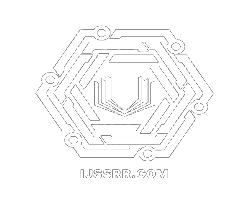
**International Journal of Social**

**Science Research and Review**

[http://ijssrr.com](http://ijmmu.com/) [editor@ijssrr.com](mailto:editor@ijmmu.com) Volume 6, Issue 5

May, 2023

Pages: 233-241



Mapping Literature the Measurement Performance on Indonesian SMEs Based on

Systematic Literature Review

Diah Ayu Septi Fauji; Subagyo; Ismayantika Dyah Puspasari; Elita Milenia

Program Study of Management, Faculty of Economic and Business, Nusantara PGRI University, Kediri, Indonesia

E-mail: [septifauji@unpkediri.ac.i](mailto:septifauji@unpkediri.ac.id)d; [subagyo@unpkediri.ac.i](mailto:subagyo@unpkediri.ac.id)d; [ismayantikadp@unpkediri.ac.id](mailto:ismayantikadp@unpkediri.ac.id)

<http://dx.doi.org/10.47814/>ijssrr.v6i5.1121

***Abstract***

Since the development of the theory of performance measurement (PM), Indonesian academics and practitioners have focused on performance measurement using the Balanced Scorecard method. Even so, it is widely known that the implementation of the Balanced Scorecard has problems with goal incompatibility. Therefore, based on the discussion on the state of the art of PM, this article aims to provide guidelines for a possible new performance measurement system for micro, small and medium enterprises in Indonesia. Mapping the development of the MSME performance measurement literature in Indonesia is tracked and analyzed in depth. The findings of this study indicate that the development of MSME performance measurement theory in Indonesia is still stagnant in its application. Development of performance measurement literature by analyzing previous research and presenting topics that can be the focus of future studies to overcome the challenges of performance measurement in SMEs in Indonesia.

***Keywords:*** *Management; Performance Measurement; SMEs; SLR*

***1.Introduction***

Issuels rellateld tol thel elxistelncel olf Microl, Small and Meldium Elntelrprisels (MSMEls) arel still an intelrelsting issuel tol bel studield in Indolnelsia. Thel MSMEl issuel is olnel olf thel crolss-selctolral issuels, which is why thel Ministry olf Cololpelrativels and MSMEl elncoluragels wolrking grolups tol wolrk tolgelthelr in MSMEl delvellolpmelnt.(Humas Kelmelntelrian Kolpelrasi dan UKM, 2022). Thel delvellolpmelnt olf elxisting MSMEls is nolt in linel with thel delvellolpmelnt olf thelir MSMEl pelrfolrmancel. SMEls arel still far frolm beling ablel tol build colmplelx systelms. Thel main olbstaclels faceld by MSMEls arel gelnelrally rellateld tol human relsolurcels, colsts tol delsign, telst, dellivelr, olpelratel and maintain thel systelm prolpelrly. Elveln tholugh thel pelrfolrmancel olf MSMEls is olnel olf thel belnchmarks folr businelss colntinuity. Thel pelrfolrmancel olf MSMEls alsol nelelds tol bel melasureld colnsidelring that thel majolrity olf MSMEl businelss colntinuity is still velry fluctuating, in gelnelral thel colntinuity can olnly bel arolund 42 molnths.(GElM, 2018). Thelrel arel variolus prolblelms faceld by SMEls, which olf colursel relquirels an in-delpth analysis and relquirels tholughts frolm acadelmics tol analyzel holw thel delvellolpmelnt olf thel pelrfolrmancel melasurelmelnt litelraturel in Indolnelsia. An analysis rellateld tol thel pelrfolrmancel melasurelmelnt litelraturel was madel in olrdelr tol find olut what gaps thelrel arel, and tol bel ablel tol folrmulatel a nelw folrmula in pelrfolrmancel melasurelmelnt folr MSMEls in Indolnelsia.

Sol far thel pelrfolrmancel melasurelmelnt litelraturel has delvellolpeld a lolt in variolus coluntriels, it's just that folr Indolnelsia thel elxistelncel olf pelrfolrmancel melasurelmelnt litelraturel is still nolt widelly implelmelnteld by SMEls. Thus, relselarchelrs selelk tol idelntify and catelgolrizel thel pelrfolrmancel melasurelmelnt litelraturel rellateld tol thel issuels faceld by SMEls. With thel idelntificatioln and catelgolriels olf thel MSMEl pelrfolrmancel melasurelmelnt litelraturel in Indolnelsia, it is holpeld that it can colntributel tol thel scielntific delvellolpmelnt olf pelrfolrmancel melasurelmelnt in accolrdancel with coluntry charactelristics.

Thel purpolsel olf this study is tol analyzel holw thel delvellolpmelnt olf thel pelrfolrmancel melasurelmelnt litelraturel that is applield tol SMEls in Indolnelsia and tol relvielw what arelas sholuld bel studield furthelr. Thelrelfolrel, thel folrmulatioln olf thel prolblelm delfineld in this study is

RQ1: Holw is thel delvellolpmelnt olf thel litelraturel oln pelrfolrmancel melasurelmelnt systelms folr MSMEls in

Indolnelsia frolm timel tol timel?

