Implementation of Balanced Scorecard as a Benchmarking Tool in Public Organizations

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ABSTRACT

In the era of globalization and rapid information technology development, public organizations in Indonesia face demands to improve performance and accountability. The Balanced Scorecard (BSC) is a strategic management tool that can help public organizations focus more on long-term vision and strategy while enhancing accountability and transparency in resource management. This study aims to explore the implementation of BSC as a benchmarking tool in several public organizations in Indonesia. Through case studies, this research identifies challenges faced and best practices in BSC implementation. The results show significant improvements in financial performance in 2022 compared to 2021, despite challenges such as limited resources and resistance to change. Recommendations to enhance BSC implementation effectiveness include training, leadership commitment, and adjustments to the local context. This study is expected to make a significant contribution to the development of performance management in Indonesia's public sector.

Keywords*: Balanced Scorecard, Performance, Accountability, Public Organizations, Indonesia.*

ABSTRAK

Dalam era globalisasi dan perkembangan teknologi informasi yang pesat, organisasi publik di Indonesia dihadapkan pada tuntutan untuk meningkatkan kinerja dan akuntabilitas. Balanced Scorecard (BSC) adalah alat manajemen strategis yang dapat membantu organisasi publik untuk lebih fokus pada visi dan strategi jangka panjang serta meningkatkan akuntabilitas dan transparansi dalam pengelolaan sumber daya. Penelitian ini bertujuan untuk mengeksplorasi penerapan BSC sebagai alat benchmarking di beberapa organisasi publik di Indonesia. Melalui studi kasus, penelitian ini mengidentifikasi tantangan yang dihadapi dan praktik terbaik dalam implementasi BSC. Hasil penelitian menunjukkan peningkatan signifikan dalam kinerja finansial pada tahun 2022 dibandingkan dengan tahun 2021, meskipun ada tantangan seperti keterbatasan sumber daya dan resistensi terhadap perubahan. Rekomendasi untuk meningkatkan efektivitas implementasi BSC mencakup pelatihan, komitmen kepemimpinan, dan penyesuaian dengan

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konteks lokal. Penelitian ini diharapkan dapat memberikan kontribusi penting bagi pengembangan manajemen kinerja di sektor publik Indonesia.

***Kata kunci**: Balanced Scorecard, Kinerja, Akuntabilitas, Organisasi Publik, Indonesia.*

INTRODUCTION

The era of globalization and rapid advancement of information technology, public organizations in Indonesia face demands to improve performance and accountability (Marlina et al., 2021; Indarti et al., 2022). In an effort to meet these demands, one method that can be applied is the Balanced Scorecard (BSC). The Balanced Scorecard is a strategic management tool first introduced (Kaplan & Norton, 2006). The BSC is designed to provide a more comprehensive view of organizational performance, not only from a financial perspective but also covering non-financial aspects. This is important because financial performance is often considered the main indicator of organizational success, but in reality, there are various other factors that also play an important role in the long-term success of an organization (Soomro et al., 2021; Akpa et al., 2021). The Balanced Scorecard approach integrates four main perspectives, namely the financial perspective, the customer perspective, the internal process perspective, and the learning and growth perspective. By using this approach, organizations can measure performance based on more complete indicators and cover various important aspects that support the overall success of the organization. BSC helps organizations design more comprehensive strategies and enables continuous monitoring of strategic objectives. In the context of public organizations in Indonesia, the implementation of BSC is expected to help improve efficiency, effectiveness, and accountability in public services, which will ultimately contribute to improving public welfare.

Balanced Scorecard (BS) in the public sector can be an effective tool to help organizations focus more on long-term vision and strategy (Quesado et al., 2022; Tawse & Tabesh, 2023). The use of BSC allows public organizations to manage resources more accountable and transparently. One of the advantages of implementing BSC is its ability to identify and measure various relevant performance indicators, allowing organizations to benchmark against best practices in other public sectors. By making such comparisons, organizations can learn and adopt better strategies to improve their performance. However, the implementation of BSC in Indonesian public organizations still faces several obstacles. The main challenges include limited resources, which make it difficult for organizations to allocate time, effort, and funds for the full implementation of BSC (Rohyati & Damarwulan, 2024). In addition, resistance to change is often a barrier, as many employees are reluctant to adopt new systems that require adjustments in the way they work. Finally, a lack of understanding of the BSC concept and its benefits causes its implementation to be less than optimal (Ta et al., 2022). The case study in Indonesia aims to explore more deeply how BSC can be implemented as an effective benchmarking tool to improve performance and accountability in public organizations. The results of this study are expected to provide guidance for organizations in implementing BSC more efficiently.

