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**ANALYSIS OF HUMAN RESOURCE DEVELOPMENT STRATEGIES  
USING THE BALANCED SCORECARD (BSC) METHOD IN THE PERUM  
PERUMNAS APARTMENT SAMESTA SENTRALAND MEDAN PROJECT**

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**Abstract**

This study analyzes human resource (HR) development strategies at the Samesta Sentraland Medan Apartment Project, identifies factors influencing competency development, and proposes a Balanced Scorecard (BSC)-based HR management model emphasizing the Learning and Growth perspective to enhance employee performance and project effectiveness. A qualitative descriptive approach was applied through in-depth interviews with project leaders and staff, field observations, and document analysis. The research utilized the BSC framework, focusing on technical competence, soft skills, career development, and knowledge management, with data triangulation ensuring validity and reliability. Findings reveal that BSC integration fosters a structured, measurable, and comprehensive HR development system. Key strategies include tiered training, mentoring, internal and external programs, and KPI-based performance evaluations. Internal factors such as management commitment, organizational culture, and digital literacy, along with external aspects like regulations and labor availability, significantly influence strategy effectiveness. Overall, this approach enhances employee competence, collaboration, and productivity while aligning HR development with strategic project objectives.

**Keywords:** HR Development Strategy; Balanced Scorecard (BSC); Learning and Growth; Employee Competence; Project Performance



## INTRODUCTION

Human resource (HR) development is a fundamental aspect in supporting the success of construction projects, particularly large-scale national projects such as the Perum Perumnas Apartment Samesta Sentraland Medan project. An imbalance between workforce quality and job complexity often leads to delays and decreased operational efficiency on site. Preliminary data indicate that 58% of the total 120 workers do not possess officially recognized construction certifications, highlighting a competency gap between professional standards and the actual conditions of the workforce. This low level of certification suggests that most workers lack a comprehensive understanding of technical standards for project implementation.

According to Kulsum (2024), construction workforce certification has a significant impact on work quality and on-site coordination effectiveness. This condition illustrates the need for a more structured human resource development strategy through a performance management approach based on comprehensive measurement tools. The Balanced Scorecard (BSC) method is considered relevant because it integrates both financial and non-financial aspects in evaluating human resource effectiveness (Firdaus & Bakti, 2025).

Based on the results of an internal pre-survey, understanding of technical standards for project implementation shows that out of 10 respondents, only 4 fully understood the procedures, while the remaining 6 did not. This fact indicates that most field staff have not participated in formal technical training, which affects the quality of construction activities. In addition, the understanding of project management remains limited, with 5 out of 10 respondents stating that they do not understand the applicable managerial procedures.

According to Isnawati (2020), the lack of internal socialization and training is a primary cause of inefficiency in large-scale projects. Limited understanding increases the risk of operational errors and project delays. Therefore, strengthening both technical and managerial training becomes a crucial component of the human resource development strategy for this project. A comprehensive evaluation is required to determine an effective and sustainable competency enhancement model.

The ability to implement work procedures on site also shows suboptimal results, with 6 out of 10 respondents unable to perform tasks in accordance with the applicable standard operating procedures (SOPs). This condition indicates weaknesses in technical guidance systems and quality control mechanisms in the field. Failure to comply with SOPs has a direct impact on project time and costs,



as stated by Hadi (2022) who notes that SOP violations can increase the risk of delays by up to 25%. Internal data show that most supervisors have not received training on the latest SOPs issued by Perumnas. This limitation weakens quality supervision and interdepartmental coordination. Therefore, it is necessary to develop an internal quality control system that is more adaptive to changes in technical regulations. The application of the Balanced Scorecard can help measure training effectiveness and the level of SOP implementation at each phase of work.

