

Performance Measurement Framework for Local Government: A Systematic Literature Review

Mohammad Roziq^{1*}, Sri Widyastuti², Widarto Rachbini³

¹Doctoral Student, Doctor in Economics, Postgraduate School, University of Pancasila-Indonesia

²Professor, Doctor in Economics, Postgraduate School, University of Pancasila – Indonesia

²Associate Professor, Doctor in Economics, Postgraduate School, University of Pancasila – Indonesia

*Corresponding Author

DOI: <https://dx.doi.org/10.47772/IJRISS.2025.914MG0020>

Received: 27 January 2025; Accepted: 05 February 2025; Published: 08 March 2025

ABSTRACT

This research paper aims to provide a systematic literature review on the integration of the BSC with other performance measurement frameworks in evaluating local government performance. Effective performance measurement is crucial for local governments to evaluate their performance and drive continuous improvement. This systematic literature review explores the integration of two prominent performance measurement approaches, the Balanced Scorecard (BSC) and Performance Measurement Framework (PMF), in evaluating local government performance. The review examines existing studies, frameworks, and practical implementations to uncover the benefits, challenges, and best practices associated with this integration. The data obtained from 36 most relevant articles to “balanced scorecard implementation”, “performance measurement framework”, and “local government” or “municipalities”. The findings highlight that the integration of the BSC and PMF provides a comprehensive and strategic approach to performance measurement in local government. It enhances performance measurement practices by incorporating financial and non-financial indicators, aligns with organizational strategies, and promotes accountability and transparency. However, challenges such as defining relevant indicators, data availability, organizational buy-in, and resource constraints need to be addressed for successful implementation. The integrated model has practical implications, including the need for strong leadership support, stakeholder engagement, continuous monitoring, and capacity building. Future research should focus on empirical evaluations of the model's effectiveness, contextual factors influencing its implementation, and long-term impacts on local government performance and governance. Policymakers can use the integrated model to develop evidence-based policies, allocate resources strategically, and foster a culture of continuous improvement. Ultimately, the integrated performance measurement model has the potential to drive positive change and enhance service delivery in local government, contributing to better governance outcomes.

Keywords: Balanced Scorecard, Performance Measurement Framework, Local Government

INTRODUCTION

Local governments play a crucial role in delivering public services and ensuring sustainable development, necessitating effective performance measurement frameworks to enhance accountability, transparency, and efficiency. The integration of the Balanced Scorecard (BSC) within public sector performance measurement has gained significant attention as a strategic tool for aligning organizational objectives with service delivery outcomes. This study conducts a systematic literature review to explore how the BSC can be effectively incorporated into performance measurement frameworks for local governments, addressing key challenges, best practices, and emerging trends. By synthesizing existing research, this review aims to provide a comprehensive understanding of the theoretical and practical implications of integrating BSC into public sector performance evaluation, ultimately contributing to improved governance, strategic decision-making, and service quality.

The balanced scorecard (BSC) as originated by (Kaplan & Norton, 1992; 1996) is a comprehensive performance management system that enables organizations to evaluate their performance across multiple dimensions. It was developed by Robert Kaplan and David Norton in the 1990s as a response to the limitations of traditional financial performance measures, such as the use of financial metrics alone to evaluate performance. The BSC takes a balanced approach to performance measurement, considering financial metrics and non-financial indicators such as customer satisfaction, internal business processes, and learning and growth. The framework is based on the premise that an organisation's success depends on aligning its goals, objectives, and performance measures (Kaplan, 2012; Kaplan & Norton, 2001; Smart et al., 2015).

The BSC provides several advantages for business entities by enabling them to take a comprehensive approach to performance management, improve communication and alignment, provide clarity on performance expectations, improve decision-making, facilitate continuous improvement, and achieve a competitive advantage (Balkovskaya & Filneva, 2016; Borena & Negash, 2016; Brownlee et al., 2020; Crabtree & DeBusk, 2008; Elekdag et al., 2020; S. Gupta, 2018). By considering multiple dimensions of performance, the BSC provides a more comprehensive view of an organization's performance than traditional financial performance measures alone (Balkovskaya & Filneva, 2016; Elkhoully et al., 2015). It enables organizations to align their performance measures with strategic priorities and track their progress over time.

The BSC is not just limited to private businesses; it can also be applied to public organizations (Gadenne & Sharma, 2009; Gelan, 2020; Greatbanks & Tapp, 2007; Nieplowicz, 2013; Nistor et al., 2016). In fact, the BSC has been widely used by public organizations, including governments and non-profit organizations, to evaluate their performance and achieve their strategic objectives. The BSC can be particularly useful in public organizations because it provides a structured approach to developing performance measures that are aligned with the organization's strategic priorities (Erawan, 2019; Gadenne & Sharma, 2009; Gelan, 2020; Rohm, 2006; Sharma & Gadenne, 2011). It enables public organizations to consider not only financial metrics but also non-financial indicators such as social and environmental outcomes (Fatile et al., 2019; Gelan, 2020; Kumar et al., 2022; Nigussie, 2019; Valibeigi et al., 2020).

The performance of local government is essential for the delivery of public services and the development of communities (Johnsson et al., 2021; Mafini & Poole, 2013; Ndevu & Muller, 2018; Taylor, 2006; Zheng et al., 2019).. In recent years, the use of performance measurement frameworks has become increasingly important in evaluating local government performance (Astrini, 2015; Carmeli, 2002; A. Johnsen, 1999; Whortington & Dollery, 2008).. The BSC is one such framework that has gained popularity due to its comprehensive approach to performance measurement, which considers not only financial metrics but also non-financial indicators such as customer satisfaction, internal business processes, and learning and growth.

