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BALANCED SCORECARD IMPLEMENTATION AND BUDGET PERFORMANCE: THE MODERATING ROLE OF ORGANIZATIONAL CULTURE

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Abstract
This study aims to examine the effect of the implementation of the Balanced Scorecard on budget performance, with organizational culture as a moderating variable within the Secretariat General of the House of Representatives of the Republic of Indonesia (Setjen DPR RI). The research is grounded in the importance of performance measurement that not only focuses on financial aspects but also incorporates non-financial dimensions that support the achievement of performance-oriented outcomes. The Balanced Scorecard is employed as a strategic measurement tool to assess the effectiveness of budget implementation through its four key perspectives: financial, customer, internal business processes, and learning and growth. A quantitative research method was used, with data collected through questionnaires distributed to 80 respondents consisting of employees across three main divisions: the Finance Administration Division, the State Asset Administration Division, and the Travel Management Division. Data analysis included validity testing, reliability testing, and classical assumption testing to ensure the feasibility of the research model. The findings reveal that the Balanced Scorecard has a positive effect on budget performance, and that organizational culture significantly moderates the relationship between the Balanced Scorecard and budget performance. Thus, this study strengthens the argument that synergy between a structured performance measurement system and a strong organizational culture is essential to achieving accountability and efficiency in public sector budget management.

Keywords: Balanced Scorecard, Budget Performance, Organizational Culture

1. Introduction

In recent years, Indonesia has significantly strengthened its public sector governance framework through regulatory instruments mandating systematic and accountable performance management. The Government Performance Accountability System (*Sistem Akuntabilitas Kinerja Instansi Pemerintah* – SAKIP) obligates all government institutions to implement measurable performance management, ensuring budget utilization is results-oriented and accountability is optimized. This mandate is further refined by Minister of Administrative and Bureaucratic Reform Regulation (Permenpan RB) Number 22 of 2024 on Organizational Performance Assessment, which details the evaluation of organizational effectiveness, innovation, and contribution to national strategic objectives. A central element within this assessment is *budget performance* defined as an institution's capacity to manage and utilize its budget efficiently, appropriately, and with a clear focus on outcomes. Concurrently, Regulation of the Minister of Finance Number 214/PMK.02/2017 specifically governs the measurement and evaluation of budget performance, emphasizing the need for annual assessments of

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efficiency, effectiveness, and the alignment of budget realization with set targets. Within this regulatory ecosystem, budget absorption serves as a critical proxy for the effectiveness of program implementation.

As a key state institution, the Secretariat General of the House of Representatives of the Republic of Indonesia (*Setjen DPR RI*) is imperative to adhere to these performance mandates. Its 2024 Performance Report reveals a nuanced picture: while the overall budget management performance score (87.60) falls short of the target (96), the budget absorption indicator itself scored above 90. This discrepancy suggests that robust budget realization does not automatically translate into optimal overall budget performance. It highlights a potential gap between financial efficiency and substantive performance outcomes, indicating a need for a more strategic and integrated performance management system that transcends mere absorption metrics.

The Balanced Scorecard (BSC), a strategic performance management framework encompassing financial, customer, internal process, and learning & growth perspectives, is widely advocated to bridge such gaps. However, empirical evidence from the Indonesian context (2020–2025) presents inconsistencies. While some studies affirm the BSC's positive role in enhancing organizational performance in both public and private sectors (Rahma & Ernita, 2023; Huda et al., 2025), the impact of its individual perspectives varies. Research shows significant effects from financial and customer perspectives (Octaviana et al., 2023; Zulbasri et al., 2023), yet other findings report negative or insignificant influences (Firjatullah & Cahyono, 2025; Saryanti & Tiningrum, 2020; Rukmini, 2022). Similarly, the learning and growth perspective, though identified as a key driver in some contexts (Saputri et al., 2021), proves non-significant in others, particularly within public sector settings (Firjatullah & Cahyono, 2025). These contradictions suggest that the relationship between BSC implementation and performance outcomes may not be direct but contingent upon contextual factors.

