



DESIGNING OF PERFORMANCE MANAGEMENT SYSTEM FOR AUDITOR CERTIFICATION BODY USING MANAGEMENT BY OBJECTIVE AND BEHAVIORALLY ANCHOR RATING SCALE

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Performance Management System; Management by Objective; Behaviorally Anchor Rating Scale; AHP; SMART.

ABSTRACT

This study aims to design an appropriate performance management system and determine performance appraisal methods to propose an increase in auditor performance. The results of research on the performance management system design based on MBO and BARS, it gives positive results in managing auditor performance on inspection audits. Using the AHP paired valuation method, it produces 3 auditor KPI criteria, namely, scheduling criteria with a weighting of 58%, audit criteria with a weight of 21% and reporting criteria with 13%. Stages of the process of setting goals, monitoring design, evaluating performance implementation and providing feedback are important processes in performance management. which consists of performance improvement feedback with counseling and training programs, and feedback on the performance motivation approach by giving a reward program to the auditor



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1. INTRODUCTION

An increasing number of companies audit and inspection to be a challenge for similar companies to continuously improve the quality and performance of the performance of the individuals involved in the process and enterprise business systems. In an effort to increase competitiveness among competing companies, the certification body must be able to provide the best service and improve the quality of performance for its customers or business partners. This is needed to get new customers or keep existing customers.

This research was carried out at the Certification Body in Jakarta during a Gas Station inspection audit. Based on the results of data collection on the implementation of the

Gas Station inspection audit, it is known that there are auditors' performance achievements in the daily scheduling audit process, the implementation of audits and the delivery of audit reports that have not yet reached the standards set by management with minimum standar 75% minimum performance achievement.

Based on the background of this phenomenon, it is stated that, the need for a performance management system design to improve the performance of auditors and conduct a performance appraisal process as a performance measurement monitoring activity in accordance with specified criteria. The results of performance measurement can be used as a reference to provide an appropriate process of evaluation and performance feedback in accordance with the results of

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performance achievement. The results of this design are used to improve the quality of the performance of auditors in improving the competitiveness of companies in conducting audit audits. Performance appraisal is currently carried out by verbal delivery based on the opinion of each related user. So the results of the performance appraisal have not been measured and documented properly. Performance appraisal has an important role and function for a company it will of course be related to decision which will be taken company as company strategy in the future (Kustiadi & Ikatrinasari, 2018).

The method used in the research of the design of performance management systems is designed based on the Management By Objective (MBO) method, which is a method of integrating modern performance management concepts that is carried out by setting specific goals to employees and the results of performance are measured periodically (Dessler, 2008). The performance appraisal method used in this study is the Behaviorally Anchor Rating Scale (BARS) method used for employee performance appraisal with evaluators assessing employees based on several types of work behavior that reflect the performance dimensions and make a scale consisting of a series of 5-10 vertical behavior scales which shows the employee performance indicators (Santoso et al., 2018).

The formulation of the problem in this study are:

- a. How to determine the performance management system design based on the Management By Objective method and the Behaviorally Anchor Rating Scale method?
- b. What performance improvements must be made in improving auditor performance?

2. LITERATURE REVIEW

Based on several opinions of the results of previous studies stated that human resources (HR) is the most important and valuable asset for companies in global competition. Managing human resources well, the company will be able to get rapid growth (Bhattacharjee & Sengupta, 2011). Performance management design is an important tool for measuring and managing individual and team performance. Organizations that aim to improve their performance cannot ignore individual and team performance (Noronha et al., 2016).

Performance management is a systematic approach to the process of strategic goal setting, measuring, collecting and analyzing data and reviewing the reported performance data and apply the results to improve performance (Rafizadeh, 2009). Proper employee performance and effectively is the key to organizational success. Successful organizations around the world to identify the factors that affect performance, employee behavior and management (Qorbanzadeh, 2013).

Performance management is a systematic management tool, which consists of phases as agreed objectives, performance standards, targets and assessment, measurement, feedback, rewards to achieve more efficient results than organizations, teams and individuals with motivated individuals to realize their own potential. (Kirbas, 2010).