Effective performance measurement is a critical aspect of evaluating the performance of local government organizations. In an era of increasing demands for transparency, accountability, and evidence-based decision-making, local governments need robust frameworks to assess their performance and drive continuous improvement. This systematic literature review aims to explore the integration of two prominent performance measurement approaches, namely the Balanced Scorecard (BSC) and Performance Measurement Framework (PMF), in the context of evaluating local government performance.

There is growing concern that the BSC alone may not be sufficient in evaluating local government performance. The BSC is a generic framework that may not account for the specific contextual factors that influence performance outcomes in the Indonesian local government context (Madsen et al., 2019; Ndevu and Muller, 2017; Ndevu & Muller, 2018; Sulhan & Wasistiono, 2017). As such, there is a need to integrate the BSC with other performance measurement frameworks to create a more comprehensive evaluation system (Nistor et al., 2016; Ponte et al., 2017; Sulhan & Wasistiono, 2017).

Integrating the Balanced Scorecard (BSC) and Performance Measurement Framework (PMF) can provide local government with a comprehensive and effective approach to performance management (Astrini, 2015; Gelan, 2020; Kumar et al., 2022; Madsen et al., 2019; Nigussie, 2019; Rasoolimanesh et al., 2015). The BSC

and PMF both provide frameworks for measuring performance across multiple dimensions, and integrating these frameworks can provide a more holistic view of performance. This research paper aims to provide a systematic literature review on the integration of the BSC with other performance measurement frameworks in evaluating the performance of local government. The paper will begin by providing a comprehensive review of the literature on the BSC and its application in evaluating local government performance. It will then explore the limitations of using the BSC alone and the benefits of integrating it with other frameworks. Furthermore, the paper will examine the contextual factors that may influence the performance outcomes of local government.

RESEARCH METHODS

A systematic literature review is a valuable tool for gaining a comprehensive understanding of the existing research on integrating the Balanced Scorecard and performance measurement framework in evaluating the performance of local government. The procedures of systematic literature review were conducted through:

1. **Define research questions:** The first step in conducting a systematic literature review is to define research questions. In this case, the research questions could be:
 - What is the current state of research on the integration of the Balanced Scorecard and performance measurement framework in evaluating the local government performance?
 - What are the key findings and trends in the literature on this topic?
 - What are the gaps and opportunities for future research?
2. **Search strategy:** The next step is to develop a search strategy to identify relevant literature. In this case, we search for literature in the Google Scholar database, using a combination of keywords such as "Balanced Scorecard," 246.400 articles "balanced scorecard implementation," 4.200 articles "balanced scorecard implementation" "balanced scorecard implementation" "performance measurement framework." 269 articles and finally, "balanced scorecard implementation" "performance measurement framework" "local government" 72 articles.
3. **Screening criteria:** Inclusion criteria may include studies that focus on the integration of the Balanced Scorecard and performance measurement framework in evaluating the performance of local government, published until 2023. Exclusion criteria include studies that are not written in English or are not peer-reviewed.