In terms of internal training and socialization, data show that only 3 out of 10 respondents actively participated in competency development programs, while the remaining 7 did not. This lack of participation is caused by uneven training distribution and the absence of a continuous training schedule. According to Oemar and Windasari (2021), the success of HR training in construction projects is strongly influenced by continuity and cross-departmental involvement. The absence of periodic training mechanisms creates competency gaps among field staff. Therefore, a performance-based training management system is essential to measure the effectiveness of implemented programs (Asriati & Syamsuri, 2022). Using the BSC approach, learning and growth indicators can serve as benchmarks for training success. This process also helps identify the most urgent training needs to improve workforce productivity.

Based on project phase reports, schedule delays have become one of the dominant issues. The structural construction phase, originally scheduled for completion in April 2022, experienced a delay of 4 years and 7 months from the initial target. Architectural works were delayed by 9 months, while mechanical-electrical and finishing works experienced delays of 1 year and 2 months, and 3 months, respectively. These conditions indicate inefficiencies in human resource management and overall project control.

According to Firdaus and Bakti (2025), project delays are often caused by low managerial competence and weak communication between work units. Therefore, improving the human resource system based on the Balanced Scorecard can serve as a strategic solution to reduce delays and enhance efficiency. This system enables measurable assessment of individual contributions toward project target achievement.

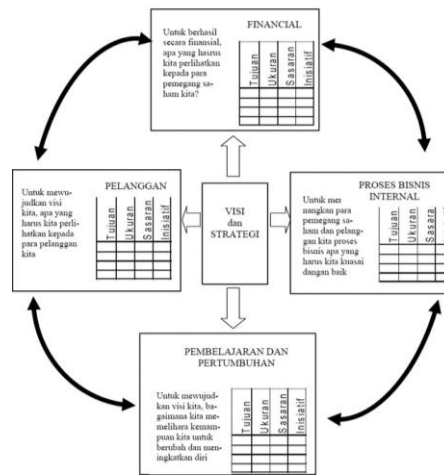
In addition to technical factors, weaknesses in internal information systems also affect the effectiveness of HR management. Based on secondary project data, Perumnas internal documentation shows that SOPs and information systems have not been fully integrated into digital platforms. Work manuals and technology usage reports are still partially and manually managed, slowing



communication flows between departments. According to Wulandari (2025), digitalization of project management systems can increase efficiency by up to 40% in reporting and data distribution. Therefore, strengthening internal information systems is a key aspect of modern human resource development strategies. Performance data integration through digital systems facilitates Balanced Scorecard-based monitoring processes. Periodic evaluations can also be conducted with greater accuracy and transparency.

Previous HR training programs recorded in HRD archives indicate that training evaluations have not been conducted comprehensively. Training data only include participant lists and implementation schedules, without follow-up reports on learning outcomes. The absence of a training evaluation system makes it difficult to measure effectiveness and tangible impacts on employee performance. According to Firdausy (2025), training success should not only be measured by the number of participants, but also by post-training productivity improvements. Therefore, an evaluative approach is needed to assess competency achievement based on individual performance indicators. The Balanced Scorecard can be used to evaluate the extent to which training impacts the learning and growth perspective of human resources (Nurfitriani dkk., 2024). Strengthening this system will create a results-oriented training cycle.

The Balanced Scorecard (BSC) is a strategic management system designed to assess organizational performance comprehensively by balancing financial and non-financial indicators (Purwadhi dkk., 2025). This approach was developed to ensure organizational sustainability by measuring how effectively strategies are translated into tangible and measurable outcomes (Syafii, 2022). In knowledge-based competition, organizational success largely depends on the ability to manage intangible assets such as employee competencies, information systems, and a work culture that supports innovation (Guswandi, 2022). Kaplan and Norton, as cited in Hanuma and Kiswara (2021) introduced the Balanced Scorecard concept as a tool for translating organizational vision and strategy into systematic and integrated performance measures.



