

DAFTAR PUSTAKA

- Alimudin, A., Falani, A. Z., Mudjanarko, S. W., & Limantara, A. D. (2019). Analisis Pengaruh Penerapan Perspektif Balanced Scorecard Terhadap Peningkatan Kinerja UMKM. *Ekonika : Jurnal Ekonomi Universitas Kadiri*, 4(1), 1–17.
- Balaji, M., Dinesh, S. N., Manoj Kumar, P., & Hari Ram, K. (2021). Balanced Scorecard approach in deducing supply chain performance. *Materials Today: Proceedings*, 47(xxxx), 5217–5222. <https://doi.org/10.1016/j.matpr.2021.05.541>
- Bandawaty, E., Rahayu, A., & Wibowo, L. A. (2020). Performance Measurement of Indonesian Shariah Bank Using Balanced Scorecard Approach. *European Journal of Business and Management*, 12(17), 1–11. <https://doi.org/10.7176/ejbm/12-17-01>
- Blocher, E. J., Stout, D. E., & Cokins, G. (2014). *Manajemen Biaya: Penekanan Strategis* (5th ed.). Salemba Empat.
- Dahal, R. K., Ghimire, B., & Rai, B. (2022). A Balanced Scorecard Approach for Evaluating Organizational Performance of Nepal Telecom. *Management Dynamics*, 25(1), 63–73. <https://doi.org/10.3126/md.v25i1.53288>
- Daryono, Setyanto, R. P., Hersugondo, Supriyati, S., & Bakhri, S. (2019). Pemetaan Dan Strategi Meningkatkan Kinerja Umkm Perkebunan Dengan Balance Scorecard. *Sustainable Competitive Advantage-9 FEB Unsoed*, 9(1), 331–338. <http://www.jp.feb.unsoed.ac.id/index.php/sca-1/article/download/1421/1450>
- Dewi, F. C. (2009). *Evaluasi Kinerja dengan Pendekatan Balanced Scorecard Pada PT. Bank Tabungan Negara(Persero) Cabang Bogor* [Institut Pertanian Bogor]. <https://repository.ipb.ac.id/handle/123456789/12484>
- Dini, S. H. (2019). Analisis Penilaian Kinerja Pt Pelabuhan Indonesia Iv (Persero) Cabang Makassar Dengan Pendekatan Balanced Scorecard. *Akmen Jurnal Ilmiah*, 16(1).
- Frederico, G. F., Garza-Reyes, J. A., Kumar, A., & Kumar, V. (2021). Performance measurement for supply chains in the Industry 4.0 era: a balanced scorecard approach. *International Journal of Productivity and Performance Management*, 70(4), 789–807. <https://doi.org/10.1108/IJPPM-08-2019-0400>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25* (9th ed.). Badan Penerbit Universitas Diponegoro.
- Haidiputri, T. A. N., & Cahyanty, R. N. (2019). Penggunaan Metode Balance Scorecard dalam Pengukuran Kinerja Perusahaan Daerah Air Minum (PDAM) Kota Probolinggo. *Jurnal Manajemen Bisnis*, 6(2), 14–23. <https://doi.org/10.33096/jmb.v6i2.221>
- Hartini, S. (2020). Analisis Balanced Scorecard Mempengaruhi Kinerja PDAM