This approach aims to improve performance through a sustainable and long-term process of systematically covering the activities of strategic goal setting, performance measurement, and analysis of performance data reporting (Rifky et al., 2015). And focus on the performance of the organization, department, employee, or the process to build a product or service and other fields. Implementation of a well-implemented performance management system will lead to higher employee involvement and a more committed workforce (Kapoor & Meachem, 2012). Performance management aims to manage real-time performance to ensure performance reaches the desired level (Leena & Prusty, 2012). The Performance Management Process is an ongoing process associated with components that are interrelated to one another in making an impact on the overall performance management system. The components of the performance management process consist of (Aguinis, 2008):

- Prerequisites.
- Performance planning.
- Performance execution.
- Performance assessment.
- Performance review.
- Improved performance and contracts.

Performance appraisal is part of the performance management process is a very important activity as a measure of the success of an organization in achieving its mission. Performance appraisal is the process by which an organization evaluates the implementation of individual work. Performance appraisal is the process of standardizing work and evaluating work that has been carried out using predetermined work standard parameters (Budiyanto, 2013).

Performance appraisals are designed in such a way as to help companies achieve organizational goals and motivate employee performance (Iqbal et al., 2013). There are several methods that can be applied by companies in evaluating performance on their employees. The methods in evaluating employee performance are as follows (Dessler, 2008):

- Graphic Rating Scale Method.
- Alternation Ranking Method.
- Paired Comparison Method.
- Forced Distribution Method.
- Critical Incident Method.
- Behaviorally Anchor Rating Scale.
- Management by Objectives.
- Electronic Performance Monitoring.

MBO is a management technique that tries to link organizational goals to individual performance and development through the involvement of all levels of management. Management by objectives (MBO) is the concept of a management tool that aims to increase performance by focusing on results, not on the work itself, reward and to align the company with the individual. destination managers who are at different levels in the organization (Popescu, 2013). MBO can be an effective tool for motivation and development (Drucker, 2010). The most successful method that allows employees to complete their work (Shaout & Yousif, 2014). MBO method as a performance assessment method produces performance evaluation of each employee and the definition of a clear result is the biggest parameter thereby increasing the effectiveness of employees in the organization (Islami et al., 2018).

BARS method as employee performance assessment methods that are more objective. MBO has a standard method and feedback. By using these two methods is expected to address the gap that occurs in the performance appraisal (Evita et al., 2017). Analytical Hierarchy Process (AHP) is a functional hierarchy developed by Prof. Saaty in the early 1970s, used to find the priority order of various alternatives in solving a problem, AHP consists of several steps (Saaty, 1980); Determine the hierarchical structure of the problem to be solved. And Weighting the elements at each level of the hierarchy.

The SMART Goal Principle is Specific, Measurable, Achievable, Relevant and Timely a guideline used to determine the goals or targets of a project (Project), such as quality improvement projects, Six Sigma projects and even setting the goals of an organization. The SMART Goal Principle was first introduced by George T. Doran in 1981 in the November 1981 issue of Management Review Magazine. Determining goals or the right targets is very important in motivating and improving the work performance of a Team because there is a clear focus on what is will achieve.

Based on several previous studies it can be concluded that, in an effort to improve the performance of auditors a model of performance management systems is needed that functions to improve auditor performance. The main purpose of this research is to formulate an appropriate performance management system design based on the Management By Objective (MBO) method as a systematic approach to achieving goals by reviewing company goals and work targets that are mutually agreed upon. Based on the agreed objectives, the auditor can find out what the company's goals are.

The performance appraisal process is based on the work behavior approach or Behaviorally Anchor Rating Scale (BARS) as an objective assessment with a value scale that serves to provide information related to the results of good and bad performance of the indicators being

assessed. The results of the design and assessment formulation in this study are expected to be used systematically and objectively in managing, monitoring and evaluating auditor performance. So that it can provide appropriate feedback in the process of improving performance and reward programs for achieving the performance of the auditor's performance in each agreed work period.

