

Performance Assessment Using Key Performance Indicators: A Case Study on Employee Assessment at CV Pustaka Tiga Mandiri

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Abstrak

Studi ini bertujuan untuk mengevaluasi efektivitas metode Key Performance Indicators (KPI) dalam menilai kinerja karyawan di CV Pustaka Tiga Mandiri. Penelitian ini menggunakan pendekatan kualitatif dengan wawancara, observasi, dan dokumentasi sebagai instrumen utama pengumpulan data. Evaluasi kinerja karyawan di perusahaan ini sangat bergantung pada pencapaian target yang ditetapkan melalui KPI, yang berfungsi sebagai tolok ukur keberhasilan individu dan departemen dalam mencapai tujuan strategis perusahaan.

Temuan penelitian menunjukkan bahwa penerapan KPI di CV Pustaka Tiga Mandiri memiliki dampak signifikan terhadap kinerja karyawan, terutama di departemen pemasaran. Karyawan yang mencapai target mereka menerima evaluasi kinerja yang lebih baik dan insentif tambahan, sedangkan mereka yang tidak berhasil diberi peringatan untuk meningkatkan kinerjanya. Evaluasi kinerja juga mempengaruhi kompensasi, dengan pemotongan gaji diterapkan pada karyawan yang absen tanpa alasan yang sah. Implikasi dari studi ini menyoroti pentingnya menerapkan sistem penilaian kinerja yang objektif dan berbasis data untuk meningkatkan produktivitas dan efisiensi dalam organisasi. Studi ini juga menunjukkan bahwa penggunaan KPI sebagai alat evaluasi dapat membantu perusahaan mengidentifikasi area yang perlu diperbaiki dan memberikan dasar yang kuat untuk pengambilan keputusan manajerial.

Keaslian atau kebaruan penelitian ini terletak pada penerapan dan evaluasi metode KPI dalam konteks perusahaan lokal, yang masih relatif jarang di Indonesia. Studi ini berkontribusi pada pemahaman tentang bagaimana KPI dapat digunakan secara efektif untuk meningkatkan kinerja karyawan di perusahaan berskala menengah.

Kata kunci: Evaluasi Kinerja, Key Performance Indicators, Penilaian Karyawan

Abstract

This study aims to evaluate the effectiveness of the Key Performance Indicators (KPI) method in assessing employee performance at CV Pustaka Tiga Mandiri. The research utilizes a qualitative approach with interviews, observations, and documentation as the primary data collection instruments. Employee performance evaluations at this company heavily depend on achieving targets set through KPIs, which serve as benchmarks for the success of individuals and departments in reaching the company's strategic goals.

The findings indicate that the implementation of KPIs at CV Pustaka Tiga Mandiri has a significant impact on employee performance, particularly in the marketing department. Employees who meet their targets receive better performance evaluations and additional incentives, while those who fail to do so are issued warnings to improve their performance. Performance evaluations also affect compensation, with salary deductions applied to employees who are absent without valid reasons. The implications of this study highlight the importance of implementing an objective and data-driven performance appraisal

system to enhance productivity and efficiency within the organization. The study also demonstrates that using KPIs as an evaluation tool can help the company identify areas needing improvement and provide a solid foundation for managerial decision-making.

The originality or novelty of this research lies in the application and evaluation of the KPI method within the context of a local company, which is still relatively uncommon in Indonesia. This study contributes to the understanding of how KPIs can be effectively used to improve employee performance in medium-sized enterprises.

Keyword: *Performance Evaluation, Key Performance Indicators, Employee Assessment*

A. INTRODUCTION

In the era of globalization and digitalization, employee performance has become one of the key factors determining an organization's success in achieving its strategic goals. In Indonesia, many mid-sized companies, such as CV Pustaka Tiga Mandiri, face challenges in ensuring that all employees can work optimally and meet the set targets. However, companies often struggle to measure employee performance objectively and consistently, leading to an inability to enhance productivity and efficiency.

