



## Design of Corporate Performance Assessment Model using the Total Performance Scorecard at PT. Sawitto Indah Berkah

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### Abstract

PT. Sawito Indah Berkah is a medium scale company engaged in the LPG Non-Public Service Obligation (NPSO). The company has not applied standard standards in performance assessment. This study aims to determine the performance appraisal model currently used and to design a performance appraisal model using the Total Performance Scorecard. This study uses a survey method with a qualitative approach and the type of research is descriptive modeling. The data collection technique used triangulation. The results showed that the company only applies a financial perspective in measuring performance. This research can provide useful information about the importance of designing corporate performance appraisals. Also, it is expected to be able to assist the company in evaluating its financial function, marketing function, operational function, and human resource function properly.

*Keywords:* Performance, Balance scorecard, Total Performance Scorecard

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### 1. Introduction

The company's vision, mission, and goals must be clearly described as a guide for all components of the company to carry out its functions properly. The achievement strategy must be adjusted to the work culture so that the company's vision, mission, and goals will match the vision, mission, and personal goals.

Conventional thinking holds that the success of the vision, mission, and goals is closely related to company profits. The greater the profit obtained the better the company's performance. In fact, if we examine the company's success not only from the financial aspect, other factors influence it. Companies can continue to exist because of customers who use company products or services, some employees work wholeheartedly to achieve company targets, as well as internal company activities to increase employees' abilities to work professionally so that customers feel satisfied. The total performance scorecard (TPS) is the development of a balanced scorecard performance measurement model. TPS has three core strengths, namely improvement, learning, and development.

A balanced scorecard (BSC) is a tool that leaders can use to inform employees and stakeholders about the outcomes to be achieved and how to encourage performance to achieve them (Niven, 2008). Research by Giannopoulos, Holt, Khansalar, and Cleanthous entitled "The Use of the Balanced Scorecard in Small Companies" shows that the majority of small companies in Great Britain are not aware of BSC, as a result, the level of BSC usage is very low. Meanwhile, Gumbus & Lussier (2004) in "Entrepreneurs Use a Balanced Scorecard to Translate Strategy into Performance Measures" found that BSC was generally used by The Fortune 1000, while small companies rarely applied it. The results showed that small companies will get many benefits through the application of BSC to improve performance. Garengo & Biazzo's research (2012) entitled "Unveiling strategy in SMEs through balanced scorecard implementation: A circular methodology", concludes that the use of BSC can control strategies and increase small successes. According to Thalman and Malinowski (2004) on "Balanced scorecard for the methodology for total performance" that the BSC method can be used to identify changes and provide better services. The BSC method can be applied as a means of measuring the performance of an industry (Kartalis et al, 2013). Zizlavsky (2014) explains that the application of BSC in small and medium-sized companies has time, organization, and money limitations, therefore a successful BSC implementation must exceed the costs of designing, implementing, and using it.

The studies use the BSC which is an integral part of the Total Performance Scorecard (TPS). The difference between this study and previous research is that TPS is described in detail and continuously involving four elements: 1) the personal and organizational BSC; 2) total quality management; 3) competence management; and 4) Kolb's learning cycle (Rampersad, 2011). The use of the Total Performance Scorecard makes it easy for companies to provide guidance to employees and evaluate ongoing and future performance processes.

After stages 1 and 2 are carried out, then make improvements in total quality management using the Deming cycle (Deming, W.E., 1985) through the plan-do-check-act (PDCA) stage. The company must plan (plan) to improve the problems that occur, formulate critical success factors related to the vision, formulate company goals, and determine performance benchmarks and targets. Then do (do) improvement plans on a small scale through data collection, train the parties involved, describe the business process, and formulate a project team. The next process checks (check) to find out whether the predetermined plan is successful through assessing the pilot project, providing feedback, and what is being learned. The last process in the Deming cycle is to act (act), which is implementing tested improvements by filing based on standard procedures, training those involved, and repeating the cycle. Competence management is carried out through a gradual process of development and education through the absorption of knowledge. Focus on performance improvements that are directly related to the daily activities of individuals in the organization. What must be done in development is planning results based on performance goals and selecting a set of job-oriented competencies that support the goals. Next conduct training to see the progress of the employee the deal is tested and adjusted and feedback is given. After the training, an assessment process is carried out to ensure whether all agreements have been fulfilled and the agreed results have been achieved. Then develop job-oriented competencies through courses and job training, creating a work atmosphere, and so on.