Organizational culture is one such pivotal contextual factor. Previous research indicates that organizational culture significantly influences the performance of government officials (Lestari & Handayani, 2020) and employee performance (Jufrizen & Rahmadhani, 2020). Moreover, studies position organizational culture as a moderating variable, shaping the effect of other factors, such as information technology, on organizational performance (Meirina & Dewi, 2021). This leads to the proposition that the success of the BSC in improving budget performance may be contingent on the prevailing organizational culture.

The purpose of this research is to empirically test this contingency-based model. It aims to move the discourse beyond a simplistic "does BSC work?" inquiry to a more sophisticated "how and under what conditions does BSC work for budget performance in a specific public institution?" investigation. Theoretically, this study contributes by integrating Contingency Theory with performance management literature, offering a refined model that positions organizational culture not merely as a background variable but as a pivotal moderating contingency. Practically, it seeks to provide the leadership of Setjen DPR RI with actionable, evidence-based insights. The findings are expected to guide the institution in tailoring its BSC implementation to harmonize with its cultural context, thereby fostering a more effective, accountable, and strategically aligned budget governance system that transcends mere absorption metrics to deliver substantive public value.

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2. Theoretical Background

2.1 The Balanced Scorecard from Financial Metrics to Strategic Management

Kaplan and Norton (2011) revolutionized performance measurement by introducing the Balanced Scorecard (BSC), a comprehensive framework that posits organizational success cannot be captured by financial metrics alone. The BSC advocates for a balanced view through four interlinked perspectives: (1) the Financial Perspective, which translates strategy into tangible economic outcomes; (2) the Customer Perspective, which defines value propositions and targets for stakeholder satisfaction; (3) the Internal Process Perspective, which identifies the critical operational activities required to deliver customer and financial objectives; and (4) the Learning and Growth Perspective, which establishes the foundational infrastructure human capital, information systems, and organizational culture necessary for long-term improvement and innovation.

While originally conceived for the private sector, the BSC's adaptability has led to its increasing adoption in public-sector organizations globally. In this context, the framework is recalibrated; the ultimate objective shifts from profitability to achieving mission and public value (Kaplan and Norton, 2011). This makes the BSC particularly relevant for government institutions operating under mandates of accountability and results-based management, such as those enforced by SAKIP and Permenpan RB No. 22 of 2024 in Indonesia.

Despite its potential, empirical evidence on the BSC's impact, especially within specific public sector contexts like legislative support institutions, remains mixed and calls for nuanced investigation. As noted in the introduction, studies report inconsistent effects of its various perspectives on performance outcomes (e.g., Octaviana et al., 2023; Firjatullah & Cahyono, 2025). This inconsistency suggests that the BSC's effectiveness is not universal but may depend on contextual organizational factors, a premise central to Contingency Theory.

2.2 Contingency Theory of Contextualizing Management Practices

Contingency Theory provides the critical explanatory lens for these inconsistent findings. It posits that there is no single, universally optimal management system or organizational structure. Instead, effectiveness is contingent upon achieving a "fit" between the management practice (e.g., the BSC) and key internal and external situational variables, such as organizational size, technology, environment, and culture. Therefore, the success of implementing a sophisticated system like the BSC in improving a specific outcome such as budget performance is not guaranteed. Its efficacy is hypothesized to depend significantly on its alignment with the organization's unique contextual fabric. A performance management tool applied without consideration for these contingencies may fail to be effectively internalized or yield the intended results.

2.3 Organizational Culture as a Key Contingency Factor

A pivotal internal contingency variable within public sector bureaucracies is organizational culture. Drawing from Deal and Kennedy (as cited in Lestari and Handayani, 2020), organizational culture is defined as the shared values, beliefs, assumptions, and norms that dictate "the way work and problems are addressed" within an organization. It encompasses the collective experiences, philosophies, and expectations that shape employee behavior, guide internal processes, and influence interactions with external stakeholders.