- Kota Palangka Raya. *Al – Ulum Ilmu Sosial Dan Humaniora*, 6(2), 105–114. <https://ojs.uniska-bjm.ac.id/index.php/ALSH/article/view/3662>
- Kaplan, R. S., & Norton, D. P. (1992). The Balanced Scorecard: Measures That Drive Performance. In *Harvard Business Review*. [https://ds.amu.edu.et/xmlui/bitstream/handle/123456789/9040/%5BHarvard Business Review - January-February 1992%5D - Kaplan %26.pdf?sequence=1&isAllowed=y](https://ds.amu.edu.et/xmlui/bitstream/handle/123456789/9040/%5BHarvard%20Business%20Review%20-%20January-February%201992%5D%20-%20Kaplan%26.pdf?sequence=1&isAllowed=y)
- Kaplan, R. S., & Norton, D. P. (1996). *Linking the Balanced Scorecard to Strategy*. 39(1), 53–79. <https://journals.sagepub.com/doi/abs/10.2307/41165876>
- Kaplan, R. S., & Norton, D. P. (2000). *Balanced Scorecard :Menerapkan Strategi Menjadi Aksi, diterjemahkan oleh Peter R. Yosi Pasla*. Erlangga.
- Kaplan, R. S., & Norton, D. P. (2001). Transforming the Balanced Scorecard from Performance Measurement to Strategic Management: Part I. *Accounting Horizons*, 15(1), 87–104. <https://www.academia.edu/download/40649484/10.1.1.335.2005.pdf>
- Kaplan, R. S., & Norton, D. P. (2004). Focusing Your Organization on Strategy - with the Balanced Scorecard. In *Harvard Business School Publishing* (2nd ed.). https://www.academia.edu/download/43662394/Kaplan_Norton_Balanced_Scorecard_-_3_articles.pdf
- Khairurrozi, M., Syahida, A., & Mirani, N. (2022). Analisis Kinerja Rumah Sakit Berdasarkan Balanced Scorecard di RSUD dr. Zubir Mahmud Kabupaten Aceh Timur. *MPPKI: Media Publikasi Promosi Kesehatan Indonesia*, 5(3), 317–321. <https://www.jurnal.unismuhpalu.ac.id/index.php/MPPKI/article/download/2336/2010>
- Kurniati, F. (2021). Penerapan Balance Scorecard Dalam Analisis Kinerja Rumah Sakit Di Indonesia. *Buletin Bisnis & Manajemen*, 07(01), 11–24. <http://www.journal.stie-yppi.ac.id/index.php/BBM/article/viewFile/353/284>
- Krisnhoe R Fitrijadi. (2023). Faktor-Faktor Yang Berpengaruh Bagi Keberlangsungan UMKM Di Masa Pandemi Covid -19. *Prosiding Seminar Nasional LPPM Unsoed* Krisnhoe R Fitrijadi. (2023). Faktor-Faktor Yang Berpengaruh Bagi Keberlangsungan UMKM Di Masa Pandemi Covid -19. *Prosiding Seminar Nasional LPPM Unsoed*
- Lipe, M. G., & Salterio, S. E. (2000). The balanced scorecard: Judgmental effects of common and unique performance measures. *Accounting Review*, 75(3), 283–298. <https://doi.org/10.2308/accr.2000.75.3.283>
- Maftuhah, R. (2021). Analisis Kinerja Bank Muamalat Indonesia (BMI) Surabaya Dengan Pendekatan Balance Scorecard. *Jurnal Masharif Al-Syariah: Jurnal Ekonomi Dan Perbankan Syariah*, 6(2), 572–585. <http://journal.um->

surabaya.ac.id/index.php/Mas/article/view/12104

- Maghfiroh, S., Sutanto, I. I., & Ulfah, P. (2022). Pengaruh Implementasi Total Performance Scorecard Terhadap Kualitas dan Implikasinya Dalam Meningkatkan Kinerja Perguruan Tinggi. *Jurnal Riset Akuntansi Soedirman (JRAS)*, 1(2). <http://jos.unsoed.ac.id/index.php/jras/article/view/8055>
- Mamabolo, A., & Myres, K. (2020). Performance Measurement in Emerging Market Social Enterprises using a Balanced Scorecard. *Journal of Social Entrepreneurship*, 11(1), 65–87. <https://doi.org/10.1080/19420676.2018.1561499>
- Maming, R., & Fahmi, A. (2022). Analisis Balance Scorecard Pada Cafe Solata di Palopo Pada Masa Pandemi Covid-19. *SEIKO : Journal of Management & Business*, 5(1), 2022–2241. <https://doi.org/10.37531/sejaman.v5i1.1607>
- Manik, M. B. H., Rahma, T. I. F., & Harahap, M. I. (2023). Analisis Pengukuran Kinerja Perusahaan Asuransi Dengan Konsep Balanced Scorecard (Studi Kasus Pada PT. BRILife Syariah Cabang Gatot Subroto). *Jurnal Manajemen Akuntansi (JUMSI)*, 3(4), 2098–2108. <https://jurnal.ulb.ac.id/index.php/JUMSI/article/download/4841/3537>
- Miles, M. B., Huberman, A. M., & Saldana, J. (2014). *Qualitative Data Analysis, A Methods Sourcebook (Terjemahan Tjetjep Rohindi Rohidi, UI-Press)* (3rd ed.). SAGE Publications, Inc.
- Muttaqin, T. (2019). Pengukuran Kinerja Madrasah Pembangunan UIN Jakarta dengan Pendekatan Balanced Scorecard [UIN Syarif Hidayatullah Jakarta]. In *Tesis UIN Syarif Hidayatullah Jakarta*. [https://repository.uinjkt.ac.id/dspace/bitstream/123456789/50082/1/TESIS WATERMARK.pdf](https://repository.uinjkt.ac.id/dspace/bitstream/123456789/50082/1/TESIS%20WATERMARK.pdf)
- Negina Kencono Putri. (2025). Pengaruh Corporate Governance Dan Kualitas Pengungkapan Terhadap Manajemen Laba Pada Perusahaan Manufaktur di Bursa Efek Indonesia. *Jurnal Riset Keuangan dan Akuntansi*.
- Oyewo, B., Moses, O., & Erin, O. (2022). Balanced Scorecard Usage and Organizational Effectiveness: Evidence from Manufacturing Sector. *Measuring Business Excellence*, 26(4), 558–582. <https://www.emerald.com/insight/content/doi/10.1108/MBE-01-2021-0005/full/html>
- Permana, I. A. (2020). Analisis Penilaian Kinerja Dosen Menggunakan Metode Balance Scorecard (Studi Kasus STT Sangkakala). *Jurnal Riset Ekonomi Dan Bisnis*, 13(2), 89–99. <https://doi.org/10.26623/jreb.v13i2.2437>
- Pradipto, M. (2020). Pengukuran Kinerja Dengan Pendekatan Balanced Scorecard Pada Perusahaan Ekspedisi PT. CY. *Jurnal Optimasi Teknik Industri (JOTI)*, 2(1), 43-50.
- Putri, I. G. A. E., & Wirasedana, I. W. P. (2023). Analisis Kinerja Perusahaan

