

Strategic Design for Sustainable Productivity of Military Division of The Governmental Organization

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Abstract

This study aims to analyze the impact of the balanced scorecard and good corporate governance on the productivity of military organization and develop strategies to ensure its sustainability. This research implements a mixed-method utilizing a sequential explanatory research plan. This process was followed by a mapping strategy culminating in the presentation of conclusions. One hundred individuals who worked in the military division of the governmental organization were surveyed to collect quantitative and qualitative data. This study determined that the environment is the primary factor in guaranteeing the long-term productivity sustainability of government organizations within military divisions. The implication is that leaders need to conduct an in-depth research and be aware of the internal and external environmental changes that occur in military departmental government organizations.

Keywords: balanced scorecard, good corporate governance, military division, organization productivity, strategy mapping

INTRODUCTION

The public's perception on a company plays a vital role in shaping its reputation. To bolster their public image, major corporations have adopted Good Corporate Governance (GCG) principles (Suhartadi, 2021). Essentially, corporate governance emphasizes the interests of both shareholders and stakeholders, as specified in Article 3 of Regulation Per-01/MBU/2011. These principles encompass transparency, independence, accountability, responsibility, and fairness. Implementing Good Corporate Governance (GCG) provides firms with various advantages and benefits. These abilities encompass minimizing agency costs, reducing the cost of capital, making optimal decisions, enhancing efficiency and promoting a healthier work culture, mitigating instances of authority abuse, increasing the value of the organization, improving organizational performance, elevating the organization's image and productivity, improving the quality of the organization's financial reports, and sustaining the organization's existence through strengthened competitiveness (Purwanto, 2021). Despite the considerable advantages of adopting GCG by Indonesian enterprises, a deficiency in knowledge and adequate GCG execution persists (Suhartadi, 2021; Kristanus, 2021).

In Indonesia, Good Corporate Governance (GCG) norms have seen an improvement in recent years, as evidenced by the country's 2017 rating on the ASEAN Corporate Governance Scorecard (ACGS) which increased from 62.88 in 2015 to 70.59. The ASEAN CG Scorecard evaluation is based on OECD principles that encompass (1) shareholder rights, (2) fairness to shareholders, (3) shareholder participation, (4) transparency and disclosure of information, and (5) the responsibilities of the board of directors/commissioners (Siregar, 2018). However, a survey conducted by the ASEAN Corporate Governance Association (ACGA) in 2018 on corporate governance practices in 12 nations yielded varying results, with Indonesia ranked the last. While this is not a reason for celebration, it provides an incentive to rise to the challenge and attains a better understanding of the right and ideal implementation of GCG (Suhartadi, 2021).

LITERATURE REVIEW

Good Corporate Governance, including the proportion of the independent board commissioners, audit committees, management ownership, and influential ownership, has a favorable and significant impact on a company's financial success, both individually and collectively (Siffiana et al., 2020). Another study found that Good Corporate Governance has a positive and significant impact on organizational performance when it is mediated by organizational culture (Darmayanti et al., 2020). Additionally, both legislative size and Good Corporate Governance have favorable and considerable effects on the financial success of local governments, both separately and when used in combination (Yusniar, 2020). However, a study conducted by (Hutapea & Widyaningsih, 2017) found that Good Corporate Governance has a positive and significant effect on the financial performance of local governments as a proxy for poverty rate, while legislative size has a positive and significant impact on the financial performance of local governments as a proxy for self-sufficiency.

Foreign ownership, board of directors, board of commissioners' size, number of independent commissioners, and capital adequacy ratio have a significant and advantageous effect on the financial performance of the banking sector (Listyawati & Kristiana, 2018). PT. Jasindo has successfully implemented the principles of Good Corporate Governance. PT. Jasindo promotes its values and culture through the acronym RAISE (Resourceful, Agile, Integrity, Synergy, and Excellence). However, there are issues, including a lack of an ownership culture and customer misconceptions about PT. Jasindo (Suwandi et al., 2019).

Transparency and accountability substantially and positively impact the personal and collective performance of PT. Pupuk Kujang (Syah et al., 2018). This study examines the effect of utilizing the balanced scorecard and implementing good corporate governance on the productivity of military government organizations. Moreover, this research aims to formulate measures to ensure their sustainability.

