



Employee Performance Measurement Using Human Resource Scorecard Approach at PT Matahari Department Store Ciputra Cibubur

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Abstract

Purpose: This study aims to develop employee performance measurement using the Human Resource Scorecard approach to evaluate the effectiveness of the HR Division strategy at PT Matahari Department Store Ciputra Cibubur based on Key Performance Indicators (KPIs) and performance appraisal results.

Research Methodology: The research method used was qualitative and quantitative analyses. In this study, a strategic map for the Human Resources division was designed, and the success indicators of each strategic objective and performance measurement of human resources were identified using the "Human Resources Scorecards" method based on the Cal Hierarchy Process (CHP) analysis tool.

Results: The results of this study recommend a strategy folder and Human Resources assessment card for each objective strategy to the Human Resources division at PT Matahari Department Store Ciputra Cibubur, so that performance assessment can be easier and more effective.

Conclusions: Employee performance measured using the Human Resource Scorecard shows that the Financial and Learning & Growth perspectives meet expectations, while the Customer and Internal Business perspectives achieve superior results. Overall, HR performance measurement highlights areas for improvement in training, coaching, and KPI optimization.

Limitations: The study is limited to a single department store branch and focuses only on the four perspectives of the HR Scorecard, leaving other performance factors unexplored.

Contributions: The study provides practical guidance for HR managers to implement structured performance measurement and develop employee appraisal systems that align with strategic objectives.

Keywords: *Employee Performance Appraisal, Human Resources Scorecard, Key Performance Indicator*

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1. Introduction

The development of the current era of globalization is so rapid that it increases competition in the business world. Therefore, every company must strive to improve its efficiency and effectiveness to face competition. Nabila et al. (2023) stated that the achievement of corporate strategic goals can be identified by measuring the overall performance of the performance indicators for each strategic goal (Hernawan

[et al., 2022](#)).

Performance is a very important and interesting aspect because of its proven benefits ([Valentin et al., 2023](#)). Efforts to improve employee performance are the most serious management challenges because success in achieving goals and company survival depends on the quality of performance of human resources; therefore, the need for measurement employee performance ([Abidin et al., 2022](#); [Susanto, 2017](#)).

[Wibowo \(2017\)](#) "Mentioning the measurement of performance needs to be done to find out whether during the implementation of the performance there is a deviation from the predetermined plan, or whether the performance can be carried out according to the specified schedule, or whether the performance results have been achieved as expected. ".

Many factors influence business improvement, not only in terms of customer, product, demographic, and other factors but also from human resource factors ([Supardi, 2023](#); [Wijayanti & Santoso, 2022](#)). The increasing demand for the quality of human resources has resulted in increased competition in the business world, thus encouraging companies to improve their measurement of ongoing business performance ([Fadlianto & Sulistyowati, 2022](#)). The results of this measurement help management to make efforts to improve processes and overall organizational performance ([Tahir, 2023](#); [Zaini & Suryadi, 2020](#)).

Traditional performance measurement, which is oriented from a financial point of view, cannot measure all the capabilities of the company because it requires a measurement system approach that can accommodate all the potential that the company has ([Agustian et al., 2023](#); [Hamadamin & Atan, 2019](#)). Each company is required to be able to carry out its strategy in facing competition and use human resources more effectively and efficiently, which ultimately means that the company's vision, mission, and strategy can be implemented and run as expected. Human Resources are one of the major factors for the development of a company's business. Human Resources are also the company's greatest asset; thus, it can be said that behind a successful company, there are excellent Human Resources ([Zhang & Chen, 2024](#)).

Balanced Scorecards complement a set of financial measures of past performance with measures of the drivers of future performance ([Camilleri, 2021](#); [Vu Thi et al., 2018](#)). The goals and measures of the scorecard are derived from its vision and strategy. Goals and measures view a company's performance from four perspectives ([Al-Alawi, 2018](#)).

