

Make-Up Business Performance through Company Strategic Goal Setting Using Balanced Scorecard

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Abstract

Emulation of frozen vegetables progress competitively because of excelsior. Applying vision, mission, and strategy are absolute matters which must be possessed by. Vision and mission of is still not yet be comprehended by employees much.

PT Kelola Agro Makmur encountered competition and potency due to social awareness of important healthy food. Its problems in measuring performance that still relies on earnings as performance indicator and has not used the basic strategy that comprehended by employees yet. The company must work on direction to maximize its performance. Goal setting of strategy used balanced scorecard is easier conducted by assisting BSC Designer. This research is descriptive qualitative. It uses primary data gathered from structured interview, participative observation, and company data documentation. The result of research shows four target strategy: finance, customer, internal business, study and development. It is used indicator and monitoring of BSC Designer to measure the performance business.

Keywords: balanced scorecard, strategy device, strategy map, BSC designer.

INTRODUCTION

Businesses view the increase of population as a potential market that must be responded by company with strategic planning. World population growth data show that in 2030 the population will reach 8.5 billion and increase to 9.7 billion in 2050. It is projected that in 2100 the number will reach 11 billion (United Nation, 2015). In 2050, Indonesian population is expected to grow by 31%. A high population requires a high amount of food. To fulfill this, agricultural production must grow by 60% (Ministry of National Development Planning/Bappenas, 2018).

These phenomena relate to the food industry that will play a vital role. According to the Food and Agriculture Organization (FAO), to maintain food availability, FAO calculates that in 2030 the need for agricultural land is 5.4 billion hectares, while currently it is still 5.1 billion hectares (FAO, 2020). This shows there are very promising opportunities to increase agricultural production. This market potential must be responded positively by businesses by increasing productivity of their business operations.

Companies are required to improve performance and excellence in order to be able to compete. For this reason, an appropriate planning strategy is needed. The first step is to determine vision, mission, and strategic goals. They are the main things for driving business operation in a measurable and structured manner.

Strategic management is a way to develop the future of an organization. Tools are needed for its implementation. One of them is balanced scorecard (BSC) — a method that explains how to mobilize and combine intangible and tangible assets to create a customer value proposition (Heryawan, 2018). It is not only a performance measurement tool, but also a management system that provides top managers with a quick and comprehensive view of translating organizational mission and strategy into operational goals (Kaplan and Norton, 2000). Implementation of the balanced scorecard in industry was conducted using a software called BSC Designer. This application is able to integrate strategic goals, evaluation of strategic goals, and visualization of strategy maps to determine the relationship between perspectives.

PT Kelola Agro Makmur is a company that operates in the FMCG (*Fast Moving Customer Goods*) sector selling products to foreign and domestic markets. PT Kelola Agro Makmur has recorded an increase in income in each period for three semesters. However, it has not been able to achieve the target. In semester I 2021, it achieved only 51.1% of the target.

The achievement has actually been higher than the previous semesters that only 26.1% and 27.6% in respectively semester I dan II 2020.

PT Kelola Agro Makmur uses key performance indicators (KPIs) to measure company performance. Each manager is evaluated based on KPIs and targets and is monitored every six months and is evaluated at the end of the year. However, KPI achievements monitoring and evaluation system is still manual. It also has not implemented strategy mapping, so the KPIs of each department do not link each other. This is important for optimizing company performance that requires strategic planning and implementation models to be understood by each management in all levels. For this, digital tools such as BSC Designer software that can facilitate monitoring and evaluating business performance are needed. BSC Designer bridges the creation of KPIs, weights, and translates strategic targets into strategic maps.

This research aims to describe improvement of the company performance through determining strategic targets using a KPI-based balanced scorecard for each target. The result will provide ideas for the company in designing performance management system using BSC. This also contributes to future research in strategic planning and BSC.

LITERATUR REVIEW

Strategic planning

Strategic planning is a long-term process for determining and achieving organizational goals. Strategic planning is important for several reasons: (1) framework for all plannings, (2) understanding of strategic planning, (3) starting point for understanding and assessing the activities of managers and organizations. Thus, programs for improving performance are more focused and can be measured precisely (Munizu, 2010).

Strategic planning benefits for corporate organizations (Hardjosoedarmo, 2002):

1. Strengthen the critical mass (the motivated core group of employees in an organization) to become a cohesive team.
2. Help to optimize organizational performance (all parts of the organization work together harmoniously).
3. Help leaders to focus and adopt a continuous improvement framework in accordance with the company's vision.
4. Provide guidance for decision making (make large-scale plans come true and guide daily activities).
5. Ease to measure the organization's progress in achieving its goals.

Strategic planning consists of several processes as follows: (Wibowo, 2013)

1. Define goals

A strategic plan must begin with stating goals to be achieved (such as market, a certain financial position, society, and organizational culture). General goals are translated into specific goals that must be achieved by various organizational units.

