed) it was found that the result is smaller than 0.05 or 0.000 < 0.05, it can be concluded that **" there is difference in the performance of the village government in Kembaran district and Sokaraja district seen from an internal business process perspective".**

Based on the comparison of village performance in Kembaran and Sokaraja districts in table 16, it was found that there were differences in the performance of the village government in the two districts. Both have significantly different total averages of 428.32 for villages in Kembaran District, while 375.50 for villages in Sokaraja District. From these results obtained a difference of 52.82. This is because the ability and responsiveness of village employees in Kembaran District is better so that they provide more service satisfaction to the community.

In addition to the ability and responsiveness of village employees, there is also a factor of empathy. The empathy shown by village employees in the village in Kembaran District makes it easy for village employees to establish good relationships with the community. So that village employees can understand what the community wants. While the sense of empathy possessed by village employees in Sokaraja District is very less felt by the community. Village employees find it difficult to establish good relations with the community, this can be seen from the attitude shown by village officials. Some are indifferent and some even do not respond to community complaints and problems.

4.4.5 Independent T-test for Learning and Growth Perspective
Judging from the results of this independent t-test, the value of Sig. (2-tailed) of 0.987, which is greater than 0.05, it can be concluded that through the results of the Independent T-test, it is

found that **" there is no difference in the performance of the village government in Kembaran district and Sokaraja district seen from the perspective of growth and learning".**

There is no difference in the performance of the village government because the villages in Kembaran district and Sokaraja district have provided facilities and training for village employees. The training is like training on the use of computers for village government operations. Not only that, the villages in the two sub-districts have been able to provide motivations to village employees, so that they can do their jobs happily and responsibly. Then, the village government gives appreciation and prizes for the achievements of village employees. So that in this way village employees in the two districts are more enthusiastic to carry out their responsibilities.

The village government will not run well if there are no village employees who help to manage the activities in the government. Therefore, the village government must be able to pay attention to its village officials. The government is required to provide adequate facilities and freedom in carrying out their respective responsibilities and job descriptions. So from that will arise loyalty and good performance given by village employees. Not only that, the village government must always evaluate how the performance of its employees is, and also provide training that can support the performance of village employees.

5. Conclusions And Implications

5.1 Conclusions

Based on the results of the discussion and the results of data analysis regarding the analysis of differences in the performance of village governments in Kembaran District and Sokaraja District by measuring the perspective in the Balanced Scorecard are as follows:
- This research shows that there is no difference in financial performance based on the analysis of the independence ratio, effectiveness ratio, and efficiency ratio. The absence of differences in financial performance is supported by the existence of a fairly close location, where the potential contained in the villages in the two districts is the same, namely in the agricultural sector, livestock sector, and small industrial sector. In addition, the livelihoods or occupations of the villagers in the two districts are also the same, namely most of them are traders.
- The results of the analysis of differences in village performance in Kembaran and Sokaraja districts show that there are differences in performance from the customer perspective. Based on the assessment of the services provided, villages in Kembaran District are better based on mechanism system indicators, procedure indicators, time indicators, product indicators, specifications, types of services, facilities and infrastructure indicators.
- From the results of the analysis of differences in village performance in Kembaran and Sokaraja districts, it shows that there are differences in performance from an internal business process perspective. Based on the results of this study, villages in Kembaran District have better performance than villages in Sokaraja District.
- From the results of the data analysis of differences in villages in Kembaran and Sokaraja districts, it shows that there is no difference in village performance seen from learning and growth perspective. This means that the villages in these two districts have equally provided opportunities for their village employees, such as participating in training on the competence of village employees to master technology so that they can help maximize the performance of village employees.

5.2 Implications

In this analysis of performance differences, it is found that the performance of villages in Kembaran and Sokaraja districts is different from the customer perspective and the internal business perspective. Meanwhile, there is no difference between the financial perspective and learning and growth perspective.

- The performance of the village government in Kembaran district and Sokaraja district have a significant difference from customer perspective. Therefore, village governments that have achieved good performance must be maintained while achieving poor performance must be evaluated and improved. Taking into account the results of this research, it is hoped that it can become the basis for the village government to carry out better reforms.
- From an internal business process perspective, it is found that the performance of the village government in Kembaran district and Sokaraja district has a significant difference. In the difference which shows that the performance of the village in the Kembaran district is also superior to the performance of the village in the Sokaraja district. Therefore, the village government in Sokaraja District is required to improve existing services, one of which is by increasing the responsiveness, reliability, and empathy of village employees so that the performance of the village government will provide good satisfaction for the village community.

5.3 Limitation

The writer realizes that this research is still not perfect. There is still limitation in this study, such as researchers needing a long time to obtain data on the Village Expenditure Realization Report 2020 because they are constrained by computer equipment that is being repaired. Another factor is that the recorded Village Expenditure Realization Report data is piled up with other documents, making it difficult to find.

5.4 Suggestions

From the results of this study, there are several suggestions for further research as follows:

- The next researcher can examine financial performance ratios in more depth and variety, such as activity ratios, capital expenditure ratios, growth ratios, etc.
- For further research, it is expected to add years of research and expand the population by selecting regencies/cities in Indonesia.
- For further researchers, this study uses the Balance Scorecard as a benchmark where one of the measurements is a financial perspective by measuring 3 financial ratios. In order to obtain good and satisfactory research results, researchers should further deepen by adding ratios to the financial perspective so that they can be known in detail.

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