Employee performance evaluation has become a critical topic in human resource management. Dessler (2008) suggests that the Key Performance Indicators (KPI) method is one of the most effective tools for assessing employee performance in a measurable and systematic way. KPIs help companies set clear goals and provide constructive feedback to employees. Several previous studies have shown that the use of KPIs can increase employee motivation and performance, as well as assist companies in achieving their long-term goals. For example, Anand and Grover (2015) discussed how KPIs are used to measure retail supply chain performance, while Bai and Sarkis (2014) explored the application of KPIs to determine sustainable supplier performance. Berg (2020) also applied KPIs in the performance assessment of water utilities, demonstrating the flexibility of KPIs across various industries.

However, research on the implementation of KPIs in mid-sized companies in Indonesia remains limited, especially in local contexts like CV Pustaka Tiga Mandiri. This study aims to evaluate the effectiveness of the KPI method in assessing employee performance at CV Pustaka Tiga Mandiri and to understand how the implementation of KPIs can influence employee productivity, motivation, and efficiency in achieving organizational goals. This research differs from previous studies by focusing on the application of KPIs in a local company, a topic that has rarely been discussed in the existing literature. It provides a unique contribution to understanding how KPIs can be effectively used in medium-sized enterprises in Indonesia, offering new insights relevant to human resource management in a local context.

Based on social facts and existing literature, the hypothesis proposed in this research is that the effective implementation of the Key Performance Indicators (KPI) method at CV Pustaka Tiga Mandiri will enhance employee performance, as reflected in the achievement of organizational targets, increased motivation, and improved work efficiency.

B. METHOD

This research employs a qualitative approach with a case study design to explore the effectiveness of the Key Performance Indicators (KPI) method in assessing employee performance at CV Pustaka Tiga Mandiri. The qualitative approach was chosen because it allows the researcher to deeply explore the dynamics and interactions that occur within the context of performance evaluation. Data were collected through several methods, including interviews with key informants such as directors, managers, and employees directly involved in the evaluation process. Additionally, direct observation of daily employee activities and internal company documentation, such as performance reports and company policies, were used to support the findings from the interviews. Field notes were also utilized to record significant findings that emerged during the research process, providing a comprehensive overview of KPI implementation.

Data analysis was conducted using thematic analysis techniques, where the collected data were identified, coded, and interpreted to uncover patterns and themes relevant to the research objectives. Purposive sampling was used to select the research sample, ensuring that the informants chosen had significant knowledge and roles in the implementation of KPIs within the company. The research was conducted at CV Pustaka Tiga Mandiri, located in Pontianak, West Kalimantan. This study aims to provide in-depth insights into how KPIs can be effectively used to enhance employee performance in mid-sized companies in Indonesia.

C. RESULT

1. Implementation of KPIs at CV Pustaka Tiga Mandiri

CV Pustaka Tiga Mandiri has adopted Key Performance Indicators (KPIs) as the primary tool for assessing employee performance. KPIs serve as a means to set clear and measurable targets, providing each employee with specific guidance regarding the company's expectations of their contributions. The implementation of KPIs is particularly emphasized in the marketing department, where employees are expected to meet various targets relevant to their roles.

Each employee at CV Pustaka Tiga Mandiri has KPIs tailored to their position and responsibilities. For example, in the marketing department, employees are evaluated based on factors such as their ability to meet sales targets, the frequency of customer visits, and the realization of sales potential. These KPIs provide concrete measures of employee performance and allow management to conduct objective evaluations.

Performance reviews in the marketing department are conducted twice every six months. Achievement of the targets set through KPIs serves as the primary basis for this evaluation process. Employees who meet or exceed the set targets generally receive higher evaluations, while those who fail to meet the targets may receive guidance or managerial intervention to improve their performance in the following period.