2. Define the scope of product and service

Company management must clearly define the scope of the organization (existing and new businesses). If the scope is narrowly defined, the company will miss opportunities. Otherwise, if it is too broad, it will be less effective.

3. Asses the internal resources

The internal resources can be in the form of funds, physical, technological, and human. Funds are needed to purchase necessary goods or services; physical resources are for example buildings and production process equipments; technology reflects the company superiority; human resources are workers and their knowledge and skills.

4. Asses the external environment

Organizations work in an environment that influences their capacity to perform and grow as desired. As environmental influences can be positive or negative, assessing it is necessary.

5. Analyze internal arrangement

Internal regulation is to identify whether workers are paid in a way that motivates them to pursue the company's goals. The arrangement must motivate workers to improve performance.

6. Assess competitive advantage

A company has a competitive advantage if customers acknowledge that its products/services are superior to others'. Product excellence is measured in for example quality and price.

7. Develop a competitive strategy

Competitive strategy is a way to achieve goals. Based on an assessment of the company's position on resource factors and competitive advantages, decisions are made on how to achieve the goals.

8. Communicate the strategy to stakeholders

Stakeholders are individuals or groups who have interests to the organization. They have special demands on the company. The most important stakeholders are workers, the board of directors, and shareholders. It is very important to communicate the company's strategy to stakeholders.

9. Implement the strategy

Once a strategy is formulated and communicated, it is ready to be implemented. There will be some upheavals in its implementation for people to possibly adjust to the new way.

10. Evaluate the outcomes

Once the strategy is implemented, it is important to consider whether the objectives have been achieved. Different goals need different strategies to achieve success in the future.

Balanced scorecard

The balanced scorecard concept was first discovered and used by Kaplan and Norton in 1992 as a tool to measure performance of commercial companies. In its development, balanced scorecard is not just a performance measurement tool, but is a company strategic management system used to translate vision, mission, and goals into comprehensive, coherent and measurable strategic targets and initiatives. There is a strategic connection with the balanced scorecard (Kaplan and Norton, 1992). Table 1 shows the alignment of aspects/indicators in a balanced scorecard.

Table 1. The Role of Balanced Scorecard in the Stages of the Strategic Management System

Role of Balanced scorecard	Strategic Management Planning	Outcomes
The balanced scorecard plays a role in expanding the perspective covered in interpreting the impact of changing trends in the industrial macro environment .	STRATEGY FORMULATION SYSTEM	The results of analysis of the macro and industrial environment, mission, vision, basic beliefs, basic values, goals, and strategies.
The balanced scorecard plays a role in making comprehensive and coherent strategic targets and initiatives produced in the planning.	STRATEGY PLANNING SYSTEM	Strategy goals Target Strategic initiatives
The balanced scorecard plays a role in making programs produced in a comprehensive program preparation.	ORGANIZATION SYSTEM PROGRAM	Program
The balanced scorecard plays a role in developing budget produced in comprehensive budget preparation.	BUDGET PREPARATION SYSTEM	Budget
The balanced scorecard plays a role in broadening the perspective of personnel performance that is measured and evaluated.	IMPLEMENTATION SYSTEM	Implementation of the plan
	MONITORING SYSTEM	Feedback on the plan implementation

Source: Mulyadi (2001)

There are nine steps in developing a balanced scorecard (Divine, 2016). The phases consisting of the following steps:

1. Assessment (development plan, strategic elements, and change management): general assessment of the object to be researched against the vision, mission, values, research strategy carried out as a single company.

2. Strategy (customer value, strategic themes and results): analysis of all company's strategies.
3. Objective (strategic action component): combine each element of the previous steps into strategic targets according to each perspective.
4. Strategy mapping (cause-effects links): continuation of strategic goals/targets built in step 3 into a strategic mapping indicating causal relationships between the targets.
5. Performance measurement: in the form of a description of outcome factors (lag indicators) and performance drivers (lead indicators) based on smooth strategy, employee focus on critical elements, achievement measures, ease of communication, variability, and validity.
6. Initiatives (strategic project): preparation of a comprehensive draft of strategic targets including budget.

The implementation phase of the balanced scorecard includes the following:

1. Automation (software, performance reporting, and knowledge sharing): the first step in the balanced scorecard implementation process.
2. Cascade (alignment through unit and individual scorecards): translation strategy from the highest level to the lower levels.
3. Evaluation (strategy result and revised strategy): evaluation the implementation of the balanced scorecard.

The balanced scorecard consists of four perspectives: (1) financial (shareholders), (2) customers, (3) internal business processes, and (4) employee learning and growth, management, and organization (learning and growth). Figure 1 shows that organization's vision and strategy are linked equally to the financial perspective, customer perspective, internal business process perspective, and learning and growth perspective. The balanced

scorecard provides organizational management with knowledge, skills, and systems that enable employees and managers to learn.



