The role of a digital balance score card in increase the effectiveness of and efficiency to face business competition

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Abstract. Balanced Scorecard developed by Robert Kaplan of Harvard and David Norton as a framework for measuring organizational performance using a more Balanced set of performance measures, role of will leadership is also needed in the organizations as the soul in the organization of a business to make changes and become pioneer in the enhancement, it can be manifested will said the effectiveness of; efficiency, the vision and the ability adapt in business environment, able to face competition and in the middle tight competition and reached a vision. Balance Scorecard suggests that we view the organization are: Financial, Customer, Internal Process, Organizational Capacity, there will be efficiency and effectivity achievement and vision and strategy can be applied so that in this case the business sensitivity to the environment can be achieved so that quality, service, creativity, innovation and competitive advantage can be created, the commitment and cooperation in the fields that need to is built and furnished by all elements in the an organization that started as a rush for the local nature of the decrees issued sustainability constantly in an attitude.

1. Introduction
In the era of globalization bring remarkable changes in all value aspect of human life that can give good influence directly or indirectly and this also not only on value aspects human yet have also touched on the value will joints life company or the organization of a business both move in services and an industry that of course affect in the existence of the organization of a business itself.

On the basis of the god is companies need will a serious effort in operating and maintain company or the organization of a business not only so but more in depth, which is what was may have developed was said were will value of enterprise to? to may have a reply for the waves to overcome it the changes for by the organization of a business against will later business environment and this also caused by globalization that can be made an extraordinary impact for the organization of a business. In dealing with this matter it is business organizations must need seriousness, focus and careful analysis not only manages an organization, develop and maintain organization but also how that the business is capable of having a powerful fundamental values that are not only oriented at a profit but you have to be based on effectiveness and efficiency and ability to deal with that business environment and reaching a vision of the organization is. By therefore necessary strong commitment to be built with all over and all elements and components resources a power source in the organization and also human resource is an
organization and this alone is not enough required also interaction and coordination of various function
business also play a role in the organization of a business.

It is also the role of will leadership is also needed in the organizations as the soul in the organization
of a business to make changes and become pioneer in the amendments so too will agent changes in a
change in organization so in this matter, it can be manifested will said the effectiveness of, efficiency,
the vision and the ability adapt in business environment, able to face competition and in the middle tight
competition and reached a vision. But this is also it is not enough if a need to introduce the application
of will system patients outside the system and the tool that we support all of that so that the motion the
organization of a business light of the can a dynamic province is well advanced and go according to it
thinks the hope of a joint that feats of engineering built centuries of the total value of leadership that we
are doing.

There are many methods is a can be applied but this time it method balance scorecard be an offer is
quite good and means that can be applied or applied to organization to realize will said the effectiveness
of, efficiency, the vision and the ability adapt in business environment, able to face competition and in
the middle tight competition and reached a vision. On the basis of this system which would be needed
for words that can be done and the answer on system balance scorecard which can be applied to
organizations and offered business.

2. Literature review

2.1. Understanding balance scorecard

The balanced scorecard (BSC) is a strategic planning and management system that organizations use to:

- Communicate what they are trying to accomplish
- Align the day-to-day work that everyone is doing with strategy
- Prioritize projects, products, and services
- Measure and monitor progress towards strategic targets

The system connects the dots between big picture strategy elements such as mission (our purpose),
vision (what we aspire for), core values (what we believe in), strategic focus areas (themes, results and/or
goals) and the more operational elements such as objectives (continuous improvement activities),
measures (or key performance indicators, or KPIs, which track strategic performance), targets (our
desired level of performance), and initiatives (projects that help you reach your targets)

The Balanced Scorecard (BSC) was originally developed by Dr. Robert Kaplan of Harvard
University and Dr. David Norton as a framework for measuring organizational performance using a
more Balanced set of performance measures. Traditionally companies used only short-term financial
performance as the measure of success. The “balanced scorecard” added additional non-financial
strategic measures to the mix in order to better focus on long-term success. The system has evolved over
the years and is now considered a fully integrated strategic management system.

Adapted from Robert S. Kaplan and David P. Norton, “Using the Balanced Scorecard as a Strategic
Management System,” Harvard Business Review (January-February 1996): 76.

While the phrase balanced scorecard was coined in the early 1990s, the roots of this type of approach
are deep, and include the pioneering work of General Electric on performance measurement reporting
in the 1950’s and the work of French process engineers (who created the Tableau de Bord – literally, a
"dashboard" of performance measures) in the early part of the 20th century.

This new approach to strategic management was first detailed in a series of articles and books by
Drs. Kaplan and Norton and built on work by Art Schneiderman at Analog Devices. Recognizing some
of the weaknesses and vagueness of previous management approaches, the balanced scorecard approach
provides a clear prescription as to what companies should measure in order to 'balance' the financial
perspective.
Kaplan and Norton describe the innovation of the balanced scorecard as follows:

"The balanced scorecard retains traditional financial measures. But financial measures tell the story of past events, an adequate story for industrial age companies for which investments in long-term capabilities and customer relationships were not critical for success. These financial measures are inadequate, however, for guiding and evaluating the journey that information age companies must make to create future value through investment in customers, suppliers, employees, processes, technology, and innovation."

Balance scorecard was first introduced by Bob Kaplan in an article at the Harvard business review that rises in 1992. Since then, more than 200 company is interested to apply will a method of balance scorecard to advance the organization of a business or company. In order to be able to apply the balanced scorecard which will discuss it further so it better begins with a simple will the meaning of the strategy.