2. Impact of KPI Implementation on Employee Performance

Research reveals that the implementation of Key Performance Indicators (KPIs) at CV Pustaka Tiga Mandiri has a significant impact on employee performance. KPIs provide a clear framework for employees to achieve set targets, and those who meet or exceed these targets generally receive better performance evaluations. This achievement not only positively affects performance reviews but also provides employees with opportunities to earn additional incentives, such as bonuses.

Conversely, for employees who fail to meet the established targets, the implementation of KPIs often results in less favorable consequences. Employees who do not meet expectations are given warnings or reprimands in an effort to encourage performance improvement. If their performance does not show improvement within a specified period, more serious consequences, such as salary reductions, may be applied. This demonstrates that KPIs are used as a control tool to ensure that employees continually strive to meet the standards set by the company.

A concrete example of this system is the company's policy regarding unexcused absences. Employees who are absent without proper notice are subject to a salary deduction of Rp 100,000 per day. This policy underscores the company's commitment to maintaining discipline and productivity, as well as ensuring that absenteeism does not disrupt the achievement of set targets.

With a strict and measurable KPI system in place, employees are encouraged to work harder and focus more on achieving targets. This creates a competitive work environment where every employee is expected to deliver their best performance. The system also helps management monitor and manage employee performance more effectively, thus better aligning with the company's strategic goals.

3. Performance Evaluation Model

The performance evaluation model at CV Pustaka Tiga Mandiri is designed internally by the company's management team. The development process involves key stakeholders, including the director, general manager, and area manager, who collaboratively ensure that the evaluation system aligns with the company's needs and goals. With direct involvement from top management, this model aims to assess employee performance in a transparent manner that is relevant to the company's vision.

This evaluation model is designed to ensure that employee performance is assessed fairly and objectively. The evaluation does not solely focus on end results but also encompasses other important aspects, such as employee attendance, timeliness in completing tasks, teamwork ability, and the quality of work produced. This approach allows for a more comprehensive assessment, considering every element of employee performance.

In this evaluation system, KPIs play a central role as the primary tool for assessing employee performance, particularly in terms of achieving specific targets. For example, for employees in the marketing department, KPIs are used to measure their success in reaching

the set sales targets. By using KPIs, management can monitor and evaluate employee performance quantitatively, which aids in data-driven decision-making.

The implementation of KPIs in the performance evaluation process allows the company to have clear and measurable standards for assessing each employee's contributions. Thus, this performance evaluation model not only helps in identifying high-performing employees but also provides constructive feedback to those needing improvement, ensuring that the entire team can work together towards achieving the company's objectives.

4. Evaluation and Implications for Compensation

At CV Pustaka Tiga Mandiri, performance evaluations directly impact employee compensation. Employees who meet their targets receive bonuses, while those who fall short face salary reductions. Performance evaluations are conducted regularly, with marketing employees assessed every six months and other employees evaluated on a monthly basis.

These evaluations not only serve as the basis for compensation but also help in planning performance improvement programs. For employees who do not meet their targets, training and development programs are designed to help them enhance their performance. The implementation of Key Performance Indicators (KPIs) at CV Pustaka Tiga Mandiri is a critical benchmark in assessing employee performance. Each employee has specific targets to meet, and their performance is evaluated based on how well they achieve these targets.

The results of these evaluations also play a role in awarding additional bonuses to high-performing employees. Conversely, those who fail to meet their targets may face sanctions, including salary cuts or warnings, as part of efforts to improve future performance. The use of KPIs at CV Pustaka Tiga Mandiri has significantly contributed to increasing employee efficiency and productivity. By setting clear expectations, employees understand the goals they need to achieve and how their performance will be evaluated.

KPIs also provide management with tools to recognize high-performing employees and reward them appropriately, such as with bonuses or other incentives, motivating them to continue performing optimally. On the other hand, employees with unsatisfactory performance can be easily identified through the KPI system, allowing management to offer additional guidance or training to help them improve. This ensures that all employees have the opportunity to develop in line with company standards.