The Balance Scorecard (BSC) is a work results measurement method utilized by companies and often referred to as a management strategy. Unlike generally simplistic management strategies, the BSC method takes an integrated approach by transforming the organization's mission and strategy into more tangible goals and measures. Not only does the Balance Scorecard (BSC) method determine financial measures, but it also determines non-financial measures, particularly in the public service sector (Overbey and Gordon, 2019; Yap, 2020; Krause and Arora, 2019; Camilleri, 2021). Good corporate governance is the strategic employment of appropriate structures, systems, and processes by an organization, aimed at enhancing value to the organization in a sustainable manner over the long term. This is achieved through consideration of stakeholder interests in line with relevant laws and norms (Afsharipour and Gelter, 2019; Javier Reyes, 2018; Fogarty and Rezaee, 2019; Anheier and Baums, 2020). Productivity has two dimensions: effectiveness and efficiency. Effectiveness is the attainment of maximum performance, measured by the achievement of targets relating to quality, quantity, and time. Efficiency, on the other hand, concerns efforts to compare inputs with their actual use or how the work is performed (Holbeche, 2017; Imbrogiano, 2022; Örtenblad, 2019; Hughes, 2019).

The hypotheses of this study are as follows:

1. H₁: The balanced scorecard enhances organizational productivity (Situmorang et al., 2019; Grabowska & Saniuk, 2022; Ruli & Kristanto, 2021; Abdurrachman et al., 2022; Sharaf-Addin & Fazel, 2021).
2. H₂: Effective corporate governance has the capability to enhance organizational productivity (Affes & Jarboui, 2023; Guluma, 2021; Ledi & Ameza – Xemalordzo, 2023; Mahrani & Soewarno, 2018; Syofyan and Putra, 2020).
3. H₃: Implementation of a balanced scorecard and effective corporate governance practices can enhance organizational productivity ((Dao & Nguye, 2020) ; Sibarani, 2023; Damianus et al, 2022; Oliveira et al., 2021; Ta et al., 2022).

4. H₄: Implementation of a balanced scorecard can enhance organizational productivity by fostering Good Corporate Governance practices (Erawan et al., 2022; Oktavida & Lestari, 2023;; Huang et al., 2023; Rehman et al., 2019). Figure 1 depicts the research paradigm

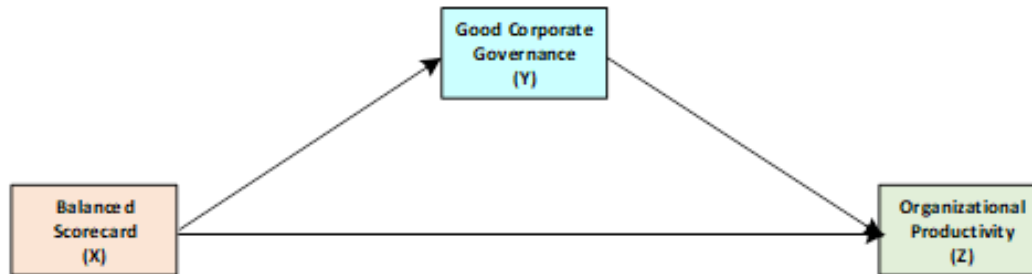


Figure 1. The Research Paradigm

METHODS

This study utilized a mixed methods approach with a sequential explanatory design. The sample included 100 government agency employees from military divisions who acted as respondents. The independent variable was the balanced scorecard and the intervening variable was effective corporate governance, while the dependent variable was organizational productivity. The collected data will be reviewed and assessed for reliability and validity. The traditional assumption test is conducted, involving a Glejser test for heteroscedasticity, a normality test, an autocorrelation test, and a multicollinearity test. Path analysis will be employed for data analysis, and the hypothesis will be tested using both the t-test and the F-test.