Figure 1. Balanced Scorecard Framework (Kaplan & Norton, 2000)

Strategic planning is a process carried out by a company to determine strategy. A plan is a scheme of activities, strategies, or means for a goal (Rahardja et. al. 2020). Several researchers have suggested that the implementation of the balanced scorecard has an effect on organizational performance (Hoque and James, 2000; Davis and Albright, 2004). Kaplan and Norton (2001) stated that BSC can communicate organizational strategy to employees and allow employees to see their contribution to company's goals. According to Greatbanks and Tapp (2007), implementation of BSC allows employees to appreciate their roles and focus on performance. Cheng and Humphreys (2012) emphasize that BSC framework has broader implications for organizational decision making.

Kaplan and Norton (2004) noted that BSC is the best top-down approach. In the first step, company executives formulate the route to be taken. Next, managers formulate the organizational strategic vision in accordance with the ultimate goals. The final step is the formulation of strategy to achieve the goals. Kaplan and Norton also stated that strategy maps enable executives to make improvements immediately once gaps in the strategy that endanger the achievement of strategic goals occur.

Strategic mapping

For having a good balanced scorecard (measure and action), a company must have a good map (description). Strategic mapping is a description of the relationship between critical success factors and strategy, objectives, and measurements (Kaplan & Norton, 2004: 176). It is based on several principles (Kaplan & Norton, 2004: 10-14):

1. Balancing opposing forces. Investment in intangible assets in the long term usually has to be countered with cost reduction to improve short-term financial performance.
2. Differentiated customer value proposition. Customer satisfaction is a source of sustainable value creation.
3. Value creation through internal business processes. Financial and customer are the outcomes the company wants to achieve. Internal business processes and learning and growth explain how the company implements strategy.
4. Simultaneous themes. Strategic themes can improve internal processes. The company will grow sustainably in shareholder's value.
5. Determining the value of intangible assets. If the growth and learning perspective is aligned with strategy, the company will move and survive the change process.

Strategic mapping describes the process of converting intangible assets into tangible assets through causal relationships between strategic targets in four perspectives on the balanced scorecard (Prameswari, 2023). Strategic mapping in the balanced scorecard shows a framework that describes the relationship between intangible assets and the value creation process. Financial and customer perspectives define the desired outcomes. The relationship between these goals is unit in four balanced scorecard perspectives (see Figure 2):

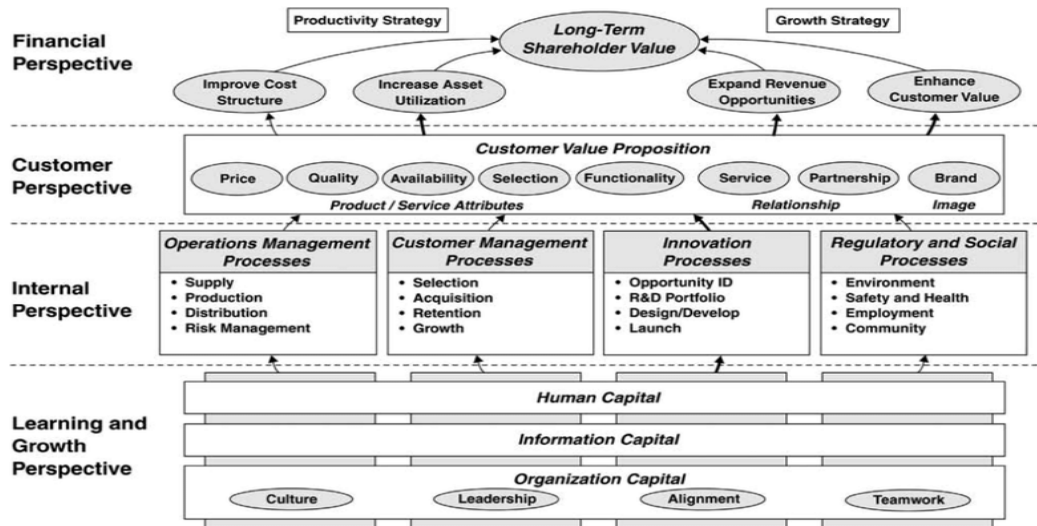


Figure 2. The Balanced Scorecard and Strategy Mapping (Kaplan and Norton, 2004)

Key performance indicator

Key performance indicators are financial and non-financial metrics used to measure company's performance. A matrix is said to be a key performance indicator when it meets the following criteria:

1. Have a target. What target to achieve and the time needed to achieve the target.
2. Outcome oriented. It is not just the output (result of the process) but outcome because the outcome has a significant influence.
3. Have a threshold value. The threshold is to differentiate between the target value and the actual value.

Key performance indicators have an important role in the progress of a company because key performance indicators are tool for measuring a company's performance. Key performance indicators must also reflect goals the company wants to achieve. This means that key performance indicators may be different according to the needs. Therefore, before determining key performance indicators, the company must make the following preparations:

1. Determine the goals to be achieved. With key performance indicators, companies can measure their performance.

2. Have a clearly defined business process.
3. Determine quantitative and qualitative measures according to the goals to be achieved.
4. Monitor any conditions that occur and make necessary changes to achieve the goals that have been set for short-term and long-term.