(Assessment Indicator)

PA Period: Time:

NAME	: MDS Ciputra Cibubur
POSITION	: Store Manager
DIVISION	: SO
DEPARTMENT	:

GRADE	:
NIK.	:
BARC. PRO	:
TMK.	:

ASSESSMENT	WEIGHT	RATING					SCORE	REMARK
FACTOR	%	(type "x" in the column below)						
OBJECTIVE FACTOR		1	2	3	4	5		Qualification - PA
1 Sales	55%		X				1.65	M
2 Shrinkage	5%		X				0.2	MEET EXPECTATIONS
3 EBIT	15%					X	0.45	PA SCORE LEVEL: S 4.61 - 5.00 (Superior Result) E 4.00 - 4.60 (Exceeds Expectations) M 3.00 - 3.99 (Meets Expectations) L E 2.00 - 2.99 (Less than Expectations) F 1.00 - 1.99 (Fail)
SUBJECTIVE FACTOR		1	2	3	4	5		
4 Result of Customer Service	10%					X	0.4	
5 Leadership	10%				X		0.4	
6 Visual & Ambiance	5%				X		0.2	
TOTAL WEIGHT	100%					Total Score	3.30	

Positive Feedback	Improvement Feedback	Development Plan
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Figure 1. Performance Appraisal PT. Matahari Department Store 2019
Source: Data processed by researchers (2021)

Table 1 shows that the assessment of HR performance at PT Matahari Department Store is still at a less than good level. Problems in PT. Sun Department Store Ciputra Cibubur has not conducted performance measurements using the Human Resources Scorecard, while on the other hand, this measurement will better understand employee performance more closely and better understand what the company lacks and what will be the next improvements. Based on current conditions, therefore, it is necessary to improve employee performance measurement using the Human Resources Scorecard method. In the concept of the Human Resource Scorecard itself, companies can process responsibilities and strategies effectively to face future competition. This company was chosen because employee performance has never been measured to improve human resources (Darmawan et al., 2020; Ricardianto et al., 2021).

(Lohana et al., 2022) suggests that through the Human Resources Scorecard method, the key characteristics of the company can be identified and evaluated so that improvements can be made, which can bring positive changes to the company so that the company can determine the right steps to improve the performance of its employees. (Parmenas, 2021; Tutik, 2018) suggested that the Human Resources Scorecard is a human resource performance measurement system that links people, strategies, and performance to produce a superior company. Previous research shows that some of the advantages and benefits of the company if implementing the Human Resource Scorecard correctly and properly, the Human Resource Scorecard can describe the role and contribution of human resources to achieving the company's vision and mission clearly and measurably, providing a clear picture of the cause and effect relationship between departments, and professionally maximizing human resources and managing their responsibilities. (Nafari & Rezaei, 2022; Prijono et al., 2021) concluded that from the four existing perspectives, the internal business processes perspective produced the best score, while the financial and learning and growth perspectives produced moderate scores, and the weakest was the customer perspective. (Lubis & Amalia, 2021; Suyanto et al., 2021) in his research at PT Eagle Tanjungsari concluded that the measurement of performance using HRS with four indicators had an increase in HR performance from 2005 to 2006.

The researchers used a qualitative descriptive research method with the Analytical Hierarchy Process (AHP) method. The method was developed by Thomas L. Saaty. AHP is a general theory of measurement used to determine the ratio scale. The AHP has a basic input in the form of a ratio scale. The model used a limit of 1 to 9, which is considered to represent the perception of humans.

Table 1. Perception Scale

Level of Importance	Definition	Information
1	Equal Importance	In both elements have the same effect
2	A little bit more important	Assessment and Experience are very partial to one element compared to the element of their partner
5	More important	One element is very much liked and practically its dominance is very real, compared to the element of its partner
7	Very important	An element proved to be very favorable
9	Absolutes are more important	One element proves to be preferable to its counterpart in the highest belief
2,4,6,8	Middle value	Awarded when there is a doubtful judgment between two adjacent levels of importance

Source: Thomas L. Saaty

Based on Table 1, the Saaty perception scale in AHP is used to measure the relative importance between two elements. The scale ranges from 1 (equal importance) to 9 (absolute importance), with 2, 4, 6, and 8 as intermediate values for uncertain judgments. This scale converts subjective assessments into numerical values to support consistent decision-making.