After analyzing the survey results, the next crucial step is to devise a plan for enhancing organizational productivity. This includes evaluating research findings that have the least effect on the dimensions of the balanced scorecard prior to implementing improvement techniques using Failure Mode and Effect Analysis (FMEA) tools. The ultimate outcome is sustainable productivity, achieved through a strategic mapping approach. Figure 2 depicts the research design

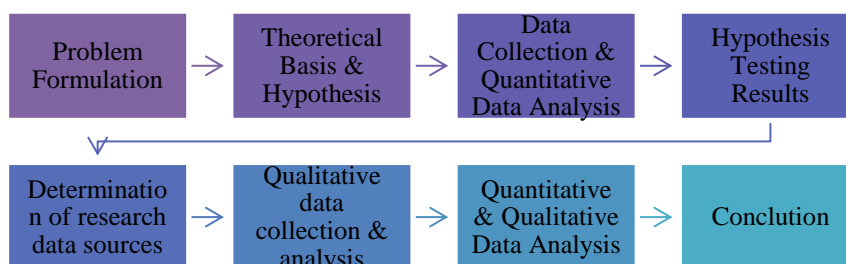


Figure 2. The Research Design

RESULTS AND DISCUSSION

Results

The descriptive statistical data regarding the balanced scorecard, strong corporate governance, and organizational productivity factors will be compiled in this section. Table 1 presents the tabulated descriptive statistical data for the three research variables.

Table 1. Responses to Balanced Scorecard, Good Corporate Governance, and Organizational Productivity Factors by Participants

Balanced Scorecard (X)					
No.	Dimensions				Category
	Learning & Growth	Customer	Financial	Business Process Internal	
1	2,551	2,192	2,170	2,019	2,233 → Fairly Good
Good Corporate Governance (Y)					
2	Independence	Fairness	Accountability	Responsibility	2,035 → Fairly Good
	2,151	1,889	2,381	1,717	
Organizational Productivity (Z)					
3	Financial	Learning & Growth	Business Process Internal	Customer	2,402 → Fairly Good
	2,739	2,579	2,302	1,987	

Table 2 displays the results of the validity and reliability tests performed on the factors of the Balanced Scorecard, Good Corporate Governance, and Organizational Productivity.

Table 2. Validity and Reliability Testing of Balanced Scorecard, Good Corporate Governance, and Organizational Productivity Variables

Balanced Scorecard (X)					
Validity		Reliability			
0,208 – 0,737	> 0,195	Valid	0,857	> 0,6	Reliable
Good Corporate Governance (Y)					
Validity		Reliability			
0,212 – 0,435	> 0,195	Valid	0,632	> 0,6	Reliable
Organizational Productivity (Z)					
Validity		Reliability			
0,231 – 0,697	> 0,195	Valid	0,768	> 0,6	Reliable

The normality test, heteroscedasticity test, autocorrelation test, and multicollinearity test are integral components of the standard assumption test for assessing the balanced scorecard, robust corporate governance, and organizational productivity factors, presented in Table 3.

Table 3. Normality Test, Heteroscedasticity Test, Autocorrelation Test, and Multicollinearity Test for Balanced Scorecard, Good Corporate Governance, and Organizational Productivity

No	Variables	Standard Assumption Test											
		Normalcy Test			Heteroscedasticity Test			Multicollinearity Test			Autocorrelation Test		
1	BSC (X)	0,119	> 0,05	Normal	0,173	> 0,05	Neg.	1,019	< 10	Neg	2,565	In range	Neg
2	GCG (Y)	0,115	> 0,05	Normal	0,508	> 0,05	Neg.	1,019	< 10	Neg			
3	OP (Z)	0,117	> 0,05	Normal									

This section presents three regression models: one for the balanced scorecard's impact on good corporate governance, one for the impact of good corporate governance on organizational productivity, and one for the combined impact of the balanced scorecard and good corporate governance on organizational productivity. The tables displaying the results (table 4-8) are included.