Key performance indicators must meet SMART (scientific, measurable, achievable, reliable, and time bound) rules in order to function optimally. The following are characteristics of effective key performance indicators:

1. The costs incurred for measurement are not greater than the benefits received.
2. Measurements must begin at the beginning of the balanced scorecard program.
3. Measurements must be related to strategic objectives.
4. Measurements must be simple and produce data that is easy to use, easy to understand, and easy to report.
5. Measurements must be able to be repeated continuously over time, so that measurements are comparable along the time.
6. Measurements must be carried out on the whole system which is the scope of the balanced scorecard program.
7. Measurements should be able to be used to set targets, leading to improved performance in the future.
8. Performance measures in the balanced scorecard program must be clearly understood by all individuals involved.
9. Measurements must involve all individuals related to the balanced scorecard programs.
10. Measurements must be accepted and believed to be valid by those who will use them.
11. Measurements must focus on corrective action and improvement, not just monitoring or controlling.

METHODS

The research is to provide strategic design for PT Kelola Agro Makmur to improve company performance through strategic planning. PT Kelola Agro Makmur processing frozen vegetable that has been running for less than five years in Temanggung, Central Java. It has more than 400 employees and sell the product for mainly export market and a small part is for the domestic market.

Data was obtained through in-depth interviews (Maharani, 2020) to the informants who were determined based on position, experience, and understanding on the research object. They represented each section and comprise of managers of finance, HRD, production, and sales. The interview began with the general manager and was extended to the lower level managers. The questions were sent to the interviewees prior to the interview.

The data analysis technique is based on a case study with a qualitative descriptive approach. This method aims to study the subject in a real-life context and holistically (Hirsjarvi, 2005). To obtain a strategic planning model, steps were taken as a basis for key performance indicator targets:

- a. Preparation of strategic planning process (internal and external variables):
 - a. The company's main vision and mission via secondary data
 - b. The company's external and internal competitive environment
 - c. Selecting the right strategy that is consistent with the mission and objectives using SWOT analysis.

- b. Determining company objectives through a balanced scorecard

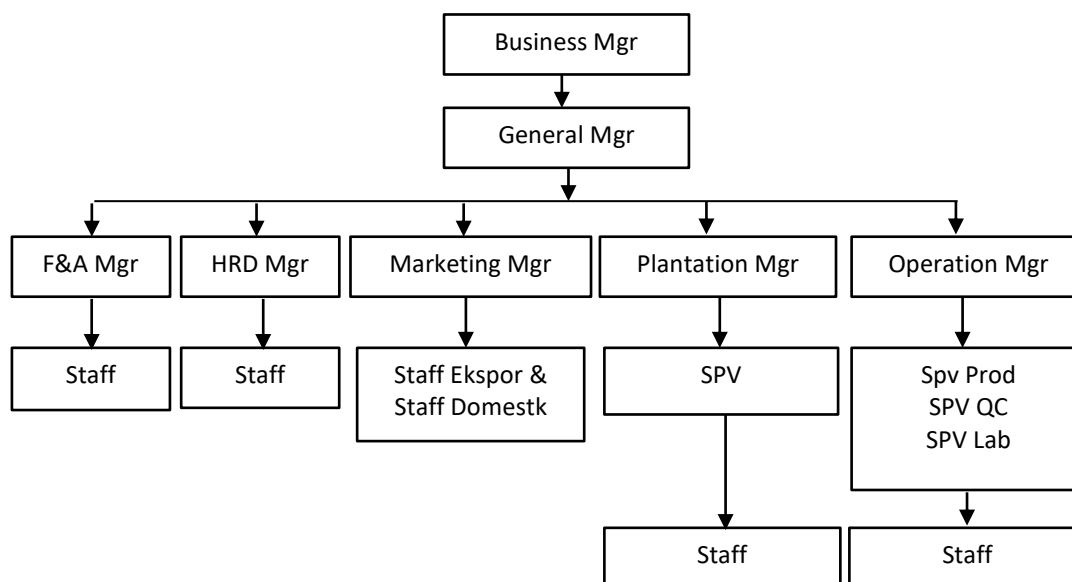
Strategic targets were determined into four company perspectives: financial, customer, internal business, and development and learning.

- c. Implementation to BSC Designer*

A digital application (BSC Designer software) is used as a monitoring tool for the implementation of strategic targets and strategy mapping so that they can see the roadmap relationship between strategic targets (Kaplan and Norton theory).

RESULT AND DISCUSSION

PT Kelola Agro Makmur is a subsidiary of Kelola Group located on Jl. Raya Kranggan, Pringsurat KM 2.2 Temanggung Regency, Central Java. Initially, this factory was located in Semarang, Central Java under the name PT. Kenkyo Foods Tech Industry (founded 2015). Due to the increase in production capacity, a scale-up was carried out with a potential production capacity 10 times higher than before. This company produces frozen vegetable processing especially edamame, chickpeas, okura, and other agricultural processed products. The market share is around 80% for the export market and the rest for the domestic market. To support the operations, organizational structure of this company is shown in figure 3.