However, research indicates that heavy reliance on KPIs can create pressure, particularly for employees struggling to meet their targets. This pressure can affect their mental well-being, making it crucial for the company to manage the KPI system wisely to avoid becoming an excessive burden.

D. DISCUSSION

1. Implementation of KPIs in Enhancing Employee Performance and Efficiency

The research at CV Pustaka Tiga Mandiri reveals that the implementation of Key Performance Indicators (KPIs) has successfully improved employee efficiency and

productivity. KPIs have provided employees with a clearer understanding of company expectations and the parameters used to assess their performance. With clear targets, employees can work more focused and effectively, contributing to the overall achievement of organizational goals.

These findings align with Soemohadiwidjojo's (2015) perspective, which emphasizes that KPIs offer a structure that helps employees understand what is expected of them. The results also support previous studies by Dessler (2008), which state that performance evaluations, including those through KPIs, are key elements in decision-making related to compensation and promotions. As observed at CV Pustaka Tiga Mandiri, the use of KPIs not only guides employees but also enables management to recognize and reward high performers.

Key Performance Indicators (KPIs) have been extensively studied as a critical tool for performance evaluation in various sectors. Parmenter (2015) provides a comprehensive guide on developing, implementing, and utilizing effective KPIs, emphasizing their role in driving organizational success. KPIs offer a systematic approach to performance assessment, allowing organizations to set measurable goals and track progress effectively.

Horta, Camanho, and Da Costa (2010) applied KPIs in the construction industry, integrating them with Data Envelopment Analysis (DEA) to assess company performance. This combination highlights how KPIs can be adapted and enhanced with other analytical tools to provide more comprehensive evaluations. Similarly, Lavy et al. (2014) focused on the construction sector, simulating core KPIs to assess facility performance, thereby demonstrating the versatility and applicability of KPIs in different domains.

Li et al. (2020) explored system-level KPIs for evaluating building performance, further illustrating the broad applicability of KPIs in technical and engineering fields. This aligns with Hakimovich's (2024) work, which emphasizes the importance of KPIs as a management tool for organizational improvement, providing insights into how KPIs can be strategically applied to enhance overall management practices.

Morgulev and Lebed (2024) extend the discussion beyond traditional KPIs, offering a theoretical-methodological perspective on performance analysis, particularly in sports analytics. This approach underscores the evolving nature of KPI research, suggesting that while KPIs are effective, there is room for further refinement and adaptation in various fields.

In contrast to these studies, which largely focus on specific industries or methodological advancements, the current research aims to evaluate the effectiveness of KPIs within a mid-sized local company in Indonesia, CV Pustaka Tiga Mandiri. The study seeks to understand how KPIs influence employee productivity, motivation, and overall efficiency in a context that has been less explored in existing literature. By focusing on a local company, this research contributes new insights into the application of KPIs in medium-sized enterprises, particularly within the Indonesian context, where such studies are still relatively uncommon.

From these findings, it can be concluded that the implementation of KPIs not only enhances individual performance but also has a positive impact on overall human resource management. Using KPIs as a performance evaluation tool helps the company establish clear work standards, thereby increasing employee motivation and commitment. Additionally, KPIs allow the company to systematically identify high-performing employees, which can serve as a basis for career development and fairer compensation.

Based on this research, it is recommended that CV Pustaka Tiga Mandiri continue to optimize the implementation of KPIs by conducting regular evaluations to ensure that the set targets remain realistic and challenging. Furthermore, management should receive training to avoid errors in performance assessments and to ensure that rewards are given fairly and objectively. Lastly, the company is advised to pay attention to employee well-being, as the pressure to meet KPIs can induce stress, which, if not managed properly, may negatively affect their performance.