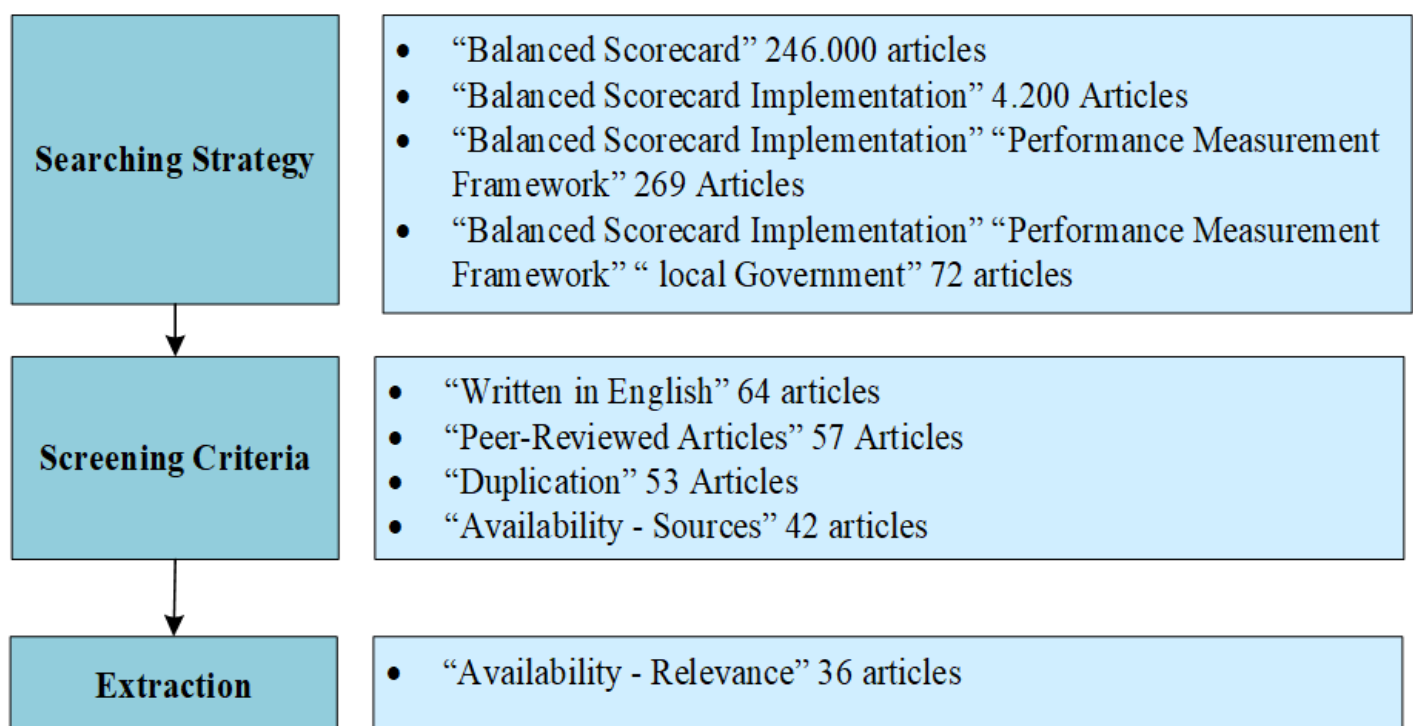


Figure 1: Searching Strategy & Extraction

4. **Data extraction:** After screening the studies, we extract data from the included studies. This may include information such as the research methods used, the key findings, and the implications for practice and future research.
5. **Data analysis:** Finally, we analyse the data to identify key findings and trends in the literature, as well as gaps and opportunities for future research. This may involve synthesizing the results of the included studies and identifying common themes and patterns.
6. **Reporting:** The results of the systematic literature review will be reported in a research paper, which will include an introduction, methods section, results section, and discussion section..

RESEARCH FINDING AND DISCUSSION

Research Findings

This systematic review synthesizes findings from 36 studies on performance measurement and the implementation of the Balanced Scorecard (BSC) in local government settings. The literature reflects diverse perspectives, including the benefits, challenges, and implications of using BSC, alongside alternative frameworks. The literature reflects that while the Balanced Scorecard is a powerful tool for performance measurement in local governments, its implementation requires contextual adaptations, stakeholder involvement, and leadership commitment. Challenges such as transparency, cultural resistance, and alignment with public-sector goals persist. Future research should explore hybrid models, stakeholder-driven approaches, and digital integration to enhance performance measurement's effectiveness in public-sector contexts.

The Role and Application of Balanced Scorecard

The Balanced Scorecard emerged as a dominant tool for strategic planning and performance measurement. Studies like Erawan (2019) and Rohm (2006) highlight its capacity to enhance accountability and align organizational goals with strategies by emphasizing four core perspectives: financial, customer/stakeholder, internal processes, and innovation/learning. For instance, Gadenne and Sharma (2009) demonstrated its unique accountability challenges in the public sector, stemming from the focus on citizen needs rather than shareholders. Similarly, Nigussie (2019) emphasized BSC's contribution to better organizational vision and strategy alignment despite gaps in leadership commitment and stakeholder engagement.

Research from specific case studies also underscores the BSC's adaptability. For example, Sulhan and Wasistiono (2017) designed a local government-specific BSC framework tailored to South Tangerang City, Indonesia, integrating urban planning and strategic objectives. Likewise, Kumar et al. (2022) showcased its success in improving revenue collection in South Africa's revenue service, suggesting broader applicability in public revenue-generating agencies.

Challenges in Implementation

Despite its promise, implementing the BSC in local governments faces numerous barriers. Studies such as Sharma and Gadenne (2011) identified design and operationalization challenges, including resistance to change and lack of transparency. Similarly, Perera et al. (2007) noted limited adoption of the BSC in Sydney's local governments due to organizational-specific factors and skepticism about its effectiveness. Leadership commitment, communication, and stakeholder involvement were frequently cited as critical factors influencing successful implementation. Nigussie (2019) pointed out gaps in employee recognition and stakeholder engagement, which hindered broader acceptance of performance frameworks.

Another key challenge lies in adapting the BSC to the unique needs of public-sector organizations. Anthoula and Alexandros (2011) suggested modifying the traditional scorecard to place the "Stakeholder Perspective" at the top instead of "Financial Perspective," aligning with local government missions. This highlights the need for customizations to suit public sector dynamics.

Broader Frameworks and Emerging Trends

While the Balanced Scorecard dominates the discourse, alternative approaches are explored. Zheng et al. (2019) proposed the Balanced Stakeholder Model (BSM), emphasizing stakeholder interests as central to performance management, which better suits the diverse priorities of public organizations. Additionally, studies like Nistor et al. (2016) stressed the importance of transparency in performance reporting to enhance trust and efficiency. Carmeli (2002) argued for financial strength metrics alongside developmental indicators to assess municipal performance comprehensively.

Emerging trends include integrating digital tools for greater efficiency, as noted by Valibeigi et al. (2020), where IT and e-government systems enhanced municipal operations. Furthermore, Madsen et al. (2019) explored the diffusion of BSC in Norway, showing varying adoption levels across municipalities and identifying motivations for adoption, such as organizational learning and stakeholder demand.

The Integration of Balanced Scorecard and Performance Measurement Framework

The systematic literature review revealed that the integration of the Balanced Scorecard (BSC) and Performance Measurement Framework (PMF) in evaluating local government performance offers a comprehensive and strategic approach. The BSC provides a balanced view of performance across financial, customer, internal processes, and learning and growth dimensions, while the PMF ensures alignment with strategic goals and objectives.

The integration of BSC and PMF enables local governments to enhance their performance measurement practices by incorporating both financial and non-financial indicators. This holistic approach allows for a more comprehensive evaluation of performance, leading to better decision-making and a deeper understanding of organizational strengths and weaknesses (Nigussie, 2019; Zheng et al., 2019).

The integrated performance measurement model helps local governments align their performance measurement systems with their organizational strategies. By linking performance indicators to strategic goals, local governments can ensure that their efforts and resources are directed towards priority areas and key performance areas. The integrated model promotes greater accountability and transparency in local government performance evaluation. By considering multiple dimensions of performance and utilizing a systematic framework, local governments can provide clearer and more meaningful information to stakeholders, including citizens, policymakers, and oversight bodies (Conway & Byrne, 2018; Nistor et al., 2016).

The systematic literature review identified several challenges associated with implementing the integrated performance measurement model. These challenges include the need for clear performance indicators, data availability and quality, organizational culture and buy-in, and resource constraints. Addressing these challenges is crucial for successful implementation and effective use of the integrated model.

