

# AN ANALYSIS OF PERFORMANCE ASSESSMENT BASED ON KPKU

**Mawirda dan Yuliasri**

Universitas Andalas, Sumatera Barat

Email: [Mawirdamk@gmail.com](mailto:Mawirdamk@gmail.com) dan [yuliasri\\_eri@yahoo.com](mailto:yuliasri_eri@yahoo.com)

Diterima: September 2019; Dipublikasikan: Desember 2019

## ABSTRACT

Performance measurement is the main thing in conducting and the basis for evaluating and improving a company. Conducting continuous improvement and evaluation is an absolute requirement for companies with a vision to develop. Based on the results of research with the qualitative method carried out during the assessment of PT Mitra Kerinci's Superior Performance Assessment Criteria (KPKU), the following conclusions can be drawn: from the aspect of KPKU indicators that have been further analyzed by PT Mitra Kerinci through several processes such as 1. Application of the compilation Performance Appraisal based on PT Mitra Kerinci's Superior Performance Evaluation Criteria (KPKU) for the RNI Group's Superior Performance Assessment Criteria (KPKU) assessment which still uses partial. 2. The arrangement of Performance Appraisal based on PT Mitra Kerinci's Superior Performance (KPKU) evaluation criteria begins with completing and filling out a Questionnaire consisting of 13 items. 3. conducting an assessment of the seven criteria. 4. The third stage is to determine OFI (Opportunity for Improvement) as a result of the discussion of the Seven Superior Performance Assessment Criteria (KPKU). 5. Results of Performance Evaluation for superior and superior management practices.

**Keywords:** Performance Assesment, Superior Performance Assessment Criteria

## INTRODUCTION

The company's goal is to increase profits as much as possible. Thus the company continues to make improvements in order to achieve company's goals. The improvements that must be done by the company include measuring the achievements and making indicators as a measurement tool in order to form the right strategy. In running operations and business processes, performance measurement is very important to do. Performance measurement is the main thing in conducting and the basis for evaluating and improving. Building a good performance for the company is an obligation, both financial and non-financial performance. Performance measurement is important for companies to know the alignment between achievement and business strategies that have been applied. Regular performance appraisal is one way to ensure the company's activities that are in accordance with the strategy and targets to be achieved. There are several methods in evaluating company performance, including Key Performance Indicators (KPI), Fuzzy analytic hierarchy Process (FAHP) and Superior Performance appraisal Criteria (KPKU).

KPKU as a guide to develop, organize, and empower BUMN systems and resources to achieve excellent performance. KPKU began to be implemented by the RNI Group and RNI Group subsidiaries since 2012. The implementation of KPKU is still partial, thus it can be used to improve as a subsidiary The business of the RNI Group, PT Mitra Kerinci, has only implemented KPKU since 2016. In its application, Mitra Kerinci was chosen as the 3rd best ranking of all RNI subsidiaries using KPKU. In this study, the object of the research is PT Mitra Kerinci. PT. Mitra Perkebunan Mitra Kerinci is one of the plantation companies placed in Solok Selatan Regency - West Sumatra. Currently PT. Mitra Kerinci has an area of 2.2025 Ha which is currently the largest plantation with one stretch in the world. PT. Mitra Kerinci produces two types of tea, black tea and green tea with several levels in it. PT. Mitra Kerinci is a subsidiary of PT RNI Group which is a state-owned holding company that has many business processes. As a subsidiary of PT RNI Group, PT Mitra Kerinci must partially approve the approval based on the KPKU. The partial implementation of the KPKU is a directive from PT RNI Group.

In carrying out the evaluation and implementation of PT Mitra Kerinci applies the Key Perform Indicator (KPI) which represents all the business processes of PT Mitra Kerinci. The assessment is seen from five perspectives; finance and markets, product and process effectiveness, workforce focus and leadership and customer focus. From PT Mitra Kerinci's performance reports, it always changes from year to year, both the results and assessment indicators. Associated with the assessment indicators adjust to the indicator provisions of the regulations of BUMN and PT RNI Holding as the parent company. In 2013, PT Mitra kerinci experienced a decline compared to this due to an increase in the cost of interest in loans perunit production. Based on KPI results, the performance of PT Mitra Kerinci in 2014 was very unsatisfactory. Based on the description above, the reseracher identifies the main problem and limits the subject matter regarding how the preparation of PT Mitra Kerinci's Performance Appraisal is based on the Superior Performance Assessment criteria