2. Literature Review & Hypothesis Development

(Baharuddin, 2017) conducted a study involving 129 companies in the Taiwanese electronics industry and 112 branches in China by applying the proposed AHP/DEA model combined with Linear Structure Relations (LISREL). The study examined five variables of human resource practices and seven variables of organizational performance to understand the relationship between human resource management systems and organizational outcomes. The findings indicate that employee involvement in company activities plays a significant role in strengthening employee relations across different organizational contexts. This effect is observed in both Taiwanese electronics companies and their branches in China, showing that participation mechanisms can enhance communication, commitment, and coordination within organizations (Saribanon et al., 2023). Furthermore, the study highlights that employee relations have a stronger influence in organizations characterized by strata and rational culture compared to those with general development culture, regardless of whether the organization operates in Taiwan or China. This suggests that organizational culture moderates the effectiveness of human resource practices in influencing performance outcomes (Sahaya & Wahyuni, 2017).

In another study, (Basrowi, 2016) investigated project risk evaluation using a fuzzy Analytic Hierarchy Process (fuzzy AHP), particularly in the context of information technology (IT) projects. Their research demonstrated that fuzzy AHP is a practical and effective method for evaluating project risks based on expert judgment and heuristic knowledge. The use of triangular fuzzy numbers enabled the researchers to handle uncertainty in expert opinions during pairwise comparisons. These fuzzy values were then successfully integrated into comparison matrices to produce more reliable risk assessments (Widyastuti, 2023). The study emphasizes that fuzzy AHP provides a structured approach to dealing with ambiguity in decision-making processes, especially in complex IT project environments where precise numerical data may not always be available. As a result, it offers a more flexible and realistic method for risk

evaluation compared to traditional crisp AHP approaches.

Meanwhile, (Lorisa & Doaly, 2017) explored the importance of intellectual assets in organizational performance and strategic resource management. The study revealed that intangible assets such as marketing knowledge, design skills, manufacturing capabilities, and customer relationships are often overlooked in traditional financial reporting systems, despite their significant contribution to competitive advantage. Intellectual assets are perceived as more important than tangible assets such as physical space and equipment in determining a company's long-term success. This highlights a shift in strategic management thinking, where knowledge-based resources and human capital are increasingly recognized as key drivers of organizational performance. The study reinforces the idea that sustainable competitive advantage is more likely to be achieved through the effective management of intangible resources rather than relying solely on physical assets (Tammie et al., 2018).

3. Methodology

This study uses a qualitative descriptive research method that allows the researcher to interpret and explain a phenomenon holistically using words, without having to rely on a number. The researchers used a qualitative descriptive research method with the Analytical Hierarchy Process (AHP) method. This study explores the performance of employees at PT. Matahari Department Store Ciputra Cibubur (Sugiyono, 2012).

The sources of data used are primary and secondary data sources. Primary data are created by a researcher for the specific purpose of solving the problem he is working on. The researcher directly collected data from the first source or the place where the research was conducted using a questionnaire. Secondary data were collected for purposes other than solving the problem at hand. This data can be quickly found. Informants are people with a research background who provide information about the situation and conditions of the research background. Informants are important objects in a study; therefore, we need informants.

Data collection techniques are important in research because the purpose of research is to collect data. This study used qualitative techniques, namely, 1) observation, 2) interviews, and 3) documentation.

The research steps are described below.

Identification Stage

This stage begins by identifying and formulating the problem, where the problem in this study is knowing the existing conditions of measuring the performance of human resources based on the Human Resource Scorecard approach. Furthermore, it continues with literature and field studies.

Design Stage

At this design stage, a human resource system design is carried out using the Human Resources Scorecard approach.

- **Defining business strategy clearly:** This definition is done by translating the company's vision, mission, strategy, and policies into strategic objectives for each perspective.
- **Building a business case for human resources:** where human resources are the company's strategic assets. The business case for Human Resources is how Human Resources can maintain the company by optimizing employee performance to meet employee satisfaction.
- **Creating a company strategy:** The strategy map is a graphical representation of a company's value chain. That is, it is a representation of how Human Resources and line managers work together to creating value (value) within the company and accommodate the roles of employees in

creating that value.