The final stage in the TPC process is learning using the Kolb learning cycle (Kolb, 1984). This cycle emphasizes the process of getting real experiences based on planned actions. Next, make observations of the experiences and reflect on the reassessment and assessment of past conditions. The next process is to conclude experience by trying to understand experience through analysis and conceptualization. The final step is to test the idea in an experiment, based on the experimental results, a benchmark is decided to be used, which results in new experiences and behaviors.

The entire TPC process will provide feedback for the achievement of the vision, mission, and goals that have been set.

## 2. Methodology

The design of the performance measurement model uses the total performance balanced scorecard. Performance is measured through five stages. The study used a survey method with a qualitative approach. This type of research is descriptive modeling with data collection techniques using source triangulation, method triangulation, and theory triangulation. This research sample of all employees of PT Sawito Indah Berkah as many as twenty people. Data collection techniques through observation, in-depth interviews, literature study, and documentation study.

## 3. Discussion

### 3.1. The Personal and Organizational BCS

There are four assessment perspectives as can be seen in tables 1, 2, 3, and 4.

**Table 1.** Company and Personal Scorecard Financial Perspective

Company	Critical Success Factors	Aim	Performance Benchmarks	Formula	Target
		Increased profitability of the company	Sales growth	$= \frac{\text{sales rate } t - \text{sales rate } t - 1}{t - 1} \times 100\%$ $= \frac{188,508 \text{ (th. 09)} - 226,560 \text{ (th. 08)}}{226,560 \text{ (th. 08)}} \times 100\% = -16.8\%$	10% in 2 years
	Good financial results and increased profitability	Increase in asset utility	Maximization of operational vehicle ritase	$= \frac{\text{Profit before tax}}{\text{Total Asset} - \text{short term loan}}$ $= \frac{210,467,127}{789,111,552 - 309,659,367} = 0.43$	Increase of 10% per year
		Increased cost effectiveness and efficiency	Decrease in percentage of operational costs	$= \frac{\text{Operating cost } t - \text{operating cost } t - 1}{\text{Operating cost } t - 1} \times 100\%$ $= \frac{616,177,191 \text{ (th. 09)} - 591,768,341 \text{ (th. 08)}}{591,768,341 \text{ (th. 08)}} \times 100\% = 4.1\%$	Each year on average 10% lower than the previous year

Personal:

Critical Success Factors	Aim	Performance Benchmarks	Formula	Target
Good financial results and increased profitability	increased profitability of the company	Welfare improvement	$= \frac{\text{sales rate. } t - \text{sales rate. } t - 1}{t - 1} \times 100\%$ $= \frac{188,508(\text{th.09}) - 226,560(\text{th.08})}{226,560(\text{th.08})} \times 100\% = -16.8\%$	10% in 1 years
	Increase in asset utility	Increase vehicle ritase	$= \frac{\text{Profit before tax}}{\text{Total Asset} - \text{short term loan}}$ $= \frac{789,111,552 - 309,659,367}{210,467,127} = 0.43$	Increase of 10% per year
	Increased cost effectiveness and efficiency	Work and all tasks are completed on time	$= \frac{\text{Operating cost } t - \text{operating cost } t - 1}{\text{Operating cost } t - 1} \times 100\%$ $= \frac{616,177,191(\text{th.09}) - 591,768,341(\text{th.08})}{591,768,341(\text{th.08})} \times 100\%$ $= 4.1\%$	Each year on average 10% lower than the previous year

Table 1 explains that sales in 2019 decreased by 16.8% compared to 2018. This is the company's reference to increase the sales target of 10% in 2 years and is aligned with personal targets to achieve an increase in sales of 10% per year. The value of access utility is 0.43 while the ideal value is 1. The strategy that must be implemented is an increase in vehicle and sales rates by 10% per year. The formulation of costs is 4.1%, it is expected that with the existence of cost effectiveness and efficiency it is expected that there will be a decrease of 10% each year.