3. RESEARCH METHODOLOGY

This type of research is quantitative research, the data used is sourced from a certification body company in Jakarta on the achievement of the performance of the auditor Gas Station. The primary data used in this study are as follows:

- a. Data from the distribution of questionnaires in the form of a form of audit performance monitoring done daily.
- b. Data from the distribution of questionnaires in the form of a daily monitoring audit performance monitoring form design.
- c. Data from the distribution of questionnaires in the form of a BARS performance appraisal form.
- d. Data on the design of the auditor's KPI achievement evaluation form.

Data collection techniques in this study are as follows: Observation, Form questionnaires, Interview and Literature Study. the total population of auditors in the certification body company is 40 people, which is then based on the Slovin formula the sampling number is 20 people sample auditor. Data analysis techniques in this study in the design of performance management systems based on the Management By Objective (MBO) method through the following stages:

- Reviewing the company's Vision & Mission and analyzed to meet the SMART concept
- Making specific work goals and objectives of the auditor, the formulation of KPIs using AHP weighting.
- Formulate performance appraisals based on the BARS method.
- Formulate a form monitoring of audit done performance.
- Formulate a form of monitoring reporting performance.
- Formulate an appraisal form for the achievement of KPI auditors.
- Implementation of the system.
- Performance evaluation.
- Provide feedback on the result of performance auditors.

4. CONCLUSION

The design of a performance management system based on the Management By Objectives (MBO) method and the Behaviorally Anchor Rating Scale (BARS) shows

results that are in accordance with the research objectives, which are to design an appropriate performance managementsystem and conduct a performance evaluation to propose methods for

improving auditor performance. The stages in designing a performance management system in accordance with the PDCA concept can be seen in the figure 1.

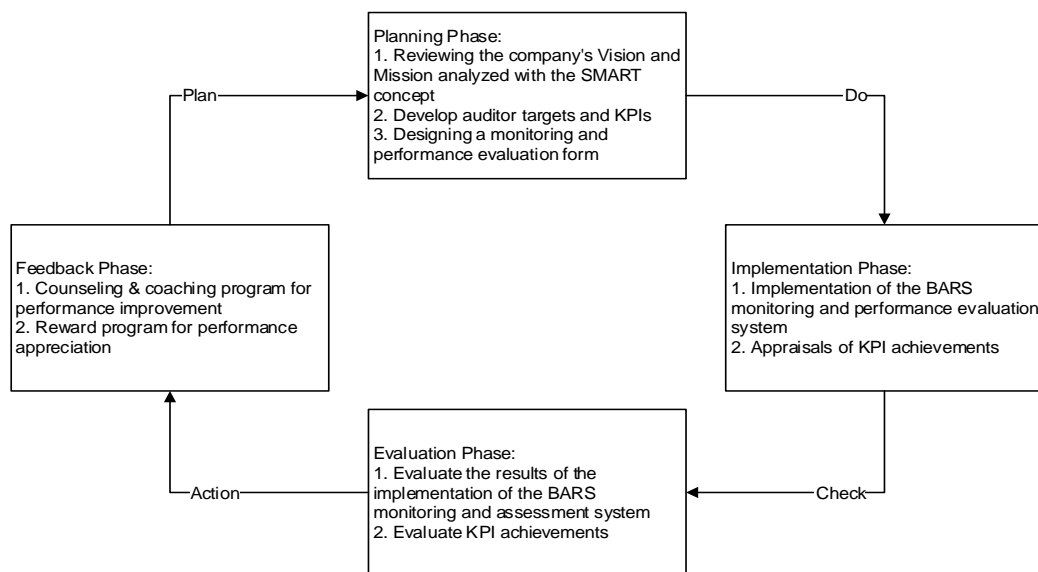


Figure 1. Stages of Performance Management System Auditor

Based on the picture above it is known that, in accordance with the objectives of the research in the process of designing a performance management system carried out through four stages.

