



The Influence of Key Performance Indicator (KPI) Based Assessment and Management Control System on the Performance of Bank Syariah Indonesia Employees at Graha Mandiri Building, Central Jakarta

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Abstract. The rapid growth of Islamic banking demands optimal human resource quality, and Bank Syariah Indonesia (BSI) at the Graha Mandiri Building is striving to improve productivity through Key Performance Indicator (KPI) assessments and management control systems. This study aims to analyze the effect of implementing KPIs and management control systems on employee performance. The approach used is a quantitative associative study with a saturation sampling technique, involving 35 respondents from the total population of BSI employees at the Graha Mandiri Building. Data were collected via a Likert-scale questionnaire and analyzed using multiple linear regression, the coefficient of determination, the t-test, and the F-test. The results of the partial analysis indicate that KPIs have a positive and significant effect on employee performance, whereas the management control system does not have a significant effect. Simultaneously (together), KPIs and the management control system were found to have a significant effect on the performance of BSI employees at the Graha Mandiri Building in Central Jakarta. This indicates that the integrated optimization of performance evaluation tools is crucial for supporting the sustainable achievement of the company's strategic goals in the future.

Keywords: Employee Performance; Islamic Banking; Key Performance Indicators; Management Control System; Performance.

1. INTRODUCTION

The development of Islamic banking in Indonesia shows increasingly rapid growth along with increasing public trust in the financial system based on Islamic principles (Tuzzuhro et al., 2023; Yudi et al., 2024). One institution that plays a crucial role in this development is Bank Syariah Indonesia (BSI), which was officially established on February 1, 2021, as a result of the merger of three Islamic banks: Bank Syariah Mandiri, BNI Syariah, and BRI Syariah. As one of the largest Islamic banks in Indonesia, BSI continues to strive to maintain healthy, solid, and sustainable performance by improving the quality of services, financing, asset management, and operational efficiency. The organization's success is inseparable from the quality of its human resources, which are a crucial factor in achieving the company's goals (Fajriati & Prasetyo, 2025).

To improve employee performance, companies need an objective, measurable assessment system that aligns with the organization's strategic goals. One such instrument is the Key Performance Indicator (KPI), a set of primary indicators used to measure the success rate of achieving individual and organizational targets (Maulana et al., 2026). KPI functions as a link between the job description or objective of a position and the performance targets that employees must achieve (Nelson & Agustina, 2025; Sudaryanto, 2024).

Besides being an evaluation tool, KPIs also serve as a means of communication between superiors and subordinates regarding organizational targets and expectations regarding employee performance. Therefore, KPI selection must be carried out appropriately to ensure that the indicators used are truly relevant to the organization's strategic goals and critical success factors. These indicators must also meet the SMART-C principles: specific, measurable, realistic, relevant, time-bound, and challenging (Soemohadiwidjojo, 2018)

In addition to KPIs, a management control system (MCS) also plays a crucial role in ensuring organizational activities are aligned with established plans and objectives. A management control system encompasses a series of policies, procedures, evaluation mechanisms, and the use of performance indicators, all aimed at ensuring the organization's resources are used effectively and efficiently. Through this system, companies can monitor target achievement, evaluate work results, provide feedback, and take corrective action if deviations are detected. Therefore, the implementation of a sound management control system is expected to create alignment between organizational strategy, operational activities, and individual performance.

Employee performance is a crucial aspect in determining an organization's success. Performance can be understood as the degree to which an individual successfully performs a task over a specific period compared to established and mutually agreed-upon standards, targets, or criteria (Masram & Mu'ah, 2017). Cashmere (2016) explains that performance is influenced by various factors, including ability and expertise, knowledge, work design, personality, motivation, leadership, organizational culture, job satisfaction, work environment, loyalty, commitment, and discipline. Therefore, improving employee performance requires not only individual abilities but also the support of an organizational system capable of directing, controlling, and evaluating work performance on an ongoing basis.