Table 4. Summary of the Model: Balanced Scorecard, Good Corporate Governance, and Organizational Productivity

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,894 ^a	,799	,834	,01121

- a. Predictors: (Constant), BSC, GCG
- b. Dependent Variable: OP

Table 5. Balanced Scorecard Coefficients and Organization Productivity

Model		Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	52,662	4,102		12,838	,000
	BSC	,068	,038	,137	3,373	,013

- a. Dependent Variable: OP

Table 6. Good Corporate Governance Coefficient and Organizational Productivity

Model		Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	48,396	4,965		9,748	,000
	GCG	,007	,104	,067	2,664	,008

- a. Dependent Variable: OP

Table 7. ANOVA on Balanced Scorecard, Good Corporate Governance, and Organizational Productivity

Model		Sum of Squares	df	Mean Squares	t	Sig.
1	Regression	2730,984	2	1365,492	37,789	,000 ^b
	Residual	3505,056	97	36,135		
	Total	6236,040	99			

- a. Predictors: (Constant), BSC, GCG
- b. Dependent Variable: OP

Table 8. Balanced Scorecard Coefficient, Corporate Governance, and Organizational Productivity

Model		Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	16,340	5,272		3,099	,003
	BSC	,674	,078	,665	8,649	,000
	CGC	,005	,079	,024	2,316	,032

a. Dependent Variable: OP

The indicators with the lowest values for the Balanced Scorecard, Good Corporate Governance, and Organizational Productivity variables are listed in table 9.

Table 9. The Minimum Value of Balanced Scorecard, Good Corporate Governance, and Organizational Productivity

Balanced Scorecard (X)					
No	Dimensions	Indicators			
1	Business Process Internal	The government conducts research and development activities	Adaptation of government service procedures to new technologies	Government service operations are frequently adjusted to align with targeted cost, time, and quality objectives	Each service activity is evaluated and improved continuously
	Value	1,809	2,597	1,687	1,982
Good Corporate Governance (Y)					
2	Responsibility	Government agencies have certain social responsibilities, including community care and providing comfort and security, especially in the service sector. This can be achieved by carefully designing and implementing appropriate measures.	Government agencies must follow the precautionary principle and guarantee compliance with rules and legislation, articles of association, and government regulations		Government agencies must adhere to the precautionary principle and ensure compliance with relevant laws, regulations, and government guidelines, as well as their own articles of association
	Value	2,401		1,911	2,557
Organizational Productivity (Z)					
3	Customer	People are satisfied with the services provided by government agencies.	Customers may readily obtain information about the services supplied	Government agencies' services align with the expectations of society as a customer	Public complaints are promptly handled by government agencies
	Value	1,842	1,726	1,731	2,649

Improvements will be made to the root cause of the problem after analyzing it using Failure Mode and Effect Analysis (FMEA). FMEA includes severity, occurrence, and detection values for the balanced scorecard, good corporate governance, and organizational productivity variables. The results are presented in table 10.

This section will create a suitable strategy map for the variables of Balanced Scorecard, Good Corporate Governance, and Organizational Productivity, consisting of five elements: variables, dimensions, factors, strategy, and programs, as illustrated in Figure 3.

Table 10. BSC, GCG, and OP Failure Mode and Effect Analysis (FMEA)

Business Process Internal Perspective (BSC)								
No	Factors	Failure Mode	Severity	Cause of Failure	Occurrence	Control	Detection	RPN (S x O x D)
1	Man	Have not created high-quality service that are constantly improved	7	Abilities are insufficient Lack of knowledge	7	Priorities for competitive development	4	196
2	Method	Hasn't mastered the ability to give high-quality.	7	A lack of communication. A lack of cooperation	6		6	252
3	Money	Ignoring the psychological benefits of the services provided.	8	Restricted budget Allotment of cash from various activity posts	5	Growth of services	7	280
4	Environment	Has not consistently developed new strengths.	7	Insufficient research. Less aware of environmental changes.	6	A plan led by the community	6	252
Responsibilities Perspective (GCG)								
1	Man	Monitoring and assessment of the National Legislation Program for Drafting Laws has not yet been incorporated.	7	Abilities are insufficient Lack of knowledge	8	Integrating monitoring and evaluation with the National Legislation Program for Preparing Annual Priority Laws	5	280
2	Method	There are currently no assessment priorities.	7	A lack of communication. A lack of cooperation	8	Subject selection criteria are determined	6	336
3	Money		7	Restricted budget	5		4	140