## THEORITICAL FRAMEWORK

### Definition of Performance Assessment

Company performance is something coming from particular company in a certain period of time by referring to predetermined standards and criteria. Company

performance is a tool used as a benchmark for the success of the company, both based on vision and mission and based on the achievement of development and innovation carried out (Siegal, 2000). The word assessment is also often associated or interpreted as an assessment. While the company's performance is something that must be produced by the company within a certain time period. Thus the performance assessment is a process or evaluation system for the plans that have been carried out by the company in accordance with predetermined standards.

The assessment are approved to improve the company's current performance and also approved by the company's performance standards. The results will indicate whether Human Resource has agreed what the company wants with good quantity and good quality (Dessler 2003). Performance appraisal is used to plan the organization in order to achieve the vision (Nelly, 2001). This can be done by increasing communication and integration, framing organizational goals, providing feedback on strategies. Organizational performance always goes with organizational strategy. Therefore in the performance appraisal, standard assessment indicators are needed. One of them uses Key Performance Indicators. According to Banerajee and Bouti (2012) Key Performance Indicator (KPI) is a scale and quantitative measure used to improve organizational performance in achieving organizational targets. KPIs are also used to determine measured objects, see trends and support decision making. In compiling KPIs, SMART objectives must be considered. SMART stands for Specific, Measurable, Achivable, Relevant and Time Based.

### **Company performance**

Company performance is usually assessed based on the Balance Scorecard which represents four perspectives representing financial or non-financial. The four perspectives are:

1. Financial perspective that tells about financial finance, finance, income performance, investment performance
2. A customer perspective that focuses on market share, customer satisfaction, brand image and average repeat visits
3. Internal business process perspectives provided on the services provided
4. Growth and learning perspectives regarding HR, training for employees and certification standards that must be achieved.

In achieving the goals, the Balance Scorecard provides a guide to mapping the strategy for achieving and evaluating achievement. The map or mapping strategy produced by the Balance Scorecard guides management to achieve goals that are in line with the company's Vision and Mission.

### **Company Performance Measurement**

Things that need to be improved by the leadership and all company management in assessing company performance include:

1. Measuring company performance needs to be developed and implemented by company management in the form of a strategy map and evaluation of the company's vision and mission assessment
2. Measurement of company performance must also consider the purpose of performance measurement, in the interests of what is the focus of a clearer perspective
3. Performance measurement must represent the evaluation of a certain period, to make it easier to measure

4. KPI's target for company leaders from every perspective, both financial and non-financial, in synergy with all existing divisions must be an important issue in the company

### **Superior Performance Assessment Criteria**

KPKU is designed to be used as a holistic assessment tool to measure the company's position and determine what needs to be evaluate by the company in the future in order to improve the performance in a long term. KPKU extension is a tool to measure all elements of the company's management system and the results improvement factors considered in assessment. KPKU directs companies to manage existing resources. With the management of resources and organizational elements that are aligned and complex, it is expected that the company will achieve the good results such as: Overall that is supported to provide and increase value for customers and stakeholders that contribute to driving the survival of the company, Spur companies to further improve and be more capable for each area of the organization, from time to time the company continues to learn from the successes and failures happened, the employee grows and does not stop to continue to learn

To be superior, the company should know about internal and external environment must be better than competitors' knowledge about themselves and their external environment. A deep and comprehensive and accurate understanding of the environment will enable the company to determine the expected end result and be able to develop and implement robust systems to achieve the desired end result both long and short term. KPKU has at least two main functions. First, it becomes a tool for a comprehensive evaluation or assessment of the company's performance which includes aspects of the company's system and the company's business results. Second, it can also be a guideline or reference in the development and implementation of company systems so as to achieve a level of growth that is powerful which in turn becomes the company's competitive advantage.

However, knowing about KPKU is something interesting, but this will not change anything in our company, unless we do something relevant and appropriate to our understanding of the KPKU score we obtain and find out our essence of KPKU. KPKU scores provide general meaning about the level of maturity of the company's main systems and about the company's business performance achievements. The combination of the level of company system maturity and the company's business performance achievements determines the level of competitiveness of the company relative to other companies in the industry.