In the context of a government institution like Setjen DPR RI, culture acts as a powerful enabling or constraining force for performance management reforms. A dominant hierarchical and procedural culture may prioritize compliance and stability, potentially stifring the innovation, collaboration, and results-orientation that the BSC seeks to foster. Conversely, a culture that values learning, adaptability, and performance can create a fertile ground for the BSC, ensuring strategic objectives are embraced and actively pursued. Prior research affirms culture's significant direct influence on performance (Jufrizen & Rahmadhani, 2020) and its potential as a moderating variable (Meirina & Dewi, 2021), supporting its theoretical role as a critical contingency factor.

2.4 Hypothesis Development

Integrating these theoretical strands leads to the development of this study's hypotheses. First, based on the proposition that the BSC provides a robust framework for aligning activities with strategic objectives including efficient and effective budget utilization we hypothesize a direct positive effect. *H1: The implementation of the Balanced Scorecard has a positive effect on budget performance.*

Second, grounded in Contingency Theory, we argue that this relationship is not absolute but is moderated by organizational context. Specifically, we posit that organizational culture will condition the strength of the relationship between BSC implementation and budget performance. *H2: Organizational culture moderates the relationship between Balanced Scorecard implementation and budget performance, such that the relationship is stronger when the organizational culture is more supportive.*

The resulting conceptual model positions BSC Implementation as the independent variable, Budget Performance as the dependent variable, and Organizational Culture as the moderating variable, offering a testable framework for understanding performance dynamics within the unique setting of Setjen DPR RI.

3. Methods

3.1 Research Design

This study adopts a quantitative research method grounded in a positivist paradigm. The approach is selected to objectively examine the relationships between the Balanced Scorecard (BSC), organizational culture, and budget performance within a specific population, using standardized instruments for data collection. The quantitative data are subjected to statistical analysis to empirically test the predetermined hypotheses (Sugiyono, 2019). The research design is explanatory, aiming to explain the influence of the independent variable on the dependent variable and to test the moderating effect of a third variable.

3.2 Population and Sample

The research population consists of all 121 employees in units directly involved in performance measurement and budget management at the Secretariat General of the Indonesian House of Representatives (Setjen DPR RI).

The sample is drawn using purposive sampling, a non-probability technique where subjects are selected based on specific criteria relevant to the research objectives. The inclusion criteria for respondents are: (1) being a structural or functional employee directly engaged in the planning, execution, or evaluation of budget performance; (2) having a minimum tenure of two years to ensure adequate understanding of institutional

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processes; and (3) being affiliated with at least one of three core units: the Financial Administration Division, the State Asset Administration Division (BMN), or the Travel Administration Division. A final sample of 80 respondents was obtained, deemed sufficient to represent the population of employees with substantive knowledge of the budget performance system within the institution.

3.3 Data Collection Technique

Primary data were collected through a self-administered questionnaire distributed directly to the sampled employees. The questionnaire was structured into sections designed to capture respondents' perceptions of the three research constructs. The instrument used a 5-point Likert scale (ranging from 1 = Strongly Disagree to 5 = Strongly Agree) for all measurement items. The questionnaire comprised 20 items for the Balanced Scorecard (BSC), 8 items for Budget Performance, and 12 items for Organizational Culture. Respondent demographic data (e.g., work unit, tenure) were also collected. All collected data were processed and analyzed using SPSS version 25.

3.4 Operational Definition and Measurement of Variables

The study examines three key variables, operationalized as follows:

1) Independent Variable (X): Balanced Scorecard (BSC) Implementation.
   This variable measures the extent to which the four perspectives of the BSC (Financial, Customer, Internal Business Process, and Learning & Growth) are systematically applied in performance management. It was measured using a 20-item scale adapted from Kaplan and Norton (2011) and contextualized for the public sector.
2) Dependent Variable (Y): Budget Performance.
   This variable refers to the achievement of efficiency, effectiveness, and results-oriented outcomes in budget management, as mandated by SAKIP and Permenpan RB No. 22/2024. It was measured using an 8-item scale focusing on alignment with targets, spending efficiency, and contribution to strategic outcomes.
3) Moderating Variable (Z): Organizational Culture.
   This variable refers to the shared values, norms, and assumptions that govern work behavior within Setjen DPR RI. It was measured using a 12-item scale adapted from Deal and Kennedy (as cited in Lestari & Handayani, 2020), focusing on dimensions such as adaptability, consistency, and involvement.