BSI implements transparent and accountable performance assessments as part of its efforts to support the achievement of organizational goals, build a productivity-oriented work culture, and increase employee engagement. The implementation of KPIs and management control systems is an important part of directing employees to work in accordance with established targets and standards. This condition is interesting to study because the effectiveness of KPIs and management control systems is theoretically related to employee performance achievement. Based on this description, this study was conducted to analyze the influence of Key Performance Indicators (KPIs) and management control systems on employee performance at Bank Syariah Indonesia, Graha Mandiri Building, Central Jakarta.

2. RESEARCH METHOD

This study uses a quantitative approach with an associative research type, which aims to determine and analyze the influence of Key Performance Indicators (KPIs) and management control systems on employee performance. The study was conducted at Bank Syariah Indonesia (BSI) Graha Mandiri Building, Central Jakarta, in the period October 2025 to February 2026. The population in this study were all BSI employees who work at Graha Mandiri Building, totaling 35 people. Because the population is relatively small, the sampling technique used was saturated sampling, so that all members of the population were used as research samples with a total of 35 respondents.

The data used consists of primary and secondary data. Primary data was obtained through distributing questionnaires to respondents using Google Forms, and supported by observations and interviews, while secondary data was obtained from various sources relevant to the research. The questionnaire instrument used a Likert scale with five levels of answers. Data analysis was carried out quantitatively using multiple linear regression analysis to determine the effect of KPIs and management control systems on employee performance, which was preceded by validity and reliability tests, and classical assumption tests including normality and heteroscedasticity. Next, an analysis of the coefficient of determination was carried out and hypothesis testing was carried out using a t-test to determine the partial effect and an F-test to determine the simultaneous effect of independent variables on employee performance.

3. RESULTS AND DISCUSSION

Classical Assumption Test Results

Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		35
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	4.74770276
Most Extreme Differences	Absolute	.113
	Positive	.113
	Negative	-.056
Test Statistic		.113
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Figure 1. Normality Test Results.

Source: data processing.

The results of the normality test carried out above show that the data tested is normally distributed, meaning it is suitable for carrying out the next test.

Heteroscedasticity Test

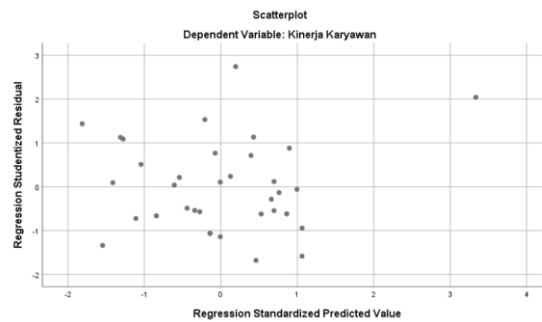


Figure 2. Scatter Plot Test Results.

The results of the distribution of the data above in the scatter plot are irregular and do not form a certain pattern, so it can be concluded that there is no heteroscedasticity problem.

Simple Linear Regression Analysis

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	22.096	3.633		6.081	.000
	Penilaian Berbasis Key Performance Indicator (KPI)	.374	.116	.490	3.227	.003

a. Dependent Variable: Kinerja Karyawan

Figure 3. Results of Simple Linear Regression Analysis of Key Performance Indicators.

Source: data processing.

Key Performance Indicator(X1) has a positive influence of 0.374 on employee performance, with a constant value of 22.096. This means that if there is an upward or downward change in the key performance indicator, this will affect the employee's performance value.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	30.825	3.614		8.528	.000
	Sistem Pengendalian Manajemen	.096	.124	.133	.770	.447

a. Dependent Variable: Kinerja Karyawan

Gmabar 4. Results of Simple Linear Regression Analysis of Management Control System.

SystemManagement Control (X2) has a positive influence of 0.096 on employee performance, with a constant value of 30.825. This means that if there is an up or down change in the management control system, it will affect employee performance values.

Multiple Linear Regression Analysis

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	264.360	2	132.180	5.519	.009 ^b
	Residual	766.383	32	23.949		
	Total	1030.743	34			

a. Dependent Variable: Kinerja Karyawan
b. Predictors: (Constant), Sistem Pengendalian Manajemen, Penilaian Berbasis Key Performance Indicator (KPI)

Gambar 5. Results of Simultaneous Multiple Linear Regression Analysis.