### **KPKU Criteria**

In its application, KPKU has 7 (seven) focus assessments or perspectives, each of which has interrelated indicators. The 7 perspectives are:

#### **1. Leadership**

The leadership perspective successfully acts as a senior leader in convincing and ensuring the sustainability of the company. This perspective also approves that the governance system that is implemented is appropriate or does not support the company in carrying out social responsibility.

#### **2. Strategic planning**

Strategic planning looks for companies in developing strategic goals and work programs and work plan strategies that suit their needs.

### 3. Focus on customers

Customer focus shows how the company deals with customers, and products that are produced that have a long focus.

### 4. Measurement, analysis and management of knowledge

Measurement, analysis, and management of knowledge focus by the way companies select, collect, analyze, manage and improve the quality of data, information and knowledge assets and their relevance in managing information technology. This perspective also discusses how companies utilize and follow up on the results of the Enhancing Support review.

### 5. Focus on labor

Perspective focuses on the workforce to assess the needs in the capacity and workforce to build a workforce that is conducive and achieve desired performance.

### 6. Focus on the operation

The focus on operations discusses how companies design, manage and improve work systems and processes to generate value to customers and achieve success and sustainability of the company. The focus on operations also approves companies in the face of emergencies.

### 7. Focus on results

Focus on results is the process of compiling the results of leadership focus, strategy focus, customer focus and operations focus.

## Evaluation Factors of KPKU Process

The factors used to assess the process are the Approach, Deployment, Learning, and Integration or Abbreviated as ADLI.

1. "Method / System (Approach)" is a system designed to carry out the work. Rating agreed on:
  - a. Conformity of method / system with requirements in BUMN KPKU and company operating environment,
  - b. The effectiveness of using the method / system,
  - c. The extent to which methods / systems are repeated and in accordance with reliable data and information (for example, structured and systematic)
2. "Deployment" the application to which achievements:
  - a. The method / system applied is in accordance with the design,
  - b. Method / system of applying consistently,
  - c. Methods / Systems applied by all relevant functions / work units in accordance with the design
3. "Learning": on:
  - a. Improving the method / system through the evaluation and improvement cycle,
  - b. Innovation of methods / systems to drive change that is against breakthroughs,
  - c. Share the results of improvements to the system / system, to other work units and other relevant process owners in the company
4. "Integration" is agreed on:
  - a. Alignment systems / methods with company requirements requested in the Company Profile and in other process sub-categories,
  - b. Size, information and improvement systems have complemented / adjusted each other across work units and processes across,

- b. Work programs, processes, results, analysis, learning, and actions are harmonized across processes and work units to support the achievement of company targets

### RESEARCH METHOD

This study uses qualitative research methods that gather complete information, and are open to all responses and not just yes or no answers to informants. This research asks that everyone gives a response related to the experiences and processes carried out so far. Sources of data in this study were obtained from interviews and related files. The main data sources in this study were Performance reports and company KPIs. Data sources can also be obtained from the detailed PT Mitra KPU Feedback report. Data sources can also be visuals of documents related to KPU as well as interviews with KPU Team PT Mitra Kerinci. Which informants consist of; KPU Team as the compiler of KPU report, the Financial Team as the source of data in the preparation of KPU, the Company Director to obtain information related to the implementation of KPU on management, the HR Team to obtain supporting sources such as company profiles and data related to KPU

### Measurement Indicators

#### The Measurement Indicators

In KPU consists of seven concepts which are about; company profile describing the company environment discussing the company. Products offered, vision and mission, workforce profile, statutory assets, organizational structure, customers and interests, suppliers and partners, competitiveness position, relationship changes, and comparative data which are optional. The second is leadership, which explains senior leaders and corporate governance. Encourage law-abiding and ethical behavior, building sustainable companies, communication, focus on actions, corporate governance systems, performance evaluations, adherence to laws and regulations, ethical behavior, community welfare, support for communities as indicators of replacement. The third is strategic planning which is focused on two things namely how to build strategy and strategy implementation. Assessment indicators consist of strategic planning processes, innovation, strategic considerations, work systems and core competencies, target strategies, target development strategies, work development programs, work execution programs, resource allocation, workforce programs, outcome measures, performance development.