The review also highlighted several best practices and lessons learned from practical implementations of the integrated performance measurement model. These include the importance of strong leadership support, stakeholder engagement, continuous monitoring and feedback, capacity building, and flexibility in adapting the model to the unique context of each local government.

The integrated performance measurement model was found to be applicable and relevant across a range of local government settings. Whether in urban or rural areas, developed or developing countries, the integrated model can provide a valuable framework for evaluating and improving local government performance. Implementing the integrated performance measurement model has demonstrated positive impacts on service delivery by local governments. By systematically evaluating performance, identifying areas for improvement, and aligning efforts with strategic goals, local governments can enhance service quality, efficiency, and effectiveness, ultimately benefiting the constituents they serve.

Visualization of the Key Findings

To visualize the findings from the systematic literature review, I'll create a conceptual infographic summarizing the key themes and insights across the articles in the review. The visualization will focus on the following aspects:

Geographical Scope: Highlighting the geographical focus of the studies (e.g., Indonesia, South Africa, USA, Australia).

Geographical Focus of Studies on Performance Measurement

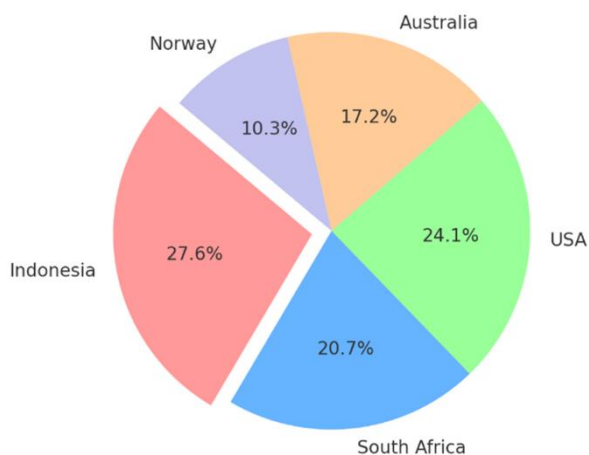


Figure 2: Geographical Focus of Studies on Performance Measurement

This chart visualizes the geographical focus of studies on performance measurement. The percentages indicate the proportion of studies centered in each country. Indonesia holds the largest share at 27.6%, followed by the USA (24.1%) and South Africa (20.7%). Australia (17.2%) and Norway (10.3%) account for smaller proportions.

Critical Success Factors: Listing common drivers of success (e.g., stakeholder engagement, financial metrics, leadership).

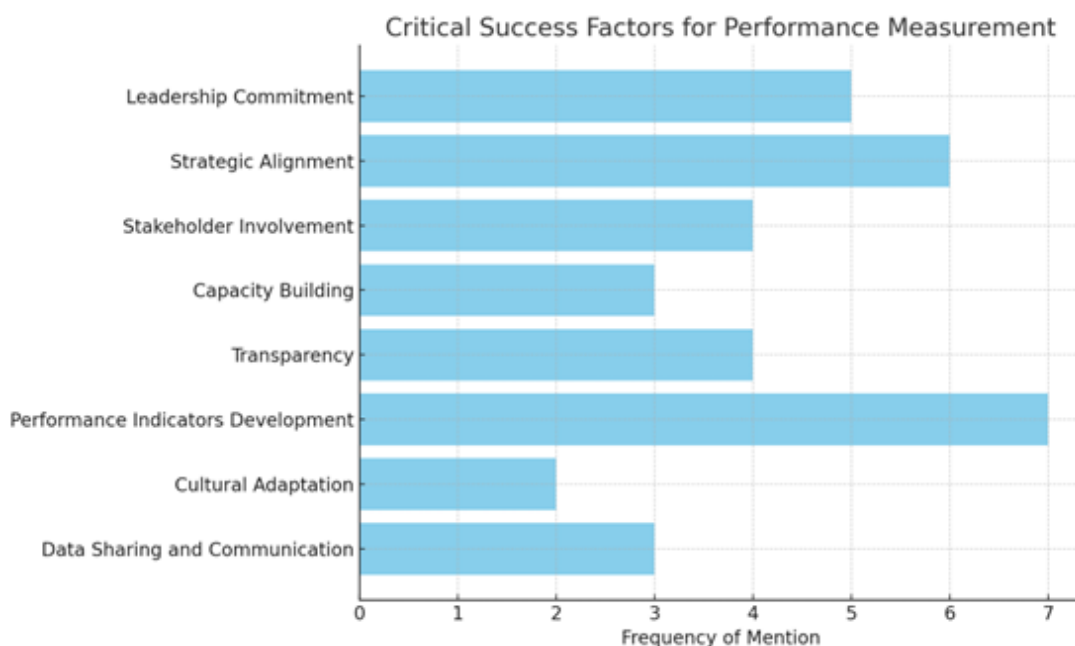


Figure 3: Critical Success Factors for Performance Measurement

This chart visualizes the critical success factors for performance measurement. The bar chart highlights the frequency of mentions for each factor, with "Performance Indicators Development" and "Strategic Alignment" standing out as the most frequently cited. This representation underscores the areas of focus essential for successful implementation

Challenges Identified: Highlighting recurring implementation challenges.



Figure 4: Challenges Identified in Performance Measurement Implementation

The bar chart above visualizes the identified challenges in implementing performance measurement systems. The frequency of mentions reflects the relative prominence of these challenges across the reviewed literature. Key insights include: (1) Resource Constraints and Limited Use of Balanced Scorecard were the most frequently mentioned issues, highlighting systemic limitations. (2) Inadequate Leadership Commitment and Cultural and Contextual Barriers underscore organizational and contextual dynamics. (3) Less frequently discussed issues such as Low Motivation Among Employees and Focus on Financial over Non-Financial Metrics suggest gaps in motivational alignment and holistic measurement approaches. This visual representation helps prioritize areas requiring attention during the implementation process.