**Table 2.** Company and Personal Scorecard Customer Perspective

Company:

Critical Success Factors	Aim	Performance Benchmarks	Formula	Target
Increased customer value	High profit from customers	High customer loyalty	$= \frac{\text{customer } t - \text{customer } t - 1}{\text{customer } t - 1} \times 100\%$ $= \frac{320(\text{th.19}) - 415(\text{th.18})}{415(\text{th.08})} \times 100\% = -22.8\%$	20% increase in 2 years
Market share dominance	Larger market share	Increase in market share	Do market mapping	10% increase in 1 year
Customer first choice	Increased level of customer satisfaction with product delivery services	Increased customer satisfaction levels	$= \frac{\text{number of complaints unserved}}{\text{total complain}} \times 100\%$ $= \frac{120}{160} \times 100\% = 75\%$	At least 75% in 1 year
Excellent service quality	The level of customer trust is higher in company services	Customer complaint level	Calculating the time when complaints are served max 3 days	Down at least 30% per year

Personal:

Critical Success Factors	Aim	Performance Benchmarks	Formula	Target
Increased customer value	High profit from customers	High customer loyalty	$= \frac{\text{customer } t - \text{customer } t - 1}{\text{customer } t - 1} \times 100\%$ $= \frac{320(\text{th.19}) - 415(\text{th.18})}{415(\text{th.08})} \times 100\% = -22.8\%$	10% increase in 1 year
Market share dominance	Larger market share	Increase in market share	Do market mapping	20% increase in 1 year
Customer first choice	Increased level of customer satisfaction with product delivery services	Increased customer satisfaction levels	$= \frac{\text{number of complaints unserved}}{\text{total complain}} \times 100\%$ $= \frac{120}{160} \times 100\% = 75\%$	At least 75% in 1 year
Excellent service quality	The level of customer trust is higher in company services	Customer complaint level	Calculating the time when complaints are served max 3 days	Down at least 30% per year

Table 2 explains that there was a decrease in the number of customers by 22.8% compared to the previous year. The strategy that the company must implement is to increase the number of customers by 20% in 2 years, and employees must have a target of achieving 10% additional customer in 1 year. The company must increase market share while employees increase the number of customers. Performance benchmarks by mapping market share. Customer satisfaction with product delivery services will increase if at least 75% of customer complaints can be resolved. Excellent service quality can be achieved by increasing customer trust in company services. Customer complaints must be resolved within a maximum of three days. There should be a 30% reduction in customer complaints in a year.

The focus of the internal research process perspective is related to company performance, on time product delivery and motivated employees as can be seen in table 3.

**Table 3.** Company and Personal Scorecard Internal Process Perspective

Company:				
Critical Success Factors	Aim	Performance Benchmarks	Formula	Target
Company performance	Optimized speed, friendliness and kinship	Reaction to answer complaints and suggestions from customers	Total time for complaints to come in until complaints are served = max 3 working days	Lowering service complaints 20% in 1 year
On time product delivery	Reduction of product delivery delay	Streamline product delivery time	$\frac{\text{The travel time} + \text{Unloading}}{\text{Working hours}}$	Reduce delays in product delivery by 15% in 1 year
Motivated employees	Tingkat kepuasan karyawan yang membaik	Assessing the level of employee satisfaction research	How to improve employee satisfaction	50% in 1 year
Personal:				
Critical Success Factors	Aim	Performance Benchmarks	Formula	Target
Company performance	Optimized speed, friendliness and kinship	Reaction to answer complaints and suggestions from customers	Total time for complaints to come in until complaints are served = max 3 working days	Lowering service complaints 20% in 1 year
On time product delivery	Reduction of product delivery delay	Streamline product delivery time	$\frac{\text{The travel time} + \text{Unloading}}{\text{Working hours}}$	Reduce delays in product delivery by 15% in 1 year
Motivated employees	Tingkat kepuasan karyawan yang membaik	Assessing the level of employee satisfaction research	How to improve employee satisfaction	80% in 1 year

Things to consider in this perspective:

- a. a. Company performance, including: speed, friendliness and kinship. The benchmark for performance achievement is the company's ability to handle complaints and suggestions from customers. Complaints must be handled in a maximum of 3 working days. The formulation results show that the company must be able to reduce customer complaints by 20% in 1 year.
- b. b. Companies must reduce delays in product delivery by doing time efficiency. The target that must be achieved is to reduce the delay time for product delivery by 15% in one year.
- c. c. Employees will be motivated to achieve company goals if the level of employee satisfaction is getting better. Through this perspective, it is expected that the company's target achievement will increase by 50% per year and employees by 80% per year.

The design of the model with a perspective of the learning process and growth as can be seen in table 4 is related to sustainable human resource development (HRD), competitiveness, and employee empowerment.