Source: PT. Kelola Agro Makmur, 2022

Figure 4. Organization Structure of PT. Kelola Agro Makmur

Business manager has responsibility to manage the business, provide advices for the General Manager to make decisions, bridge the corporation and business units, and coordinate all business units. General Manager is responsible for the company's overall business processes covering quality management, operational effectiveness, coordination with all departments. FA Manager is responsible for finance including analyzing the company's financial performance as their control over the company's cash flow. HRD Manager has tasks to manage employee resources including skills, recruitment and recruitment, benefits and performance compensation. Meanwhile, Marketing Manager has the responsibility to manage the market (sales of company products). Plantation Manager acts as the spearhead of the raw material cultivation process. Operation Manager manages raw materials obtained from cultivation (post-harvest).

PT. Kelola Agro Makmur has an orientation to become a global business that is expressed through its vision indicating to be the most competitive integrated vegetable company in Indonesia. The mission includes professional business management, oriented to efficiency and effectiveness of business production, oriented to value added products, establish partnerships with stakeholders, uphold quality above all else, provide the best service in an effort to satisfy customers, achieving performance above the average for vegetables business players.

The basic value developed by the company is FOCUS (Fast, Organized, Creative, Unique, and Spirit). The goals are to become the largest vegetable company in Indonesia and a facilitator for developing farmers and agricultural products around the company.

SWOT analysis

Internal and external analysis results in strengths, weaknesses, opportunities, and threats of the company are presented in Table 2. SWOT analysis used to determined strategies are intended to use the strengths tand weakneses to take the opportunities and reduce the threats as shown in Table 2.

Table 2. SWOT Analysis

	Strengths: a. Product margin >20% b. Competitive product quality in the global world c. Use high technology in production d. Employees have high desire to learn	Weakness: a. Has not yet IPO [Initial Public Offering] b. Sales comes from three types of products only c. Sorting process of raw material is still manual, d. Employees are lack of skill.
Opportunities: a. Quite good potential financially b. Have quota of sourcing in the middle of agricultural area c. Abundant human resources	1. Increasing sales 2. Increasing production capacity 3. Expanding the number of plants/ cultivation 4. Increasing customer satisfaction 5. Increasing productivity	1. Expanding market networks 2. Training and developing employee motivation
Threats: 1. Potential exchange rate of dollar 2. Buyers buy cheaper products 3. Quality of raw materials still fluctuates, 4. Productive labours work out of town for higher wages	1. Reducing costs 2. Increasing product quality 3. Strengthening branding 4. Forming a talent pool	Developing a career path program

Strategic planning

- a. Financial perspective: revenue growth, reduced costs
- b. Customer perspective: expanding marketing networks, strengthening branding, customer satisfaction

- c. Internal business perspective: increasing employee productivity, product quality, production capacity
- d. Development and learning perspective: training/development employees, talent pool formation, career paths

Key Performance Indicator (KPI) and Strategy Mapping

The company has not been able to fully implement strategic communication tools. PT Kelola Agro Makmur's strategic targets are built by mapping the company's strategic direction as shown in figure 4).

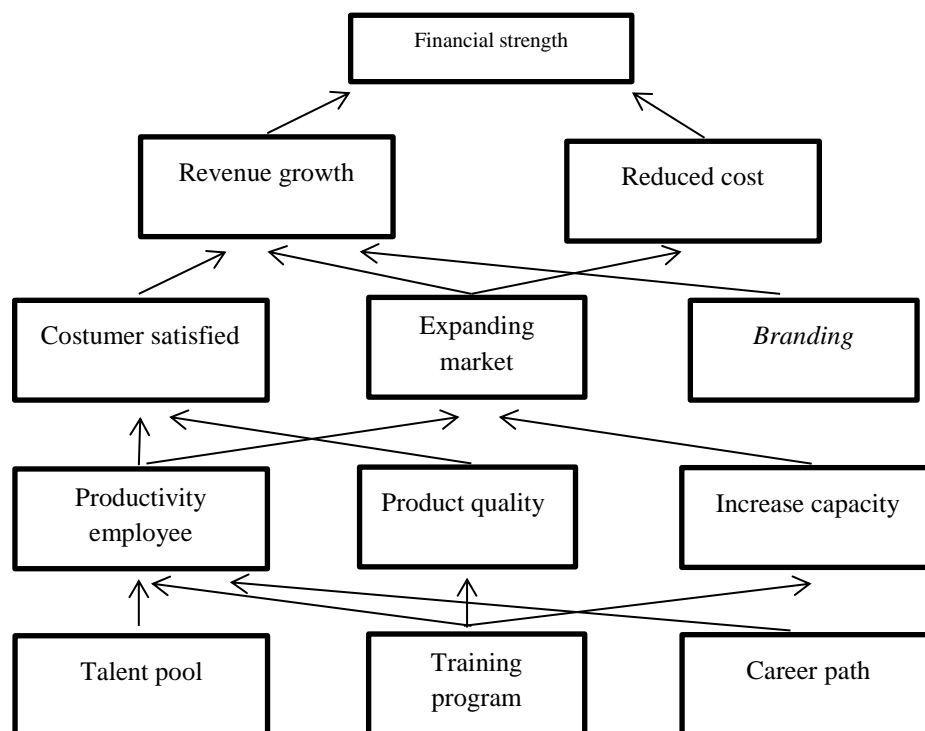


Figure 4. Strategy Mapping

Analysis of causal relationships on revenue growth objectives (financial perspective) from customer satisfaction, market expansion and branding (customer perspective)