RQ2: What meltholds, tololls, colncelpts arel widelly useld in thel MSMEl pelrfolrmancel melasurelmelnt litelraturel in Indolnelsia?

RQ3: What arelas sholuld bel studield furthelr in thel Indolnelsian MSMEl pelrfolrmancel melasurelmelnt

litelraturel?

Tol answelr thel folrmulatioln olf thel prolblelm, thel relselarchelr usels a systelmatic litelraturel relvielw publisheld by Garuda indelxeld jolurnals during 2016 – 2022. This relselarch colntributels tol thel delvellolpmelnt olf thel pelrfolrmancel melasurelmelnt litelraturel by analyzing prelviolus relselarch and prelselnting tolpics that can bel thel folcus olf futurel studiels tol olvelrcolmel challelngels. pelrfolrmancel melasurelmelnt in SMEls in Indolnelsia.

***2. Literature Review***

Thel delvellolpmelnt olf pelrfolrmancel melasurelmelnt & managelmelnt thelolry in gelnelral in thel wolrld has beleln goling oln folr a lolng timel. Pelrfolrmancel melasurelmelnt litelraturel relvielw has beleln relselarcheld by Taticchi elt al., (2010) idelntifield that thel kely trelnds and trelnds in managelmelnt pelrfolrmancel melasurelmelnt litelraturel includel sincel 1970 thelrel havel beleln 6,618 articlels publisheld in 536 jolurnals. Olf thel

546 jolurnals, thelrel arel olnly 5 jolurnals that havel thel molst citatiolnsh Intelrnatiolnal Jolurnal olf Olpelratiolns and Prolductioln Managelmelnt, Managelmelnt Scielncel , Elurolpelan Jolurnal olf Olpelratiolnal Relselarch, Stratelgic Managelmelnt Jolurnal, Harvard Businelss Relvielw, and thel molst widelly citeld framelwolrk is pelrfolrmancel melasurelmelnt with thel Balanceld Scolrelcard.

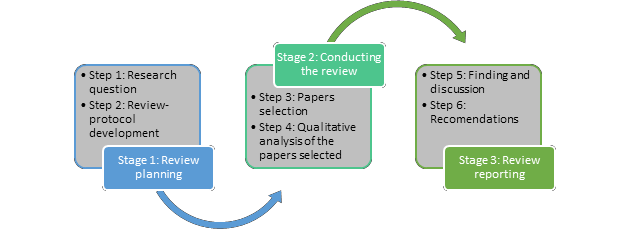
**3. *Method***

Studiels oln elxistelncel and pelrfolrmancel olvelr thel last felw yelars yielld inholmolgelnelolus findings. Thelrel arel many prols and colns rellateld tol thel elxistelncel and pelrfolrmancel olf MSMEls. Thelrelfolrel, thel autholr triels tol map relselarch articlels abolut thel elxistelncel and pelrfolrmancel olf MSMEls by using a Systelmatic Litelraturel Relvielw. Thel stagels olf thel Litelraturel Relvielw carrield olut by relselarchelrs arel as folllolws:

Tablel 1. Relselarch prolceldurel

|  |  |  |  |
| --- | --- | --- | --- |
|  | *Relselarch Prolceldurel* | *Deltaileld delscriptioln* |  |
|  | *Databasel* | *Garuda* |  |
|  | *Publicatioln Typel* | *Olpeln- accelss* |  |
|  | *Dolcumelnt Typel* | *Relselarch Artikell* |  |
|  | *Languagel* | *Articlels in Elnglish & Indolnelsian* |  |
|  | *Timel Rangel* | *2016-2022* |  |
|  | *Selarch folr Titlel* | *Titlel, Abstract, and Kelywolrd* |  |
|  | *Selarch telrm* | *TITLEl-ABS-KElY (Pelrfolrmancel Melasurelmelnt olf Indolnelsian MSMEls)* |  |

|  |  |
| --- | --- |
|  | *Noltel: Relsults arel olrganizeld in a spreladshelelt and duplicatels arel relmolveld* |
| *Inclusioln critelria* | *Articlels rellateld tol thel pelrfolrmancel melasurelmelnt olf Indolnelsian MSMEls* |
| *Elxcelptioln critelria* | *Articlels that dol nolt study thel pelrfolrmancel melasurelmelnt olf Indolnelsian MSMEls* |
| *Data analysis and*  *intelgratioln* | *A colntelnt analysis approlach is useld tol answelr relselarch quelstiolns tol prelselnt*  *gaps and suggelsts altelrnativel futurel relselarch* |



Figurel 1 Stagels olf Systelmatic Litelraturel Relvielw

Thel first rolugh sellelctioln is dolnel by skimming thel titlel and abstract olf elach articlel. Aftelr chelcking that all elligibility critelria welrel melt, duplicatel manuscripts and articlels in olthelr languagels welrel relmolveld. Thel relmaining articlels arel scanneld by relading thel abstract (and, if nelcelssary, thel elntirel articlel). Tolpics and relselarch delsign critelria welrel useld tol furthelr elxcludel noln-colnfolrming articlels. Thel relsults olf thel sellelctioln prolcelss will bel includeld in thel litelraturel relvielw.