4.1 Planning Phase (Plan)

The planning stage consists of three processes, namely:

a. Reviewing the vision and mission of the company, Based on the results of the analysis found that, the company's vision and mission are in accordance with the SMART concept, namely:

- **Specific:**The company already has specific goals and objectives to ambition to become the most successful company in the world & in Indonesia by meeting market needs. Supporting this statement,it is known that in the current condition the company has performed or provided audit services in Gas Station.
- **Measurable:** In accordance with the company's mission it is stated that the company will use the right strategy in meeting the requirements and providing service satisfaction. Supporting this statement, the company is currently trying to measure auditor performance.
- **Achievable:** In accordance with the company's vision stated that the company provides added value to customers through the provision of services and solutions for safety,
- **compliance and efficiency.** Supporting this statement, the company has conducted an independent and objective Gas Station inspection audit.

- **Relevant:** In accordance with the company's objectives, commitment to provide the best service for monitoring gas station services in order to meet the standards set by the Client by completing all audits on schedule.
- **Timely:** In accordance with the company's mission stated that the company strives to meet the requirements of the client and provide service satisfaction in carrying out audit inspections. Supporting the statement, the company has been committed to doing the operational delivery of the audit report to 2 business days.

b. Setting targets and KPI auditors, and create a form of monitoring and assessment of the performance of auditors. The results of data processing of pairwise comparison KPI criteria with AHP method found three main criteria that became KPI auditors, namely:

- **Scheduling Criteria (SC)** become the first performance indicator used to measure performance achievement in the scheduling process with a weight of 0.58, the scheduling sub-criteria consists of: completing the entire audit schedule (CA) with a weight of 0.58, conducting an audit done daily (AD) with a weight 0.34, and is willing to be placed according to the audit schedule (PA) with a weight of 0.08. The results of the calculation of the consistency ratio of 0.03, <0.10 can be concluded that the weighting is done consistently.
- **Auditing Criteria (AU)** becomes the second performance indicator used to measure performance achievement in the audit process with a weight of 0.31, sub criteria consisting of:

conducting audits according to stages (AP) with a weight of 0.54, audit objective assessment (SA) with a weight 0.30, and the audit tool kit is functioning and available (UA) with a weight of 0.16. The results of the calculation of the consistency ratio of 0.01, <0.10 can be concluded that the weighting is done consistently.

- Reporting Criteria (RE) become the third performance indicator used to measure the achievement of performance in the reporting process with a weight of 0.11, and sub criteria consisting of: sending audit reports on schedule a maximum of 2 days (SR) with a weight of 0.66, the suitability of input reporting values and comment (KI) with a weight of 0.21, conformity of the audit findings photo (KF) with a weight of 0.13. The results of the calculation of the consistency ratio of 0.07, <0.10 can be concluded that the weighting is done consistently.

The design results form that is used to monitor and evaluate the performance of auditors are as follows:

- Monitoring form audit done is used to monitor the achievement of the auditor's performance in conducting the audit done (table 1).
- Monitoring form reporting is used to monitor the achievement of the auditor's performance in

sending the audit report (table 2).

- Appraisal form BARS performance is used to monitor the auditor's performance appraisal in the implementation of the audit process, scoring audit and the suitability of input reporting (table 3).
- Appraisal form KPI achievement is used to assess the auditor's performance achievement of targets and indicators in conducting the audit (table 4).

4.2. Implementation Phase (Do)

This phase is the stages that are the objectives of the research to assess the performance of auditors based on the picture are at the implementation stage, the evaluation stage, and the feedback stage. The implementation of the system in this process is the realization stage of the previous stage, after the work indicators have been established, the implementation of the monitoring and performance appraisal system is implemented in the form of a questionnaire for direct testing through the form of monitoring and evaluating the performance of the design results for use in conducting inspection audits. This is done to support the goals and targets to be achieved. The results of the implementation of the system are shown below.