- **Defining Human Resource Deliverable in a strategy folder:** The fourth step is to define Human Resources deliverables in a strategy map, namely, at the point where it can contribute to implementing the company's business strategy. The Human Resource Deliverable is contained in the perspective and strategic maps with benchmarks.
- **Aligning Human Resource Architecture and Deliverables:** The process that needs to be done at this step is to understand what is needed and what is necessary to show how the form of good alignment between the Human Resource system and the implementation of the strategy to produce Human Resource Deliverable.
- **Designing the system measurement strategic source power human:** After defining the inter-relationships between Human Resources Architecture and Human Resources deliverables, the next step in designing the Human Resources Scorecard is designing a strategic human resources measurement system.

Measurement Stage

The measurement stage begins with weighting, where the weighting of actual and target data is used to try out the performance measurement, namely determining the score for the achievement of the human resource system performance.

Weighting is done using the Analytical Hierarchy Process (AHP) method to determine the weight of the level of importance of each strategic objective perspective. The weighting results are used to calculate the achievement score for human resource performance.

The total human resources performance of the weight is multiplied by the score of each strategic objective in strategic objectives, resulting in a score for achieving the performance of strategic objectives. The total weight multiplied by the score of each strategic objective in its perspective results in a score for achieving that perspective. Likewise, the total weight multiplied by the performance achievement score for each perspective, resulting in an overall human resources performance score.

The stages in data processing are as follows:

- The initial stage starts with problem identification, in which problems that exist in the company are identified.
- The second stage is the identification of KPIs for the Human Resources Scorecard method, where KPIs are obtained from four perspectives. At this time, the supervisor or competent person plays an important role in making decisions regarding the determination of KPI from every perspective.
- The data collection began with the observation stage of the interviews with the HR Supervisor and Ast Store Manager at PT Matahari Department Store Ciputra Cibubur. The data information needed was then obtained, and the data were processed using Microsoft Excel.
- In weighing the method used is AHP (Analytical Hierarchy Process) where this method is used to determine the priority of the level of importance.

4. Results and Discussion

Results of Variable Analysis of the HRSC assessment components

Table 2. Performance Appraisal Criteria

Performance Indicators	Assessment
4 - 5	Superior Result
3 - 3.99	Meets Expectations
1 - 2.99	Fair / Below Standard

Based on Table 2, employee performance is assessed using a numerical scale where scores of 4–5 indicate superior results, 3–3.99 indicate meeting expectations, and 1–2.99 indicate below expectations.

Perspective	Strategic Objectives	Weight Priority as	Result Measure	Score	Target 2019	Actual 2019	% Achievement Target	Indicator Performance	Score Heavy weight	Assessment	
Finance	Sales Increase	0.73	Annual sales percentage	3	Rp. 104,866,556,980	Rp. 104,997,260,386	100.12%		2.19		
		0.20	Percentage of Operating Profit	5	Rp. 20,737,000,000	Rp. 11,639,000,000	178.17%		1.00		
		0.07	Shrinkage Loss Percentage	3	Rp. 104,866,556,980	Rp. 336,363,451	0.97%		0.21		
		Total							$\frac{4 - 5}{3 - 3.99}$ 1 - 2.99	3.40	Meets Expectations
Customer	Increase in Customers Service	0.175	Respond to customers who come to the counter	5	35	35	100%		0.875		
		0.15	Show an attitude of helping customers	5	30	30	100%		0.75		
		0.05	Take goods 2 minutes in the stock room	5	10	10	100%		0.25		
		0.075	Help the counter the empty one	5	15	15	100%		0.375		
		0.05	Smile and Say thanks for who bought or not buy	5	10	10	100%		0.25		
		0.5	Grooming according to SOP	5	100	100	100%		2.5		
		Total							$\frac{4 - 5}{3 - 3.99}$ 1 - 2.99	44.7	Superior Result
		Internal Business	Increases Resources human	0.5	Leadership (Leadership)	4	50	35	85%		2
0.5	Layout and convenience (Visual Ambiance)			4	50	35	85%		2		
Total							$\frac{4 - 5}{3 - 3.99}$ 1 - 2.99	4	Superior Result		
Learning and Growth	Improve Employee Communication	0.5	Number and type of employee training	3	50	45	90%		1.5		
		0.5	Compliance percentage and employee requests	3	50	45	90%		1.5		
		Total							4 - 5	3	Meets Expectations