3.5 Data Analysis Techniques

3.5.1 Instrument Quality Tests

1) Validity Test: Conducted using Pearson's Product-Moment correlation to assess whether each questionnaire item significantly correlated with its respective construct total score.
2) Reliability Test: Assessed using Cronbach's Alpha to determine the internal consistency of the measurement scales.

3.5.2 Classical Assumption Test

A Normality Test was conducted on the regression residuals using the Kolmogorov-Smirnov test.

3.5.3 Hypothesis Testing

Hypotheses were tested using Moderated Regression Analysis (MRA). The analysis involved a hierarchical regression process with the following equations:

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1) Model 1 (Direct Effect): $Y = \alpha + \beta_1 X + \varepsilon$
2) Model 2 (Moderation Effect): $Y = \alpha + \beta_1 X + \beta_2 Z + \beta_3 (X*Z) + \varepsilon$

Where Y is Budget Performance, X is BSC Implementation, Z is Organizational Culture, and X*Z is the interaction term.

1) Hypothesis 1 (H1) was tested by examining the coefficient (β_1) and significance value in Model 1.
2) Hypothesis 2 (H2) was tested by examining the coefficient (β_3) and significance value of the interaction term (X*Z) in Model 2.
3) The coefficient of determination (R^2) was examined to assess the explanatory power of each model.

4. Results and Discussion

4.1 Instrument Validity and Reliability

Prior to hypothesis testing, the quality of the measurement instrument was assessed through validity and reliability tests.

1) Validity Test: The validity of each questionnaire item for the three constructs was evaluated using Pearson's Product-Moment correlation. As shown in Table 1, Table 2, and Table 3, the calculated r-value for every item (20 items for BSC, 8 for Budget Performance, and 12 for Organizational Culture) exceeded the critical table value of 0.219 (for N=80, α=0.05). This confirms that all items are valid and accurately measure their intended constructs.
2) Reliability Test: Internal consistency was assessed using Cronbach's Alpha. The results, presented in Table 4, indicate that all variables demonstrated high reliability, with alpha coefficients significantly above the 0.70 threshold (BSC α = 0.889; Budget Performance α = 0.850; Organizational Culture α = 0.865). This confirms the instrument's consistency and stability.

Table 1. Validity Test Results for the Balanced Scorecard (X)

No	r value	r table	Remarks
1	0,543	0,219	Valid
2	0,552	0,219	Valid
3	0,592	0,219	Valid
4	0,594	0,219	Valid
5	0,601	0,219	Valid
6	0,595	0,219	Valid
7	0,631	0,219	Valid
8	0,668	0,219	Valid
9	0,638	0,219	Valid
10	0,517	0,219	Valid
11	0,445	0,219	Valid
12	0,669	0,219	Valid
13	0,537	0,219	Valid
14	0,455	0,219	Valid
15	0,639	0,219	Valid
16	0,498	0,219	Valid
17	0,529	0,219	Valid
18	0,525	0,219	Valid
19	0,646	0,219	Valid
20	0,541	0,219	Valid

Source: Primary data processed by the author, 2025

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Table 2. Validity Test Results for the Budget Performance (Y)

No	r value	r table	Remarks
1	0,531	0,219	Valid
2	0,681	0,219	Valid
3	0,725	0,219	Valid
4	0,802	0,219	Valid
5	0,726	0,219	Valid
6	0,698	0,219	Valid
7	0,706	0,219	Valid
8	0,728	0,219	Valid

Source: Primary data processed by the author, 2025

Table 3. Validity Test Results for the Organizational Culture (Z)