DISCUSSION

The discussion section expands upon the research findings and provides a deeper analysis of the implications and significance of the integrated performance measurement model for local government. It delves into the key insights obtained from the systematic literature review and explores the broader implications for policymakers, practitioners, and researchers in the field of public administration and governance.

Holistic Approach to Performance Measurement: The integration of the Balanced Scorecard and Performance Measurement Framework enables local governments to adopt a more holistic approach to performance measurement. By considering financial, customer, internal process, and learning and growth dimensions, local governments can capture a more comprehensive view of their performance. This allows for a more balanced assessment that goes beyond purely financial indicators and encompasses other critical aspects, such as citizen satisfaction, process efficiency, and organizational learning.

Strategic Alignment and Goal Orientation: One of the significant advantages of the integrated model is its ability to align performance measurement with the strategic goals and objectives of local governments. By establishing a clear link between performance indicators and strategic priorities, the model ensures that efforts and resources are directed towards the most critical areas. This alignment enhances the effectiveness of performance measurement in driving organizational improvement and decision-making, as it focuses on outcomes and impacts rather than merely tracking activities.

Enhanced Accountability and Transparency: The integrated model contributes to improved accountability and transparency in local government performance evaluation. By incorporating both financial and non-financial indicators, the model provides a more comprehensive and balanced assessment of performance. This allows local governments to present a more accurate and meaningful picture of their performance to stakeholders, fostering greater transparency and enhancing public trust. Additionally, by monitoring performance against strategic objectives, local governments can demonstrate their commitment to achieving desired outcomes and being accountable for results.

Challenges and Implementation Considerations: The discussion also acknowledges the challenges and implementation considerations associated with adopting the integrated performance measurement model in local government settings. These challenges include the need for clear and relevant performance indicators, availability and quality of data, organizational culture and buy-in, and resource constraints. It is essential for policymakers and practitioners to address these challenges effectively through careful planning, stakeholder engagement, capacity building, and the establishment of supportive infrastructure and systems.

Practical Implications and Lessons Learned: The systematic literature review identifies several practical implications and lessons learned from the implementation of the integrated model in local government contexts. These include the importance of strong leadership support, stakeholder engagement throughout the process, continuous monitoring and feedback mechanisms, capacity building to enhance performance measurement skills, and flexibility in adapting the model to the unique needs and characteristics of each local government.

Future Research Directions: The discussion also highlights several research gaps and areas for future exploration in the field of local government performance measurement. These include the need for more empirical studies that rigorously evaluate the effectiveness and impacts of the integrated model, investigations into the contextual factors influencing its implementation, and examinations of the long-term sustainability and scalability of the model. Additionally, exploring the potential integration of emerging technologies, such as data analytics and artificial intelligence, could further enhance the effectiveness and efficiency of the integrated performance measurement model.

Policy Implications: The integrated performance measurement model has important policy implications for local governments. Policymakers can utilize the model to develop evidence-based policies, allocate resources strategically, and foster a culture of continuous improvement within local government organizations. The integrated model also facilitates benchmarking and comparative analysis among local governments, enabling policymakers to identify best practices and support knowledge sharing for better governance outcomes.

The integration of the Balanced Scorecard and Performance Measurement Framework offers a robust and strategic approach to evaluating local government performance. By adopting a holistic view, aligning with organizational strategies, and promoting accountability and transparency, the integrated model has the potential to drive positive change and improve service delivery in local government settings. Policymakers, practitioners, and researchers should continue to explore and refine this model.

CONCLUSION AND FUTURE RESEARCH

Conclusion

The integration of the Balanced Scorecard (BSC) and Performance Measurement Framework (PMF) offers a robust and strategic approach to evaluating local government performance. Through a systematic literature review, this study has examined the benefits, challenges, and best practices associated with the integration of these two performance measurement approaches.

The findings demonstrate that the integrated performance measurement model provides a holistic view of performance by incorporating financial and non-financial indicators across multiple dimensions. By aligning with organizational strategies, the model ensures that performance measurement efforts are focused on key areas and strategic priorities. This enhances accountability, transparency, and decision-making in local government.

However, implementing the integrated model poses challenges, including the selection of relevant indicators, data availability and quality, organizational culture, and resource constraints. Overcoming these challenges requires careful planning, stakeholder engagement, and capacity building to ensure successful implementation and effective use of the model.

Practical implications and lessons learned from previous implementations emphasize the importance of strong leadership support, stakeholder engagement throughout the process, continuous monitoring and feedback mechanisms, and flexibility in adapting the model to local government contexts.

Future research should focus on empirical evaluations of the integrated model, examining its effectiveness and impacts on local government performance. Additionally, understanding the contextual factors influencing its implementation and exploring the integration of emerging technologies could further enhance the model's applicability and relevance.

The integration of the Balanced Scorecard and Performance Measurement Framework offers local governments a comprehensive and strategic approach to performance measurement. By adopting this model, local governments can drive positive change, enhance service delivery, and improve governance outcomes. Policymakers, practitioners, and researchers should continue to explore and refine this integrated performance measurement model to support effective decision-making, transparency, and accountability in local government settings.

