

The Effect of Balanced Scorecard Implementation and Service Innovation on Employee Performance with Organizational Commitment as a Moderating Variable (Case Study of Banking in Pandeglang Regency)

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ABSTRACT

This research is motivated by the importance of measuring banking employee performance that not only focuses on financial aspects, but also includes non-financial perspectives. Balanced Scorecard and service innovation are two strategic factors that can influence employee performance. Organizational commitment is seen as a moderating variable that has the potential to strengthen this relationship. This research uses a quantitative method with a survey design. The unit of analysis is employees from 10 banks in Pandeglang Regency with a sample of 100 respondents selected using a purposive sampling technique. Data were collected through a Likert scale questionnaire, then analyzed using SEM-PLS with SmartPLS 4. The results of the study indicate that: (1) Balanced Scorecard has a positive and significant effect on employee performance, (2) service innovation has a positive and significant effect on employee performance, (3) organizational commitment moderates the effect of Balanced Scorecard on employee performance, and (4) organizational commitment also moderates the effect of service innovation on employee performance.

Keywords: Balanced Scorecard, Service Innovation, Employee Performance, Organizational Commitment, Banking

DOI:

INTRODUCTION

Pandeglang Regency, the banking industry faces various challenges, such as increasing competition and changing customer behavior. In this context, implementing appropriate strategies is crucial for improving employee performance and customer satisfaction (Azhari & Ali, 2024). The banking sector in Pandeglang Regency has experienced significant progress in line with increasing public demand for financial services. However, competition between banks, both conventional and Islamic, requires banking institutions to continuously improve employee performance to maintain competitiveness (OJK, 2023).

A tool that can be used to assess and improve performance is the balanced scorecard. The balanced scorecard assesses not only financial performance but also non-financial aspects. By implementing a balanced scorecard, banks in Pandeglang can focus more on their strategic objectives and improve employee performance effectiveness (Kaplan & Norton, 1996). Therefore, in the competitive global banking landscape, a comprehensive performance assessment system is needed, going beyond solely financial metrics. Strong relationships with customers and employees are crucial for the long-term sustainability of a banking institution. The balanced scorecard concept is a work structure that communicates the vision, mission, and strategy to all employees regarding critical elements that determine current and future success. The balanced scorecard not only serves as a tool for measuring performance but also supports planners in identifying the steps and metrics that need to be implemented and evaluated (Luh & Maqsudi, 2024).

The balanced scorecard method is used to align the strategies that the company wants to achieve. The balanced scorecard method makes it easier to structure the goals that have been created so that the goals that the company wants to achieve can be identified (Octavini et al., 2023).

Service innovation efforts are also a crucial factor in improving employee performance. Innovative services can attract more customers and increase customer loyalty (Prasetyo, 2022). Research shows that service innovation

can boost employee morale, which in turn positively impacts their performance (Hendrawan et al., 2023). Innovation is a key and crucial factor in shaping performance aimed at competitive advantage (Rodríguez-Pose & Zhang, 2020). and the critical importance of creativity in products and services in today's global competition. A sense of loyalty within employees will provide a sense of belonging to their jobs and strive to maintain their role in the banking industry (Indrayani & Rashied, 2023). Employee satisfaction and motivation are crucial for the banking industry because they can improve employee performance, which in turn impacts company productivity (Hanafie et al., 2025). Various studies have been conducted to explore the relationship between job satisfaction and performance in the banking sector. Corporate culture and job satisfaction have a positive and significant impact on employee performance in the banking sector. Implementing an innovation requires employees to have a good understanding and mastery of the service innovation (Basri et al., 2022). Employees who do not understand how the innovation works will actually decrease their performance (Gunistiyo et al., 2021).

