

ANALYSIS OF THE PERFORMANCE OF THE MEDAN CITY PUBLIC REGIONAL MARKET ENTERPRISE IN MARKET RETRIBUTION MANAGEMENT

Randy Tama Putra^{a*)}, Zuhri M Nawawi^{a)}, Muhammad Ikhsan Harahap^{a)}

^{a)} Universitas Islam Negeri Sumatera Utara, Medan, Indonesia

^{*)} Corresponding Author: randytamaputra@gmail.com

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Abstract. This research aims to determine the performance of the Regional Public Company of Medan City Market in managing the market retribution of Medan City. This research uses a qualitative research method. The research subject is PUD Pasar Kota Medan. The data collection techniques are document study and field research by conducting interviews. The data analysis technique uses the Balanced Scorecard analysis tool. The research results show that the performance of the Medan City Public Regional Market Company through the Balanced Scorecard approach is based on four perspectives, namely 1). The financial perspective shows good results, with the economic ratio falling within the economic criteria, the effectiveness ratio falling within the effective criteria, and the efficiency ratio needing improvement as the results indicate it is still less efficient. Based on the Islamic economic perspective, it aligns with the value of ownership. 2). The customer perspective shows that traders feel satisfied through validity and reliability tests. Based on the Islamic economic perspective, the customer perspective aligns with the values of justice in Islamic economics. 3). The internal business perspective indicates that PUD Pasar Kota Medan has provided good service and has innovated by implementing market retribution payments through Virtual Accounts. Based on the Islamic economic perspective, it aligns with the value of balance. 4). The growth and learning perspective shows that employee loyalty is very good and employee satisfaction indicates that employees feel satisfied based on validity and reliability tests. However, training for employees has not been well implemented. Based on the Islamic economic perspective, it aligns with the values of brotherhood and togetherness.

Keywords: company performance; market retribution management; balanced scorecard

I. INTRODUCTION

Perusahaan Umum Daerah is part of the Regional-Owned Enterprises. (BUMD).

The capital of the Regional Public Company is entirely owned by one region and is not in the form of shares. (Ainiyyah, 2022;178). One of the Regional Public Enterprises owned by BUMD is the Regional Public Enterprise Market. The Regional Public Enterprise Market is managed by the local Regional Government. The city of Medan, as a metropolitan city, also has the Regional Public Company Market or PUD Market of Medan City. The Regional Public Company (PUD) Market of Medan City is a public company tasked with providing public services in market management to the community by providing good selling facilities. The PUD Market of Medan City also conducts training for market traders and participates in regulating the smooth distribution of goods to maintain price stability. In the management of markets, the revenue or budget for management is obtained through market retribution. (Diah wawancara, 21 Juni 2024). Market retribution is part of regional retribution, and regional retribution, as one of the Original Regional Revenues (PAD), plays an important role in enhancing regional development. Based on Article 6 letter (f) of Medan City Regional Regulation No. 4 of 2021 concerning the Regional Public Company of Medan City

Markets. The economic welfare of a society and the development of a region can be directly seen from the economic activities taking place in the relevant market. (Raja Panyusunan, et.al, 2022:30). PUD Pasar Kota Medan contributes 40% to the Regional Financial and Asset Management Agency (BPKAD) of Medan City, and 60% is used by PUD Pasar Kota Medan for company operations, improvement of market facilities and infrastructure, as well as the welfare of PUD Pasar Kota Medan employees. The realization of PUD Pasar Kota Medan's revenue from 2021 to 2023 is as shown in the table below:

Table 1: Market Retribution Revenue of Medan City from 2021-2023

No.	Years	Market Revenue of Medan City (Pertahun)
1.	2021	Rp. 46.879.159.690,-
2.	2022	Rp. 49.398.543.720,-
3.	2023	Rp. 50.931.890.235,-

Source : PUD Pasar Kota Medan

In the table above, it can be seen that the market retribution revenue of Medan City has increased from 2021 to 2023, with a 5.37% increase in 2022 and a 3.10% increase in

2023. PUD Pasar Kota Medan must continue to perform better to further increase the market retribution revenue. The increase in market retribution revenue in Medan City is also influenced by the performance of PUD Pasar Kota Medan itself. Performance evaluation is one way for managers to determine whether the company's achievements are good and whether the company will continue to perform well. (Sastrohardiwirjo dan Syuhada, 2019:264). According to Hartantik as quoted by Sukmawati and Agusalam (2023: 86), the measurement and assessment of performance are expected to be efforts to evaluate the potential, resources, and achievements of Human Resources (HR) as a foundation for development. According to Islamic economics, the performance of an individual is explained in the Quran, Surah Al-Ahqaf, Verse 19: وَلِكُلِّ دَرَجَةٍ مِمَّا عَمِلُوا وَلِيُوفيَهُمْ أَعْلَاهُمْ وَهُمْ لَا يُظْلَمُونَ ﴿١٩﴾

Meaning: And for each of them are degrees according to what they have done, and that Allah may fully compensate them for their deeds, and they will not be wronged.