No	Factors	Failure Mode	Severity	Cause of Failure	Occurrence	Control	Detection	RPN (S x O x D)
Responsibilities Perspective (GCG)								
4	Environment	There are currently no operational collaborations with non-governmental organizations.	8	Insufficient research. Less aware of environmental changes.	8	Encouraging citizen participation	6	384
Customer Perspective (OP)								
1	Man	Poor content quality.	8	Abilities are insufficient Lack of knowledge	4	Originality and quality content creation.	6	192
2	Method	Inadequate Search Engine Optimization.	8	A lack of communication. A lack of cooperation	7	Search Engine Optimization	3	168
3	Money	No new services have been developed.	6	Restricted budget Allotment of cash from various activity posts	7	Diversification of Budgets	6	252
4	Environment	Doesn't reply to audience feedback.	7	Insufficient research. Less aware of environmental changes	6	Social media usage.	7	294

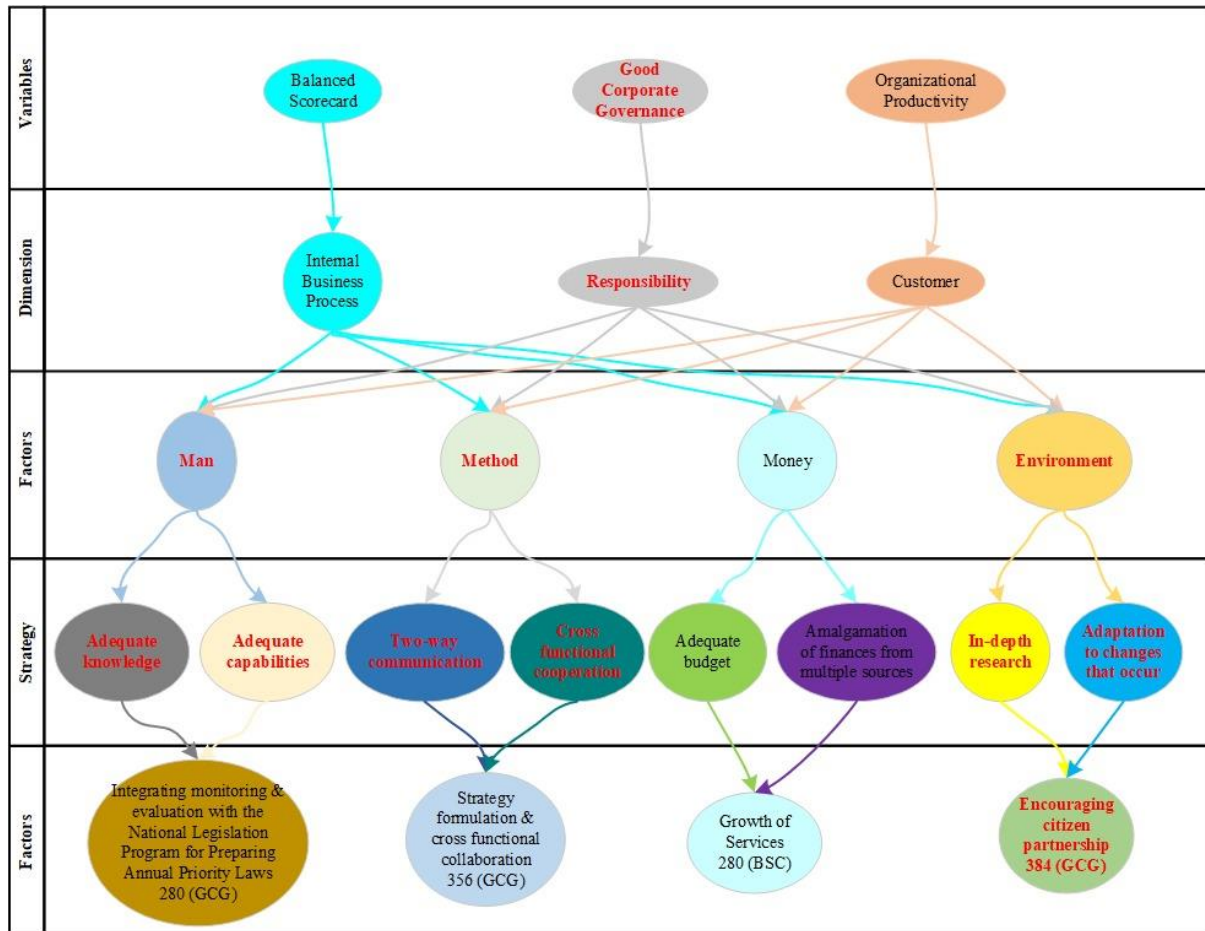


Figure 3. Strategy Mapping

Discussion

The study findings depict positive responses from participants pertaining to balanced scorecard factors, good corporate governance practices, and organizational efficacy within the category. The observed values vary from 2.035 to 2.402, with the good corporate governance variable receiving the lowest rating. Findings from the data quality assessments indicate the acquisition of valid data with scores ranging from 0.208 to 0.737 and reliable data with scores ranging from 0.632 to 0.857. Based on the results of the classical assumption test, the data was found to be normally distributed and free from heteroscedasticity, multicollinearity, and autocorrelation. Table 4 shows that the Balanced Scorecard variable and the Good Corporate Governance variable have an effect of 79.9% on the Organizational Productivity variable. The remaining 20.1% is affected by other factors not explored or included in the regression equation.

Table 5 indicates that the significance level of less than 0.05 supports H₁, proving that the Balanced Scorecard has a positive and significant impact on Organization Productivity. This hypothesis is also supported by the improvement of raw water supply performance at Sei Gesek Reservoir through the implementation of the Balanced Scorecard approach ((Situmorang et al., 2019). The incorporation of innovation processes and open innovation into the comprehensive measurement system for open business models constitutes the primary divergence between the proposed balanced scorecard and traditional performance and competitiveness measurement systems (Grabowska & Saniuk, 2022). The Balanced Scorecard has been found to have a positive impact on the configuration of performance management systems in both corporate and non-profit organizations. This approach serves as an effective tool for assessing organizational performance, offering valuable insights for both practical business evaluations and academic research (Ruli & Kristanto, 2021). The balanced scorecard is a valuable means of gauging organizational performance as it facilitates a thorough assessment, enhances strategic planning, control, and decision-making, and promotes the achievement of the company's overarching objectives and mission (Abdurrachman et al., 2022). The Balanced Scorecard framework and strategy map can evaluate and monitor the University's advancement in obtaining the position of 'Educational and Research Excellence' through translating strategic objectives into actionable strategies (Sharaf-Addin & Fazel, 2021).