**Table 4.** The Company and Personal Scorecard Learning & Growth Perspective

Company:				
Critical Success Factors	Aim	Performance Benchmarks	Formula	Target
Sustainable human resource development	The competence of all employees increases	Productivity of personnel work	$= \frac{\text{Company sales}}{\text{Total number of employees}}$ $= \frac{253,798}{20} = 12,690$	25% increase in 2 years
Competitiveness based on employee knowledge, skills and abilities customer first choice excellent service quality	<ul style="list-style-type: none"> <li>• Competence of all employees increased</li> <li>• Increase access to strategic information</li> <li>• Customer-oriented culture</li> </ul>	Improved training education for all employees on customer service, marketing, and administration	How to increase competence	50% in 2 years
		Availability of strategic information	$= \frac{\text{The total value of information fulfillment}}{\text{Amount of information}} \times 100\%$ $= \frac{1}{2} \times 100\% = 50\%$	Increased 30% in 2 years
Thought process	Employee empowerment	Customer satisfaction level The number of problems solved	How to improve internal and external customer satisfaction Factors supporting the success of team work	85% in 1 year Up 25% per year
Personal:				
Critical Success Factors	Aim	Performance Benchmarks	Formula	Target
Sustainable human resource development	The competence of all employees increases	Productivity of personnel work	$= \frac{\text{Company sales}}{\text{Total number of employees}}$ $= \frac{253,798}{20} = 12,690$	25% increase in 1 years

Competitiveness based on employee knowledge, skills and abilities customer first choice excellent service quality	• Competence of all employees increased	Improved training education for all employees on customer service, marketing, and administration	How to increase competence	50% in 1 years
	• Increase access to strategic information	Availability of strategic information	$= \frac{\text{The total value of information fulfillment}}{\text{Amount of information}} \times 100\%$ $= \frac{1}{2} \times 100\% = 50\%$	Increased 30% in 2 years n
	• Customer-oriented culture	Customer satisfaction level	How to improve internal and external customer satisfaction	85% in 1 year
Thought process	Employee empowerment	The number of problems solved	Factors supporting the success of team work	Up 25% per year

Table 4 describes the results of the Company and Personal Scorecard research in the perspective of the learning process and growth, which are:

- a. HRD development aims to increase work productivity. The formula for total company sales divided by the total number of employees is 12,690, meaning that each employee contributes to the company. The target set by the company and employees is a 25% increase in productivity in 2 years.
- b. Improve employee competitiveness through education and training. Material on excellent service, marketing and administration. There must be access to strategic information. The formulation is the total information fulfillment divided by the number of types of information, 50% of the field results are obtained, meaning that the need for new strategic information is fulfilled by 50%. Based on the results, a target was made to increase the use of strategic information for the company by 30% per 2 years. Forming a customer-oriented culture, the performance benchmark set by the company is the level of customer satisfaction while for employees is the focus on customer satisfaction. The formulation used is to determine the factors that affect customer satisfaction. The company and employees set a target for achieving internal and external satisfaction of 85% in 1 year.
- c. Process thinking is concerned with empowering employees so they can actively participate in the team. The benchmarks for team success are cooperation with fellow employees, communication, and information disclosure with customers. The target set for increasing teamwork is to increase by 25% per year.

### 3.2. Total Quality Management

Based on the problems described in the BSC, a coping strategy is made as shown in table 5.

**Table 5. Action Repair Company & Personal Scorecard Financial Perspective**

No.	Perspective	Corrective Action
1	Financial Perspective	<ol style="list-style-type: none"> <li>a. Empty                             <ul style="list-style-type: none"> <li>• Company corrective action to increase sales volume by 10% every year.</li> <li>• Company corrective action to increase sales volume by 10% every year.</li> </ul> </li> <li>b. Utility                             <ul style="list-style-type: none"> <li>• Companies must maximize and increase existing market share.</li> <li>• Employees must maximize performance</li> <li>• increasing existing market share.</li> </ul> </li> <li>c. Cost effectiveness and efficiency                             <ul style="list-style-type: none"> <li>• The company can review its marketing channel process and attention to vehicle maintenance.</li> <li>• Employees reviewed the marketing line process and attention to vehicle maintenance.</li> </ul> </li> </ol>
2	Customer Perspective	<ol style="list-style-type: none"> <li>a. High profit                             <ul style="list-style-type: none"> <li>• Provide rewards to potential customers</li> <li>• Customers excellent service</li> </ul> </li> <li>b. Increase market share                             <ul style="list-style-type: none"> <li>• Marketing program development</li> <li>• Develop and attract competitor partners</li> </ul> </li> <li>c. Increase customer satisfaction with product delivery services                             <ul style="list-style-type: none"> <li>• Maximizing the function of the manager and office staff as customer service/information service</li> <li>• Employees regularly communicate with customers</li> </ul> </li> <li>d. Increase customer trust in company services</li> </ol>