The purpose of performance measurement according to Ismail as quoted by Sukmawati and Agusalam (2023: 86) includes: 1). To determine the results of the work performed by employees according to the established standards, 2). To understand the individual quality of employees related to attitude, character, as well as strengths and weaknesses, in connection with the company's work, 3). To determine the potential of employees to hold other positions. One of the methods for conducting performance evaluations is through the Balanced Scorecard method. The Balanced Scorecard concept plays a significant role in the performance evaluation process because it can assess both financial and non-financial sectors (Abdul and Endang, 2019:59). The Balanced Scorecard consists of a set of integrated performance measures derived from the overall company strategy (Garrison et al., 2013:50).

Based on the Islamic economic perspective, the market retribution transactions conducted by PUD Pasar Kota Medan to the traders in Pasar Kota Medan are part of the Ijarah contract. Ijarah in terms of lughat means reward, ransom, or recompense, and in terms of syara' means entering into a contract to take advantage of something received from another person by paying according to an agreement that has been determined with certain conditions. (Syaifulah Aziz, 2005:377). A sum of money given by traders to PUD Pasar Kota Medan, referred to as market retribution, constitutes a part of wages, which from the perspective of Islamic economics is called *ujrah*. *Al-ajru* and *al-ujroh* in language and terminology have the same meaning, which is wage and reward (Sohari and Ru'fah, 2011:170).

According to *Ijma'*, the scholars agree that *ijarah* is permissible and no scholar has disputed this consensus (*ijma'*). (Hendi: 2010:117). Related to market retribution, the transaction of collecting market retribution from traders is part of *ujrah* based on the *ijarah* contract, which is justified according to Islamic economics. The management of market retribution that is permissible in Islam, in its implementation by PUD Pasar Kota Medan, must adhere to the values contained in Islamic economics. Economic issues in Islam are not the same as in capitalism; Islam explains everything according to the

capacity given by Allah SWT to solve the problem of fulfilling needs. (Nikita dan Hotbin, 2024:618).

Previous researchers have used the Balanced Scorecard method to assess a company's performance, including a study conducted by Rino Christianto Wullur, Stanly W. Alexander, and Heince R.N. Wokas (2021), titled "Implementation of the Balanced Scorecard as a Performance Measurement Tool for the Regional Market Company of Manado City." Based on the research results and discussion, the findings indicate that the performance of PD. Pasar Manado City is good based on the aspects within the Balanced Scorecard. The research conducted by Nurul Komariah and Ahmad Makhtum (2023) titled "Performance Analysis of Baznas Sidoarjo Amil in Managing ZIS Funds Using the Balanced Scorecard (BSC) Approach" found that the implementation of the Balanced Scorecard method in the collection and distribution of ZIS funds has consistently met its annual targets. Based on the background above, the researcher is interested in analyzing the performance of the PUD Pasar Kota Medan, which will be summarized in a study titled "Analysis of the Performance of the Regional Public Company Market of Medan City in Managing Market Retribution."

Company Performance Concept. According to Muhammad (2008:14), company performance is the ability of a company to achieve its goals through the efficient and effective use of resources and describes the extent to which a company achieves its results when compared to previous performance and the performance of other organizations for benchmarking, as well as to what extent it achieves the established goals and targets. Measuring company performance becomes one of the important aspects as a basis for decision-making and performance evaluation, thereby contributing to the company's achievements.

Factors that directly influence the level of company performance achievement are as follows: (1) Technology, which includes work equipment and work methods used to produce the products or services offered by the company; (2) The quality of inputs or materials used by the company; (3) The quality of the physical environment, which includes workplace safety, room arrangement, and cleanliness; (4) Organizational culture as the pattern of behavior and work patterns within the company; (5) Leadership as an effort to control the company's employees; (6) Human resource management, which includes aspects of compensation, rewards, and others. (Tangkilisan 2007:180).