Table 6 shows that the sig. < 0.05 indicates that H₃, which states that good corporate governance has a positive and significant impact on organizational productivity, is proven. This hypothesis is also supported by Effective corporate governance standards enhance a company's financial performance, as evidenced by an increase in return on equity (Affes & Jarboui, 2023). This finding carries significant management implications for practitioners and is essential for policymakers seeking to boost corporate governance in emerging market economies (Guluma, 2021). The synergy and convergence between Corporate Social Responsibility (CSR) and corporate governance interfaces offer valuable insights into the concerns of developing economy corporate governance and CSR (Ledi & Ameza – Xemalordzo, 2023). GCG and CSR governance mechanisms positively impact financial performance, with CSR also contributing to positive outcomes (Mahrani & Soewarno, 2018). The objectives behind Indonesian enterprises' implementation of Good Corporate Governance (GCG) principles remain unclear, and organizational culture in Indonesia further complicates GCG implementation (Syofyan & Putra, 2020).

Table 7 illustrates that the significance level of less than 0.05 supports H₃, which proposes that the implementation of Balanced Scorecard and Good Corporate Governance has a favorable and substantial impact on Organizational Productivity. This hypothesis is also supported by the Balanced Scorecard (BSC) facilitates the improvement of organizational performance, achievement of organizational goals and vision, implementation of strategy, assessment of performance, management of risks, and decision-making (Sibarani, 2023). Corporate governance has a significant impact on individual work performance. Enhancing company governance is necessary to enhance individual work performance and reduce unproductive behavior (Damianus et al, 2022). Top-level executives in companies should communicate the company's vision and strategy to their entire staff. Simultaneously, they need to motivate their personnel to meet the company's performance goals (Oliveira et al., 2021). The implementation of BSC should commence with an inclusive study and evaluation of the current position and size of the corporation. To withstand heightened market competition, it is essential for companies to improve their understanding and assimilate new information (Ta et al., 2022). Corporate governance is a crucial matter for all governments in an era of globalization and integration. Vietnam is currently in the initial stages of implementing corporate governance. Thus, it is imperative for the country to emulate other nations that have already adopted successful corporate governance methods for achieving better performance outcomes (Dao & Nguye, 2020).