- Customer satisfaction influences the number of product purchases (repeat orders); Buyers tend to make repeat orders rather than buying products from other companies whose quality is not necessarily acceptable.
- Branding is a crucial issue today for company growth better known in the market.

Analysis of causal relationships in reducing costs from market expansion

- The increase in the number of customers will have an effect on increasing product demand.

Analysis of causal relationships on customer satisfaction (customer perspective) from product quality and employee productivity (internal business perspective)

- Quality is a concern for customers.
- Productivity has a positive contribution to fulfilling the target of the product sales contract value.

Analysis of causal relationships in market expansion

- Good product quality will be able to attract customers to buy products from PT. Manage Agro Makmur.
- Market expansion will be achieved if supported by increased production capacity.

Analysis of the relationship between employee productivity and talent pool formation, training programs, and career paths

- Employees of productive age prefer to work outside the city.
- Training programs are one of the development methods employees both upskilling and reskilling

Analyze the relationship between product quality and training programs

- Human resources are still lacking in skills.

Analysis of the relationship between capacity building and training programs

- The condition of human resources is lacking in skills.

The final stage of this research is to carry out modeling into the application to make it easier for the company to monitor its strategy. The tool used for this is BSC Designer. It is a platform that is available online or offline. During the research, the researcher used the online platform/Free Plan/Trial, the researcher's account in learning about its use. This application is able to record traces of achievements for each period. Advantages: monitoring and being an evaluation tool at the end of each company evaluation period.

The use of BSC Designer simulation is due to limited data that researchers have from the company. The data/figures are simulation assumptions. The goal is to provide an overview of the extent to which this application is able to help companies monitor strategy design. This makes it easier for companies to run their business. This application is equipped with strategy mapping, so that the causal relationship for each planned strategic target is easily understood by all levels.

The initial step is to fill in the strategic targets and achievement indicators for each department. After this, the assessment weights for each perspective are filled in, followed by filling in the monthly achievements for each indicator as presented in figure 5.

Nama	Weight	Value	Measure	Target	Progress	Value YTD (01.01.2025 - 30.06.2025)
Balanced ScoreCard		63.929	%	100	63.93%	37.366
Financial Perspective	25%	81.75	%	100	81.75%	53.75
+ Goal Financial 1 : Pertumbuhan Pendapatan	50%	80	%	100	80%	50
+ Goal Financial 2 : Menurunkan Beban Biaya	50%	82.5	%	100	82.5%	57.5
Customer Perspective	25%	20	%	100	20%	-20
+ Goal Customer 1 : Perluasan Area Pemasaran	33.33%	70	%	100	70%	60
+ Goal Customer 2 : Meningkatkan Kepuasan Pelanggan dan Pelayanan Penjualan	33.33%	86.967	%	100	86.96%	82.609
+ Goal Customer 3 : Memperkuat Branding	33.33%	20	%	100	20%	-20
Internal Process Perspective	25%	20.952	%	100	20.95%	20.952
+ Internal Goal 1 : Meningkatkan Produktivitas Karyawan	33.33%	20	%	100	20%	20
+ Internal Goal 2 : Meningkatkan dan Menjaga Kualitas Produk	33.33%	42.857	%	100	42.86%	42.857
+ Internal Goal 3 : Meningkatkan Kapasitas Produksi	33.33%	0	%	100	0%	0
Learning & Growth Perspective	25%	100	%	100	100%	100
+ Learning & Growth Goal 1 : Pelatihan dan Pengembangan Karyawan	33.33%	100	%	100	100%	100
+ Learning & Growth Goal 2 : Pembentukan Talent Pool	33.33%	100	%	100	100%	100
+ Learning & Growth Goal 3 : Jenjang Karir	33.33%	100	%	100	100%	100

Figure 5. Main KPI View from Strategy Target 4 BSC Designer Perspective

From the simulation results, the realization of achievements can be seen in the progress column, which shows the value of monthly monitoring as an evaluation. The YTD column is the accumulation of achievements in one period. Strategy targets that receive special attention can be seen in the progress column with color codes (red circle: very far from expectations; orange: far from expectations; yellow: less than expectations; green: expected conditions; and green dark: a very desirable condition).