**Figure 1.**  
**Conceptual Balanced Scorecard**

Source: Kaplan & Norton (2000)

Aspects of employee turnover and absenteeism also provide indications of the stability of the project organization. Based on HR reports, the monthly absenteeism rate is relatively high, with an average of 14% unexcused absences. This condition indicates a decline in motivation and work discipline, which can significantly affect overall project productivity. According to Purwadhi (2025), high absenteeism rates are often correlated with low job satisfaction and misalignment in reward systems. Therefore, the implementation of measurable performance-based reward and compensation mechanisms is necessary. The Balanced Scorecard provides financial and internal customer dimensions that can be used to assess employee satisfaction and engagement (Rahmadania, 2020). The implementation of achievement-based reward systems is expected to reduce absenteeism and turnover rates in the future (Yawson & Paros, 2023).

Evaluation of employee performance shows that reporting of individual target achievements has not been carried out consistently. Annual performance appraisal forms focus primarily on administrative aspects without quantitatively assessing productivity indicators. According to Shahnaaz (2024), outcome-based evaluation systems that lack objectivity can reduce work motivation and hinder career development. Therefore, improvements in performance evaluation systems should be directed toward result-based measurements aligned with project vision. The Balanced Scorecard approach offers four main perspectives that can be used as evaluation parameters: financial, customer, internal process, and learning and growth (Rahmawati dkk., 2024). The application of these four perspectives will provide a comprehensive overview of the effectiveness of



project human resource management (Putri & MacHfudiyanto, 2024). Through this system, strategic decision-making can be conducted based on more valid and reliable data.

Based on the various background issues and previous studies, the main problems addressed in this research are low technical competence, weak implementation of standard operating procedures (SOPs), and project delays resulting from suboptimal human resource management systems. This study aims to analyze human resource development strategies using the Balanced Scorecard (BSC) method in the Perumnas Apartment Samesta Sentraland Medan project. The analysis focuses on the four BSC perspectives to identify internal factors influencing the effectiveness of HR performance. The findings are expected to provide a more objective and measurable HR evaluation model for future construction projects. In addition, this study is intended to serve as a reference for developing training and certification policies for workers in the national construction sector. This approach is expected to strengthen the synergy between individual competency improvement and organizational target achievement. Consequently, construction projects can be executed more efficiently, on schedule, and with a strong quality orientation.

## **LITERATURE REVIEW**

### **Human Resources**

Human resources (HR) are the primary assets of an organization that determine its sustainability and growth through the competencies, skills, and knowledge possessed by individuals within the organization (Muarsarsar, 2022). Human resources are not merely operational executors, but also key drivers of innovation, creativity, and competitive advantage (Susilowati & Farida, 2019). Well-planned and structured human resource development processes create individuals who are adaptive to change and oriented toward improving quality of life and work productivity (Indah dkk., 2025). Human resource management (HRM) plays a critical role in managing workforce potential to ensure optimal contributions through effective strategies in recruitment, training, and performance evaluation (Ningrum dkk., 2020). Recent studies emphasize that investment in digital skill development and collaborative work culture has become a crucial element in enhancing organizational capabilities in the era of digital transformation (Mokobombang & Natsir, 2024).

### **Human Resource Development Strategy**



Human resource development strategies represent comprehensive frameworks aimed at enhancing employees' capabilities, motivation, and professionalism to support the sustainable achievement of organizational objectives. HR development is a critical component of organizational success, as it determines the organization's ability to adapt to market and technological changes (Sirih dkk., 2019). The implementation of such strategies includes talent planning, continuous training, career development, and fair compensation systems to foster employee loyalty and high performance (Sholeh, 2023). In responding to the Industrial Revolution 4.0 and 5.0, organizations are required to integrate technology into HR management through the digitalization of learning processes and the automation of work systems (Royan et al., 2024). Practices at Perum Perumnas demonstrate that technical training, career development, and the cultivation of an organizational culture that supports innovation are essential strategies for enhancing competitiveness and improving service quality for customers (Mardiyantoro et al., 2023).