Balanced Scorecard

The definition of Balanced Scorecard consists of two terms, namely scorecard and balanced. A scorecard is a card that functions to record performance scores, and balanced indicates that personnel performance is measured in a balanced manner in terms of financial and non-financial, short-term and long-term, internal and external aspects (Mulyadi, 2007:2). According to Kaplan and Norton (2022:45), there are four perspectives in the Balanced Scorecard, namely: 1. Financial Perspective, which means that the Balanced Scorecard is a performance measurement method that balances financial and non-financial aspects to drive the company's performance towards success.

2. Customer Perspective: This means that the company needs to first determine the market segments and customers that will be the target for the organization or business entity. Furthermore, if a business unit wants to achieve superior financial performance in the long term, they must create and deliver a new product or service that provides better value to their customers.

3. Internal Business Process Perspective: Each company has a unique set of value creation processes for its customers.

4. Learning and Growth Perspective: This describes the company's efforts to continuously innovate. The measure of this perspective is the level of employee productivity. Market Retribution

Market retribution is a levy imposed on traders by the local government as payment for the use of spaces such as shops/stalls, counters/stalls, floors, and market yards provided within the regional market or other places designated by the regional head as temporary markets, and traders located around other regional markets up to a radius of 200 meters from the market. (Sunarto, 2005: 119).

The object of market retribution is the provider of traditional/simple market facilities, such as courtyards, stalls, and kiosks managed by the district government, specifically allocated for traders, and exempted from market retribution if the market facilities are managed by state-owned enterprises (BUMN), regional-owned enterprises (BUMD), and private entities. The subject of market retribution is individuals or entities that utilize the market facilities provided and managed by the government.

Market retribution obligation refers to traders who use a place to sell goods or services, either permanently or temporarily, in the regional market or in the area surrounding the market up to a radius of 200 meters. (Sunarto, 2005:120). Islamic Economics. Economics comes from the Greek word *oikonomia*, which consists of two words: *oikos* meaning household and *nomos* meaning rule etymologically, so economics is the science that regulates the household, which in English is called economies. (Thohir, 1982:29).

Islam, as a comprehensive religion, is very open to elements of human civilization improvement, so there are no exceptions regarding mechanical advancements in the fields of economy and finance. (Syahbudi, et.al, 2023:164). Islamic economics is an effort to formulate an economic science that is oriented towards humans and society, which does not recognize excessive individualism in classical economics. (Umer, 2018:315). There is something that distinguishes the Islamic economic system from other economic systems, namely the use of the *falah* barometer. *Falah* is true welfare, genuine welfare, which includes spiritual components in its definition. (Tambunan, et.al, 2019:254). The goals of Islamic economics and finance are supported by morality (ethics) as their fundamental value. (Soemitra, 2021:327). The basic values of Islamic economics include (Anwar, 2012:115-118):

1. The Value of Ownership;
2. The Value of Freedom;
3. The Value of Justice;
4. The Value of Balance;
5. The Value of Brotherhood and Solidarity.

II. RESEARCH METHOD

This research uses a qualitative research type with a descriptive method, which is a method used to describe or analyze research results but not used to draw broader conclusions (Sugiyono 2005: 21). This research is conducted by qualitatively analyzing using the Balanced Scorecard analysis tool to assess performance in a company, focusing on the Regional Public Company (PUD) of Medan City.

The object of this research is the performance assessment of market retribution management. The subject of this research is the Regional Public Company (PUD) Market of Medan City. The data sources used are primary and secondary data sources. Primary data sources were obtained through interviews with informants. Secondary data sources in this study were obtained from legislation, books, and journals.

Data collection techniques were carried out through document studies, which involved reviewing library materials or secondary data such as books, journals, and other scientific works, and field research, which is a systematic study conducted by collecting data in the field through surveys and interviews. (Arikunto, 1995:22). The testing in this research is conducted using the Balanced Scorecard method, which includes 4 perspectives: financial perspective, customer perspective, internal business perspective, and learning and growth perspective.