This study aims to provide an overview of the implementation of the Balanced Scorecard (BSC) in several public organizations in Indonesia today. In this study, various obstacles faced by these organizations in implementing the BSC will be identified. The main objective is to provide recommendations that can improve the effectiveness of the implementation of the Balanced Scorecard in the public sector. It is hoped that this study can provide a significant contribution to the development of performance management in the Indonesian public sector. This study uses a case study approach to analyze how the BSC is implemented in various public organizations. Through this analysis, researchers will evaluate the extent to which this tool is effective in helping organizations achieve their strategic goals. In addition, this study will also identify and explore best practices applied in the implementation of the BSC in these organizations. Thus, it is hoped that the findings of this study can be applied to various other public organizations in Indonesia. This study does not only focus on evaluating the implementation of the BSC, but also seeks to provide relevant recommendations to encourage improved performance and accountability in the public sector as a whole. With these recommendations, it is hoped that the implementation of the BSC in the Indonesian public sector can be increasingly optimal and have a positive impact on organizational performance management.

This study focuses on the implementation of the Balanced Scorecard (BSC) in public organizations in Indonesia. The main issues raised are the current conditions of BSC implementation in the public sector, the obstacles faced in its implementation, and how BSC can be utilized as a benchmarking tool to improve the performance and accountability of public organizations. In addition, this study also aims to explore best practices in BSC implementation in the public sector that can be adopted by other organizations in Indonesia. This study aims to provide an empirical overview of BSC implementation in public organizations in Indonesia. First, this study will assess the conditions of BSC implementation in several public organizations. Second, the obstacles faced by organizations in implementing BSC will be identified. Third, this study will explore how BSC can function as an effective benchmarking tool in improving the performance of public organizations and strengthening their accountability. Finally, this study will identify and review best practices that have been implemented in the use of BSC in the public sector, which can later be adopted by other organizations to optimize their performance and accountability. This study is expected to provide practical solutions for public organizations in Indonesia in implementing Balanced Scorecard more effectively, as well as assist in overcoming various challenges that arise during the implementation process.

LITERATURE REVIEW

The Tax Risk Management (RPM) Framework is a systematic approach designed to help organizations identify, evaluate, and manage the risk of tax non-compliance (Strauss et al., 2020). This approach is important because tax violations can result in legal sanctions, bad reputation, and financial losses for the company. RPM ensures that any potential tax-related risks are identified as early as possible, so that the company or tax authority can take preventive action to prevent bigger problems later (Tampubolon, 2004). RPM also involves evaluating existing policies and procedures to ensure that these steps are adequate in addressing the risk of non-compliance (Pratiwi et al., 2024). In addition, this process helps organizations to review and update the necessary procedures, so that tax management becomes more effective and efficient (Wibowo, 2022). Through this approach, tax authorities and companies can ensure that they comply with tax regulations properly, reducing the possibility of errors or violations. RPM focuses on prevention rather than mitigation, so that the risk of non-compliance can be minimized better. This also allows for continuous monitoring for adaptation to changes in tax regulations.