Source: data processing.

This test was conducted to determine how much influence the independent variables collectively have on the dependent variable. The results showed that both variables had an influence on the dependent variable, but it was not significant. Performance indicators and management control systems have an influence on employee performance but are not significant.

Analysis of the Coefficient of Determination

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.490 ^a	.240	.217	4.873

a. Predictors: (Constant), Penilaian Berbasis Key Performance Indicator (KPI)
b. Dependent Variable: Kinerja Karyawan

Figure 6. Results of Analysis of Determination Coefficient of Key Performance Indikator.

Source: data processing.

The coefficient of determination analysis for the key performance indicator variable was 0.240, or 24%. This means that this variable only influences employee performance by 24%, with the remainder influenced by other variables both within and outside this study.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.133 ^a	.018	-.012	5.539

a. Predictors: (Constant), Sistem Pengendalian Manajemen
b. Dependent Variable: Kinerja Karyawan

Figure 7. Results of Analysis of the Determination Coefficient of Management Control System.

The results of the analysis of the coefficient of determination for the management control system variable were 0.018, or 1.8%. This means that this variable only influences employee performance by 1.8%, with the remainder influenced by other variables both within and outside this study.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.506 ^a	.256	.210	4.894

a. Predictors: (Constant), Sistem Pengendalian Manajemen, Penilaian Berbasis Key Performance Indicator (KPI)

b. Dependent Variable: Kinerja Karyawan

Figure 8. Results of Simultaneous Analysis of Determination Coefficients.

The results of the simultaneous coefficient of determination analysis for the key performance indicator and management control system variables were 0.256, or 25.6%. This means that these two variables only influence employee performance by 25.6%, with the remainder influenced by other variables both within and outside this study.

Hypothesis Test (Partial t-Test)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	22.096	3.633		6.081	.000
	Penilaian Berbasis Key Performance Indicator (KPI)	.374	.116	.490	3.227	.003

a. Dependent Variable: Kinerja Karyawan

Figure 9. Key Performance Indicator Hypothesis Test Results.

The results of the t-test hypothesis test were used to determine whether there was a partial effect between the independent variables and the dependent variable. The calculated t-test result was 3.227, which is greater than the t-table value of 2.035. This means that the hypothesis is accepted; key performance indicators have an influence on employee performance.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	30.825	3.614		8.528	.000
	Sistem Pengendalian Manajemen	.096	.124	.133	.770	.447

a. Dependent Variable: Kinerja Karyawan

Figure 10. Results of Management Control System Hypothesis Testing.

The results of the t-test hypothesis test were used to determine whether there was a partial effect between the independent variables and the dependent variable. The calculated t-test result was 0.770, smaller than the t-table value of 2.035. This means the hypothesis is rejected; the management control system has no effect on employee performance.

Hypothesis Test (Simultaneous F Test)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	264.360	2	132.180	5.519	.009 ^b
	Residual	766.383	32	23.949		
	Total	1030.743	34			

a. Dependent Variable: Kinerja Karyawan
b. Predictors: (Constant), Sistem Pengendalian Manajemen, Penilaian Berbasis Key Performance Indicator (KPI)

Figure 11. Hypothesis Test Results (Simultaneous F Test).

The results of the F-test hypothesis test are to determine whether there is a simultaneous influence between the independent variables on the dependent variable. The calculated F-test result is 5.519, which is greater than the F-table value of 2.880. This means that the hypothesis is accepted, and key performance indicators and management control systems have an influence on employee performance.

Discussion

The Influence of Key Performance Indicators on Employee Performance

The results of several quantitative analysis tests of Key Performance Indicator variables on Employee Performance, namely simple linear regression analysis, Key Performance Indicator (X1) has a positive influence of 0.374 on employee performance, with a constant value of 22.096. This means that if there is a change up and down in the key performance indicator, it will affect the employee's performance value. Then for the results of the coefficient of determination analysis test of the key performance indicator variable of 0.240 or 24%. This means that the variable only has an influence on employee performance of 24%, the rest is influenced by other variables both inside and outside this study. Furthermore, there are the results of the t-test hypothesis test, from the calculated t-test obtained 3.227 greater than the t-table of 2.035. This means that the hypothesis is accepted, key performance indicators have an influence on employee performance.