Future Research

There are several potential research gaps that could be explored in future studies on the integration of the Balanced Scorecard and performance measurement framework in evaluating the performance of local government: (1) Limited empirical research: While there is some literature on the integration of the Balanced Scorecard and performance measurement framework in evaluating the performance of local government, much of this research is conceptual in nature. More empirical research is needed to evaluate the effectiveness of these tools in practice. (2) Limited focus on specific local government contexts: The literature on the topic may not adequately address the unique challenges and opportunities that exist in different local government contexts. Further research could explore how the integration of the Balanced Scorecard and performance measurement framework varies across different levels and types of local government. (3) Lack of consideration of stakeholder perspectives: The literature may not adequately explore the perspectives of stakeholders, such as citizens, elected officials, and civil society organizations. Further research could explore how different stakeholder groups perceive the integration of the Balanced Scorecard and performance measurement framework in local government performance evaluation.

By focusing on these research areas, scholars and practitioners can advance the understanding and application of the integrated performance measurement model for local government. The outcomes of such research efforts will contribute to evidence-based decision-making, improved governance outcomes, and enhanced service delivery in local government contexts.

REFERENCES:

1. Akbar, R., Pilcher, R. A., & Perrin, B. (2015). Implementing performance measurement systems: Indonesian local government under pressure. *Qualitative Research in Accounting and Management*, 12(1), 3–33. <https://doi.org/10.1108/QRAM-03-2013-0013>
2. Al-Alawi, A. I. (2018). Using Balanced Scorecard in Measuring the Performance of Online Banking: Cultivating Strategic Model Map in Financial Sector-Case of Bahrain. *Journal of Internet Banking and Commerce*, 23(2), 1–26.
3. Anthoula, K., & Alexandros, H. (2011). Designing a balanced scorecard for the evaluation of a local authority organization. *European Research Studies Journal*, 14(2), 65–80.

4. Astrini, N. J. (2015). Local Government Performance Measurement: Developing Indicators Based on IWA 4: 2009. *Public Organization Review*, 15(3), 365–381. <https://doi.org/10.1007/s11115-014-0276-9>
5. Balkovskaya, D., & Filneva, L. (2016). The Use of the Balanced Scorecard in Bank Strategic Management. *International Journal Business Excellence*, 9(1), 48–67.
6. Borena, B., & Negash, S. (2016). IT Infrastructure Role in the Success of a Banking System: The Case of Limited Broadband Access. *Information Technology for Development*, 22(2), 265–278. <https://doi.org/10.1080/02681102.2014.979392>
7. Brownlees, C., Chabot, B., Ghysels, E., & Kurz, C. (2020). Back to the future : Backtesting systemic risk measures during historical bank runs and the great depression. *Journal of Banking and Finance*, 113, 105736. <https://doi.org/10.1016/j.jbankfin.2020.105736>
8. Carmeli, A. (2002). A conceptual and practical framework of measuring performance of local authorities in financial terms: Analysing the case of Israel. *Local Government Studies*, 28(1), 21–36. <https://doi.org/10.1080/714004135>
9. Chan, Y. C. L. (2004). Performance measurement and adoption of balanced scorecards: A survey of municipal governments in the USA and Canada. *International Journal of Public Sector Management*, 17(2–3), 204–221. <https://doi.org/10.1108/09513550410530144>
10. Conway, E., & Byrne, D. (2018). Contemporary Issues in Accounting: The Current Developments in Accounting Beyond the Numbers. In *Contemporary Issues in Accounting: The Current Developments in Accounting Beyond the Numbers*. Springer International Publishing. <https://doi.org/10.1007/978-3-319-91113-7>
11. Crabtree, A. D., & DeBusk, G. K. (2008). The effects of adopting the Balanced Scorecard on shareholder returns. *Advances in Accounting*, 24(1), 8–15. <https://doi.org/10.1016/j.adiaac.2008.05.016>
12. El-Dalabeeh, A. R. kh, & ALshbiel, S. O. (2019). The effect of enterprise risk management in the relationship between the balanced scorecard and organizational performance in Jordan. *International Journal of Scientific and Technology Research*, 8(9), 1899–1906.
13. Elekdag, S., Malik, S., & Mitra, S. (2020). Breaking the Bank ? A Probabilistic Assessment of Euro Area Bank. *Journal of Banking and Finance*, 120, 105949. <https://doi.org/10.1016/j.jbankfin.2020.105949>
14. Elkhoully, S. M., Ibrahim, M. M., El Frargy, M. M., & Kotb, A. S. (2015). Measuring the Effectiveness of Banking Risk Balanced Scorecard in Enhancing Bank Value. *International Journal of Economics and Finance*, 7(6), 139–152. <https://doi.org/10.5539/ijef.v7n6p139>
15. Erawan, I. G. A. (2019). Implementation of Balanced Scorecard in Indonesian Government Institutions : A Systematic Literature Review. *Journal of Public Administration Studies*, 4(2), 64–71. url: <http://balanced.jpas.ub.ac.id/index.php/jpas>
16. Fatile, J. O., Yemisi, O., Tomilayo, A. I., & Sanni, O. K. (2019). Improving public agency performance using balanced scorecard in Lagos internal revenue service (LIRS). *Journal of Research in Emerging Markets*, 1(3), 67–83. <https://doi.org/10.30585/jrems.v1i3.347>
17. Gadenne, D., & Sharma, B. (2009). Balanced Scorecard Implementation in the Public Sector: Lessons Learnt in a Large Local Government Authority . *Proceedings of Accounting and Finance Association of Australian and New Zealand Conference, Chang 2007*, 1–25.
18. Gelan, E. D. (2020). The Impact of Balanced Scorecard (BSC) on Performance of Public Organization: The Case of Dire Dawa City Government Communication Affairs Bureau. *Public Policy and Administration Research*, 27–59. <https://doi.org/10.7176/ppar/10-4-03>
19. Greatbanks, R., & Tapp, D. (2007). The impact of balanced scorecards in a public sector environment: Empirical evidence from Dunedin City Council, New Zealand. *International Journal of Operations and Production Management*, 27(8), 846–873. <https://doi.org/10.1108/01443570710763804>
20. Gupta, A. K., Maheshwari, M., & Sharma, S. (2018). Performance Evaluation Using Balanced Scorecard Model in Banking Industry: A Case Study of HDFC Bank. *Pacific Business Review International*, 10(9), 64–78.
21. Gupta, S. (2018). Driving Digital Strategy A Guide to Remaining Your Business. In *HBS Digital Initiative*.