Table 8 shows that a significance level of less than 0.05 supports H₄, which asserts that the Balanced Scorecard, implemented through effective Good Corporate Governance practices, has a sizeable and positive impact on Organizational Productivity. This hypothesis is also supported by government leaders have a crucial responsibility as progressive role models for their staff. Government leaders have a crucial responsibility as progressive role models for their staff. They should promote a strategic and holistic approach towards company processes. Employees, in turn, should create a culture that enhances their understanding of performance management at all levels and facilitates organizational goals. Overall, successful execution of the Balanced Scorecard (BSC) requires engagement in strategic management by all members of a government organization, from senior leaders to operational personnel (Erawan et al., 2022). The implementation strategy for the company could entail two actions: (1) mapping attained GCG indicators against the perspective of a balanced scorecard to allow for analysis of the relationship between achievements; and (2) modifying PT Holding X's KPI form to assume a Balanced Scorecard form (as done in previous years) to achieve consistent overall

performance evaluations on GCG quality. (Oktavida & Lestari, 2023). A balanced scorecard promotes alignment of healthcare staff and strategy cascade. Additionally, it demonstrates the potential to reduce turnover and enhance reputation. Huang et al., 2023 suggest that the BSC is a sustainable and effective communication management method. In the Pakistani textile industry, planning controls, cultural controls, organizational skills, and organizational performance remain crucial. This issue has been overlooked in Pakistan and warrants an investigation of MCS as a comprehensive solution in both the industrial and service sectors (Rehman et al., 2019).

The study's findings indicate that both balanced scorecard and good corporate governance have a positive and significant impact on the productivity of military division government organizations, both independently and simultaneously. Additionally, implementing good corporate governance through balanced scorecard has a positive and significant impact on the ongoing productivity of these organizations. Good corporate governance has a greater impact than the balanced scorecard in guaranteeing the sustainable productivity of government organizations responsible for military divisions. The environment plays a vital role in promoting sustainability and enhancing the productivity of military division government organizations, particularly when utilizing the Encouraging Citizen Participation Program. Leaders must conduct comprehensive research and remain cognizant of internal and external environmental changes within military departmental government organizations to achieve these outcomes.

CONCLUSIONS AND IMPLICATIONS

Conclusion

The findings of the study suggest that both the balanced scorecard and good corporate governance have a positive and significant influence on the productivity of governmental military divisions. Moreover, adopting good corporate governance practices by employing the balanced scorecard system has a positive and significant effect on the sustained productivity of these organizations. Effective corporate governance has a more significant impact than the use of the balanced scorecard in ensuring the sustainable productivity of government organizations that manage military divisions. The environment plays a crucial role in promoting sustainability and improving the productivity of such organizations, especially when utilizing the Encouraging Citizen Participation Program. Leaders must conduct thorough research and stay aware of the internal and external environmental changes within governmental military departments to attain the desired results.

Recommendations

It is recommended that managers integrate good corporate governance practices with the balanced scorecard system in order to enhance overall productivity. This integration ensures that strategic objectives are aligned with governance standards, thereby providing a comprehensive framework for decision-making and performance measurement. It is incumbent upon leaders to be aware of any changes to the internal and external environments, including policy adjustments, technical breakthroughs, and sociopolitical factors. Regular environmental scanning and risk assessments can assist in modifying methods to preserve productivity and sustainability. In order to respond proactively to environmental changes, managers must possess the ability to adapt their leadership style. This necessitates adaptability, ingenuity, and the capacity to oversee the organization through periods of uncertainty and change.

Conduct studies to assess the long-term impact of citizen involvement initiatives on military division production and public perception. Compare several types of engagement programs to determine which tactics are most effective in developing community participation and increasing public confidence. It is recommended that the usage of new technologies, such as AI and big data analytics, be investigated with a view to generating more complex and responsive feedback systems. Furthermore, it would be beneficial to examine the impact of citizen feedback on policy choices and strategic modifications within military divisions, as well as the most effective techniques for incorporating public input into governance procedures.

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