Organizational commitment is a moderating variable that can influence the relationship between balanced scorecard implementation and service innovation on employee performance. Meanwhile, employees who are highly committed to the organization will strive harder to achieve company goals (Hadiansah et al., 2021). An organization's success can be predicted by its success in increasing and maintaining employee commitment to the banking industry. High commitment will benefit positive attitudes and behaviors within the organization (Basuki et al., Widyanti et al., 2020). Organizational commitment reflects employee attitudes toward the entire organization. It will have an effect on the relative strength of employee identification with a particular organization (Widiyanti et al., 2020). The progress of an organization is determined by the role and performance of its employees. Increasing employee performance can be seen from individuals within the organization who are able to achieve work standards set by the organization and can be used as a determining factor for success in their work (Wati & Fitriah, 2023).

LITERATURE REVIEW

Balanced Scorecard

The balanced scorecard (BSC) is a concept for measuring whether a company's smaller operational activities align with its larger goals in terms of vision and strategy. (Istiarsono, 2022). Saraswati (2021) defines balanced scorecard indicators as: (1) Financial perspective, (2) Customer perspective, (3) Internal business perspective, and (4) Learning and growth perspective.

Service Innovation

Ohoiwutun (2021) defines innovation as the effort to create and implement new processes, products, services, or methods that emerge from real development to improve the effectiveness or quality of results. Adiyasha (2023) outlines the indicators of service innovation as: (1) Excellence, (2) Suitability, (3) Complexity, and (4) Possibility.

Employee Performance

Employee performance is the end result of work activities carried out by employees within an organization, reflected in the output produced, both in terms of quantity and quality (Fauzi, 2020). Anggraini et al., (2024) employee performance indicators: (1) Work quality, (2) Work quantity, (3) Work hours, (4) Cooperation.

Organizational Commitment

Organizational commitment is a high level of sacrifice made by employees to the organization and a certain belief in accepting the organization's values (Raharjo et al., 2023). Indicators of organizational

Balanced Scorecard Implementation on Employee Performance

One of the benefits of the balanced scorecard, according to Afriyanti & Kusniawati (2024), is that there is a simultaneous positive and significant influence between BSC measurements on employee performance. This suggests that a BSC performance measurement system will enable the development of holistic and sustainable strategies to address the increasingly complex challenges of the banking industry. Research conducted by Kuncoro et al. (2024) found that the financial perspective and the learning and growth perspective have a significant

positive influence on employee performance. Based on the explanation above, the research hypothesis is as follows:

H1: The balanced scorecard has an effect on employee performance.

Service Innovation on Employee Performance

Employees develop new skills through the use of new technology to provide faster and more efficient services. This process directly improves employee competency, making them feel more capable and relevant in their work. Research by Hasna (2020) found that service innovation has a positive effect on employee performance. This was further supported by research conducted by Putri (2024), which found that service innovation has a significant positive effect on employee performance. Based on the above explanation, the research hypothesis is as follows:

H2: Service innovation affects employee performance.

Organizational commitment moderates the effect of the balanced scorecard on employee performance.

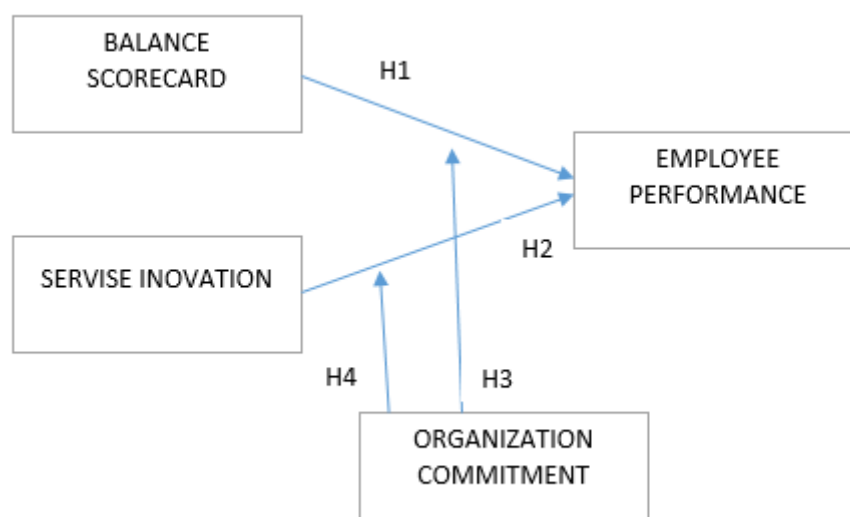
Employees with high commitment have a strong sense of loyalty and are willing to invest extra effort for the success of the organization. Employees with high commitment tend to be more open to change, proactive in learning new skills, and more willing to align their personal goals with organizational goals. This hypothesis supports research by Savitri et al. (2023) that organizational commitment influences employee performance. Based on the explanation above, the research hypothesis is as follows:

H3: Organizational commitment strengthens the influence of the BSC on employee performance.

Organizational commitment moderates the effect of service innovation on employee performance.

Committed employees tend to be more open to change, more enthusiastic about trying new approaches, and more responsible for the success of the services offered. Conversely, when organizational commitment is low, implemented service innovations may encounter internal barriers, such as resistance to change, a lack of ownership, or minimal initiative in optimizing new services. Based on research conducted by Dewinta (2024), a systematic review of 26 studies examining the relationship between organizational commitment and innovative work behavior was conducted. The results showed that organizational commitment has a significant influence on employee innovative work behavior. Based on the explanation above, the research hypothesis is as follows:

H4: Organizational commitment strengthens the effect of service innovation on employee performance.



Frame 1 : Framework

RESEARCH METHODOLOGY

The population in this study is banking in Pandeglang Regency. Sampling in this study uses non-probability random sampling techniques, specifically purposive sampling with a sample size of 100 respondents. Using quantitative methods, data will be collected through the distribution of structured questionnaires designed to capture respondents' perceptions and experiences of the implementation of the balanced scorecard and service innovation, as well as their impact on employee performance. This approach allows statistical hypothesis testing to obtain objective and generalizable conclusions in the context of banking organizations in Pandeglang Regency.

Demografi	kategori	Respondents	%
Age	< 25 year	29	29%
	25-35 year	37	37%
	36-45 year	22	22%
	41-50Year	12	12%
	> 50 years	0	0
	Total	100	100%
position	Head Leader	10	10%
	<i>Human resource development</i>	10	10%
	<i>Information technology</i>	10	10%
	<i>Account officer</i>	10	10%
	<i>Teller</i>	10	10%
	<i>Customer service</i>	10	10%
	<i>Sales officer</i>	10	10%
	Staff administrasi	10	10%
	Auditor	10	10%
	Analisis kredit	10	10%
	Total	100	100%
length of work	< 3 year	23	23%
	3-5 year	53	53%
	6-10 year	21	21%
	> 10 year	3	3%
	Total	100	100%
Study	SMA/SMK/SEDERAJAT	20	20%
	DIPLOMA	13	13%
	SARJANA	67	67%
	Total	100	100%

Based on the table above, of the total sample of 100 bank employees, the majority were aged 25-35, representing 37 people (37%). Furthermore, these employees held specific positions, with 10 positions filled by 10 employees from each position. In terms of length of service, the majority held 3-5 years, representing 53 employees (53%). Finally, in terms of educational attainment, the majority of respondents held bachelor's degrees, representing 67 employees (67%).

RESULTS AND DISCUSSION

Data Quality Test

Validity Test

A validity test is used to assess the validity of a questionnaire. A questionnaire is considered good and valid if the correlation coefficient is significant, or if the calculated T value is greater than the table's r value. The following are the results of the validity test in this study.