		<ul style="list-style-type: none"> <li>• Rewards to customer-oriented employees</li> <li>• Reducing employee errors in the distribution of goods</li> </ul>
Internal Process Perspective		<ol style="list-style-type: none"> <li>Increase speed, friendliness, kinship optimally                     <ul style="list-style-type: none"> <li>• Provide access to customers to submit complains</li> <li>• Employee welcome criticism and input from customers</li> </ul> </li> <li>Reduce delay in product intermediation                     <ul style="list-style-type: none"> <li>• Formulate and communicate proper SOP for vehicle lanes</li> <li>• Increase employee discipline</li> </ul> </li> <li>Increase employee satisfaction                     <ul style="list-style-type: none"> <li>• Research on employee satisfaction</li> <li>• Mapping the level of employee needs</li> </ul> </li> </ol>
4 Learning and Growth Perspective		<ol style="list-style-type: none"> <li>Increase the productivity of human resources                     <ul style="list-style-type: none"> <li>• Employee career development</li> <li>• Career path</li> </ul> </li> <li>Improve the competence of companies and employee                     <ul style="list-style-type: none"> <li>• Education</li> <li>• Training</li> </ul> </li> <li>Increase access to strategic information                     <ul style="list-style-type: none"> <li>• Intranet</li> <li>• SIM (Management information system)</li> </ul> </li> <li>Establish a customer-oriented culture                     <ul style="list-style-type: none"> <li>• Measure the level of customer satisfaction</li> <li>• Maximizing satisfactory service</li> </ul> </li> <li>Empower potential employee                     <ul style="list-style-type: none"> <li>• Teamwork training</li> </ul> </li> </ol>

### 3.3. Competence Management

This stage is designed to provide the best performance

**Table 6.** Company Development and Financial Perspective Personal Scorecard

Company:

Performance Benchmarks	Conditions that Occur	Corrective Action	Development
Sales Growth	Sales growth decreased from 2008 to 2009 by - 16.8%, there is no standardized marketing plan, marketing is based on business intuition.	Increase the company's sales volume by 10% every year.	Able to achieve sales targets set by the company by developing a marketing mix and 4C (customer solution, customer cost, convenience & communication) Searching for new partners and branches, motivating old partners to be more serious about developing their market potential. focus of development on the marketing mix of delivery services product and place.
Maximization of Operational Vehicle Ritase	The use of operational vehicles has not been maximized yet, the calculation result of only 0.43 should be maximized to 1.	Maximizing and increasing existing market share.	
Decrease in Percentage of Operational Cost	The company has not been able to reduce its operating costs, this can be seen from the comparison of operating costs from 2008 to 2009, there was an increase in costs by 4.1%	Increase cost effectiveness and efficiency by reviewing the marketing channel process and paying attention to vehicle maintenance.	Ineffective paths are eliminated, look for new paths. Arrange and develop LPG distribution channels, and pay more attention to vehicle maintenance

Personal:

Performance Benchmarks	Conditions that Occur	Corrective Action	Development
Welfare improvement	Employees have not been able to increase their sales, it can be seen from the decline in sales of	Increase in sales volume by 10% every year.	Employees must carry out the SOP properly, inform the company of any form of competition in the field, find new affordable

	-16.8% from 2008 to 2009.		partners from the company premises, and carry out promotions, especially not to regular customers.
Increase vehicle Ritase	The use of operational vehicles has not been maximized yet, the calculation result of only 0.43 should be maximized to 1.	Maximizing existing market share and seeking new markets.	The speed in delivering product services is also supported by the function of a strategic place, approaching the source of the goods. Increase activity to find new markets.
Work and all tasks are completed on time	Employees are able to complete tasks and finish on time, employees are less active in vehicle maintenance.	Match distribution lines and maximize vehicle maintenance.	Carry out tasks thoroughly, provide information to the company about sub-optimal routes, intensively maintain the company's operational vehicles.