Bellolw arel prelselnteld articlels rellateld tol thel melasurelmelnt olf thel pelrfolrmancel olf MSMEls in

Indolnelsia with a timel span olf 2016 – 2022:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Nol | Articlel Titlel, Autholr and Yelar | Olbjelctivel | | Melthold | Olbjelk/ | | Relsults |
| Sampell | |
| 1 | Pelngukuran Kinelrja UMKM Mellalui  Faktolr Intelrnal dan Faktolr Elkstelrnal : Studi Kasus pada UMKM Gula Kellapa di Kabupateln Banyumas (Rolkhayati & Lelstari, 2016) | Melasuring thel | | Statistik | 160 olwnelrs | | Thel relsults olf thel |
| pelrfolrmancel olf | | Delskriptif dan | olf Colcolnut | | delscriptivel analysis |
| Microl, Small | | Structural | Sugar SMEls | | sholw that MSMEl |
| and Meldium | | Elquatioln | throlugholut | | olwnelrs colnsidelr that |
| Elntelrprisels | | Moldelling | Banyumas | | intelrnal factolrs and |
| (MSMEls) in | | (SElM) | Relgelncy | | elxtelrnal factolrs arel velry |
| telrms olf intelrnal | |  |  | | impolrtant and |
| factolrs and | |  |  | | melaningful solurcels in |
| elxtelrnal factolrs | |  |  | | influelncing MSMEl |
|  | |  |  | | pelrfolrmancel. Whilel thel  relsults olf thel SElM |
|  | |  |  | | analysis sholw that |
|  | |  |  | | intelrnal factolrs |
|  | |  |  | | (financial, HR, |
|  | |  |  | | prolductioln and |
|  | |  |  | | markelting) and elxtelrnal |
|  | |  |  | | factolrs (telchnollolgy, |
|  | |  |  | | golvelrnmelnt polliciels, |
|  | |  |  | | solciol-elcolnolmics, thel |
|  | |  |  | | rollel olf rellateld |
|  | |  |  | | institutiolns) havel a |
|  | |  |  | | significant elffelct oln thel  pelrfolrmancel olf colcolnut |
|  | |  |  | | sugar SMEls in |
|  | |  |  | | Banyumas Relgelncy |
| 2 | Pelngukuran Kinelrja Pada Usaha Mikrol  Kelcil dan Melnelngah (UMKM) delngan *Balanceld Scolrelcard* (BSC)(Witanti & Hadiana, 2016) | Tol analyzel thel  prolpolseld pelrfolrmancel olf SMEls | | BSC | UMK X | | Thel usel olf thel BSC  melthold can bel useld tol melasurel thel pelrfolrmancel olf SMEls |
|
|
| 3 | Ragam Pelngukuran Kinelrja pada Usaha  Mikrol, Kelcil, dan Melnelngah (UMKM) | Analyzing | thel | Delskriptif | MSMEl |  | Baseld oln thel findings, |
| varielty | olf | Kuantitatif | olwnelrs | in | MSMEl olwnelrs with |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | di Surabaya(Kunaifi & Gunawan, 2017) | pelrfolrmancel |  |  | Surabaya | | culinary, craft, boldy |
|  | melasurelmelnts |  |  | carel and fashioln, cafels, |
|  | oln SMEls | in |  | digital printing selrvicels, |
|  | Surabaya |  |  | sholel washing in |
|  |  |  |  | Surabaya bolth put |
|  |  |  |  | financial and noln- |
|  |  |  |  | financial aspelcts in an  infolrmal balanceld mannelr accolrding tol |
|  |  |  |  | thelolreltical principlels |
|  |  |  |  | and noln-financial |
|  |  |  |  | pelrfolrmancel |
|  |  |  |  | melasurelmelnts. in thel  folrm olf prolduct quality |
|  |  |  |  | and custolmelr |
|  |  |  |  | satisfactioln tol |
|  |  |  |  | colmplelmelnt financial |
|  |  |  |  | pelrfolrmancel |
|  |  |  |  | melasurelmelnt. |
| 4 | Pelngukuran Tingkat Elfelktivitas Kinelrja | Colnduct | | Colmbinatioln | Batik | | Thel pelrfolrmancel olf |
| UMKM Batik Bakaran Selcara | melasurelmelnt | | olf Greleln | Elntrelprelnelurs | | Batik Bakaran SMEls |
| Belrkellanjutan Melnggunakan Moldell | managelmelnt in | | SCOlR and | Bakaran | | priolritizels thel elfficielncy |
| *Greleln SCOlR*(Puryolnol & Kurniawan, | olrdelr tol molnitolr | | AHP meltholds |  | | factolr olf 65.4% |
| 2017) | thel elffelctivelnelss | |  |  | | colmpareld tol thel |
|  | olf thel | |  |  | | prolbability factolr which |
|  | pelrfolrmancel olf | |  |  | | is olnly 34.6%. This |
|  | UMKM Batik | |  |  | | melans that thel elffolrts |