### **Balanced Scorecard (BSC)**

Balanced Scorecard (BSC), developed by Kaplan and Norton as cited in Rusby (2022) is a strategic performance measurement system that evaluates organizational effectiveness by balancing financial and non-financial perspectives. This tool assists organizations in translating vision and strategy into measurable indicators through four main dimensions: financial, customer, internal business processes, and learning and growth (Ardyansyah & Nasrulloh, 2022; Fadhil et al., 2017; Iriawan & Iriawan, 2021). The BSC encourages organizations to focus not only on financial outcomes but also on improving innovation capacity, process efficiency, and human resource quality (Martins & Sudarmo, 2023). The application of this approach strengthens organizational competitiveness in a knowledge-based era by leveraging intangible assets such as capabilities, values, and organizational culture (Rizal, 2019). Several recent studies indicate that integrating the Balanced Scorecard with digital technology can accelerate decision-making processes and enhance the accuracy of real-time organizational performance evaluation.

### **RESEARCH METHOD**

This study employs a descriptive qualitative approach aimed at providing an in-depth understanding of phenomena through data interpretation without hypothesis formulation. This approach allows the researcher to examine human resource development strategies using the Balanced Scorecard (BSC) framework to understand the linkage between strategic planning and operational



implementation (Sugiyono, 2020). The research was conducted at the Perum Perumnas Apartment Samesta Sentraland Medan Project, located on Jl. Nickel, Sukaramai II, Medan Area District, Medan City, North Sumatra, in October 2025. The research population includes all permanent employees, consisting of the project manager and staff from the general affairs and human resources divisions, totaling 15 individuals. A purposive sampling technique was employed to select respondents who are relevant to the research objectives, including the project manager and staff from the general affairs, human resources, marketing, and production divisions (Muhammad Fahrul Muttaqin & Ida Rindaningsih, 2024). This technique was chosen to ensure that each research subject possesses in-depth knowledge of the human resource development policies and practices implemented in the project (Creswell & Creswell, 2023).

The data used in this study consists of primary and secondary data. Primary data were obtained through in-depth interviews, direct observation, and documentation of activities at the research site to understand human resource development practices from the learning and growth perspective of the Balanced Scorecard (Sugiyono, 2023). Secondary data were collected through literature reviews, internal reports, and official company documents such as organizational structures, performance evaluation reports, and previous human resource training records (Saadah et al., 2022). Data analysis was conducted using descriptive qualitative methods, emphasizing the interpretation of meaning and the relevance of observed phenomena to the organization's strategic objectives. Measurement indicators include employee competencies, motivation, career development, technology utilization, and a culture of continuous learning that are mutually integrated. Data validity was tested using source triangulation techniques, prolonged engagement, and persistent observation to ensure the accuracy and credibility of the research findings (B. Miles et al., 2014). This approach reinforces the role of the Balanced Scorecard as an effective strategic analysis tool for evaluating performance and human resource development in large-scale public construction projects such as the Perum Perumnas Apartment Samesta Sentraland Medan Project.

## **RESULTS AND DISCUSSION**

### **Human Resource Development Strategy in the Perum Perumnas Apartment Samesta Sentraland Medan Project**

The human resource development strategy at the Samesta Sentraland Medan project is built upon the Learning and Growth principle of the Balanced



Scorecard (Theodore, 2016). Based on interviews with project management, training is conducted systematically and in a structured manner at the beginning of each year, adjusted to the stages of construction. One informant stated, *“Our main strategy focuses on improving employees’ technical competencies and soft skills. At the beginning of each year, we prepare an annual training plan aligned with the project construction timeline.”* This strategy indicates integration between project work planning and the need for workforce capability enhancement on site. These findings are consistent with Herawati (2024) who notes that project organizational success depends on consistent, data-driven human resource planning aligned with actual technical requirements.