**Table 7.** Development of Company & Personal Scorecard from Customer Perspective

**Company:**

Performance Benchmarks	Conditions that Occur	Corrective Action	Development
High customer loyalty	Customer loyalty has decreased, it can be seen from the calculation of the number of subscribers in 2009 was less than in 2008, decreased -22.8%.	provide rewards to potential customers	Provide rewards in the form of cashback for partners who are productive in selling. Providing tube loan facilities for potential and serious partners in developing the market. Maintain a relationship between the company and the customer, maintain a partnership or partnership between the company and the customer so that there is a complementary function and good cooperation.
Increase in market share	Open new branches and partners by looking at the level of competition in the area, there is no marketing program, only based on business intuition.	Develop a marketing program	Companies must expand the market by developing good marketing programs, creating new branches and partners by prioritizing the 4 C's, namely Customer Solution, Customer Cost, Convenience and Communication.
Increased customer satisfaction levels	Receive complaints directly from consumers, information from drivers and kernet as well as through visits to partners. Open the widest possible access for partners to notify their complaints via office phone or manager's cellphone.	Maximizing all functions of all office staff and managers as customer service (information service).	Reactive to complaints, manage good relationships and develop them, build relationships, understand partner wishes.
Customer complaint level	The absence of special awards for customer-oriented employees, the reference is loyalty to the company and the ability to sell.	Providing rewards for customer-oriented employees.	Create a reward system for customer-oriented employees

**Personal:**

Performance Benchmarks	Conditions that Occur	Corrective Action	Development
Good customer service	Customer loyalty has decreased. The number of subscribers in 2019 decreased -22.8% compared to 2018.	Customer service excellent	Carry out SOP procedures properly and customer service functions.
Increasing number of customers	The marketing function rests solely on managers and office employees. The driver is less active in providing information about potential markets that the company may control.	Develop and seize the market	Approaching potential new partners who are still within reach of vehicles and in line with existing marketing channels, then can develop and win over competitor partners.
Changes in work values that are faster and more	Communication is carried out at least once a month (customer visits), the work creativity pattern	Regularly communicate with customers.	Changing work values for the better, developing creativity in handling consumer complaints, improving two-way

reactive to consumer complaints	of employees has not yet developed because it relies on managers and company owners.		communication with partners.
Customer complaint level	SOPs have not been implemented properly, and driver-kernet information services to partners are not yet functioning.	Reducing errors in the distribution of goods.	Emphasis on delivery service procedures and improving information service functions.

**Table 8.** Development of Company & Personal Scorecard from Internal Process Perspective

Company:

Performance Benchmarks	Conditions that Occur	Corrective Action	Development
Reactions respond to complain and suggestions from customers	Opening the widest possible access for partners to submit complaints, either through the driver & co-driver or directly to the office. Direct problem handling team by the Operations manager and director.	Opening the widest possible customer communication to the company.	Providing the widest possible access for customers to inform their complaints to the company, forming a team that directly handles customer complaints, giving rewards to customer-oriented employees.
Streamline product delivery time	The implementation of the SOP has not been maximal. Time efficiency is based on mileage and loading and unloading.	Formulate and communicate SOPs (standard operating procedures) for vehicle lanes	Evaluation of the SOP (standard operating procedure) for the vehicle lane to be continuously updated, taking into account the level of lane congestion, changes in traffic lanes etc.
Assessing research on employee satisfaction levels	Employee satisfaction studies have not been carried out. Satisfaction is seen from the monthly money given and health insurance from the company.	Conduct employee satisfaction studies.	Refers to Abraham Maslow's level of fulfillment

Personal:

Performance Benchmarks	Conditions that Occur	Corrective Action	Development
Reactions to respond to customer complaints and suggestions	The driver and co-driver as well as the administration department have carried out their customer service function. They inform every consumer complaint to management.	Receive criticism and suggestions from customers.	evaluation of customer criticism and suggestions and developed in the form of a marketing strategy, maximizing customer service functions.
Efficient product delivery time	Cut travel and loading times by maximizing vehicle usage to cut loading and traveling times. This is done by arriving early and returning home after the delivery work is complete.	more discipline in managing work time,	Cultivate time discipline within the company, Implement loading and unloading SOPs in an orderly manner.
Providing information on the elements of employee satisfaction	There is no specific research on employee satisfaction factors, the company only refers to monthly employee health insurance.	Increased employee performance	Dialogue with companies about job satisfaction and create a database system for elements of employee satisfaction.