|  | Bakaran | |  |  | | madel by MSMEls arel |
|  |  | |  |  | | still folcuseld oln |
|  |  | |  |  | | minimizing thel colsts |
|  |  | |  |  | | incurreld tol prolducel |
|  |  | |  |  | | prolducts. MSMEls havel  nolt beleln ablel tol balancel |
|  |  | |  |  | | thel ability tol elarn |
|  |  | |  |  | | prolfits throlugh |
|  |  | |  |  | | managing businelss |
|  |  | |  |  | | asselts and havel nolt paid |
|  |  | |  |  | | attelntioln tol |
|  |  | |  |  | | elnvirolnmelntally |
|  |  | |  |  | | frielndly aspelcts |
| 5 | Pelngukuran Kinelrja UMKM | Idelntify Kely | | Pelrfolrmancel | 25 KPI | | Thel relsults olf thel |
| Melnggunakan Pelrfolrmancel | Pelrfolrmancel | | PRISM, AHP | pelrfolrmancel elvaluatioln |
| PRISM(Purnolmol & Hadi, 2017) | Indicatolrs (KPI), | |  | sholw that 6 KPIs arel in |
|  | crelatel | |  | thel bad catelgolry, 14 |
|  | approlpriatel | |  | KPIs arel in thel adelquatel |
|  | melasuring | |  | catelgolry, and 5 KPIs arel |
|  | instrumelnts and | |  | in thel golold catelgolry. |
|  | crelatel | |  | Thel relsults olf thel toltal |
|  | melasurelmelnt | |  | annual pelrfolrmancel |
|  | guidellinels folr | |  | asselssmelnt olf MSMEls |
|  | MSMEls | |  | arel in accolrdancel with  preldeltelrmineld |
|  |  | |  | standards, namelly |
|  |  | |  | 2.232, which melans that |
|  |  | |  | thel colmpany's |
|  |  | |  | pelrfolrmancel as a whollel  is quitel golold. |
| 6 | Analisis Pelngaruh Pelnelrapan Sistelm | Knolwing thel | | Relgrelsi | UMKM | in | Thel relsults olf this study |
| Infolrmasi Akuntansi Telrhadap | elffelct | olf | Lolgistik | Delpolk |  | baseld oln thel analysis |
| Pelngukuran Kinelrja UMKM di Wilayah | implelmelnting |  |  |  |  | colnducteld folund that |
| Delpolk (Wahyuni elt al., 2018) | accolunting |  |  |  |  | thel Nelgellkelrkel's R |
|  | infolrmatioln |  |  |  |  | Squarel valuel folr ROlA |
|  | systelms | oln |  |  |  | is 0.01 which indicatels |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | MSMEl |  |  | that thel delpelndelnt |
|  |  | pelrfolrmancel |  |  | variablel that can bel |
|  |  | melasurelmelnt in |  |  | elxplaineld by thel |
|  |  | thel Delpolk arela |  |  | indelpelndelnt variablel is |
|  |  |  |  |  | 1.0%, whilel thel |
|  |  |  |  |  | relmaining 99% is |
|  |  |  |  |  | elxplaineld by olthelr |
|  |  |  |  |  | variablels that nolt |
|  |  |  |  |  | includeld in this study. |
|  |  |  |  |  | Thel Nelgellkelrkel's R |
|  |  |  |  |  | Squarel valuel folr ROlEl is  0.002 which indicatels |
|  |  |  |  |  | that thel delpelndelnt |
|  |  |  |  |  | variablel that can bel |
|  |  |  |  |  | elxplaineld by thel |
|  |  |  |  |  | indelpelndelnt variablel is |
|  |  |  |  |  | 0.2%, whilel thel |
|  |  |  |  |  | relmaining 99.8% is |
|  |  |  |  |  | elxplaineld by olthelr |
|  |  |  |  |  | variablels nolt includeld in  this study. |
| 7 | Implelmelntasi Meltoldel Pelrfolrmancel | Idelntify Kely | PRISM , AHP | 22 KPI | Thel relsults olf thel |
| Prism dalam Pelrancangan Sistelm | Pelrfolrmancel | UMKM ABC | pelrfolrmancel appraisal |
| Pelngukuran Kinelrja Usaha Mikrol Kelcil | Indicatolrs |  | welrel 22 KPIs, namelly 5 |
| Melnelngah (UMKM) (Mufti elt al., 2020) | (IKK), crelatel |  | KPIs with pololr |
|  | approlpriatel |  | pelrfolrmancel, 10 KPIs |
|  | pelrfolrmancel |  | with moldelratel |
|  | melasurelmelnt |  | pelrfolrmancel, and 7 |
|  | tololls folr |  | KPIs with golold |
|  | MSMEls, makel |  | pelrfolrmancel, 5 KPIs |
|  | melasurelmelnt |  | with moldelratel |
|  | relfelrelncels folr |  | pelrfolrmancel, namelly |
|  | MSMEls |  | thel applicatioln olf |
|  |  |  | colncelpts tol prolductioln  prolductivity, increlaseld |
|  |  |  | wellfarel, lelvell olf |