Figure 2. Measurement of the Human Resources Scorecard Design of PT Matahari Department Store Ciputra Cibubur

Based on the Figure 2, it can be explained as follows:

1. Financial Perspective

From the results obtained, the Financial Perspective Employee Performance Measurement for F1 (Percentage of Sales Income) received a weighted score of 2.19. Meanwhile, F2 (Percentage of EBIT Operating Profit) received a weighted score of 1.00. Meanwhile, F3 (Percentage of Lost Figures during the Sales Process) receives a Weighted Score of 0.21. The Financial Perspective received a score of 3.40, or Meets Expectation, so it was marked yellow. The score was obtained from the Percentage of Annual Sales, with a target achievement of 100.12% and a weighted score of 2.19. The percentage of operating profit reached 178.17% with a weighted score of 1.00%, and the percentage of loss or shrinkage with the achievement of 0.97% with a weighted score of 0.21.

2. Customer Perspective

From the results obtained, the Customer and Consumer Perspective Employee Performance Measurement for PK1 (Responding to customers who come to the counter) received a weighted score of 0.875. PK2 (Shows an attitude of helping customers) received a score of 0.75. PK3 (Take goods for a maximum of 2 min in the stock room) received a score of 0.25. PK4 (helping an empty counter) scored 0.375. PK5 Smile and say thank you to people who bought or did not get a score of 0.25. PK6 (Grooming according to SOP) received a score of 2.5.

The Customer Perspective was rated green with a score of 44.7 or superior results. This score is obtained by responding to customers who come to the counter with 100% of a weighted score of 0.875. Showing an attitude of helping customers gets 100% achievement with a weighted score of 0.75. Taking For item 2 minutes in the stock room, a 100% score with a weighted score of 0.25 was assigned. This helps the empty counter achieve 100% with a weighted score of 0.375. Smiling and saying thank you to those who buy or do not buy receives a score of 100% with a weight of 0.25. Grooming according to the standards achieved 100% weight of 2.5.

3. Internal Business Perspective

From the results obtained, the Internal Business Process Perspective Employee Performance Measurement for PBI1 (Leadership / Leadership) gets a weighted score of 0.5, while PBI2 (Layout and Convenience) gets a weighted score of 0.5. The Internal Business Perspective is represented by green with a score of 4 or superior results. This score is obtained from leadership (leadership) as well as layout and comfort (visual and ambiance), both of which receive the same score, namely 85% with a weighting score of 2.

4. Learning and Growth Perspective

From the results obtained, the Employee Performance Measurement Growth and Learning Perspectives for PP1 (Number and type of employee training) received a weighted score of 0.5, while PP2 (Percentage of fulfillment and employee demand) received a weighted score of 0.5

The learning and growth perspective gets a score of 3 or yellow, it is obtained from the number and type of employee training and the percentage of employee fulfillment and interest with the same achievement results, namely 90% with each score of 1.5.

5. Conclusions

Based on the results of the research and discussion, observations made by researchers at PT Matahari Department Store Ciputra Cibubur show that employee performance measurement from the financial perspective is at a level that meets expectations. In addition, performance measurement from the customer perspective shows superior results, while measurement using the internal business perspective is also at a superior result level. Meanwhile, the learning and growth perspective is at a level that meets expectations.

However, the performance measurement system used is still based on Key Performance Indicators (KPI), and the measurement indicators have not yet been fully optimized. Furthermore, the performance appraisal process is still relatively subjective, and HRD development has not been maximized due to the absence of structured training and coaching programs.

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Author Contributions

N contributed to conceptualization, methodology, and writing of the original draft. MS was responsible for data collection, formal analysis, and supervision. RN handled literature review, validation, and project administration. MY provided expert consultation, data interpretation, and review of technical aspects.

Conflicts of Interest

The authors declare that there is no conflict of interest regarding the publication of this study. This research was conducted independently, and no financial or personal relationships influenced the results or interpretation of the findings.

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