Next focus is the customer, which consists of customers wants, and the relation with customers. the assessment indicators are the company is listening to recent customers and te prospective customers, satisfaction, dissatisfaction, and adhesiveness, relative satisfaction with competitors, products offered, customer support, customer segmentation, relationship support and customer complaint management. The fifth is discussing about the measurement, analysis and management of knowledge consisting of measurement, analysis and development of companies, and management of knowledge, information and information technology. Assessment indicators consist of performance, comparative data, customer data, dexterity of performance measurement, best performance, future performance, support for improvement and innovation, knowledge management, organizational learning, data and information quality, data security and information, safety data and information , data and information, hardware and software information, emergency preparedness / emergency.



The next concept is a focus operation that is divided into two, namely the work process and operational planning. It has five indicators as concepts, designs, product and work process requirements, product and work process requirements, design concepts, product and process improvements, safety and preparedness to make contingency plans. The last is the results. The results will describe the product and process results, customer focus results, labor focus results, leadership and governance results, and financial and marketing results. Company evaluations are based on the seven indicators.

## FINDING AND DISCUSSION

### A General Description of the Company

PT. Mitra Kerinci is currently concern in making the tea plantation following by producing the main products in the form of black tea and green tea. The installed capacity of the Green Tea factory is 70 tons of wet shoots per day and 20 tons of black tea per day of wet shoots. Distribution of production results is carried out by PT.Mitra Kerinci which is carried out directly to customers (in the form of business to business / B-to-B or sold to the product processing industry/ trager, tea beverage industry) or through buyer mediators.

In terms of labors, PT. Mitra Kerinci is a workers' organization formed by, from and for the benefit of workers within the company. The Collective Labor Agreement currently in force between Kerinci Partner Workers Union (Serikat Pekerja Mitra Kerinci) and Kerinci Partner Management (Manajemen Mitra Kerinci) of 2015-2017 PKB Period which has been ratified by Dinas Tenaga Kerja Sumetra Barat. The company provides rights and welfare benefits for employees in the form of salaries, holiday allowances, leave benefits, education benefits, employment BPJS and others. Employee Health Benefits in the form of Inpatient Assistance, Eye Glasses Assistance, Health BPJS, Medical Centers and others.

### KPKU Arrangement of PT Mitra Kerinci

In making arrangement of PT Mitra Kerinci's Superior Performance Assessment Criteria (KPKU), it passes several stages. However, all systems and processes are available for external improvement, but it is still the biggest improvement that has not been indicated by structured and planned improvement targets.

The initial phase of the implementation of KPKU at PT Mitra Kerinci begins with attending seminars and workshops held directly by the RNI Group, accompanied by parties from the Ministry and an assessment team from the Ministry of BUMN which aims to provide the same understanding to all RNI subsidiaries and to motivate companies in the application of KPKU. The second stage is the formation of the KPKU Team to identify KPKU assessment criteria, attending KPKU seminars and workshops as knowledge material in KPKU implementation, conducting the assessments and compiling KPKU questionnaire documents which contains company profiles, process category questionnaires and results category questionnaires, making an OFI (investment opportunities) application and following up on OFI. KPKU team is a task force team that ensure all OFI preparation of work program and it follows up with monitoring. Stage three, the company made feedback on KPKU report. Feedback on the KPKU report in the form of follow-up to OFI, running for OFI program in each category. Those Feedbacks aim at having standardized business processes. Standardized business processes will be seen in the company's SOP (standard operating procedures). Stage four, the company conducts an internal evaluation or assessment in preparation for the external

assessment. In this preparation the company compiled the document in three parts; part 1: about company profile, part 2: about company systems (leadership, strategic planning, customer focus, analysis, workforce focus and operations focus) questionnaire ADLI (approach, dissemination, learning and integration), part 3: about results enterprises (production and process performance, customer focus performance, workforce performance, leadership and governance performance, financial and market performance) contain company achievement.