No	r value	r table	Remarks
1	0,613	0,219	Valid
2	0,685	0,219	Valid
3	0,733	0,219	Valid
4	0,631	0,219	Valid
5	0,728	0,219	Valid
6	0,734	0,219	Valid
7	0,708	0,219	Valid
8	0,657	0,219	Valid
9	0,671	0,219	Valid
10	0,697	0,219	Valid
11	0,374	0,219	Valid
12	0,385	0,219	Valid

Source: Primary data processed by the author, 2025

Table 4. Reliability Test Results

Variable	Cronbach's Alpha Value	Minimum Value	Status
BSC (X)	0.889	0.70	Reliable
Budget Performance (Y)	0.850	0.70	Reliable
Organizational Culture (Z)	0.865	0.70	Reliable

Source: Primary data processed by the author, 2025

4.2 Classical Assumption Test

A key assumption for regression analysis, normality, was tested using the Kolmogorov-Smirnov test on the unstandardized residuals. The result, shown in Table 5, indicates an Asymp. Sig. (2-tailed) value of 0.169, which is greater than 0.05. This confirms that the residual data are normally distributed, fulfilling the normality assumption for the regression model.

Table 5. Results of the Kolmogorov-Smirnov Normality Test

Test Statistic	Asymp. Sig. (2-tailed)
0.090	0.169

Source: Primary data processed by the author, 2025

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4.3 Hypothesis Testing Results

4.3.1 The Direct Effect of Balanced Scorecard on Budget Performance (H1)

Table 6 presents the results of the simple linear regression testing H1. The standardized coefficient (Beta) for the Balanced Scorecard (X) is 0.640 with a significance value of 0.000 ($p < 0.05$). This provides strong empirical support for H1, confirming that the implementation of the Balanced Scorecard has a positive and statistically significant effect on Budget Performance at Setjen DPR RI. The R Square value of 0.410 (Table 7) indicates that the BSC explains 41% of the variance in Budget Performance.

Table 6. Hypothesis Test Results for H1 (Direct Effect)

Model	Unstandardized Coefficients (B)	Standardized Coefficients (Beta)	t	Sig.
Constant)	5.444	-	1.412	.162
Balanced Scorecard (X)	0.326	0.640	7.362	.000

Dependent Variable: Budget Performance (Y)
Source: Primary data processed by the author, 2025

Table 7. Model Summary for H1

Model	R	R Square	Adjusted R Square
1	.640	.410	.402

Source: Primary data processed by the author, 2025

4.3.2 The Moderating Effect of Organizational Culture (H2)

To test H2, a moderation analysis was conducted by including the interaction term (X*Z) in the regression model. The results are shown in Table 8. The coefficient for the interaction term (Balanced Scorecard * Organizational Culture) is 3.938 with a significance value of 0.002 ($p < 0.05$). This finding supports H2, confirming that Organizational Culture significantly moderates the relationship between BSC implementation and Budget Performance. The positive sign of the interaction coefficient indicates that Organizational Culture *strengthens* this relationship. The inclusion of the moderating effect increased the explanatory power of the model, with the R Square value rising to 0.519 (Table 9), meaning the model now explains 51.9% of the variance in Budget Performance.

Table 8. Hypothesis Test Results for H2 (Moderation Effect)

Model	Unstandardized Coefficients (B)	Standardized Coefficients (Beta)	t	Sig.
(Constant)	92.698	-	3.200	.002
Balanced Scorecard (X)	-0.865	-1.697	-2.473	.016
Organizational Culture (Z)	-1.542	-1.886	-2.728	.008
Interaction (X*Z)	0.021	3.938	3.174	.002

Dependent Variable: Budget Performance (Y)
Source: Primary data processed by the author, 2025

Table 9. Model Summary for H2 (Full Moderation Model)

Model	R	R Square	Adjusted R Square
1	.721	.519	.500

Source: Primary data processed by the author, 2025

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4.4 Discussion

The findings offer substantial insights into performance management within public sector bureaucracies. First, the strong support for H1 aligns with the foundational premise of Kaplan and Norton (2011) that the BSC is an effective strategic management tool. The positive effect ($\beta = 0.640$) suggests that at Setjen DPR RI, adopting the four perspectives of the BSC helps align daily activities with strategic objectives, thereby fostering more efficient, effective, and results-oriented budget management. This finding corroborates studies that found a positive BSC-performance link (e.g., Rahma & Ernita, 2023; Octaviana et al., 2023) and directly addresses the institutional challenge of moving beyond mere budget absorption to achieve holistic budget performance.