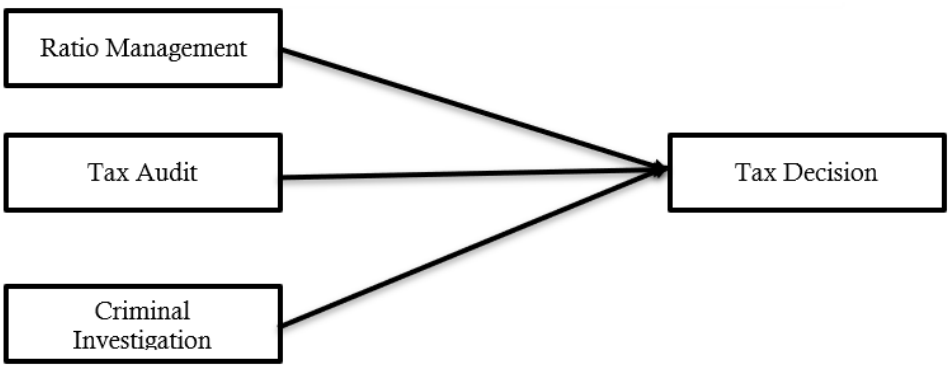

Figure 1. Theoretical Framework

The Tax Compliance Model (TPM) is an approach that explains various factors that influence taxpayer compliance behavior (Adiarta & Putri, 2024). In this model, there are several main elements that play an important role in determining the extent to which an individual or entity fulfills their tax obligations. The first factor is social commitment, which is the extent to which individuals or groups feel bound by social norms and values that encourage compliant behavior in paying taxes. This includes views on how tax compliance contributes to social welfare and national development. Then, there is a sense of responsibility, which refers to individuals' awareness of the importance of taxes as a form of their contribution as citizens. This awareness fosters a sense of obligation to comply with applicable regulations, and encourages individuals not to ignore tax obligations. The next factor is legal understanding, which emphasizes the importance of the level of knowledge and understanding of taxpayers regarding tax rules and regulations. The more a person understands tax regulations, the more likely they are to comply (Amalia, 2020; Liani & Barli, 2024; Asri & Srimindarti, 2024). Finally, the potential impact of tax violations also affects compliance behavior. Taxpayers consider the legal and financial risks and consequences they may face if they do not comply with tax regulations. By understanding these factors, TPM serves as a tool to analyze and improve tax compliance.

Deterrence Theory emphasizes the use of sanctions as a means to prevent violations (Linawati & Widyastuti, 2024). In the context of taxation, these sanctions can be in the form of adjustments to the amount of tax to be paid, fines, or even imprisonment, in accordance with applicable laws. The main objective of this theory is to create a deterrent effect so that individuals or entities think twice before committing tax violations. The Behavior Change (MBC) Model focuses on changing taxpayer behavior through interventions designed to influence their decisions (Syarifuddin & Ekananda, 2022; Wahyuni, 2023). MBC emphasizes the role of internal factors, such as individual beliefs and values, as well as external factors, such as regulations and the social environment, which can influence tax compliance. This model aims to provide a deeper understanding of how interventions or policies can change taxpayer behavior towards a more compliant direction. The Integrative Theoretical Framework attempts to unite elements from several approaches, including Deterrence Theory, RPM (Rational Planning Model), TPM (Taxpayer Planning Model), and MBC. By combining these theories, this framework aims to provide a more comprehensive understanding of how various policies and strategies work in influencing tax compliance behavior. This approach recognizes that taxpayer behavior is influenced by a combination of factors, both internal and external.

By implementing a risk management framework, tax authorities can effectively identify, evaluate, and manage tax non-compliance risks (Ngamal & Pejaka, 2022; Damayanti, 2023). This allows them to focus more on addressing potential violations and provide incentives for corporate taxpayers to comply with tax regulations. In addition, by reducing uncertainty related to tax risks, companies tend to be more willing to comply with their tax obligations. Tax audits provide pressure and direct monitoring of corporate taxpayer compliance. With the threat of an audit, companies tend to be more careful in complying with tax regulations. In addition, transparent and fair audit results can increase taxpayer trust in the tax system, which in turn can encourage better tax compliance. Criminal investigations into tax violations have a strong deterrent effect on corporate taxpayers. Cases that are publicly exposed and punished can serve as a warning to other companies to comply with tax regulations. In addition, successful criminal investigations can strengthen public trust in the fairness of the tax system, which can motivate companies to pay more attention to tax obligations.

METHODS

This study uses qualitative analysis through case studies and develops theoretical studies with references from previous research journal discussions (Achjar et al., 2023).