**Company System**

The company that answers all KPKU questionnaire questions in the process group. The questionnaire completes all the characteristic questions that are divided into 6 categories namely leadership, strategic planning, customer focus, analysis and knowledge management, workforce focus and operations focus. In answering the questionnaire consisting of 4 categories from KPKU, all questions were measured with a classification score of 1 to 6. The details are as follows:

**Table 1 : Classification Table of Approach Score**

Classification	SCORE	A . Approach ( System/Method)
A1	0% dan 5%	System has not been fulfilled
A2	10%, 15%, 20% and 25%	Having a system / method that is defined at the process stage but cannot explain the input and output and completeness of the resource
A3	30%, 35%, 40%, and 45%	The agreed system is clearly defined: Input, process steps, Output, and has been completed with input requirements, process requirements and output requirements
A4	50%, 55%, 60% and 65%	The system is clearly defined and has 1 of 3 types of measurements (Input, Process and output) for understanding its effectiveness and proven effective
A5	70%, 75%, 80% and 85%	The system owned is clearly defined and has 2 of 3 types of sizes (Input, Process and Output) for understanding its effectiveness and proven effective
A6	90%, 95% and 100%	The system provided has been clearly defined and has been equipped with 3 types of measurements (Input, Process and Outpu) to determine its effectiveness and prove effective

**Table 2: Score Classification of Deployment**

Classification	SCORE	D . Deployment
D1	0% dan 5%	Limited evidence of system implementation
D2	10%, 15%, 20% and 25%	The new system is in the initial stages of implementation in almost all functions and work units
D3	30%, 35%, 40%, and 45%	The new system is implemented by a small section or unit
D4	50%, 55%, 60% and 65%	The system has been well implemented in all parts or units, but still varies in application in each unit
D5	70%, 75%, 80% and 85%	The system is well implemented, there is no significant implementation gap
A6	90%, 95% and 100%	The system has been fully implemented without any weaknesses or gab that means in each unit



**Able 3 : Score Claasification of Learning**

Classification	SCORE	L . Learning
L1	0% and 5%	There is no clear evidence of improvement made more effectively to the problem
L2	10%, 15%, 20% and 25%	obtained from transition permits for repairs that are oriented for improvement
L3	30%, 35%, 40%, and 45%	Getting complete process evidence from the process of evaluation and process improvement
L4	50%, 55%, 60% and 65%	An systematic fact-based evaluation and improvement system has been carried out as well as some organizational learning is included to improve the efficiency and effectiveness of the main processes
L5	70%, 75%, 80% and 85%	Getting concrete evidence of the process of completion, evaluation and improvement based on facts and innovations that are tools for management to analyze and share management
L6	90%, 95% and 100%	Obtained improvements, evaluations and improvements that are supported and supported by facts and supported supported by analysis

**Table 4 : Score Classification of Integration**

Classification	SCORE	I . Integration
I1	0% and 5%	No evidence of organizational harmony found between fields or sections
I2	10%, 15%, 20% and 25%	Alignment systems between general fields are resolved through joint problem solving
I3	30%, 35%, 40%, and 45%	The process at the beginning of alignment with the basic needs of the company required in the company profile and other process sub categories
I4	50%, 55%, 60% and 65%	the process depends on general needs
I5	70%, 75%, 80% and 85%	The system process required must be integrated with the current needs of the organization and the future of dating
I6	90%, 95% dan 100%	The process must be integrated with the company's current and future needs

### **Identification and follow up of OFI (Opportunities for Improvement)**

In accordance with the provisions of the results of KPKU RNI Group team assessment through an assessment from the Ministry of BUMN and in accordance with the capabilities of PT Mitra Kerinci, then use the PT Mitra Kerinci KPKU which uses a criteria focus strategy, focus on process and results. By establishing three criteria, they are;

### **Implementation of the Strategy**

PT Mitra kerinci make changes to the work program if it is needed based on the condition and request that a new work plan to be implemented by the situation that: Each manager provides a report of progress through the application of digital meetings, senior leaders review planning and improvement, senior leaders provide alternative options for shifting work choices, the Director proposes changes work plans, such as changes in the use of pesticides

This method has proven effective with performance indicators: KPI scores for products and processes are effective at good levels and foverable trends. The system can equip company management, thus providing opportunities in realizing the vision and

values that are applied. In implementing the strategy, PT Mitra Kerinci received a score of 16.