The aspects measured in the Balanced Scorecard include:

1. Financial Perspective

The budget is one of the indicators that plays an important role in an organization and government. A good government budget will be reflected in the effectiveness of government performance in society. (Lesmono, et.al, 2023:1339). The analysis technique used to measure the economic level is:

a. Economic Ratio

According to Mahsun (2007:187), the formula for the ratio and economic criteria is:

$$\text{Economy ratio} = \frac{\text{Cost Realization}}{\text{Cost Budget}} \times 100\%$$

Table 2. Assessment of Economic Ratio Levels

Economic Performance Level	Criteria
Less Than 100% ($x < 100\%$)	Economical
Equal To 100% ($x = 100\%$)	Balanced Economy
More Than 100% ($x > 100\%$)	uneconomical

Source : Mahsun (2016)

b. Effectiveness Ratio

According to Mahsun (2007:187), the formula for the ratio and the criteria for effectiveness are:

$$\text{Effectiveness Ratio} = \frac{\text{Revenue Realization}}{\text{Revenue Budget}} \times 100\%$$

Table 3. Assessment of Effectiveness Ratio Level

Effectiveness critery	Effectiveness percentage
Very effective	up 100 %
Efectif	90 % - 100 %
Fairly Effective	80 % - 90 %
Less effective	60 % - 80 %
Not effective	under 60 %

source : Mahsun (2016)

1. Customer Perspective

The performance assessment of the customer perspective is measured using the Customer Satisfaction Index. The measurement is conducted to gauge the level of customer satisfaction with the company's service. The measurement was conducted by distributing questionnaires to the traders in Medan city market, then the data was processed using SPSS with validity and reliability tests.

2. Internal Business Process Perspective

The internal business process perspective is based on empowerment objectives measured by the extent of services provided by PUD Pasar Kota Medan to meet the needs of traders and the innovations implemented by PUD Pasar Kota Medan so that the market retribution management carried out by PUD Pasar Kota Medan can be effective and consistent with the goals, desires, and expectations achieved during the planning period. (planning).

3. Learning and Growth Perspective

The performance assessment of the customer perspective is measured based on three (3) indicators, including:
a. Employee loyalty measured through Labour Turnover. Labour Turnover or employee turnover is the ratio between the number of employees who join and leave a company (Hasibuan, 2012:64).

III. RESULT AND DISCUSSION

Performance of PUD Pasar Kota Medan Through the Balanced Scorecard Approach

Financial Perspective

The financial perspective analyzed based on data from PUD Pasar Kota Medan from 2021 to 2023, using 3 ratios, namely:

a. Economic Ratio

Table 4. Calculation of the Economic Ratio of PUD Pasar Kota Medan

Years	Realization Expenditure (Rp)	Budget (Rp)	Economic Ratio (%)	Up/Down	Criteria
2021	45.571.817.367	55.983.987.245	81,40 %	-	Ekonomis
2022	48.077.381.175	52.724.083.495	91,19 %	9,79 %	Ekonomis
2023	49.164.123.296	52.594.392.040	93,48 %	2,29 %	Ekonomis

Source: PUD Pasar Kota Medan (Processed Data)

Based on Table 4. it shows that in 2021 the economic ratio of PUD Pasar Kota Medan was 81.40%, in 2022 the economic ratio increased by 9.79% to 91.19%, and in 2023 it also experienced a slight increase of 2.29%, bringing the economic ratio to 93.48%. The average economic ratio of PUD Pasar Kota Medan from 2021-2023 is 88.69%, which means the ratio is within the economic criteria, as it meets the economic ratio standard of less than 100%.

b. Effectiveness Ratio

Table 5. Calculation of the Effectiveness Ratio of PUD Pasar Kota Medan

Years	Revenue Realization PUD Pasar Kota Medan	Budget of PUD Pasar Kota Medan	Effectiveness Ratio (%)
2021	46.879.159.690	55.983.987.245	83,74%
2022	49.398.543.720	52.724.083.495	93,69%
2023	50.931.890.235	52.594.392.040	96,84%

Source: PUD Pasar Kota Medan (Data Diolah)

Based on table 5, it shows that PUD Pasar Kota Medan has effective revenue realization and budget realization, although in 2021, the revenue realization and budget showed quite effective results. The average effectiveness ratio of PUD Pasar Kota Medan for the years 2021-2023 is 91.42%, which still falls within the effective standard criteria of 90% -100%.

c. Efficiency Ratio

Table 6 Calculation of the Efficiency Ratio of PUD Pasar Kota Medan

Years	Expenditure Realization (Rp)	Revenue Realization (Rp)	Efficiency Realization (%)	up/down	criteria
2021	45.571.812.367	46.879.159.690	97,21%	-	not efficient
2022	48.077.381.175	49.398.543.720	97,32%	0,11%	not efficient
2023	49.164.123.296	50.931.890.235	96,53%	(0,79%)	not efficient

Source: PUD Pasar Kota Medan (Data Diolah)

Based on Table 6, it shows that the efficiency ratio of PUD Pasar Kota Medan from 2021 to 2023 has fluctuating movements. The fluctuating movements can be seen from the efficiency ratio in 2021, which was 97.21%, and in 2022, it experienced a slight increase of 0.11%, bringing the efficiency ratio to 97.32%. However, in 2023, there was a decrease of 0.79%, resulting in an efficiency ratio of 96.53% for that year. The increase in the efficiency ratio negatively impacts the financial performance efficiency of PUD Pasar Kota Medan.