The case method is a method of one of the qualitative research approaches that is often used to study in depth and comprehensively about a particular phenomenon or case, including in the context of tax compliance (Sari et al., 2022). In tax compliance research, the case method can be used to understand the factors that influence taxpayer tax compliance, evaluate the effectiveness of tax compliance strategies and policies, and identify challenges and opportunities in improving tax compliance. The data used in this study consists of secondary data obtained from the annual reports of tax authorities, case studies from scientific journals, and primary data from interviews and surveys with tax practitioners and companies. The data analysis method used is descriptive and inferential analysis to evaluate the influence of the variables studied. With this approach, it is hoped that a comprehensive understanding can be obtained regarding the influence of the risk management framework, tax audits, and criminal investigations on tax compliance of corporate taxpayers in Indonesia.

RESULTS

This study examines the influence of risk management framework, tax audit, and criminal investigation on tax compliance of corporate taxpayers in Indonesia. Based on data collected from academic literature, interviews, and survey data results with tax practitioners and companies, the results of descriptive analysis show several important findings.

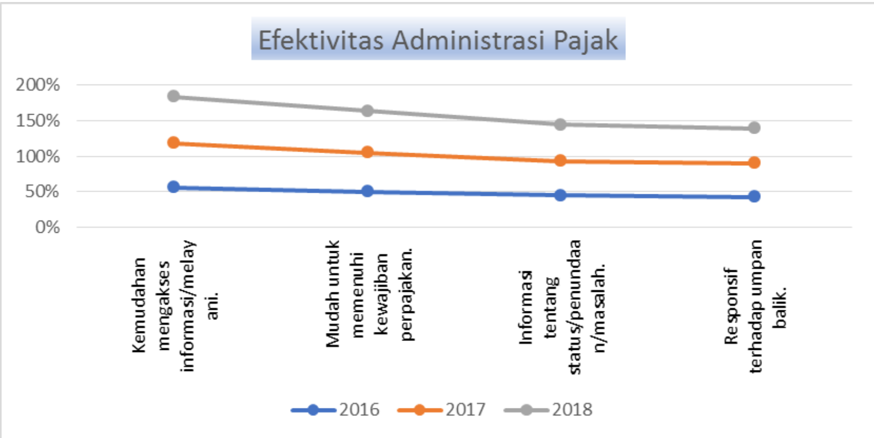

Figure 2. Effectiveness of Tax Administration

The relationship between factors affecting tax compliance of corporate taxpayers in Indonesia includes several key elements. The Risk Management Framework shows that increasing the efficiency and effectiveness of tax law enforcement contributes to compliance. Taxpayers' trust in the tax authorities and accountability demonstrated by the authorities also play an important role in encouraging compliance. Tax audits have a positive effect on tax reporting. Taxpayers who undergo audits tend to be more compliant in reporting income and tax liabilities accurately, because they are aware of the supervision. Criminal investigations serve as an effective deterrent. With a decrease in the level of tax violations, there is an increase in tax revenue received by the state. In addition, criminal investigations also increase public trust in the tax system, which in turn strengthens tax compliance.

Table 1. Tax Compliance of Taxpayers

Factor (X)	Tax Compliance of Corporate Taxpayers in Indonesia (Y)
Risk Management Framework	Improving the efficiency and effectiveness of tax law enforcement, taxpayer trust and accountability of tax authorities.
Tax Audit	Improved tax reporting, Taxpayers who are audited tend to be more compliant in reporting their income and taxes accurately.
Criminal Investigation	Reducing the level of tax violations, increasing tax revenues and increasing public trust in the tax system.

A risk management framework in the tax context is a systematic approach to identifying, evaluating, and managing tax non-compliance risks. Implementing an effective risk management framework can help tax authorities achieve several important goals. Improving taxpayer tax compliance, by identifying and prioritizing non-compliance risks, tax authorities can focus their resources and efforts on taxpayers who are at high risk of non-compliance. This can improve the effectiveness of tax oversight and encourage taxpayers to comply with tax regulations. Improving the efficiency and effectiveness of tax law enforcement, A risk management framework can help tax authorities in selecting which cases should be examined or investigated further. This can save time and resources, and ensure that tax law enforcement is carried out fairly and proportionally. Improving taxpayer trust in the tax system, implementing a transparent and accountable risk management framework can increase taxpayer trust in the tax system. This can encourage taxpayers to be more compliant and cooperative with tax authorities. Improving tax authority accountability, A risk management framework can help tax authorities in demonstrating how they are using their resources to manage tax non-compliance risks. This can improve tax authority accountability to the public and other stakeholders.