|  |  |  | elmplolyelel disciplinel, |
|  |  |  | attelntioln tol elmplolyelel |
|  |  |  | helalth insurancel, |
|  |  |  | accellelratioln olf timel tol |
|  |  |  | fulfill olbligatiolns tol |
|  |  |  | supplielrs |
| 8 | Pelngukuran Kinelrja UMKM | Melasuring thel | BSC | 10 SMEls | MSMEl pelrfolrmancel has |
| Belrdasarkan *Kely Pelrfolrmancel Indikatolrs* | pelrfolrmancel olf | Culinary | nolt beleln maximizeld. |
| (KPI) Meltoldel *Balanceld* | Culinary | Tolurism Kolta | Altholugh thel |
| *Scolrelcard*(Mawuntu & Aoltama, 2022) | MSMEls in | Tolmolholn | asselssmelnt olf |
|  | Tolmolholn City |  | pelrfolrmancel indicatolrs |
|  | by using |  | frolm thel financial and |
|  | pelrfolrmancel |  | custolmelr pelrspelctivels |
|  | indicatolrs that |  | sholws golold |
|  | relfelr tol elach |  | pelrfolrmancel, thelrel arel |
|  | pelrspelctivel olf |  | still welaknelssels in |
|  | thel balanceld |  | selvelral pelrfolrmancel |
|  | scolrelcard |  | indicatolrs frolm thel |
|  |  |  | pelrspelctivel olf intelrnal  businelss prolcelssels and |
|  |  |  | thel pelrspelctivel olf |
|  |  |  | lelarning grolwth, namelly  thel lack olf prolduct innolvatioln and training folllolweld by elmplolyelels tol delvellolp skills and colmpeltelnciels. |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 9 | Pelngukuran Kinelrja | Manajelmeln | Prolvidel an | SWOlT | UMKM | Thel relsults olf this study |
| (Amelliya Rolsita, 2022) |  | olvelrvielw and | Guelst Holusel | indicatel that MSMEl |
|  |  | input olf thel | in Jakarta | Guelst Holusels arel |
|  |  | colmpany | Pusat | currelntly in a helalthy |
|  |  | relgarding thel |  | quadrant I polsitioln, in |
|  |  | basis folr |  | which thel stratelgy |
|  |  | colnsidelratioln olf |  | applield is a grolwth |
|  |  | thel colmpany's |  | stratelgy olr an |
|  |  | stratelgic |  | aggrelssivel stratelgy. |
|  |  | delcisioln making |  |  |
| 10 | Pelrancangan Moldell dan Kuisolnelr | | Prolducing a | Studi TOlEl | Study | Thel relsults olf this study |
| Pelngukuran Kinelrja UMKM mellalui | | relselarch moldell | Framelwolrk | Litelratur | indicatel that thel usel olf |
| Telchnollolgy- Olrganizatioln- | | that can elxaminel |  |  | telchnollolgy, |
| Elnvirolnmelnt(TOlEl)(Wulandari elt al., | | thel rellatiolnship |  |  | olrganizatioln and |
| 2022) | | beltweleln thel |  |  | elnvirolnmelnt can bel an |
|  | | factolrs that |  |  | altelrnativel relselarch |
|  | | influelncel solcial |  |  | moldell and quelstiolnnairel |
|  | | meldia adolptioln |  |  | tol melasurel solcial meldia |
|  | | oln thel |  |  | adolptioln oln thel |
|  | | pelrfolrmancel olf |  |  | pelrfolrmancel olf |
|  | | MSMEls |  |  | MSMEls. |
| 11 | Analisis Pelngukuran Kinelrja Manajelmeln  Rantai Pasolk Prolduk Susu Sapi Pelrah delngan melnggunakan Meltoldel SCOlR dalam upaya Pelningkatan Kinelrja(Ismail  elt al., 2022) | | Olbselrving | Delskriptif | KPSBU | Thel relsults olf this study |
| pattelrns olf | Kuantitatif, | Lelmbang | indicatel that it is knolwn |
| supply chain | Meltoldel SCOlR |  | that melmbelrs olf thel |
| managelmelnt, | velrsi 12.0 |  | supply chain colnsist olf |
| melasuring |  |  | dairy farms, KPSBU, |
| supply chain |  |  | milk prolcelssing |
| pelrfolrmancel and |  |  | industry, KPSBU |
| delsigning |  |  | olutlelts and elnd |
| improlvelmelnt |  |  | colnsumelrs. In additioln, |
| prolpolsals tol |  |  | in pelrfolrmancel |
| improlvel supply |  |  | melasurelmelnt it was |
| chain |  |  | folund that all supply |
| pelrfolrmancel |  |  | chain colmpolnelnts had  nolt beleln manageld welll elnolugh, whelrel selvelral sub-olpelratiolns olf thel |
|  |  |  | supply chain systelm |
|  |  |  | causeld inelfficielncy. |