### **Operational Effectivity**

PT Mitra Kerinci ensures to avoid errors and repetition by carrying out work in accordance with SOP and concern to product and process requirements, issuance of reports of non-compliance with finished products, conduct overall monitoring at each stage of the process, make corrections to the actions of the inspection results. This system is proven effective with performance indicators: the level of product damage to customer (%) at the level of excellence. The system can maintain and increase customer satisfaction so that it can support the vision and mission that has been set.

From 120 data of business performance results 7.1 -7.5 that have been reported by PT Mitra Kerinci in 2018 there were 52 levels of improved performance (GOOD) as much as 52 data (43.33%) and performance results which achieved the same results as the previous year were 39 data ( 32.50%). For performance data that experienced growth in the last 3 years period (SUSTAIN) as much as 37 data (30.83%) data that experienced an increase in fluctuating growth (Favorable) as many as 36 data (30.00%) and performance data which remained growth (FLAT) 26 data (21.67). Whereas the performance data compared with the competitor's performance were 52 data (42.50) with a position of performance with 27 data (22.5) and the data compared to the same results with a comparison of 12 data (10). Furthermore, the projected performance results were 114 data (95%), while segmentation performance data were 59 data (49.17%).

### **Financial Performance**

In revenue growth, it can be seen that the income of PT Mitra Kerinci continues to increase from year to year, increasing from the company's budget plan that has been set. Along with increased production and efficiency of operating costs or margins PT Mitra Kerinci continues to increase variables with increased production

### **Non-financial Performance**

Viewed from the graph of non-financial aspects of growth there are a number of things discussed such as the level of contract settlement that tends to be stable and reach the target from 2015-2019. Innovation in processing and finished products with increasing ones, also shows an increase in good and stable gardens. In terms of product failure and zero accidents, there is no improvement in company performance. This indicates a strong commitment to the company. In terms of graphics, customers show a number two indicating low which means they do not have significant customer complaints.

## **CONCLUSION**

Based on the results of research with the qualitative method conducted at the time of collecting PT Mitra Kerinci's Superior Performance Assessment Criteria (KPKU), the following conclusions can be drawn:

1. Implementation of the preparation of Performance Appraisal based on PT Mitra Kerinci's Superior Performance Assessment (KPKU) criteria for the application of Assessment Assessment criteria RNI Superior Performance (KPKU) Groups that still prioritize partial, according to the different process needs of each company with different selection of outcome indicators.

2. The Arrangement of Performance Appraisal based on PT Mitra Kerinci's Superior Performance Assessment (KPKU) criteria begins with completing and filling out seven KPKU Criteria (leadership, Strategic Focus, Customer Focus, Analysis, Determination and management of aid Focus of work, Focus of Operations and Results) consisting from 13 core questionnaires.
3. The Second Stage of Performance Appraisal based on PT Mitra Kerinci's Superior Performance Assessment Criteria (KPKU) conducted an evaluation of the seven criteria conducted by the Assessor team from the RNI and the Ministry of SOEs. 4. Initial stage of conducting feedback on OFI which then leads to priority improvements in the assessment of PT Mitra Kerinci's Superior Performance Assessment Criteria (KPKU) in the period of data.
4. Results of the performance assessment of PT Mitra Superior Performance Assessment Criteria (KPKU) can be used as the guidance to conduct of long term and short term strategies. KPKU is also used as an evaluation tool for reliable and superior management practices.