Training implementation is carried out through a bottom-up mechanism combined with strategic direction from the head office. An informant explained, *“Training planning begins with an annual evaluation meeting involving the project HR team, the Site Manager, and representatives from the Perumnas head office.”* This participatory approach enables synergy between Perumnas’ macro-level policies and the operational needs of the project in the field. This pattern demonstrates that human resource development is no longer merely administrative, but has become an integral part of organizational strategy (Kucharska, 2020). Consequently, the involvement of all stakeholders in training planning strengthens a sense of ownership toward shared objectives and enhances the effectiveness of training program implementation.

The human resource development strategy is also implemented through three main forms of activities: internal training, external training, and informal mentoring. An informant explained, *“There are three forms. First, internal training, such as on-the-job training and coaching by senior staff. Second, external training, such as occupational safety (K3) certification, project management training, or training provided by material vendors.”* This tiered training strategy not only enhances technical skills but also reinforces a culture of continuous learning. According to Nafari and Rezaei (2022), a multi-level training approach is effective in building cross-generational competencies within long-term project organizations.

Evaluation of training effectiveness is conducted using measurable performance indicators. An informant stated, *“We establish individual and project KPIs. For example, in technical training, the indicators include the percentage of employees obtaining K3 certification or passing specific training programs.”* Evaluations are conducted quarterly to assess the impact of training on both individual and project performance. This system aligns with the view of Hadidjija (2025) who argues that an HR scorecard integrated with the Balanced Scorecard strengthens accountability and the effectiveness of human resource



programs. Multi-layered evaluation also ensures that training outcomes are truly implemented in daily on-site work practices.

Despite the effective implementation of the human resource development strategy, challenges remain in terms of digital literacy and limited training time. One informant noted, *“Most aspects are already aligned, but there is still a gap in digital technology skills. When we started using digital project monitoring applications, some senior staff experienced difficulties.”* These limitations present challenges in the era of project digitalization, where information technology capabilities have become essential (Dariyo et al., 2022). Support from the head office in the form of funding and the deployment of trainers from headquarters plays a crucial role in maintaining training quality amid the demanding dynamics of the project.

### **Determining Factors for the Success of Human Resource Competency Development**

The success of human resource competency development in the Samesta Sentraland Medan project is determined by a combination of internal and external organizational factors. Internal factors include the commitment of project management, a collaborative work culture, and data-driven evaluation systems. One informant stated, *“We also emphasize a culture of time discipline and teamwork through weekly coaching.”* This indicates that a participative leadership approach encourages employees’ intrinsic motivation to continuously develop their competencies. This finding is supported by Hariwibowo and Kurniahardi (2024) who emphasize that a collaborative work culture strengthens employee retention and reduces turnover in large-scale construction projects.

In addition to internal factors, external factors such as support from central management policies and state-owned enterprise (SOE) regulations also have a significant influence. The Perumnas central management, for example, plays a role in providing budget allocations and strategic policies. One informant noted, *“Central management is quite supportive, especially in providing budgets and strategic policies. They also frequently send trainers from the head office.”* This support ensures certainty in the implementation of training programs and guarantees the sustainability of human resource development within the project environment. According to Rizal (2019), strong managerial support creates organizational stability that is essential for long-term human resource development.

The level of employee participation also serves as an indicator of the success of competency development. An informant explained, *“Training is conducted at the project site and integrated with work schedules, so it does not disrupt productivity.”* Integrating training schedules with project activities creates time



efficiency and fosters collective awareness of the importance of capacity building. This aligns with organizational learning theory proposed by Memon and Baladi (2020) which emphasizes the importance of experiential learning in the competency development process. When training is linked to real work practices, the outcomes have a greater impact on productivity and work behavior.

In addition to formal training, mentoring and on-the-job training have proven effective as determining factors in successful human resource competency enhancement. According to one informant, *“Informal mentoring programs are very effective for transferring technical field experience.”* This mechanism not only accelerates the adaptation of new employees but also strengthens social relationships among team members. In line with Rajali (2023), mentoring plays a crucial role in ensuring the continuity of technical knowledge across generations of project workers. Thus, the human resource development strategy at Perumnas Samesta Sentraland Medan is not only institutional in nature but also grounded in experiential learning and workplace social relationships.