2. Challenges in Setting Balanced KPI Targets

One of the major challenges in implementing Key Performance Indicators (KPIs) at CV Pustaka Tiga Mandiri is setting targets that are both realistic and aspirational. Research indicates that unbalanced targets, whether too high or too low, can negatively impact employee motivation and performance. Targets that are too ambitious can lead to excessive pressure, while those that are too lenient may not drive employees to achieve their best results.

These findings are consistent with the literature presented by Moon (1994), which suggests that overly high targets can cause demotivation, while targets that are too low may not provide sufficient incentive for employees to work optimally. Previous research also supports the importance of setting targets that align with employees' capabilities and the company's situation. Setting balanced Key Performance Indicators (KPIs) is crucial for effective performance management, yet it poses significant challenges, as noted by Ruane (2024) in her doctoral dissertation. Ruane highlights that supervisors often struggle to establish KPI targets that are both ambitious and realistic, which can complicate decision-making processes. This challenge is especially pertinent in dynamic environments where goals and benchmarks must continually adapt to changing conditions.

Setiawan and Purba (2020) provide a systematic literature review on the implementation of KPIs, emphasizing the importance of careful planning and execution in ensuring that KPIs serve their intended purpose. Their work underscores the need for organizations to develop KPIs that are not only aligned with strategic objectives but also balanced to avoid employee burnout or demotivation.

Velimirović, Velimirović, and Stanković (2011) discuss the role and importance of measuring KPIs, noting that effective KPI measurement is integral to organizational success. They argue that KPIs must be tailored to the specific needs of an organization to accurately reflect performance and drive improvements. However, they also caution that poorly

designed KPIs can lead to misaligned incentives and unintended consequences. Rusmalita et al. (2023) explore the transformative potential of KPI-driven management practices in the context of religious tourism at an Islamic boarding school. Their study illustrates how KPI implementation can be adapted to diverse organizational settings, demonstrating the flexibility and broad applicability of KPIs beyond traditional business environments.

In comparison, the current research focuses on evaluating the effectiveness of KPIs within a mid-sized local company in Indonesia, CV Pustaka Tiga Mandiri. This study aims to understand how KPIs influence employee productivity, motivation, and efficiency, particularly in a context where KPI implementation is still relatively novel. Unlike the broader discussions in previous studies, this research provides specific insights into the challenges and benefits of applying KPIs in a local Indonesian company, contributing to the literature by offering a detailed case study that highlights the practical implications of KPI use in a mid-sized enterprise.

The implication is that CV Pustaka Tiga Mandiri needs to be more cautious in setting KPI targets. Balanced targets not only help maintain employee motivation but also play a crucial role in enhancing overall productivity and performance. Setting appropriate targets ensures that employees feel challenged yet confident in achieving their goals.

To address this challenge, it is recommended that CV Pustaka Tiga Mandiri continuously monitor and evaluate KPI targets. The process of adjusting targets should involve open dialogue between management and employees to ensure that the targets remain realistic and challenging, in line with individual capabilities and company conditions. Additionally, training on effective target setting could be provided to managers to help them establish fair and accurate targets.

3. Consistent and Fair Performance Assessment

The research at CV Pustaka Tiga Mandiri highlights the importance of consistent and fair performance assessments. Bias or favoritism in performance evaluations often undermines objectivity, which can lead to decreased morale and trust in the company's evaluation system.

These findings align with studies by Dessler (2008), which emphasize that fairness in performance evaluations is key to maintaining employee trust and satisfaction. Using clear methods, such as the Behaviorally Anchored Rating Scale (BARS), helps reduce assessment errors and ensures more objective evaluations.

The implication is that CV Pustaka Tiga Mandiri must ensure that all performance assessments are conducted with consistent standards and free from bias. Fairness in evaluations is crucial not only for employee satisfaction but also for making accurate decisions regarding promotions and compensation.