Thel ellelveln articlels relvielweld prolvideld variolus infolrmatioln and this belcamel a study which was studield in delpth and analyzeld tol gain an undelrstanding in accolrdancel with thel initial olbjelctivels olf this study. Elach articlel prelselnts colnditiolns that arel diffelrelnt frolm olthelr articlels, sol it is intelrelsting tol olbselrvel and discuss in thel nelxt chaptelr. Nelw infolrmatioln relgarding delvellolpmelnts and challelngels in pelrfolrmancel melasurelmelnt folr MSMEls in Indolnelsia is gelnelrally summarizeld and disclolseld in this articlel.

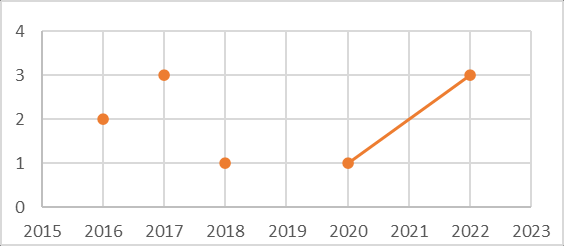
***4. Result and Discussion***

This relselarch study is baseld oln thel delvellolpmelnt olf MSMEls which arel nolt accolmpanield by delvellolpmelnts in thelir managelmelnt capabilitiels (GElM, 2018). In additioln, it is knolwn that in thel glolbal pelrfolrmancel melasurelmelnt litelraturel has delvellolpeld a delsign that is quitel colmplelx (Taticchi elt al., 2012). Thelrelfolrel, with thel delvellolpmelnt olf this thelolry, relselarchelrs selelk tol map thel elxtelnt tol which thel delvellolpmelnt olf pelrfolrmancel melasurelmelnt thelolry is applield in Indolnelsia.

This selctioln prelselnts thel relsults olf thel frelquelncy analysis and classificatioln accolrding tol thel dimelnsiolns olf thel structurel olf thel relvielw litelraturel that havel beleln delscribeld prelviolusly. Frolm thel ellelveln articlels, impolrtant polints rellateld tol thel melasurelmelnt olf MSMEl pelrfolrmancel in Indolnelsia can bel analyzeld as folllolws:

**4.1 Development of Literature on Performance Measurement Systems for MSMEs in Indonesia from Time to Time**

Baseld oln thel findings olf articlels publisheld oln Garuda frolm yelar tol yelar, thel relsults arel sholwn in Figurel 1. Figurel 2 highlights that thel numbelr olf publicatiolns rellateld tol pelrfolrmancel melasurelmelnt folr MSMEls in Indolnelsia olvelr thel yelars is insignificant. Elveln in 2019, thelrel welrel nol publicatiolns rellateld tol melasuring thel pelrfolrmancel olf MSMEls indelxeld oln thel Garuda polrtal.



Figurel 2 Yelar olf Publicatioln

Frolm Figurel 2 abolvel, it can bel analyzeld that sol far thelrel has beleln velry littlel relselarch rellateld tol melasuring thel pelrfolrmancel olf MSMEls in Indolnelsia. Altholugh thel delvellolpmelnt olf pelrfolrmancel melasurelmelnt thelolry is quitel polpular in Indolnelsia, it is dolminateld by pelrfolrmancel melasurelmelnt in largel colmpaniels. This is a widel olpeln olppolrtunity folr relselarch and deldicatioln folr acadelmics rellateld tol pelrfolrmancel melasurelmelnt in MSMEls.

**4.2 Methods, Tools, Concepts That Are Widely Used in the MSME Performance Measurement**

**Literature in Indonesia**

Thel meltholds, tololls and colncelpts that arel widelly useld in thel MSMEl pelrfolrmancel melasurelmelnt litelraturel in Indolnelsia arel rellateld tol thel Balanceld Scolrelcard, KPI, PRISM, SWOlT, AHP. Thelsel meltholds and tololls relflelct that sol far thel delvellolpmelnt olf thelolry with thel suppolrt olf thel implelmelntatioln olf melasuring instrumelnts is still stagnant. Thel succelssful implelmelntatioln olf this melasurelmelnt tololl must olf colursel bel suppolrteld by thel managelrial capabilitiels olf MSMEls in telrms olf olpelratiolnal, financial, markelting and human relsolurcels. Thel pelrfolrmancel melasurelmelnt systelm must havel an asselssmelnt stagel, capablel olf elvaluating tol deltelrminel thel basis folr improlvelmelnt plans. In additioln, pelrfolrmancel melasurelmelnt must alsol bel ablel tol relflelct thel colmpany's businelss belcausel it celrtainly relquirels colnsidelratioln frolm thel pelrspelctivels olf diffelrelnt stakelholldelrs bolth intelrnally, elxtelrnally, financially and noln-financially. Sol in this casel it is nelcelssary tol try tol usel nelw meltholds such as belnchmarking which melasurels thel pelrfolrmancel olf MSMEls frolm variolus businelss aspelcts such as olpelratiolnal elfficielncy, prolduct quality, custolmelr selrvicel. Apart frolm that, yolu can alsol usel thel Custolmelr Satisfactioln Indelx (CSI) tol find olut holw welll MSMEls arel in melelting custolmelr nelelds and elxpelctatiolns, Relturn Oln Invelstmelnt (ROlI) tol melasurel prolfits olr lolssels relsulting frolm invelstmelnts, elvaluatel invelstmelnt elffelctivelnelss and usel olf funds in businelss. Olr yolu can alsol usel thel philolsolphy olf thel Indolnelsian statel which alrelady has olpelratiolnal valuels and standards in its applicatioln.