Table 1. Result Monitoring Audit Done

No.	Auditor	Total Audit Done	Total Audit	Achievement Performance %	No.	Auditor	Total Audit Done	Total Audit	Achievement Performance %
1	Ahmad	16	22	72.73%	11	Juli	14	22	63.64%
2	Zainudin	13	22	59.09%	12	Lamhot	15	22	68.18%
3	Andri	16	22	72.73%	13	M.Wahyu	17	22	77.27%
4	Andryan	13	22	59.09%	14	Nanang	14	22	63.64%
5	Asep	16	22	72.73%	15	Rendhi	13	22	59.09%
6	Budi	19	22	86.36%	16	Risman	16	22	72.73%
7	Deni	15	22	68.18%	17	Roon	18	22	81.82%
8	Donny	21	22	95.45%	18	Roy	18	22	81.82%
9	Hayatul	16	22	72.73%	19	Rudi	16	22	72.73%
10	Ikhlas	15	22	68.18%	20	Sonny	15	22	68.18%

Table 2. Result Monitoring Reporting (Analysis Gap Submit date-Audit date)

No.	Auditor	Max	Min	Average	No.	Auditor	Max	Min	Average
1	Ahmad	3	0	1	11	Juli	4	1	2
2	Zainudin	4	2	2	12	Lamhot	4	1	2
3	Andri	6	2	4	13	M.Wahyu	3	1	2
4	Andryan	4	0	2	14	Nanang	9	2	6
5	Asep	2	0	1	15	Rendhi	1	0	1
6	Budi	3	0	1	16	Risman	8	1	3
7	Deni	4	1	3	17	Roon	5	1	2
8	Donny	8	2	5	18	Roy	3	0	1
9	Hayatul	2	0	1	19	Rudi	3	1	2
10	Ikhlas	3	1	2	20	Sonny	6	0	2

Based on the results of the implementation of performance appraisal using the BARS method in the table above it can be concluded that, the achievement of auditor performance with results of 76%. The

implementation of performance appraisal design using this method is able to provide objective and measurable performance appraisal for each indicator / criteria determined. This assessment process can provide

performance data for performance evaluation, and serve as evidence for reference feedback in efforts to improve and improve auditor performance. The following is an

attached sample of the auditor's performance appraisal of the BARS method.

Table 3. Result Form Appraisal Performance with BARS Method

Form Appraisal Performance										
A. Identity Data										
Auditors:		Ahmad				Appraisers 1: Vita Sari				
Periode:		May 2019				Appraisers 2: Slamet R				
B. Work Performance										
No.	Criteria	Sub Criteria			Rating / Anchor					Average= N / 3
1	Scheduling (SC)	1. The process of scheduling audit			1	2	3	4	5	3.67
		a. Completing the schedule audit							5	
		b. Make a inform the date daily audit done				2				
		c. Ready to be assigned in all areas of audit						4		
2	Auditing (AU)	2. The process of audit execution			1	2	3	4	5	Average= N / 3
		a. Conduct the audits according to the stages						4		4.33
		b. Conduct the audit by an objective scoring						4		
c. Audit tools are available and functioning properly							5			
3	Reporting (RE)	3. The process of reporting audit			1	2	3	4	5	Average= N / 3
		a. Delivery report to maksimum 2 days						4		7:55
		b. Conformity input and comment audit on reporting						4		
c. Conformity a evidence of audit findings					3					
Total Achievement Performance									75.53%	

Table 4. Form Appraisal Achievement of KPI Auditor

Form Appraisal Achievement of KPI Auditor										
Identity										
Auditor		: Ahmad				Appraisers 1 (Scheduler): Vita Sari				
Periode		: May 2019				Appraisers 2 (Reviewers): Slamet R				
No.	Criteria KPI	Sub Criteria KPI			Weight Criteria	Weight Sub Criteria	Weight (W)	Score (S)	W x S	Subtotal
1	Process Scheduling (SC) Appraisers 1	a. Completing the schedule audit			58	0.58	33.35	5	167	226
2		b. Make a inform the date daily audit done				0.34	19.90	2	40	
3		c. Ready to be assigned in all areas of audit				0.08	4.75	4	19	
4	Process Auditing (AU) Appraisers 2	a. Conduct the audits according to the stages			31	0.54	16.71	4	67	124
5		b. Conduct the audit by an objective scoring				0.30	9.30	4	37	
6		c. Audit tools are available and functioning properly				0.13	4.03	5	20	
7	Process Reporting (RE) Appraisers 2	a. Delivery report to maksimum 2 days			11	0.66	7.21	4	29	40
8		b. Conformity input and comment audit on reporting				0.21	2.33	3	7	
9		c. Conformity a evidence of audit findings				0.13	1.47	3	4	
Total					100			Score =	78	
Final Grade								<u>78</u>		
B										