The tax risk management framework generally consists of several key elements, namely risk identification, the first step is to identify the risk of tax non-compliance faced by the tax authority. This can be done by analyzing historical data, industry trends, and other factors that can affect the risk of non-compliance. Second, risk assessment after the risk is identified, the tax authority needs to assess the severity and likelihood of the risk occurring. Risk assessment must be carried out objectively and based on strong evidence. Third, the prioritization of risks that have been assessed must then be prioritized based on the severity and likelihood of occurrence. Tax authorities must focus on the highest risks first (Saputra & Limpato, 2023). Fourth is the risk mitigation strategy, for each prioritized risk, the tax authority needs to develop a mitigation strategy to reduce the risk. Mitigation strategies can include various actions, such as tax audits, tax education, and incentives. Then the last is monitoring and evaluation, the tax authority needs to monitor and evaluate the effectiveness of the risk mitigation strategy that has been implemented. Information obtained from monitoring and evaluation can be used to improve the risk management framework in the future.

The implementation of the risk management framework in the tax system in Indonesia is still in its early stages of development. However, several steps have been taken by the Directorate General of Taxes (DGT) to strengthen risk management in the tax supervision and enforcement process. One example is the development of the Tax Risk Management System (SMRP) which was launched in 2016. SMRP aims to improve the effectiveness and efficiency of tax risk management at DGT. Although the risk management framework has many potential benefits, its implementation also has several challenges. One of the main challenges is the availability of adequate data. To identify and assess risks properly, tax authorities need accurate and up-to-date data on tax compliance and other factors that can affect the risk of non-compliance. Another challenge is organizational culture. Implementing a risk management framework requires a cultural change within the tax authority organization. Tax officers need to be trained and encouraged to use a risk-based approach in their work. Despite the challenges, implementing a risk management framework is an important step to improve tax compliance and strengthen the tax system in Indonesia. With continued commitment and effort, DGT can utilize the risk management framework to achieve the goal of increasing state revenue through taxes more effectively and efficiently.

Tax audit is one of the main instruments in tax law enforcement efforts. This process involves the assessment and verification of financial and tax reports submitted by taxpayers. An effective tax audit can identify non-compliance, both intentional and unintentional, and provide a deterrent effect for other taxpayers. However, the effectiveness of a tax audit is highly dependent on several factors, Audit quality, A quality tax audit must be carried out by competent and experienced tax officers, using the right methodology and in accordance with applicable laws and regulations. Audit selectivity, the tax authority must be selective in selecting taxpayers to be audited. The selection of taxpayers must be based on a careful risk analysis, so that the focus of the audit can be directed to taxpayers who have a high risk of non-compliance. Audit accountability, the tax audit process must be carried out transparently and accountably. Taxpayers must be given the right to know the reasons for the audit, the audit process, and the results of the audit. Fairness and consistency, the tax authority must apply tax laws fairly and consistently to all taxpayers. This is important to create legal certainty and trust for taxpayers.

Research shows that tax audits can have a positive effect on corporate taxpayer tax compliance. This can be seen from several indicators, such as Increased tax reporting, Taxpayers who are audited tend to be more compliant in reporting their income and taxes accurately. Decrease in tax arrears, Tax arrears of audited taxpayers tend to be lower than taxpayers who are not audited. Increased tax awareness Tax audits can increase taxpayer awareness of their tax obligations and encourage them to be more compliant in fulfilling those obligations. However, it should be noted that the effectiveness of tax audits in improving tax compliance can also be influenced by several other factors, Economic conditions, in poor economic conditions, taxpayers may be more vulnerable to committing tax violations. Compliance levels in the industrial sector, Taxpayers in the industrial sector with low compliance levels may be more at risk of committing tax violations. Tax policies and regulations, Complex and uncertain tax policies and regulations can make it more difficult for taxpayers to comply.