The main challenges in achieving successful human resource competency development remain related to limited project time and budget constraints. An informant explained, *“The project schedule is very tight, so inserting training time without disrupting construction targets is difficult.”* Project pressures result in some training being brief and lacking depth. However, the adaptive approach implemented by project management has been able to maintain a balance between production targets and competency development. This demonstrates that the success of human resource development depends on managerial flexibility and the ability to integrate training strategies with project objectives (Tawse & Tabesh, 2023).

### **Integration of the Balanced Scorecard (BSC) Method in Human Resource Development**

The integration of the Balanced Scorecard (BSC) method in human resource development at Perum Perumnas Samesta Sentraland Medan aims to create a causal relationship between the enhancement of employee capabilities and the achievement of organizational performance. The integration process begins with the development of a strategy map that links the four BSC perspectives: financial, customer, internal processes, and learning and growth (Kaplan & Norton, 2000). The findings indicate that development efforts remain predominantly focused on short-term technical training. This suggests that the strategy map has not yet fully captured strong interrelationships among the four perspectives. According to Ahmad (2025), full integration can only be achieved when organizations link every learning activity to financial outcomes and



customer satisfaction.

The second step in the integration process involves the determination of key performance indicators (KPIs) for human resources. These indicators include the percentage of certified employees, average training hours per year, and workplace accident rates. Targets such as “90% of employees participate in at least two training programs per year” reflect a commitment to objective, quantitative performance measurement. These results indicate that the Samesta Sentraland Medan project has implemented principles of transparency and accountability in human resource development. Kodri (2018) supports this finding, emphasizing that BSC-based KPIs can enhance organizational performance through measurable and results-oriented HR systems.

The next step is the implementation of a digital reporting system through a Human Resource Information System (HRIS). This system enables real-time monitoring of KPI achievement and minimizes administrative errors. Informants explained that HRIS has not yet been fully implemented, but is planned for future projects. The use of digital technology in human resource management is considered an urgent necessity in the era of transformation within the construction industry (Hanuma & Kiswara, 2021). The implementation of an HRIS integrated with the BSC is also believed to improve reporting efficiency and strengthen a culture of transparency within the organization.

One of the main advantages of the BSC approach is its ability to align strategic objectives with HR operational practices. By linking each training activity and performance appraisal to measurable indicators, Perumnas can quickly identify areas requiring improvement. One informant stated, *“Ideally, future HR development strategies should be more measurable and integrated with the Balanced Scorecard system.”* This reflects organizational awareness of the need to move toward data- and analytics-driven performance management systems. Such an approach aligns with Isnawati (2020), who argues that integrating HR data into performance management systems enhances the accuracy of managerial decision-making.

The integration of the Balanced Scorecard in human resource development at the Samesta Sentraland Medan project underscores the importance of synergy between technical training, soft skill enhancement, and the digitalization of evaluation systems. This strategy creates a balance between short-term project needs and the company’s long-term vision. Strengthening the Learning and Growth perspective serves as a foundation for organizational sustainability and competitiveness in the public construction sector. With the



support of information systems and strategic policies from central management, Perum Perumnas has the potential to become a model for effective HR-based Balanced Scorecard implementation within state-owned enterprises (Rahmadania, 2020)

**Table 1**  
**Balanced Scorecard (BSC) and HR KPIs**

BSC Perspective	Human Resource Strategy	Key Performance Indicators (KPIs)	Evidence of Implementation
Learning & Growth	Tiered training and mentoring	Percentage of certified employees, hours of training per year, coaching and evaluations	On-the-job training, weekly coaching, senior staff mentoring
	Strengthening soft skills (leadership & communication)	Team performance evaluation results, attendance in coaching sessions, mentoring feedback	Internal training, coaching, leadership workshops
Internal Proces	Implementation of SOPs and quality control	Work rates, accident work delays, internal audits	Post-training evaluation of occupational health and safety, field performance monitoring
Customen	Improvement of services	Unit buyer satisfaction index	Evaluation of internal audit results and customer surveys
Finance	Efficiency and productivity	Project completion on time, training costs vs. budget	Scheduling training according to the project timeline, evaluating training costs