Table 2. Validity Test

Variable	Statement	Outer loading	Kriteria validitas	Information
Employee Employment (Y)	Y.1	0,910	> 0,70	Valid
	Y.2	0,938	> 0,70	Valid
	Y.4	0,944	> 0,70	Valid
	Y.5	0,919	> 0,70	Valid
	Y.6	0,894	> 0,70	Valid
	Y.7	0,929	> 0,70	Valid
	Y.8	0,908	> 0,70	Valid
	Y.9	0,931	> 0,70	Valid
	Y.10	0,916	> 0,70	Valid
	Y.11	0,910	> 0,70	Valid
Balanced Scorecard (X1)	X1.1	0,841	> 0,70	Valid
	X1.2	0,901	> 0,70	Valid
	X1.4	0,910	> 0,70	Valid
	X1.6	0,912	> 0,70	Valid
	X1.7	0,773	> 0,70	Valid
	X1.8	0,792	> 0,70	Valid
Service Innovation (X2)	X1.9	0,827	> 0,70	Valid
	X2.1	0,785	> 0,70	Valid
	X2.2	0,843	> 0,70	Valid
	X2.3	0,747	> 0,70	Valid
	X2.4	0,847	> 0,70	Valid
	X2.7	0,865	> 0,70	Valid
	X2.8	0,761	> 0,70	Valid
Organization Commitment (M)	M.2	0,921	> 0,70	Valid
	M.3	0,939	> 0,70	Valid
	M.4	0,916	> 0,70	Valid
	M.5	0,912	> 0,70	Valid
	M.6	0,905	> 0,70	Valid
	M.7	0,905	> 0,70	Valid

Based on the data test results, it was determined that the outer loading value was greater than 0.70, indicating that all statement items were valid.

Reliability Test

Reliability testing was used to determine whether the indicators used could be expanded or were reliable as measuring instruments for variables. Reliability testing was conducted using the Cronbach's alpha statistical test. The Cronbach's alpha test limit was >0.60. The following are the results of the reliability test in this study:

Table 3. Reliability Test

Variable	Alpha Value	Cut Off	Information
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Employee Performance	0,937	0.60	Reliable
Balanced Scorecard	0,895	0.60	Reliable
Servise Innovation	0,954	0.60	Reliable
Organization Commitment	0,978	0.60	Reliable

Source: Processed data, 2024

Based on the results of testing the measuring instrument used in this study, the Cronbach's alpha value produced by processing using SEM-PLS 4 was above 0.60, so the instrument used in this study was declared reliable or consistent when used in several measurements on the same subject.

Outer Model Analysis Reflective Indicators

Convergent Validity Test

Convergent validity is related to the principle that variables manifesting a construct must be highly correlated. Validity testing can be seen from the magnitude of the factor loadings. A valid factor loading value is >0.5 . The results of the validity test in this study are as follows:

Tabel 4. Loading Factor

Variable	Indicator	Loading Factor
Employee Performance	Y.1	0,910
	Y.2	0,938
	Y.4	0,944
	Y.5	0,919
	Y.6	0,894
	Y.7	0,929
	Y.8	0,908
	Y.9	0,931
	Y.10	0,841
Balanced Scorecard	X1.1	0,901
	X1.2	0,910
	X1.4	0,912
	X1.6	0,773
	X1.7	0,792
	X1.8	0,827
	X1.9	0,841
Servise Innovation	X2.1	0,785
	X2.2	0,843
	X2.3	0,747
	X2.4	0,847
	X2.7	0,865
	X2.8	0,761
Organization Innovation	M.2	0,921
	M.3	0,939
	M.4	0,916
	M.5	0,912
	M.6	0,905

Source: Processed Data, 2024

Based on the table above, it can be seen that the results meet convergent validity because all factor loadings are >0.5, and it is concluded that the convergent validity of all construct groups is valid.