22. Hansen, E. G., & Schaltegger, S. (2016). The Sustainability Balanced Scorecard: A Systematic Review of Architectures. *Journal of Business Ethics*, 133(2), 193–221. <https://doi.org/10.1007/s10551-014-2340-3>
23. Johnsen, A. (1999). Implementation Mode and Local Government Performance Measurement: A Norwegian Experience. *Financial Accountability and Management*, 15(1), 41–66. <https://doi.org/10.1111/1468-0408.t01-1-00073>
24. Johnsen, Å., Nørreklit, H., & Vakkuri, J. (2006). Introducing a Nordic Perspective on Public Sector Performance Measurement. *Financial Accountability and Management*, 22(3), 207–212. <https://doi.org/10.1111/j.0267-4424.2006.00399.x>
25. Johnsson, M. C., Pepper, M., Price, O. M., & Richardson, L. P. (2021). “Measuring up”: a systematic literature review of performance measurement in Australia and New Zealand local government. *Qualitative Research in Accounting and Management*, 18(2), 195–227. <https://doi.org/10.1108/QRAM-11-2020-0184>
26. Journeault, M. (2017). The Sustainability Balanced Scorecard: A Systematic Review of Architectures. *Social and Environmental Accountability Journal*, 37(1), 78–79. <https://doi.org/10.1080/0969160X.2016.1273455>
27. Kaplan, R., & Norton, D. (1992). The Balanced Scorecard: measures that drive performance. *Harvard Business Review*, 71–80.
28. Kaplan, R. S. (2012). The balanced scorecard: Comments on balanced scorecard commentaries. *Journal of Accounting and Organizational Change*, 8(4), 539–545. <https://doi.org/10.1108/18325911211273527>
29. Kaplan, R. S., & Norton, D. P. (1996). *The Balanced Scorecard: Translating Strategy Into Action*. Harvard Business School Press. <https://doi.org/10.1109/jproc.1997.628729>
30. Kaplan, R. S., & Norton, D. P. (2001). *Strategy-Focused Organization: How Balanced Scorecard Thrive in the New Business Environment*. In Harvard Business School Press. Harvard Business School Press.
31. Kotze, P. N., Vermaak, F. N., & Kirsten, E. (2019). Including risk in the balanced scorecard: Adoption rate and implementation methods of Johannesburg Stock Exchange listed organisations. *Southern African Business Review*, 19, 99–117. <https://doi.org/10.25159/1998-8125/5808>
32. Kumar, A., Brar, V., Chaudhari, C., & Raibagkar, S. S. (2022). Performance Management Through the Balanced Scorecard Approach by the South African Revenue Service. *Public Organization Review*, 0123456789. <https://doi.org/10.1007/s11115-022-00646-5>
33. Lin, H. F. (2015). Linking knowledge management orientation to balanced scorecard outcomes. *Journal of Knowledge Management*, 19(6), 1224–1249. <https://doi.org/10.1108/JKM-04-2015-0132>
34. Madsen, D. Ø., Azizi, B., Rushiti, A., & Stenheim, T. (2019). The diffusion and implementation of the balanced scorecard in the Norwegian municipality sector: A descriptive analysis. *Social Sciences*, 8(5). <https://doi.org/10.3390/socsci8050152>
35. Mafini, C., & Poee, D. R. I. (2013). Performance measurement in a South African government social services department: A balanced scorecard approach. *Mediterranean Journal of Social Sciences*, 4(14), 23–36. <https://doi.org/10.5901/mjss.2013.v4n14p23>
36. Mcnamara, C., & Mong, S. (2005). Performance Measurement and management: Some Insights from Practice. *Australian Accounting Review*, 15(1), 14–28.
37. Mobarez, O. M., & Elfar, M. H. (2016). Study of Using Balanced Scorecard to Measure the Effect of Banking Information Technology to Sustainthe Banking Performance (A Comparative Study). *IOSR Journal of Business and Management (IOSR-JBM)*, 18(5), 24–29. <https://doi.org/10.9790/487X-1805022429>
38. Modell, S. (2012). The politics of the balanced scorecard. *Journal of Accounting and Organizational Change*, 8(4), 475–489. <https://doi.org/10.1108/18325911211273482>
39. Ndevu and Muller. (2017). A conceptual framework for improving service delivery at local government in South Africa. *African Journal of Public Affairs*, 9(7), 13–24.
40. Ndevu, Z. J., & Muller, K. (2018). Operationalising performance management in local government: The use of the balanced scorecard. *SA Journal of Human Resource Management*, 16, 1–11. <https://doi.org/10.4102/sajhrm.v16i0.977>