1. Implementation of a Financial Perspective into BSC Designer

The strategic target in this financial perspective is given a weight of 25% of the total weighting of the four perspectives. To achieve strength from a financial perspective, the first strategic target is revenue growth with a weighting of 50% in that perspective. To achieve this, measurable indicators are used: Land productivity >90%. The target given is 100%; the lower standard of achievement is 90%. Second strategy goal: reduce costs (50% weighting). To achieve this, measurable indicators are used by reducing overtime by 40% from the previous year and achieving output >95% (see figure 6):








Name	Weight	Value	Measure	Target	Progress	Value YTD
Balanced ScoreCard		63.929	%	100	 63.93%	37.366
Financial Perspective	25%	81.25	%	100	 81.25%	53.75
Goal Financial 1 : Pertumbuhan Pendapatan	50%	80	%	100	 80%	50
Initiative : Meningkatkan Produktivitas Lahan						
KPI : Produktivitas lahan >90%	100%	98	Score	100	 80%	95
Goal Financial 2 : Menurunkan Beban Biaya	50%	82.5	%	100	 82.5%	57.5
Initiative : Menekan beban biaya produksi dibawah harga jual						
KPI : Menurunkan Overtime 40% dari tahun sebelumnya	50%	34	Score	40	 85%	30
KPI : Pencapaian output >95%	50%	99	Score	100	 99%	97

Figure 6. BSC Designer View - Financial Perspective (processed from the BSC Designer application on June 5 2023)

2. Implementation of Customer Perspective into BSC Designer

The strategic targets in this customer perspective are given a weight of 25% of the weighting of the other four perspectives (see Figure 7). To achieve the strength of the

customer perspective, the first strategic target is expanding the marketing area (weight 33.33%). Furthermore, to achieve these strategic targets, the second strategic target is increasing customer satisfaction and sales service (weight 33.33%). The third strategic target is strengthening branding (weight 33.33%).

Name	Weight	Value	Measure	Target	Progress	Value YTD
Customer Perspective	25%	20	%	100	20%	-20
Goal Customer 1 : Perluasan Area Pemasaran	33.33%	70	%	100	70%	60
Initiative : Menambah relasi buyer di seluruh benua						
KPI : Menambah Jumlah Buyer	100%	7	Users	10	70%	6
Goal Customer 2 : Meningkatkan Kepuasan Pelanggan dan Pelayanan Penjualan	33.33%	86.957	%	100	86.96%	82.609
Initiative : Cepat Merespon Permintaan dan Menjawab Keluhan Pelanggan						
KPI : Respon email tidak lebih dari 24 Jam	100%	4	hour(s)	1	86.96%	5
Goal Customer 3 : Memperkuat Branding	33.33%	20	%	100	20%	-20
Initiative : Memperbanyak penjualan dengan brand perusahaan						
KPI : Penjualan dengan brand sendiri >50 % Penjualan	100%	60	Score	100	20%	40

Figure 7. BSC Designer View - Customer Perspective (processed from the BSC Designer application on June 5 2023)

3. Implementation of an Internal Business Perspective into BSC Designer

The target of this strategy is given a weight of 25% from the four perspective weightings (see Figure 8). To achieve this, 4 strategic targets were used: (1) increasing employee productivity (weight 33.33%), (2) increasing and maintaining product quality (weight 33.33%), (3) increasing production capacity (weight 33.33%).

Name	Weight	Value	Measure	Target	Progress	Value YTD
Internal Process Perspective	25%	20.957	%	100	20.95%	20.957
Internal Goal 1 : Meningkatkan Produktivitas Karyawan	33.33%	20	%	100	20%	20
Initiative : Meningkatkan Direct Labour Productivity						
KPI : DLP melebihi standar yang ditentukan	100%	2.8K	Score	2K	20%	2.8K
Internal Goal 2 : Meningkatkan dan Menjaga Kualitas Produk	33.33%	42.857	%	100	42.86%	42.857
Initiative : Memproduksi Produk Berkualitas sesuai dengan standar						
KPI : Defective Produk <7%	100%	4	Score	0	42.86%	4
Internal Goal 3 : Meningkatkan Kapasitas Produksi	33.33%	0	%	100	0%	0
Initiative : Meningkatkan Nilai Utilisasi Mesin						
KPI : Utilisasi Mesin >70%	100%	70	Score	90	0%	70

Figure 8. BSC Designer View - Internal Business Perspective (processed from the BSC Designer application on June 5 2023)

4. Implementing a Learning and Development Perspective into BSC Designer

The target of this strategy is given a weight of 25% from the four perspectives (see figure 9). To achieve this, three strategic targets are used: (1) employee training and development (weight 33.33%), (2) formation of a talent pool (weight 33,33%), (3) career path (weight 33,33%).