Construction Reliability Test

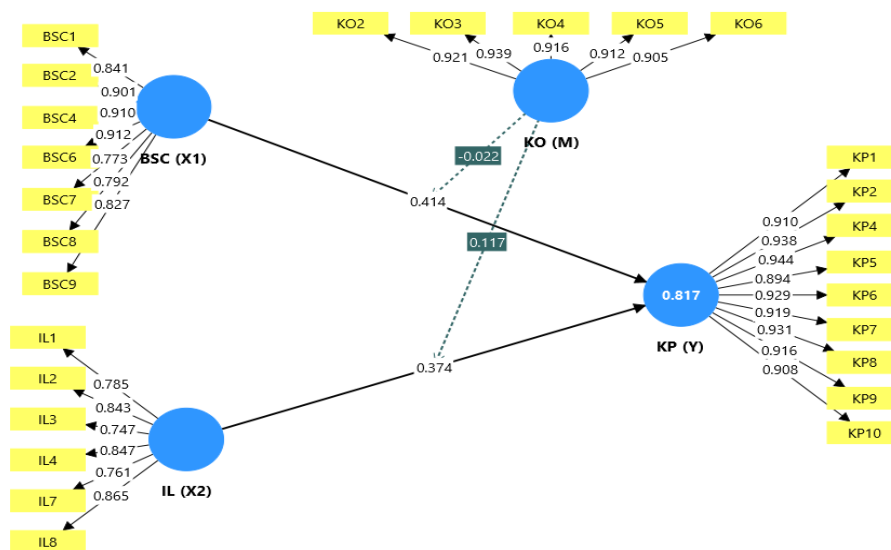
The composite reliability test is an alternative to the Cronbach Alpha test for measuring the convergent validity of a reflective model. Composite reliability values vary from zero to 1. The minimum composite reliability value for exploratory research is 0.60, or greater than 0.70 in confirmatory studies. The AVE and CR test results are shown in the following table.

Table 5. Construction Reliability Test

Variabel	Composite Reliability	Cronboach Alpha
Employee Performance	0,727	0,937
Balanced Scorecard	0,655	0,895
Service Innovation	0,844	0,954
Organization Comitment	0,848	0,978

Source: Processed data, 2024

Based on the results of the validity and reliability test of the measurement model, it can be concluded that all observed variables are valid for measuring the latent variables and the reliability of the measurement model.



Source: SmartPLS Processed Data, 2025

Picture 2. SEM PLS Path Analysis Results

Based on the results of the SmartPLS calculations in the image above, the following equations for the path analysis of structural models I and II are obtained:

$$Y1 = 0.515X1 + 0.407X2$$

$$Y2 = 0.206X1 + 0.384X2 + 0.361Y1$$

Coefficient of Determination (R2)

The structural model indications are expressed in terms of the coefficient weights, the coefficient of determination, and the significance. The following are the results of the coefficient of determination (R²) test in this study:

Table 7. Testing of Determination Coefficient (R2),

Variable	R-Square	R-Square Adjusted
Employee Performance	0.817	0.807

Source: Processed Data, 2024

Based on the table above, the results of the coefficient of determination (R-square) test show an adjusted R-square value for Purchasing Decisions of 0.817, or 81.7%. Thus, the relationship between the balanced scorecard and service innovation and employee performance is very strong. Meanwhile, the contribution of the balanced scorecard and service innovation to employee performance can be seen from the adjusted R-square value of 0.807, or 80.7%. Thus, the contribution of the balanced scorecard and service innovation to employee performance is 80.7%. The remaining 19.2% is influenced by other variables not examined.