From a financial perspective linked to the values contained in Islamic economics, the financial perspective embodies the value of ownership. The ownership that exists with an individual, society, or state is not entirely their own property and the result of their efforts, but it is a trust and confidence from God to them, as contained in the Qur'an Surah Al-Ra'd (28), and Surah Al-Fajr verse (16). Property ownership must be safeguarded, maintained, and utilized properly in accordance with the Qur'an Surah Al-Mâ'idah verse (7). Therefore, one should not squander their wealth as stated in the Qur'an Surah Al-Isrâ' verses (26-27), and/or let their wealth remain idle as mentioned in the Qur'an Surah Muhammad verse (38), as this will lead to the loss of its social function and the

multiplier effect and benefits of its presence. (Anwar, 2012:115).

Customer Perspective

Validity Test using Pearson Product Moment Correlation Test The validity test of the questionnaire in this paper is a validation test used to measure the accuracy of the questionnaire in determining the level of customer satisfaction, namely traders, towards PUD Pasar Kota Medan. Validation in this study is item validation, which is done by correlating the item scores with the total score. In this validity test, the correlation between X1, X2, X3, X4, X5, X6, X7, X8 with the total score are as follows: 0.506; 0.652; 0.635; 0.650; 0.715; 0.482; 0.507; 0.655, while the table $r = 0.412$. With a total of 36 respondents who are traders. So it can be concluded that customer satisfaction is valid with a significance of 1%, exceeding the standard usually used in research, which is 5%. Therefore, the questionnaire is still feasible and valid if used to measure the quality of service or the level of customer satisfaction towards PUD Pasar Kota Medan.

Reliability Test using Alpha Cronbach's Test The Reliability Test is conducted to determine the level of confidence or reliability of a measurement result; a measurement that can be trusted is one that has high reliability. In this reliability test, it can be determined that the Alpha value is 0.731. The r table value at 5% significance with a data count (n) = 36 is 0.320. Based on these results, the questionnaire items used to measure traders' satisfaction with PUD Pasar Kota Medan have a high level of trustworthiness or reliability. Therefore, if repeated measurements are conducted, they will yield consistent values, indicating that the known customers, who are traders, are satisfied with the performance of PUD. From the customer's perspective, when linked to the values contained in Islamic economics, the customer's perspective embodies the value of justice. Justice in the sense of equality means giving the same treatment to the parties involved in a contract. The paradigm of justice is stated in Surah An-Nahl verse (90). (Mujjaddid, et.al, 2023:612).

Internal Business Perspective

a. Service

PUD Pasar Kota Medan strives to provide the best service in accordance with its duties, including market maintenance, security, and fee collection. The management of market retribution carried out by PUD Pasar Kota Medan strives to make improvements, including (Rulliny Marbun, August 28, 2024):

1. Market maintenance by making repairs to market facilities/public services such as leaking roofs, market lighting (lamps), repairing damaged toilets and maintaining toilet cleanliness, as well as repairing damaged stairs.
2. Embracing traders by making approaches so that the relationship between traders and the PUD Pasar Kota Medan can be well-established.
3. Implementing an installment system for paying monthly market fees, this is applied in several markets managed by PUD Pasar Kota Medan, including Sentosa Baru Market and Bakti Market.
4. Providing adequate parking facilities.

5. Market security is also provided by PUD Pasar Kota Medan, such as having night watchmen to guard the stalls or kiosks of the traders, and also to ensure the safety of the buyers who shop at the market.

b. Inovation

PUD Pasar is innovating in operational processes and technology by collaborating with banking institutions, allowing the collection of market fees to be conducted through Virtual Accounts (VA), particularly for the monthly market fees. This Virtual Account (VA) collection system has not yet been implemented in all markets managed by PUD Pasar Kota Medan and has only been applied in Petisah Market and Central Market. The market fee payment system through Virtual Accounts (VA) makes it easier for traders to pay their monthly fees. From the perspective of internal business linked to the values contained in Islamic economics, the internal business perspective embodies the value of balance. Balance is a fundamental value that influences various aspects of a Muslim's economic behavior. The balance referred to is the balance between worldly and spiritual interests, the balance between individual interests and public interests, and the balance between rights and obligations according to the Qur'an Surah Al-Furqan verse (67). (Imam, 2012:383).