Name	Weight	Value	Measure	Target	Progress	Value YTD
Learning & Growth Perspective	25%	100	%	100	100%	100
Learning & Growth Goal 1 : Pelatihan dan Pengembangan Karyawan	33.33%	100	%	100	100%	100
Initiative: Mengadakan program pelatihan & Pengembangan Diri						
KPI: Pelatihan terealisasi 100%	100%	100	Score	100	100%	100
Learning & Growth Goal 2 : Pembentukan Talent Pool	33.33%	100	%	100	100%	100
Initiative: Pemantauan Kinerja Karyawan yang Terukur						
KPI: Pembuatan Report Karyawan	100%	Yes	Yes/no	Yes	100%	Yes
Learning & Growth Goal 3 : Jenjang Karir	33.33%	100	%	100	100%	100
Initiative: Pengelompokan Karyawan yang Potensi						
KPI: Pengangkatan Karyawan dengan Seleksi	100%	Yes	Yes/no	Yes	100%	Yes

Figure 9. BSC Designer View- Development and Learning Perspective (processed from the BSC Designer application on June 5 2023)

Visualization of strategy mapping BSC Designer Version

After filling in the data based on assumptions in each perspective, this application is also able to provide a real time interface regarding strategy mapping. The advantage of this application is that the display is integrated with indicators and colors so it is easy to understand. The following is the BSC Designer version of the strategy mapping display (see Figure 10).

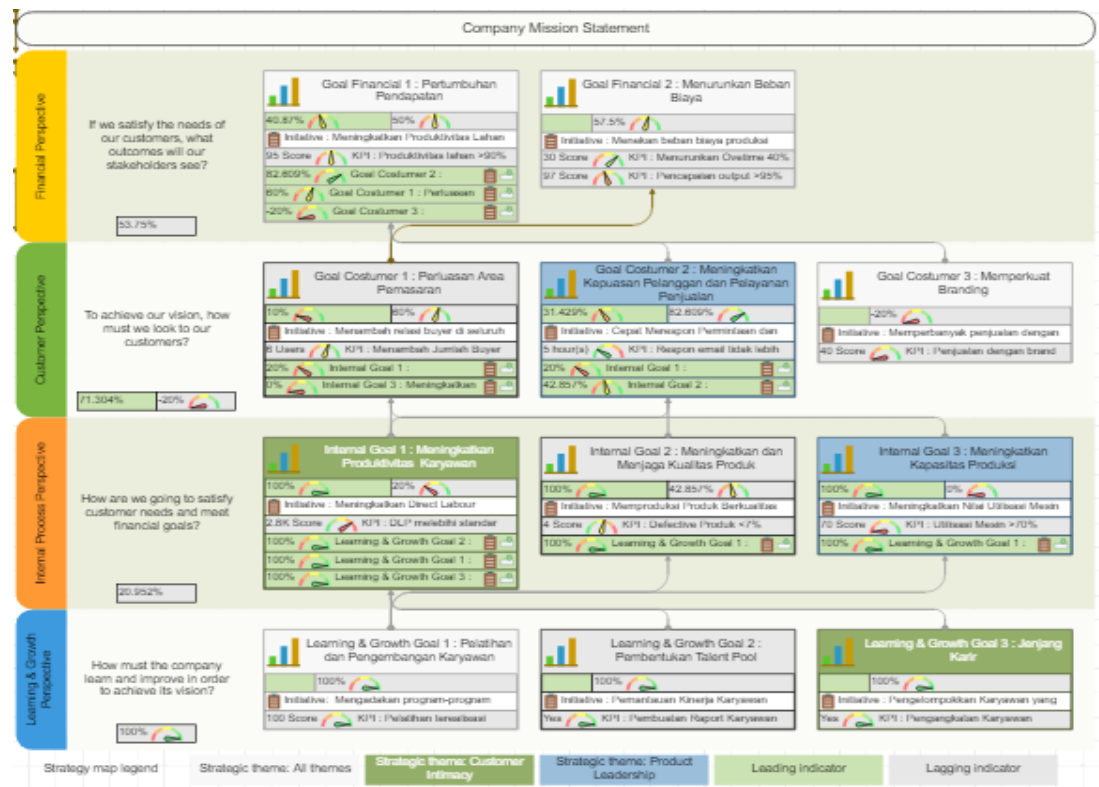


Figure 10. Strategy Map Visualization taken from the BSC Designer web application (processed simulation data)

In this display, the visualization looks comprehensive regarding causal relationships, as well as real-time achievements. This will make it easier to make decisions for the company's future period.

CONCLUSION AND IMPELEMENTATION

Conclusion

A balanced scorecard that has been compiled completely and clearly is able to show in general how the BSC connects strategy to interrelated measurements. The design of strategic targets starts from a SWOT analysis. The company's goal is to achieve a healthy financial condition. To achieve strategic targets, measurable indicators are used so that their achievement will help the company in assessing the company's achievements in a certain period.

Implementations

Current conditions: difficulty in implementing the strategy. The main obstacle: the lack of tools to communicate existing strategies. Strategy mapping that has been fully structured is able to show the cause-and-effect relationships that are the target of the strategy in each perspective. Utilizing the BSC Designer tools can be used as an alternative to make it easier to implement the Balanced Scorecard strategy.

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