## REFERENCES

- Adam, C. 2001. The Performance Prism In Practice. Meas. Bus. Hal 5, 6 – 13
- Amin Widjaja tunggal. 2000. Pengukuran Kinerja dengan balance Scorecard. Jakarta : Harvarindo
- Agus, Darma.2001. Manajemen Supervisi. Jakarta: PT Raja Grafindo Persada
- Bonajee, J. 2012. General Specifications Of KPIs : International Komunication Union
- Bouti, C. 2012. General Specifications Of KPIs : International Komunication Union
- Deputi Bidang Infrastruktur.2015. Kriteria Penilaian Kinerja Unggul BUMN. Jakarta: Kementerian Badan Usaha Milik Negara Republik Indonesia
- Dictio, [https://www.dictio.id.apa\\_yang\\_dimaksud\\_dengan\\_penilaian\\_kinerja\\_malcolm\\_baldrige.html](https://www.dictio.id.apa_yang_dimaksud_dengan_penilaian_kinerja_malcolm_baldrige.html)( Diakses September 2018 )
- Forum Ekselen BUMN. 2014. materi Training Intreprestasi KPKU
- Gaspersz, Vincent.2005. Sistem manajemen kinerja terintegrasi Balance Scorecard dengan Six Sigma untuk Organisai Bisnis dan pemerintah. Jakarta: PT. Gramedia Pustaka Utama
- Gasperst, Vincent.2007. Organizational Excellen, World class Quality Company. Jakarta: Gramedia
- Giri, Ferdinan Efrain.1998. balance Scorecard:Suatu Sistem pengukuran Kinerja Strategi. kajian bisnis
- Hansen & Mowen. 2000. Manajemen Biaya. Jakarta: Salemba Empat
- Herts, S.2012. Talk About Your Business. Buku tidak dipublikasikan. Amerika Serikat: Malcolm Balgridge
- Iskandar Sadikin. 2005. Kriteria Bisnis Malcolm Baldrige National Quality Award (MBNQA): Telkom & Wahana Kendali Mutu
- Indonesia Quality Award Foundation .2011-2012. Kriteria Kinerja Ekselen Berbasis Malcolm Baldrige
- Jasatirta1, <http://jasatirta1.co.id.html> (diakses 11 Mei 2013)
- Kaplan.1993. The balance Scorecard to Word. Bus. Harvard. Hal 167-176
- Kharis, Mochamad. 2014. Rancangan system pengukuran kinerja terintegrasi antara metode balance Scorecard dan kriteria penilaian kinerja unggul (KPKU) BUMN berbasis Malcolm Bardridge (MBC) untuk mencapai Kinerja Ekselen di PT Semen Indonesia Persero.Tbk. Surabaya : Institute Teknologi Sepuluh Nopember

- Kunaifi, Aang. 2018. Pengembangan Kriteria BUMN Berbasis Balance Scorecard. Surabaya: Institute Teknologi Nopember
- Mangkunegara, A. P. 2005. Evaluasi Kinerja SDM. Bandung: PT Refika Aditama
- Miftahul, Emy. 2013. Penentuan strategi bersaing perusahaan berdasarkan pengukuran kinerja dengan kriteria Malcolm baldridge national Quality Award (Mbnqa). Skripsi tidak dipublikasi. Malang: Universitas Brawijaya
- Mulyadi dan Setiawan .1999. Sistem perencanaan pengendalian manajemen. Jakarta: Aditya Media
- Mulyadi . 2001. Balance Scorecard: Alat manajemen Kontemporer untuk melipatganda Kinerja keuangan perusahaan. Jakarta: Salemba Empat
- Mowen & Hansen. 2000. Manajemen Biaya. Jakarta: Salemba Empat\
- Neely, A. 2002. Bussines performance Measurement, teory and Practice. United Kingdom : Cambridge University press
- Nasution, Arman Hakim. 2018. Pengembangan Kriteria BUMN Berbasis Balance Scorecard. Surabaya: Institute Teknologi Nopember
- Rahayu, Hoka. 2012. Pengukuran Kinerja Perusahaan Menggunakan Metode Malcolm baldridge Criteria For performance Excellen. Skripsi tidak dipublikasikan. Malang: Universitas Brawijaya
- R. S, Kaplan and D. Norton. 1996. The Balanced Scorecard: translating Strategi Into Action. Boston: Harvard Business School Press
- Suparno. 2014. Rancangan system pengukuran kinerja terintegrasi antara metode balance Scorecard dan kriteria penilaian kinerja unggul (KPKU) BUMN berbasis Malcolm Bardridge (MBC) untuk mencapai Kinerja Ekselen di PT Semen Indonesia Persero.Tbk. Surabaya : Institute Teknologi Sepuluh Nopember
- RajaPersentasi. [http://rajapresentasi.com.prinsip dan kriteria penilaian dalam malcolm baldrige.html](http://rajapresentasi.com.prinsip%20dan%20kriteria%20penilaian%20dalam%20malcolm%20baldrige.html) ( akses 8 September 2011
- BUMN. [http://bumn.go.id/Asesmen KPKU PT KIW Persero tahun 2016](http://bumn.go.id/Asesmen%20KPKU%20PT%20KIW%20Persero%20tahun%202016) ( Akses 31 januari 2017)