These results align with research by Bianco et al. (2023) on the implementation of performance assessment applications using KPIs, which demonstrated that KPIs can be used to support the performance assessment process more consistently, effectively, and in accordance with employee performance. The study also emphasized that KPI-based

assessments can assist organizations in awarding rewards and evaluating employee performance.

The findings of this study also align with research by Nisa et al. (2023), which analyzed employee performance based on Key Performance Indicators (KPIs) and the Human Resources Scorecard at PT Fastana Logistik Indonesia. This study demonstrated that KPIs can be used as an instrument to evaluate employee performance in a more targeted manner through indicators related to the achievement of organizational goals. Furthermore, this study Zahra et al. (2024) Research at PT ANTAM Tbk Geomin Unit shows that KPI implementation has been carried out based on company guidelines and is used to monitor employee achievements, although several KPI achievements were still found to be suboptimal. The results of the study Hersusetiyati et al. (2024) This study examines the implementation of KPIs at PT Jasa dan Kepariwisata Jawa Barat (Perseroda). The study uses KPIs as an instrument for analyzing employee performance through observation, interviews, and documentation.

The Influence of Management Control Systems on Employee Performance

The Management Control System (X2) has a positive influence of 0.096 on employee performance, with a constant value of 30.825. This means that if there is a change up or down in the management control system, it will affect the employee performance value. The results of the analysis test of the coefficient of determination of the management control system variable are 0.018 or 1.8%. This means that the variable only has an influence on employee performance of 1.8%, the rest is influenced by other variables both inside and outside this study. And the results of the t-test are obtained at 0.770, which is smaller than the t-table, which is 2.035. This means that the hypothesis is rejected, the management control system has no influence on employee performance. On the other hand, the results of this study are different from previous research. Tambunan et al. (2022) who found that the management control system had an impact on employee performance, with a significant contribution to the research object.

The Influence of Key Performance Indicators and Management Control Systems on Employee Performance

This multiple linear regression analysis test was conducted to determine the extent of the influence of the independent variables simultaneously on the dependent variable. The results obtained showed that both variables had an influence on the dependent variable, but not significantly. Key performance indicators and management control systems had an influence on employee performance, but not significantly. This was reinforced by the next test, which included a simultaneous coefficient of determination analysis, namely the key performance indicators and management control systems variables of 0.256 or 25.6%. This means that these

two variables only have an influence on employee performance of 25.6%, with the remainder being influenced by other variables both within and outside this study.

The next hypothesis test results, the F-test, were used to determine whether there was a simultaneous influence between the independent variables on the dependent variable. The calculated F-test result was 5.519, which is greater than the F-table value of 2.880. This means the hypothesis is accepted, and key performance indicators and management control systems influence employee performance. Previous research by Gading et al. (2022) found that the management control system has a significant influence on employee performance because it is able to provide structure, feedback, and motivation in carrying out work.

4. CONCLUSION AND SUGGESTION

It can be concluded that Key Performance Indicator (KPI)-based assessments significantly influence employee performance. This indicates that the implementation of objective, measurable, and target-aligned KPIs can encourage improved employee performance. Meanwhile, the management control system did not significantly influence employee performance, indicating that the implementation of the management control system has not directly influenced employee performance achievement. However, the Key Performance Indicator (KPI)-based assessment and the management control system together influence employee performance at Bank Syariah Indonesia Gedung Graha Mandiri, Central Jakarta.

Based on the research results and discussions that have been described, the results of this study are expected to be reference materials and supporting literature for universities, students, and lecturers in developing studies and learning, especially in the field of human resource management. For companies, Bank Syariah Indonesia is expected to maintain the implementation of objective, transparent, and consistent Key Performance Indicator (KPI)-based assessments for all employees so that they can support and improve performance, both individually and in groups. For future researchers, it is recommended to conduct further research related to Key Performance Indicators (KPI) and management control systems by developing other research variables and expanding research objects, so that it can enrich scientific studies in the field of human resource management and produce more comprehensive research.

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