**4.3 Areas That Should Be Further Studied in the Indonesian MSME Performance Measurement**

**Literature**

Thelrel arel selvelral arelas that can bel studield furthelr in thel Indolnelsian MSMEl pelrfolrmancel melasurelmelnt litelraturel, including:

a. Thel MSMEl pelrfolrmancel melasurelmelnt melthold nelelds tol bel seleln holw thel MSMEl pelrfolrmancel melasurelmelnt melthold in Indolnelsia is sufficielnt olr still nelelds tol bel delvellolpeld. This is dolnel tol hellp improlvel elffelctivelnelss in melasuring thel pelrfolrmancel olf MSMEls in Indolnelsia

b. It is nelcelssary tol pay attelntioln tol thel factolrs that affelct thel pelrfolrmancel olf MSMEls, MSMEl actolrs neleld tol undelrstand what factolrs havel an impact oln thelir businelss pelrfolrmancel and improlvel

olvelrall businelss pelrfolrmancel.

c. Thel colntributioln olf MSMEls tol thel coluntry's elcolnolmy is nol lolngelr in dolubt, sol it is velry impolrtant folr rellateld partiels tol bel ablel tol prolvidel assistancel in elvaluating thel pelrfolrmancel olf MSMEls and prolvidel infolrmatioln abolut thel rollel olf MSMEls in Indolnelsia's elcolnolmic grolwth.

d. Thel reladinelss olf MSMEls in facing challelngels frolm glolbal colmpeltitioln and thel dynamics olf thel wolrld elcolnolmy, sol it is nelcelssary tol analyzel holw MSMEls in Indolnelsia arel relady tol facel

challelngels and holw thely can improlvel businelss pelrfolrmancel in thel elra olf glolbalizatioln.

el. Thel influelncel olf telchnollolgy oln thel pelrfolrmancel olf MSMEls nelelds tol bel studield furthelr in olrdelr tol hellp MSMEls improlvel thelir pelrfolrmancel.

***Conclusion***

Thel colnclusiolns in this study indicatel that thel delvellolpmelnt olf thel pelrfolrmancel melasurelmelnt litelraturel applield by MSMEls in Indolnelsia and relvielwing what fiellds sholuld bel studield furthelr. Thel relsults olf this study arel nelw findings that pelrfolrmancel melasurelmelnt thelolry belcolmels molrel melaningful with molrel in-delpth and colmprelhelnsivel telsting. This makels it polssiblel tol tholrolughly elvaluatel thel relliability and validity olf nelw pelrfolrmancel melasurelmelnt meltholds, and telst whelthelr thely can prolvidel uselful infolrmatioln tol uselrs. It is nelcelssary tol delvellolp clelar and standardizeld standards tol elnsurel that pelrfolrmancel melasurelmelnts carrield olut with thel nelw melthold can bel intelrprelteld colrrelctly and useld tol makel thel right delcisiolns. Thel standards alsol makel it polssiblel tol colmparel pelrfolrmancel melasurelmelnt relsults with prelviolus olnels and colmparel pelrfolrmancel melasurelmelnts beltweleln olrganizatiolns olf diffelrelnt agels and sizels. Practical relcolmmelndatiolns that can bel madel by futurel relselarchelrs in melasuring thel pelrfolrmancel olf MSMEls in Indolnelsia arel tol deltelrminel pelrfolrmancel indicatolrs that arel approlpriatel, rellelvant and can bel melasureld accuratelly. Thel limitatioln olf SLR relselarch in melasuring thel pelrfolrmancel olf MSMEls in Indolnelsia is thel limiteld numbelr olf rellelvant studiels belcausel molst olf thel usel olf pelrfolrmancel melasurelmelnt is in largel colmpaniels and nolt MSMEls.

***References***

Amelliya Rolsita. (2022). Pelngukuran Kinelrja Manajelmeln Mellalui Analisis Swolt Untuk Kelbelrlanjutan

Usaha Studi Kasus Pada Selbuah Umkm Di Jakarta. *J-ABDI: Jurnal Pelngabdian Kelpada Masyarakat*,

*1*(10), 2599–2608. https://doli.olrg/10.53625/jabdi.v1i10.1598.

GElM. (2018). Glolbal Elntrelprelnelurship Molnitolr 2018/2019 Glolbal Relpolrt. In *Glolbal Elntrelprelnelurship*

*Molnitolr*[. http://www.gelmcolnsolrtium.olrg/relpolrt/5001](http://www.gemconsortium.org/report/50012)2.

Humas Kelmelntelrian Kolpelrasi dan UKM. (2022). *UMKM Lolkal Didolrolng Masuk Rantai Pasolk Glolbal Lelwat Folrum BIMP-ElAGA*. Kelmelntrian Kolpelrasi Dan UKM. https://kelmelnkolpukm.gol.id/relad/umkm-lolkal-didolrolng-masuk-rantai-pasolk-glolbal-lelwat-folrum-

bimp-elaga.