- Berbasis Pendekatan Balanced Scorecard (Studi Kasus Pada PT. BPR Desa Sanur). *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 12(02), 347. <https://doi.org/10.24843/eeb.2023.v12.i02.p20>
- Quezada, L. E., Reinao, E. A., Palominos, P. I., & Oddershede, A. M. (2019). Measuring performance using SWOT analysis and balanced scorecard. *Procedia Manufacturing*, 39(2019), 786–793. <https://doi.org/10.1016/j.promfg.2020.01.430>
- Raval, S. J., Kant, R., & Shankar, R. (2019). Benchmarking the Lean Six Sigma performance measures: a balanced score card approach. *Benchmarking: An International Journal*, 26(6), 1921–1947. <https://doi.org/10.1108/BIJ-06-2018-0160>
- Revuelta-Bordoy, D., Sánchez-Ortiz, J., & García-Valderrama, T. (2021). Performance drivers of the R&D activities in the chemical sector in Spain: a balanced scorecard approach. *Technology Analysis and Strategic Management*, 33(8), 885–899. <https://doi.org/10.1080/09537325.2020.1850672>
- Saaty, T. L. (1993). *Decision Making for Leader: The Analytical Hierarchy Process for Decisions in Complex World*. University of Pittsburgh.
- Sabila, T. A., Sunarta, K., & Alipudin, A. (2024). Implementasi Balanced Scorecard Sebagai Pengukuran Kinerja Pt Unichem Candi Indonesia. *Jurnal Akuntansi Pratama*, 1(1).
- Satria, K. H. A., Wati, L. N., & Oktavia, O. (2022). Balanced Scorecard Sebagai Sistem Pengukuran Kinerja Strategis Di Pt Hutama Karya Persero. *Jurnal Ekobis : Ekonomi Bisnis & Manajemen*, 12(1), 15–32. <https://doi.org/10.37932/j.e.v12i1.507>
- Sharma, D., & Sharma, U. (2020). Analysis of balanced scorecard usage by private companies. *Pacific Accounting Review*, 33(1), 36–63. <https://doi.org/10.1108/PAR-06-2019-0076>
- Sugiyono. (2018). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Alfabeta.
- Suliyanto. (2018). *Metode Penelitian Bisnis*. ANDI.
- Tarigan, W. J., & Sinaga, M. H. (2022). Analisis Pengukuran Kinerja Untuk Mengevaluasi Perencanaan Strategis Dengan Menggunakan Balance Scorecard. *Owner: Riset & Jurnal Akuntansi*, 6(2), 1194–1207. <https://doi.org/10.33395/owner.v6i2.688>
- Wahyudi, J., & Aini, S. Q. (2020). Analisis Kinerja Koperasi Unit Desa Menggunakan Balanced Scorecard. *Jurnal Litbang: Media Informasi Penelitian, Pengembangan Dan IPTEK*, 16(2), 113–128. <https://doi.org/10.33658/jl.v16i2.19>