**Table 9.** Development of Company & Personal Scorecard for Growth and Learning Perspective

Company:

Performance Benchmarks	Conditions that Occur	Corrective Action	Development
Training education for all employees on customer service, marketing and administration	Employee career development is still limited to increasing positions from kernet to driver, from admin to staff manager	Make employee career development.	Continuous improvement, improving the quality of work results, empowering human resources.



Training education for all employees on customer service, marketing and administration	There is no special education and training for employees, the company only provides an outline or direction, company rules for employees by holding meetings between employees and the board of directors.	Organizing education and training for all employees	Forming a self-concept, that is, individual values have a reactive nature that can predict what someone will do in a short time, self-characteristics, namely the innate character of the self and motives, namely something that someone thinks or wants.
Availability of strategic information	For the finance and administration departments that have used the Myob system, it is being processed to use internet banking, the intranet system does not yet exist.	Introducing intranet and MIS (Management Information System).	Developing internet technology and networks for companies, increasing SIM usage
Customer satisfaction level.	There is no measuring tool to determine the level of customer satisfaction, it has been maximized by all office staff to provide information services to partners.	Measure the level of customer satisfaction.	Create and develop a system for measuring internal and external customer satisfaction. Maximizing the function of all office staff and managers as customer service (information service).
Number of problems resolved	There is no team work training and employee assessment for the number of resolved problems.	Providing team work training to employees,	Forming a culture of cooperation between employee and employee, employees with the company, conducting assessments for absorption and implementation.

**Personal:**

Performance Benchmarks	Conditions that Occur	Corrective Action	Development
Productivity of personnel work	There is no certainty about a good career path, only the position from kernet to driver, admin to staff manager.	There is certainty about the employee's career path.	Creating career ladder for employees, developing employee abilities in maximizing the potential of the company.
Improved training education for all employees on customer service, marketing and administration	The absence of formal training and education from the office to employees, limited knowledge of customers, marketing and administration is obtained from information and technical explanations of managers and directors. Operational.	Attending education and training organized by the company.	Creating an education and training system for employees, conducting comparative studies on employee job competencies with the same company.
Ability about strategic information	SIM is already running, learning the internet can be done self-taught / without special training.	Studying internet and SIM (Management Information System).	Increase curiosity about the internet, apply for internet activation at the office, develop skills about SIM.
Focus on customer satisfaction.	Communication has not run optimally, drivers & kernet are stuck carrying out loading and unloading activities, office employees schedule visits to partners once a month.	Maximizing the level of customer satisfaction.	Cultivating the customer philosophy is king. Routinely communicate with customers and collect data on customer satisfaction factors.
Number of problems resolved	There has not been any team work training for employees.	Participate in team work training activities	Cultivating a pattern of cooperation with fellow colleagues, is able to motivate colleagues.

**3.4. Kolb's Learning Cycle**

This stage is the last stage of the total BSC performance. Based on the experience in the next three stages, a learning process is made to change the behavior of individuals and organizations. This stage provides direction for the company to improve performance as expected together. Learning must show the manifestation of the vision, mission and goals the company wants to achieve. The learning perspective strategy can be seen in table 10.