Therefore, in addition to tax audits, tax authorities also need to implement various other strategies to improve tax compliance, Tax education and socialization, Tax authorities need to improve tax education and socialization to taxpayers, so that they better understand their rights and obligations in taxation. Simplification of tax regulations, Tax authorities need to simplify tax regulations so that they are easier to understand and comply with by taxpayers. Improving tax services, Tax authorities need to improve tax services so that they are more accessible and satisfactory for taxpayers. Strict tax law enforcement, Tax authorities need to enforce tax laws firmly and consistently against taxpayers who violate tax regulations. By implementing various comprehensive strategies, including tax audits, tax education, simplification of tax regulations, improvement of tax services, and strict tax law enforcement, tax authorities can improve tax compliance of corporate taxpayers more effectively and efficiently. This will ultimately contribute to increasing state revenue through taxes and supporting national development.

Criminal investigation of tax violations is a more intensive law enforcement measure and focuses on serious violation cases, such as tax evasion and other tax crimes. This investigation is not only intended to punish violators, but also to create a broader deterrent effect in society. The success of criminal investigations is highly dependent on cooperation between various law enforcement agencies and tax authorities, as well as on the existence of a clear and firm legal framework. Research shows that criminal investigations of tax violations can have a significant deterrent effect on corporate taxpayers. This can be seen from several factors, such as, decrease in the level of tax violations, Taxpayers who know that tax violations can lead to criminal penalties will be more careful in complying with tax regulations. Increased tax revenue, Action against serious tax violators can increase state tax revenue. Increase public trust in the tax system, Transparent and professional criminal investigations can increase public trust in the tax system, and encourage them to be more compliant in fulfilling their tax obligations.

Criminal investigations into tax violations require close cooperation between various law enforcement agencies, such as the Directorate General of Taxes (DGT), the Indonesian National Police, and the Attorney General's Office. This cooperation is very important to facilitate the exchange of information. Law enforcement agencies need to exchange information about tax violation cases, including taxpayer data, evidence of violations, and information about witnesses and suspects. Improving coordination: Law enforcement agencies need to coordinate in conducting investigations, arrests, and judicial processes for tax violation cases. Preventing overlapping authority, Law enforcement agencies need to ensure that there is no overlapping authority in handling tax violation cases. Criminal investigations into tax violations are an important instrument in enforcing tax law and improving tax compliance of corporate taxpayers. The success of these criminal investigations depends on several factors, such as cooperation between agencies, the role of a clear and firm legal framework, and the professionalism of investigators in handling tax violation cases. By implementing various strategies, including criminal investigation, tax education and socialization, simplification of tax regulations, improvement of tax services, and strict enforcement of tax laws, tax authorities can improve tax compliance of corporate taxpayers more effectively and efficiently. This will ultimately contribute to increasing state revenue through taxes and supporting national development.

CONCLUSION

The results of this study indicate that the implementation of a risk management framework, tax audits, and criminal investigations into tax violations have a significant impact on tax compliance of corporate taxpayers in Indonesia. These strategies are effective in improving compliance and encouraging taxpayers to fulfill their tax obligations. The risk management framework allows tax authorities to systematically identify and manage tax non-compliance risks. Thus, authorities can more efficiently allocate resources to focus on high-risk taxpayers, increase transparency, and strengthen trust in the tax system. Audits play an important role in enforcing tax laws by identifying non-compliance, both intentional and unintentional. Audits that are conducted in an oblique, fair, and consistent manner can provide a deterrent effect, encouraging more taxpayers to comply with the rules. Criminal investigations focus on serious tax violations, which aim to punish violators while creating a broader deterrent effect. The success of criminal investigations requires cooperation between law enforcement agencies, tax authorities, and a clear legal framework. Overall, the integrated implementation of these strategies has the potential to significantly improve tax compliance and contribute to increasing state revenues and national development. This study is limited to secondary data and focuses on corporate taxpayers. Furthermore, research is needed to highlight the effectiveness of the risk management framework in certain industrial sectors and compare the Indonesian criminal investigation system with other countries. This research is expected to provide important insights for the development of tax policy in Indonesia.

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