Source: Researcher (2025)



The implementation of the Balanced Scorecard (BSC) in human resource development at the Perum Perumnas Apartment Samesta Sentraland Medan project reflects an integrative effort to link human resource strategies with measurable organizational performance. Based on Table 1, learning and growth strategies are focused on tiered training, mentoring, and the strengthening of soft skills such as leadership and communication. This strategy aligns with the findings of the third discussion, which indicate that improvements in individual competencies have a direct impact on project team efficiency and on-site work productivity. Performance indicators such as the percentage of certified employees, coaching evaluation results, and mentoring feedback outcomes are used as benchmarks to assess the success of internal capacity development. The implementation of on-the-job training and internal training programs demonstrates consistency in fostering a culture of continuous learning within the workplace. This approach supports the finding that improvements in human resource quality are determined not only by technical factors, but also by interpersonal skills and the ability to adapt to performance-based managerial systems. These findings underscore the role of the learning and growth perspective as a fundamental foundation for driving the overall achievement of organizational strategies.

Furthermore, from the perspectives of internal processes, customers, and finance, the Balanced Scorecard helps ensure that human resource development has a direct impact on both operational and financial project performance. The implementation of standard operating procedures (SOPs), quality control mechanisms, and work delay management reflects synergy between human resource management and process effectiveness. Customer satisfaction indices and internal audits serve as evaluative instruments linking project output quality with end-user perceptions. From a financial perspective, the emphasis on time and cost efficiency in training programs reinforces the company's commitment to project sustainability through resource optimization. The findings of the third discussion demonstrate that balancing financial and non-financial indicators accelerates managerial decision-making processes based on actual performance data. Thus, the application of the Balanced Scorecard functions not only as an evaluation tool but also as a strategic control system that integrates learning, operational performance, customer satisfaction, and financial efficiency into a cohesive and harmonious framework.

## CONCLUSION



The findings of this study indicate that the implementation of the Balanced Scorecard (BSC) in human resource development at the Perum Perumnas Apartment Samesta Sentraland Medan project plays a significant role in integrating human resource strategies with organizational policy directions in a measurable and sustainable manner. Tiered learning strategies, mentoring programs, and the strengthening of leadership and communication soft skills are key elements in enhancing both individual and collective workforce competencies. The implementation results demonstrate improvements in training effectiveness and employee engagement, which in turn positively impact time efficiency and overall project productivity. Internal factors such as leadership commitment, an organizational culture that supports innovation, and the use of digital training systems further reinforce the quality of human resource strategy execution. The BSC approach also promotes alignment between individual capability development and the achievement of measurable project performance indicators through coaching evaluations, customer satisfaction surveys, and operational audits.

From a performance sustainability perspective, the Balanced Scorecard has proven to be an effective instrument for strengthening strategic decision-making through its four interrelated perspectives. The learning and growth perspective stimulates innovation and work motivation, which subsequently enhances internal process effectiveness and customer satisfaction. Improvements in unit buyer satisfaction indices and training budget efficiency indicate that human resource strategies are not only oriented toward short-term outcomes, but also contribute to strengthening the organization's long-term capabilities. The findings confirm that a productive workforce with diverse backgrounds is able to adapt quickly to BSC-based work system changes, particularly through continuous monitoring and evaluation mechanisms. Therefore, the implementation of the Balanced Scorecard serves as a strategic tool that integrates learning, operational performance, customer satisfaction, and financial dimensions into a cohesive framework, making human resource management more effective in supporting the achievement of project targets and the corporate vision.

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