Hypothesis Testing (Partial or t-Test)

A hypothesis is a specific prediction statement. A hypothesis explains concretely (not theoretically) what is expected in a study, although not all studies have a hypothesis. A partial test, or t-test, is conducted to determine the extent of the influence of the independent variables individually on the dependent variable, and the table values are presented with a significance level of 5%. The following are the results of the hypothesis testing or t-test in this study:

Table 8. Hypothesis Testing – Path Coefficients

	Original Sample (O)	T Statistics (O/STDEV)	P Values	Information
Balanced Scorecard → Employee Performance	0,414	3,169	0,002	Significant
Service innovation → Employee Performance	0,374	4,124	0,000	Significant
Organization Commitment → Balanced Scorecard → Employee Performance	-0,022	0,188	0,851	Not Significant
Organization Commitment → Service innovation → Employee Performance	0,117	1,059	0,290	Not Significant

Source: Processed Data, 2025

1. Based on the table above, Hypothesis 1 shows that the balanced scorecard has a significant effect on employee performance of 0.414 with a t-statistic (3.169 > 1.96) or p-value (0.002 < 0.05). The test results show that the balanced scorecard has a positive and significant effect on employee performance.

2. Based on the table above, Hypothesis 2 shows that service innovation has a significant effect on employee performance of 0.374 with a t-statistic (4.124 > 1.96) or p-value (0.000 < 0.05). The test results show that service innovation has a positive and significant effect on employee performance.

3. Based on the table above, Hypothesis 3 shows that the balanced scorecard's effect on employee performance through organizational commitment is rejected with a path coefficient of -0.022 and a t-statistic (0.188 < 1.96) or p-value (0.851 > 0.05). Organizational commitment and service innovation have a negative and insignificant effect on employee performance. 4. Hypothesis 4 of service innovation on employee performance through organizational commitment variable is rejected with a path coefficient of 0.177 and t-statistic (1.059 < 1.96) or p-value (0.290 > 0.05). Organizational commitment and service innovation have a negative and insignificant influence on employee performance.

The Impact of Balanced Scorecard Implementation on Employee Performance

The implementation of the balanced scorecard has a positive and significant impact on employee performance. This is because the four perspectives of the balanced scorecard—financial, customer, growth and learning, and

internal business—can be implemented by employees. This maximizes the performance measurement system's functionality, thus impacting employee performance (Afriyanti & Kusniawati, 2024).

The balanced scorecard is supported by agency theory, which states that in a contractual relationship between the principal (owner) and agent (manager/employee), there is a potential conflict of interest due to differing goals. To minimize this conflict and ensure that the agent acts in accordance with the principal's interests, a comprehensive and objective performance measurement system is needed. The relationship between agency theory and the balanced scorecard in improving employee performance can be explained by the balanced scorecard functioning as a control mechanism to align the agent's goals with the principal's goals. Through balanced indicators, the balanced scorecard reduces the opportunity for opportunistic agent behavior, increases transparency, and motivates employees to work towards organizational targets. Thus, the balanced scorecard is not only an evaluation tool but also a means of empowerment and alignment of interests that have a positive impact on employee performance (Hadi et al., 2022).

This research aligns with research by Afriyanti & Kusniawati (2024), which showed a simultaneous positive and significant effect between balanced scorecard measurements and employee performance at Bank bjb Banjar Branch. Similar results were also found by Kuncoro et al. (2024), who found that financial perspectives and learning and growth perspectives had a significant positive effect on employee performance.

The Impact of Service Innovation on Employee Performance

Service innovation can improve the efficiency, effectiveness, and quality of service provided by employees through the implementation of innovations. Employees are encouraged to work more optimally using new technologies or methods and adapting to evolving customer needs. Consequently, service innovation positively supports employee performance, thus positively influencing employee performance (Arda & Yuliharsi, 2024).

Service innovation's impact on performance aligns with the theory of sustaining innovation, which states that continuous innovation aims to maximize employee performance and company performance. Based on the theory of sustainable innovation, the banking industry must continue to innovate in customer service. Digital transformation was chosen as a service innovation because it can provide convenience and the best experience for customers. Digital-based services such as mobile and internet banking, video banking, and data analytics are considered the most rational way to meet current customer needs (Latif et al., 2024).

This research aligns with Hasna's (2020) research, which found that service innovation has a positive effect on employee performance. Similar results were also found by Putri (2024), who found that service innovation has a significant positive effect on employee performance.