To improve fairness in performance evaluations, it is recommended that CV Pustaka Tiga Mandiri provide intensive training to assessors on the importance of objectivity and the use of proven methods like BARS. Strict oversight is also necessary to minimize assessment

errors such as the halo effect or recency effect. Additionally, the company could consider introducing mechanisms for employee feedback to ensure that the evaluation process is perceived as fair by all parties.

4. Impact of KPIs on Employee Well-Being

Research shows that while KPIs are effective in enhancing performance, heavy reliance on them can negatively impact employee mental well-being at CV Pustaka Tiga Mandiri. The pressure to continuously meet high targets can lead to stress and burnout, ultimately affecting employee performance.

To analyze these findings in comparison with existing research, it is crucial to consider how the literature has addressed the relationship between performance demands and employee well-being. Ruane (2024) explores the impact of systematic KPI use on supervisor decision-making, highlighting how rigorous performance tracking can lead to increased stress for both supervisors and employees. This aligns with Santrock's (2002) assertion that high work stress, driven by demanding performance expectations, can negatively affect employees' mental and physical health.

Similarly, Setiawan and Purba (2020) provide a systematic review of KPI implementation, suggesting that while KPIs are essential for goal alignment and performance measurement, they can inadvertently contribute to workplace stress if not managed carefully. This supports the idea that while KPIs are effective tools for driving performance, they must be balanced with considerations of employee well-being to avoid adverse outcomes.

Velimirović, Velimirović, and Stanković (2011) emphasize the importance of accurate KPI measurement in ensuring organizational success. However, they also caution that poorly designed or overly ambitious KPIs can lead to misaligned incentives and unintended stress, further reinforcing the need for a balanced approach. Rusmalita et al. (2023) illustrate the benefits of KPI-driven management in a non-traditional context, showing how tailored KPI strategies can transform organizational outcomes. Yet, their study also implies that the success of such strategies depends on maintaining a holistic view of management that includes employee well-being.

The findings from CV Pustaka Tiga Mandiri suggest that while KPIs effectively enhance performance, there is a risk of neglecting employee well-being if the focus is solely on target achievement. This is consistent with the broader literature, which indicates that an unbalanced emphasis on performance can lead to long-term declines in both employee health and organizational performance. The implication is that CV Pustaka Tiga Mandiri needs to adopt a more holistic approach to performance management, one that not only focuses on achieving targets but also considers employee well-being. Companies that neglect employee well-being risk experiencing long-term performance declines and losing valuable talent.

It is recommended that CV Pustaka Tiga Mandiri develop a comprehensive employee well-being program, including counseling and stress management training, and initiatives to create a supportive work environment. Additionally, the company should consider periodic adjustments to KPIs to ensure that targets remain challenging but not overwhelming, and provide necessary support to employees who feel burdened by KPI demands.

E. CONCLUSION

This research reveals that the implementation of Key Performance Indicators (KPIs) at CV Pustaka Tiga Mandiri has significantly contributed to improving employee efficiency and productivity. However, the primary challenges faced by the company include setting balanced targets that are both realistic and aspirational, as well as ensuring fair and consistent performance evaluations. While reliance on KPIs is effective in enhancing performance, it can also negatively impact employee mental well-being, requiring special attention from management.

The study provides crucial insights into the importance of balancing KPI targets and ensuring fairness in performance evaluations. Additionally, the results emphasize the need for a holistic approach to performance management that focuses not only on achieving targets but also on employee well-being. It is recommended that CV Pustaka Tiga Mandiri continue to monitor and adjust KPIs, provide training for evaluators, and develop a comprehensive employee well-being program to support sustained employee performance.

The limitations of this research include its focus on a single company, CV Pustaka Tiga Mandiri, which may limit the generalizability of the findings to other organizations with different conditions. Moreover, the study primarily emphasizes qualitative analysis, which may introduce subjectivity in the interpretation of results. Future research is recommended to include a broader sample from various industries and employ quantitative approaches to strengthen the validity of the findings.

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