Perspective of Growth and Learning

a. Loyalty/Retention of Human Resources

The Loyalty/Retention of Human Resources at PUD Pasar Kota Medan is: Based on the turnover value above, the HR loyalty score falls into the very good category.

b. Employee Satisfaction

Validity Test using Pearson Product Moment Correlation Test The validity test of the questionnaire in this paper is a validation test used to measure the accuracy of the questionnaire in determining the level of employee satisfaction towards PUD Pasar Kota Medan. Validation in this study is item validation, which is done by correlating the item scores with the total score. In this validity test, the correlation between X1, X2, X3, X4, X5, X6, X7, X8, X9, X10, X11, X12 with the total score are as follows: 0.446; 0.063; 0.284; 0.384; 0.501; 0.591; 0.657; 0.676; 0.697; 0.687; 0.802; 0.724, while the table $r = 0.393$. With a total of 40 respondents. So it can be concluded that customer satisfaction is valid with a significance of 1%, exceeding the standard usually used in research, which is 5%. Therefore, the questionnaire is still feasible and valid if used to measure the quality of service or the level of customer satisfaction towards PUD Pasar Kota Medan. Reliability Test using Alpha Cronbach's Test The Reliability Test is conducted to determine the level of confidence or reliability of a measurement result; a measurement that can be trusted is one that has high reliability. In this reliability test, it can be determined that the Alpha value is 0.799. The r table value at a significance level of 5% with a data count (n) = 40 is 0.304. Based on these results, the items in the questionnaire used to measure employee satisfaction with PUD Pasar Kota Medan have a high level of trust or reliability. Therefore, if repeated measurements are conducted, they will yield consistent values, indicating that the known customers, who are traders, are satisfied with the performance of PUD Pasar Kota Medan.

c. Training for Human Resources/Employees

Training for Human Resources/Employees in each section or field of work should be conducted by every company. Reliable and high-quality Human Resources will greatly assist in achieving the company's goals. If the company's Human Resources are good and honest, the company will develop and progress (Prayogi, et.al, 2023:123). The training for Human Resources/Employees at PUD Pasar Kota Medan that is still being conducted is training for the electrical engineering section (interview, Hafiez Assad, December 3, 2024). Therefore, the training for Human Resources/Employees at PUD Pasar Kota Medan is still inadequate and not well implemented. Work must be carried out in accordance with Islamic principles, including in terms of work, religion

IV. CONCLUSION

Based on the research and discussion conducted through the application of the Balanced Scorecard on PUD Pasar Kota Medan, the following conclusions were obtained:

1. In the financial perspective assessment, the performance of PUD Pasar Kota Medan is good, as indicated by the economic ratios which are classified as economic, the effectiveness ratio which is classified as effective, and only the efficiency ratio which needs improvement because the efficiency ratio from 2021 to 2023 is still less efficient. Based on the perspective of Islamic economics, the financial perspective is in accordance with the values of ownership in Islamic economics. 2. The assessment of the customer perspective through validation and reliability tests shows that the items in the customer satisfaction questionnaire for PUD Pasar Kota Medan are valid, with Pearson correlation values for factors X1, X2, X3, X4, X5, X6, X7, and X8 being 0.506; 0.652; 0.635; 0.650; 0.715; 0.482; 0.507; and 0.655, respectively. In addition, it also has high reliability with an Alpha value of 0.731. Based on the test results, it shows that traders are satisfied with the performance of PUD Pasar Kota Medan. From an Islamic economic perspective, the customer perspective aligns with the values of justice in Islamic economics. 3. The assessment of the internal business perspective shows that the services provided by PUD Pasar Kota Medan are good, and PUD Pasar Kota Medan has also innovated to increase market revenue and facilitate market fee payments for traders. From an Islamic economic perspective, the internal business perspective aligns with the values of balance in Islamic economics. 4. The assessment of the growth and learning perspective shows very good results regarding Labour Turnover, and based on employee satisfaction results, it falls into the Satisfied category. However, the training of employees is still not well implemented.

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