41. Nieplowicz, M. (2013). The Balanced Scorecard in the Public Sector in Poland. the Case of Implementation in the Customs Service in Poland. *Research Papers of the Wroclaw University of Economics*, 290, 52–59.
42. Nigussie, T. (2019). The Practices and Challenges of Balanced Scorecard Implementation in Municipality Service Delivery in Injibara Town Awi Zone, Ethiopia Tesfaye. *European Journal of Business and Management*, 11(15), 56–61. <https://doi.org/10.7176/EJBM>
43. Nistor, C. S., Stefanescu, C. A., & Sintejudanuu, M. A. (2016). Performance management and Balanced Scorecard – a link for public sector. *Journal of Accounting and Management*, 6(3), 5–25. <https://doi.org/10.4135/9781412952613.n439>
44. Nuti, S., Seghieri, C., & Vainieri, M. (2013). Assessing the effectiveness of a performance evaluation system in the public health care sector: Some novel evidence from the Tuscany region experience. *Journal of Management and Governance*, 17(1), 59–69. <https://doi.org/10.1007/s10997-012-9218-5>
45. Oliveira, H. C. M. C. (2014). The Balanced Scorecard Operating as A Risk Management Tool. *Review of Economic Studies and Research*, 11(2), 5–32.
46. Ozturk, E., & Coskun, A. (2014). A Strategic Approach to Performance Management in Banks: The Balanced Scorecard. *Accounting and Finance Research*, 3(3), 151–158. <https://doi.org/10.5430/afr.v3n3p151>
47. Öztürk, E., & Coskun, A. (2014). A Strategic Approach to Performance Management in Banks : The Balanced A Strategic Approach to Performance Management in Banks : The Balanced Scorecard. *Accounting and Finance Research*, 3(3), 151–158. <https://doi.org/10.5430/afr.v3n3p151>
48. Perera, S., Schoch, H., & Sabaratnam, S. (2007). Adoption of the Balanced Scorecard in Local Government Organizations: an Exploratory Study. *Asia-Pacific Management Accounting Journal*, 2(1), 53–70. <http://search.ebscohost.com/login.aspx?direct=true&db=bth&AN=36837037&lang=pt-br&site=ehost-live>
49. Pérez, C. Álvarez, Montequín, V. R., Fernández, F. O., & Balsera, J. V. (2017). Integration of Balanced Scorecard (BSC), strategy map, and Fuzzy Analytic Hierarchy Process (FAHP) for a sustainability business framework: A case study of a Spanish software factory in the financial sector. *Sustainability (Switzerland)*, 9(4). <https://doi.org/10.3390/su9040527>
50. Ponte, D., Pesci, C., & Franco, P. (2017). Between Measuring Mission and in Revenue : a Hybrid Performance Organization. *Managerial Auditing Journal*, 32(2), 196–214.
51. Quinlivan, D. (2000). Rescaling the balanced scorecard for local government. *Australian Journal of Public Administration*, 59(4), 36–41. <https://doi.org/10.1111/1467-8500.00178>
52. Rasoolimanesh, S. M., Jaafar, M., Badarulzaman, N., & Ramayah, T. (2015). Investigating a framework to facilitate the implementation of city development strategy using balanced scorecard. *Habitat International*, 46(April), 156–165. <https://doi.org/10.1016/j.habitatint.2014.12.003>
53. Rohm, H. (2006). Improving Government Performance: Using Balanced Scorecard to Plan and Manage Strategically. *Public Administration Review*, 66(1), 139–142. <https://doi.org/10.1111/j.1540-6210.2006.00562.x>
54. Sardjono, W., & Pujadi, T. (2016). Performance Evaluation of Systems Managed File Transfer In Banking Industry Using IT Balanced Scorecard. 2016 International Conference on Information Management and Technology (ICIMTech), November, 12–17.
55. Sharma, B., & Gadenne, D. (2011). Balanced scorecard implementation in a local government authority: Issues and challenges. *Australian Journal of Public Administration*, 70(2), 167–184. <https://doi.org/10.1111/j.1467-8500.2011.00718.x>
56. Smart, A., Kaplan, R., Desitter, F., Sulseki, S., Shelton, K., Hussein, M., & Creelman, J. (2015). How do you integrate strategy and risk management ? October.
57. Sulhan, A., & Wasistiono, S. (2017). Measurement Of Local Government Performance with Balanced Scorecard Approach in South Tangerang City, Indonesia. *Advances in Social Science, Education and Humanities Research*, 167(33), 228–240. <https://doi.org/10.2991/icaspgs-icbap-17.2017.38>
58. Taylor, J. (2006). Performance Measurement in Australian and Hong Kong Government Departments. *Public Performance & Management Review*, 29(3), 334–357. <https://doi.org/10.2753/pmr1530-9576290305>

59. Tubis, A., & Werbińska-Wojciechowska, S. (2017). Balanced Scorecard use in Passenger Transport Companies Performing at Polish Market. *Procedia Engineering*, 187, 538–547. <https://doi.org/10.1016/j.proeng.2017.04.412>
60. Valibeigi, M., Afsharirad, M., Valibeigi, M., & Sarhangi, E. (2020). Proposing a performance measurement framework for the Municipalities. *International Journal of Human Capital in Urban Management*, 5(August), 319–330.
61. Waldt, G. Van der. (2006). Managing local government performance: key considerations and challenges. *Journal of Public Administration*, 41(2), 128–143. <http://hdl.handle.net/10520/EJC51457>
62. Wang, S. H., Chang, S. P., Williams, P., Koo, B., & Qu, Y. R. (2015). Using Balanced Scorecard for Sustainable Design-centered Manufacturing. *Procedia Manufacturing*, 1, 181–192. <https://doi.org/10.1016/j.promfg.2015.09.084>
63. Whorthington, A., & Dollery, B. (2008). Performance measurement in local government: An Australia Perspective. *Public Money and Management*, 13(4), 31–36. <https://doi.org/10.1080/09540969309387786>
64. Zheng, Y., Wang, W., Liu, W., & Mingers, J. (2019). A performance management framework for the public sector: The balanced stakeholder model. *Journal of the Operational Research Society*, 70(4), 568–580. <https://doi.org/10.1080/01605682.2018.1448247>
65. Zizlavsky, O. (2014). The balanced scorecard: Innovative performance measurement and management control system. *Journal of Technology Management and Innovation*, 9(3), 210–222. <https://doi.org/10.4067/S0718-27242014000300016>