Organizational Commitment Moderates the Effect of the Balanced Scorecard on Employee Performance

Based on these calculations, the effect of the balanced scorecard on employee performance, moderated by organizational commitment, decreases. Therefore, organizational commitment weakens the effect of the balanced scorecard on employee performance. This is because the balanced scorecard aims to balance financial, customer, internal process, and learning & growth perspectives.

Organizational commitment to the balanced scorecard aligns with agency theory, which suggests that excessive organizational commitment to agents (employees) can make them less motivated to be transparent with objective indicators like the balanced scorecard. They prioritize maintaining the organization's image in the eyes of the principal (management/owners), making performance reports based on the balanced scorecard susceptible to manipulation or disregard. However, highly committed employees can focus solely on formal compliance with regulations, rather than on more strategic performance measures offered by the balanced scorecard. As a result, balanced scorecard indicators are not truly implemented substantively (Sitepu, 2022).

This research aligns with Oktaviani's (2018) study, which found that organizational commitment influences employee performance, although it was not significant. This difference may be due to the demographics of the study sample—young, highly educated workers who may be satisfied with their jobs and perform well but are not committed to their organizations. Their performance may be influenced by factors other than commitment alone.

Organizational Commitment Moderates the Effect of Service Innovation on Employee Performance

Based on these calculations, the effect of service innovation on employee performance, moderated by organizational commitment, decreases. Therefore, organizational commitment weakens the effect of service innovation on employee performance. This is because service innovation always carries risks (costs, failure, customer complaints).

In the theory of sustaining innovation, innovation tends to occur when there is a strong incentive to improve or replace existing services. However, if organizational commitment is too strong, employees prefer to maintain the old system because it is perceived as aligned with organizational values. As a result, radical innovation is difficult to develop, and only minor innovations emerge. Highly committed employees may avoid such risks for fear of disappointing the organization. Thus, high loyalty actually results in conservative behavior, not progressive (Aisyah et al., 2024).

This research aligns with Serna et al.'s (2018) study, which found that organizational commitment had no positive or significant effect on service innovation. This suggests that employee commitment itself does not lead them to implement change.

CONCLUSION

Based on the results of research on the Influence of Balanced Scorecard Implementation and Service Innovation on Employee Performance with Organizational Commitment as a Moderating Variable in banking in Pandeglang Regency, several conclusions can be drawn as follows: (1) Balanced scorecard implementation has a positive and significant influence on employee performance. This shows that the implementation of a balanced scorecard that includes financial, customer, internal business process, and learning and growth perspectives is able to provide a comprehensive performance picture and encourage increased employee effectiveness. (2) Service innovation has a positive and significant influence on employee performance. The implementation of new services and the use of modern technology in the banking sector can increase work productivity, accelerate services, and strengthen competitiveness. (3) Organizational commitment moderates the influence of the Balanced Scorecard on employee performance. Employees with a high level of commitment show better alignment between personal goals and organizational goals so that the implementation of the balanced scorecard becomes more effective. (4) Organizational commitment moderates the influence of service innovation on employee performance. High organizational commitment makes employees more open to change, able to adapt to innovation, and maintain the quality of the services provided.

Based on the research findings, the researcher provides the following suggestions: (1) For Banking Management, it is necessary to continue optimizing the implementation of the balanced scorecard by establishing clear, measurable, and integrated performance indicators at every level of the organization. Encourage a culture of service innovation through technology training, developing creative ideas, and utilizing customer feedback for service improvement. (2) For Employees, it is recommended to more actively utilize the balanced scorecard as a guide in achieving work targets and self-evaluation. Improve adaptation skills to service innovation in order to provide optimal service to customers. (3) For further researchers, it is recommended to add other variables such as work motivation, job satisfaction, or organizational culture to enrich the research model. Expand the research object to other banking regions or sectors so that the results can be more generalized.

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