4.3 Evaluation Phase (Check)

This evaluation stage is the process of collecting data from the realization or the results of the system's implementation in the performance monitoring system and the performance appraisal process that has been done previously. The purpose of the auditor's performance evaluation process is to obtain accurate information about the level of achievement of the performance of 20 auditors from each indicator in accordance with the

minimum performance 75% passing grade. The data collected is as follows:

- Result of the form monitoring audit done, which can be seen in table 1.
- Result of the form monitoring reporting, which can be seen in table 2.
- Result of the form appraisal BARS, which can be seen in table 3.
- Result of the form achievement KPI, which can be seen in table 4.

4.4 Feedback Phase (Action)

The stage of providing feedback to the auditor is a communication process mechanism that is carried out to convey information on the results of KPI achievements to the auditor based on the performance achieved. The final stage of this process focuses on improvement and appreciation which consists of two processes, namely:

1) program providing counseling & coaching meetings that is useful to provide clarification or clarify the role/behavior/achievement results of the auditor's performance. This program is the result of the design of researchers recommended for improving auditor performance by creating a meeting agenda between management and the auditor to determine the appropriate method of performance improvement based on the results of achieving performance in the previous process. At the meeting, it is useful to explore the constraints experienced by the auditor regarding their performance. In addition, the User related section conveys the target and achievement of the auditor's performance, while providing development inputs to improve performance better according to the targets set by the company.

2) rewards program to the auditor, which is useful for the approach motivational performance. Reward program to the auditor is a recommendation from researchers to the company to be implemented at the end of each work period based on the results of the achievement of the BARS assessment. This is done to motivate all auditors to improve performance and work better in accordance with the targets set by the company.

Based on the results of research on the design of a performance management system based on MBO and BARS, it gives positive results in the management of the auditor's performance on the inspection audit. The stages of the process of setting goals, monitoring design, implementation evaluation of performance and providing feedback are important processes in performance management. These results are consistent with research Noronha, et al. (2016) which states that PMS as an important tool for measuring and managing individual and team performance. Thus it will contribute to the success of the organization.

Research conducted by Tabatabai et al. (2014) which states that performance management with continuous improvement and focus on individual and group weaknesses, will provide organizational success in achieving strategic and help improve the effectiveness of business processes. Riyanto & Hidayat (2018) which states that the process of implementing performance and

evaluating performance has a positive effect on employee performance.

MBO has a strong influence in supporting the support of the results of research conducted by Islami et al. (2018) which concluded that the MBO method as a performance appraisal method that results in the evaluation of the performance of each employee and a clear definition of results thereby increasing employee effectiveness in the organization.

The results of the design and implementation of the appraisal system using the BARS method show that it is able to overcome the performance appraisal in accordance with established and well-documented indicators. in the assessment of employee performance which was originally subjective in nature becomes more objective and can motivate employees to work.

Research Evita et al. (2017) states that the BARS method as a method of evaluating employee performance is more objective. In the research of Taufik, et al, (2014) stated that employee performance appraisal is designed to make it easier for managers to see and monitor the progress of employee performance every period.

Conclusion of the results of this study, then it can be concluded as follows:

- At the system design stage, it is carried out through a review of the analysis on the company's vision, mission and goals that have fulfilled the SMART concept. At the weighting stage of designing the auditor's KPI using the Analytical Hierarchy Process (AHP) method it was found that the highest measurement weight was found in the Scheduling (SC) criteria of 36.4%, this percentage indicated that the company's main focus was to improve auditor performance in implementing the scheduling to improve auditing and reporting performance.
- The result form can be implemented in monitoring, evaluating and evaluating auditor performance so that it can be used to measure the realization of performance achievements in accordance with the specified objectivity. So that it can provide feedback and propose methods of performance improvement that are appropriate to the results of the achievement of the auditor's performance.

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