Second, and more critically, the support for H2 provides a nuanced understanding that resolves the inconsistencies in prior literature. The significant moderating role of organizational culture ($\beta = 3.938$, $p=0.002$) strongly validates the central tenet of Contingency Theory applied in this study. It demonstrates that the BSC is not a universally effective "plug-and-play" solution. Its success in improving budget performance is contingent upon the organizational context, specifically the cultural environment. A supportive culture one that likely values learning, accountability, and adaptability acts as a catalyst, strengthening the positive impact of the BSC. Conversely, the negative direct coefficients for X and Z in the full model (Table 8) suggest that in isolation or in a non-aligned context, these variables might not yield positive outcomes, further emphasizing the importance of their interaction.

This finding explains why some previous studies reported insignificant or negative effects of the BSC (e.g., Firjatullah & Cahyono, 2025; Saryanti & Tiningrum, 2020). Those studies might have been conducted in settings where the organizational culture was not conducive to the principles of the BSC, such as in highly hierarchical and procedural bureaucracies that resist change and cross-functional collaboration. Therefore, this study contributes theoretically by successfully integrating Contingency Theory with performance management literature, offering a validated model where organizational culture is a pivotal boundary condition.

Practically, for the management of Setjen DPR RI and similar institutions, the implication is clear: implementing a sophisticated system like the BSC must be accompanied by deliberate efforts to cultivate a supportive organizational culture. Investment in change management, leadership commitment to the new system, and fostering a culture of performance and learning are not secondary activities but are integral to the success of the performance management reform itself. The 10% increase in explanatory power (from $R^2=0.410$ to $R^2=0.519$) after including the interaction term underscores the substantial practical value of considering this cultural contingency.

5. Conclusion

This study aimed to investigate the influence of Balanced Scorecard (BSC) implementation on budget performance and to examine the moderating role of organizational culture in that relationship within the specific context of the Secretariat General of the Indonesian House of Representatives (Setjen DPR RI). Based on the empirical analysis, two key conclusions are drawn, directly addressing the research objectives.

First, the findings robustly confirm that the implementation of the Balanced Scorecard has a positive and significant effect on budget performance. This validates the core proposition that a comprehensive, multi-perspective performance management system

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encompassing financial, customer, internal process, and learning & growth dimensions effectively shifts institutional focus beyond mere budget absorption. It drives work units towards achieving higher-quality outputs and outcomes that are strategically aligned, thereby enhancing the overall efficiency, effectiveness, and accountability of budget utilization as mandated by SAKIP and related regulations.

Second, and more critically, the study conclusively demonstrates that organizational culture acts as a significant moderator, strengthening the relationship between BSC implementation and budget performance. This finding provides a nuanced and powerful explanation for the effectiveness of performance management systems. It underscores that the success of a sophisticated framework like the BSC is not automatic but is contingent upon a supportive internal environment. A conducive organizational culture characterized by strong involvement, consistency, adaptability, and a shared mission serves as a critical enabler. It ensures that the strategic objectives embedded in the BSC are internalized, embraced, and actively pursued across the organization, leading to sustainable performance improvements.

In summary, the achievement of optimal budget performance at Setjen DPR RI is determined by a dual mechanism: the systematic application of a strategic performance measurement tool (the BSC) and its strategic alignment with a supportive organizational culture. These conclusions offer direct theoretical support for Contingency Theory in public sector management and provide practical, evidence-based guidance for ongoing bureaucratic reform. For Setjen DPR RI and similar institutions, the imperative is clear: performance management initiatives must be designed and implemented as an integrated system that equally prioritizes both the technical design of the measurement tool and the cultural context in which it operates.

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