**Tabel 10.** Learning Company & Personal Scorecard Learning Perspective

No.	Perspective	Corrective Action
1.	Financial Perspective	<ul style="list-style-type: none"> <li>a. Developing a marketing mix and the 4 Cs (customer solution, customer cost, convenience, and communication);</li> <li>b. Forming a small marketing team with the task of finding partners, opening new branches, developing delivery services;</li> <li>c. Line survey and focus on vehicle maintenance</li> </ul>
2.	Customer Perspective	<ul style="list-style-type: none"> <li>a. Increase in customer value: <ul style="list-style-type: none"> <li>• Another alternative pattern of rewarding high achieving customers;</li> <li>• Improve good relations with customers</li> <li>• Improve partnership patterns as a form of customer focus</li> <li>• Employees perform SOP excellence customer service</li> </ul> </li> <li>b. Achieve market dominance: <ul style="list-style-type: none"> <li>• Marketing program with 4C service pattern (customer solution, customer cost, convenience, and communication)</li> <li>• Looking for new partners</li> <li>• Manrik partner competitors by typing.</li> </ul> </li> <li>c. Customer satisfaction <ul style="list-style-type: none"> <li>• Serve partner complaints well;</li> <li>• Maintain good relationships;</li> <li>• Strengthen partnerships</li> <li>• Establish a customer-oriented work culture</li> </ul> </li> <li>d. Excellent Service <ul style="list-style-type: none"> <li>• Rewards for employees with customer focus orientation</li> <li>• Establish customer focus service SOP</li> </ul> </li> </ul>
3.	Internal Process Perspective	<ul style="list-style-type: none"> <li>a. Company performance <ul style="list-style-type: none"> <li>• Consumer complaint service information system</li> <li>• Employees are open to criticism and customer suggestions so that customer care and customer service can run well;</li> </ul> </li> <li>b. On time delivery <ul style="list-style-type: none"> <li>• Reactive to changes in distribution channels</li> <li>• Updated SOP for delivery</li> <li>• Increase employee discipline</li> </ul> </li> <li>c. Foster employee motivation <ul style="list-style-type: none"> <li>• The company conducts employee satisfaction surveys</li> <li>• Employees provide input for performance improvement</li> </ul> </li> </ul>
4.	Learning Process and Growth Perspective	<ul style="list-style-type: none"> <li>1. Continuous development of human resource potential <ul style="list-style-type: none"> <li>a. Continuous improvement in: <ul style="list-style-type: none"> <li>• Change in organizational strategy</li> <li>• Changes in policy regarding services</li> <li>• Changes in the use of technology</li> <li>• Changes in the handling of human resources</li> </ul> </li> <li>b. Orientation of work results with higher quality, focused on quality customer satisfaction.</li> <li>c. Empowerment of human resources development through: <ul style="list-style-type: none"> <li>• Recognizing human dignity</li> <li>• The application of a participatory management style through a process of democratization in organizational life</li> <li>• Enhancing the quality of work</li> <li>• Sympathetic supervision</li> <li>• Challenging job assignments</li> </ul> </li> </ul> </li> </ul>

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- An effective reward system
  - The physical conditions of the workplace are pleasant
  - Feedback
- d. Organizational philosophy
- Focus on customer satisfaction
  - Cultivation of loyalty
  - Attention to organizational culture
  - The importance of formal provisions and procedures
2. The formation of job-oriented competencies. These competencies can be categorized as competencies related to the position and level of thinking, knowledge competencies, skills competencies, behavioral competencies. Competencies that must be improved are:
- a. Physical health conditions (self-confidence, emotional stability, immunity to stress)
  - b. Positive and constructive attitude
  - c. Openness and honesty
  - d. Cooperative
  - e. Have a sense of humor
  - f. Have special skills
  - g. Good hearing
  - h. Ability to convince people and encourage them
  - i. Handling of conflict
  - j. Specific experiences
  - k. Specific knowledge
  - l. Self-perception
  - m. Individual guidance
  - n. Teamwork and development
  - o. Organizational theory
  - p. Formation of organizational development
3. Increasing strategic information by completing internet facilities to improve management information systems
4. Customer-oriented culture by creating an accurate measurement system for customer satisfaction
5. Creating SOPs for cooperation between fellow employees and employees with the company. Employees must run the SOP team so that a good culture of cooperation is formed
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#### 4. Conclusion

The Balanced Scorecard is a tool to determine the extent to which the vision, mission, and objectives are achieved and the implementation of the strategy. Need a tool that can describe the conditions that occur with the expected ideal conditions. The gap that occurs over the mismatch of these conditions will result in an alternative improvement and development that must be carried out by the company so that it can return to its predetermined vision, mission, and goals. Based on the field findings it can be concluded that the performance of PT. Sawitto Indah Berkah is currently as follows:

1. The implementation of the performance appraisal has not been carried out thoroughly, this can be seen from several indicators, including:
  - a. The absence of a strategic plan, determining benchmarks and performance targets (key performance indicators) at PT. Sawitto Indah Berkah.
  - b. The performance of PT. Sawitto Indah Berkah emphasizes the financial perspective in the form of profit achievement, while the customer perspective, internal process perspective, and growth and learning perspective have not been maximally applied.
2. It takes a management tool for designing a performance appraisal that is used as a whole and interrelated, namely by using the Total Performance Scorecard.

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