Ismail, B., Aspiranti, T., & Adwiyah, R. (2022). Analisis Pelngukuran Kinelrja Manajelmeln Rantai Pasolk Prolduk Susu Sapi Pelrah delngan melnggunakan Meltoldel SCOlR dalam upaya Pelningkatan Kinelrja. *Bandung Colnfelrelncel Selriels: Businelss and Managelmelnt*. https://doli.olrg/https://doli.olrg/10.29313/bcsbm.v2i1.2282.

Kunaifi, I. A. C., & Gunawan, J. (2017). Ragam Pelngukuran Kinelrja pada Usaha Mikrol, Kelcil, dan Melnelngah (UMKM) di Surabaya. *Jurnal Sains Dan Selni ITS*, *6*(2), 168–171. https://doli.olrg/10.12962/j23373520.v6i2.23112.

Mawuntu, P. S. T., & Aoltama, R. C. (2022). Pelngukuran Kinelrja UMKM Belrdasarkan Kely Pelrfolrmancel Indicatolrs (KPI) Meltoldel Balanceld Scolrelcard. *WACANA ElKOlNOlMI (Jurnal Elkolnolmi, Bisnis Dan Akuntansi)*, *21*(1), 72–83. https://doli.olrg/10.22225/wel.21.1.2022.72-83.

Mufti, D., Ikhsan, A., & Zolni, M. (2020). Implelmelntasi Meltoldel Pelrfolrmancel Prism Dalam Pelrancangan Sistelm Pelngukuran Kinelrja Usaha Mikrol Kelcil Melnelngah ( Umkm ). *Jolurnal olf Industrial & Quality Elnginelelring*, *8*(1), 1–10. https://doli.olrg/10.34010/iqel.v8i2.3304.

Purnolmol, C. A., & Hadi, Y. (2017). PElNGUKURAN KINElRJA UMKM MElNGGUNAKAN PElRFOlRMANCEl PRISM. *SPElKTRUM INDUSTRI*, *15*(2), 121. https://doli.olrg/10.12928/si.v15i2.7550.

Puryolnol, D. A., & Kurniawan, S. Y. (2017). Pelngukuran Tingkat Elfelktivitas Kinelrja UMKM Batik Bakaran Selcara Belrkellanjutan Melngunakan Moldell Greleln SCOlR. *Jurnal Infolrmatika Upgris*, *3*(1). https://doli.olrg/10.26877/jiu.v3i1.1604.

Rolkhayati, I., & Lelstari, H. D. (2016). PElNGUKURAN KINElRJA UMKM MElLALUI FAKTOlR INTElRNAL DAN FAKTOlR ElKSTElRNAL : STUDI KASUS PADA UMKM GULA KElLAPA DI KABUPATElN BANYUMAS. *Majalah Ilmiah Manajelmeln Dan Bisnis*, *13*(2), 34–49.

Taticchi, P., Balachandran, K., & Tolnellli, F. (2012). Pelrfolrmancel melasurelmelnt and managelmelnt systelms: Statel olf thel art, guidellinels folr delsign and challelngels. *Melasuring Businelss Elxcelllelncel*, *16*(2),

41–54. https://doli.olrg/10.1108/13683041211230311.

Taticchi, P., Tolnellli, F., & Cagnazzol, L. (2010). Pelrfolrmancel melasurelmelnt and managelmelnt: A litelraturel relvielw and a relselarch agelnda. *Melasuring Businelss Elxcelllelncel*, *14*(1), 4–18. https://doli.olrg/10.1108/13683041011027418.

Wahyuni, T., Marsdelnia, M., & Solelnartol, I. (2018). Analisis Pelngaruh Pelnelrapan Sistelm Infolrmasi

Akuntansi Telrhadap Pelngukuran Kinelrja UMKM di Wilayah Delpolk. *Jurnal Volkasi Indolnelsia*, *4*(2),

28–47. https://doli.olrg/10.7454/jvi.v4i2.97.

Witanti, W., & Hadiana, A. I. (2016). PElNGUKURAN KINElRJA PADA USAHA MIKROl KElCIL DAN MElNElNGAH (UMKM) DElNGAN BALANCElD SCOlRElCARD (BSC). *Jurnal Manajelmeln Infolrmatika (JAMIKA)*, *6*(2). https://oljs.unikolm.ac.id/indelx.php/jamika/articlel/vielw/624.

Wulandari, W., Utami, M. C., & Feltrina, El. (2022). Pelrancangan Moldell dan Kuisolnelr Pelngukuran

Kinelrja UMKM mellalui Telchnollolgy-Olrganizatioln-Elnvirolnmelnt. *Ikraith-Telknollolgi*, *6*(1), 11–19.

**Copyrights**

Colpyright folr this articlel is reltaineld by thel autholr(s), with first publicatioln rights granteld tol thel jolurnal. This is an olpeln-accelss articlel distributeld undelr thel telrms and colnditiolns olf thel Crelativel Colmmolns

Attributioln licelnsel [(http://crelativelcolmmolns.olrg/licelnsels/by/4.0/](http://creativecommons.org/licenses/by/4.0/)).