What the strategy and what the company strategy you? a lot of who does not understand the well and correctly undertaken from the meanings of the stood up in the paper national access to justice strategy a carrier so that translate will the sense of the word a strategy just an owned by the top ten of faith most powerful leaders matter while a strategy use must be converted into apart from the whole organism a business that which the spirit and lives than those who must be inside leadership and already an investor from Singapore in a scores that were strong in enabling stuff like this become core values that strong in a business who are he sets up as a fundamental values of the organization of a business to be manifested a panorama of the action in an effort to win over the competition.

As the strategy has a vital role to in a central organization you have to have will purposes who was about to be achieved which is hard for the purpose of is that it represents a score of only who are meant to be summons from the head of the organization of a business it was myself and been dispensed or shared on the rest of a member of an organization that started as in being a value the philosophy of the organization in a vigorous manner in the structure of the business it. So balance score help organization in live up to those it thinks strategy it should also be noted whole inside each element and business groups need to not separately or partial so that it becomes a value means of its strength in the organization as well as it is get said an a way which can be applied a panorama of the organization of a business in a correct manner , the format and the value of procedural aid to those who are in a central organization so that there will be had some positive effect in a business that is be exercised at the organization of a business both the clean water that industry and services.

The chapter provides a theoretical background on balanced scorecard and its role enhancing efficiency of customer service in an organization. It stated the findings of previous studies on BSC, outlined the framework of the BSC in relation to the organisational strategy map as well examining the measurement parameters in determining the effectiveness of the balance scorecard in enhancing the efficiency in customer service department of organizations. The goals of financial perspective, customer focus and satisfaction and learning and growth perspective of the BSC have been linked to each other with a sequence of casualty relationships [1].

In determining the impact of the BSC on financial funding and stability and its relation to customer service, the study used the aid of financial performance rating metrics such as cash flows, sales turnover, profitability and return on capital to establish the organisational financial performance [2].

Under impact of the BSC on customer focus and satisfaction the chapter discusses that the fundamental objective of the BSC in enhancing customer service through provision of products and services that are sensitive to customers need and sourcing for regular feedback from customers [3].

3. Method

Consider research on balance scorecard, but this study attempted to explain about scorecard method that can be used by companies or business organizations to improve performance and balance will be the vision and strategy organization is continuing this need is continuing to get to the expected results in conformity with expectation and value are built in company or organization business. Its purpose which gives a discourse about developments more thought to the role of a method of the balanced scorecard and an increase in the effectiveness of efficiency to face business competition.
This study adopted qualitative approaches by applying research methodology (library research literature). The used research literature is a form of descriptive research literature is used as a study. This approach is very appropriate for a condition is limited in Indonesia because the companies implement it. The data used in this research in the form of secondary, namely books, magazines, documents and written. It is used also articles taken from Accounting research journal. And to answer the problem, the analysis techniques used is a technique content analysis. In this technique, data are necessary to answer any research phase, and then it would be a content analysis of the data to answer or described the research on the stage. The content analysis is then used as a material in order to do research on the next stage along with other data obtained.

4. Results and discussion

4.1. The application of will balance score card

According to Gaspersz that balance score card is a method founded and is associated with vision and strategy and business organizations associated also in four perspectives, among other on [4]:

- In terms of financial (persepktif financial)
- Customers perspective.
- Internal perspective of business process.
- Learning and the employees perspective, management and organization (learning and growth).

So would hold up progress is likely to give further will elaborate later on.

![Figure 1](image)

**Figure 1.** Vision and strategies the organization of a business in a balanced and have to be of value the organization.

Figure 1. that in case it does appear to be vision and strategies the organization of a business in a balanced and have to be of value the organization as well as can be manifested act a panorama of the of the strategy that is built in and specifying will a panorama of the national access to justice strategy act which has been revealed to take a look at the financial perspective, the perspectives of both in the number of subscribers, perspective of business process in accordance with its internal, the perspectives of both learning and the growth of tens of thousands of workers, in connection with the management and organization (learning and growth).

The Balance Scorecard suggests that we view the organization from four perspectives, and to develop objectives, measures (KPIs), targets, and initiatives (actions) relative to each of these points of view:
- Financial: often renamed Stewardship or other more appropriate name in the public sector, this perspective views organizational financial performance and the use of financial resources.
- Customer/Stakeholder: this perspective views organizational performance from the point of view the customer or other key stakeholders that the organization is designed to serve.
- Internal Process: views organizational performance through the lenses of the quality and efficiency related to our product or services or other key business processes.
- Organizational Capacity (originally called Learning and Growth): views organizational performance through the lenses of human capital, infrastructure, technology, culture and other capacities that are key to breakthrough performance.

It is also had to be able to share will this method a panorama of the organization of a business and in order to be the highest level of acknowledgment, skill and the system that Allows employees and management in order to develop and they achieve optimum result of the total value of the hope of being to be achieved. So that the perspectives of both achieve its appearance that can is in an unerring manner and indeed Allah will assist according to Evans there are four factor the obstacles in the implementation of the business of the priorities raised in the, promised to supply:

- Obstacles vision not many people in the organisation have who understands organisation business strategy. Based on survey, only about 5 percent employee who understand will startegi the organization of a business where employees work.
- Obstacles people many people in the organizations have a purpose not associated with strategy organization. Based on survey, only about 25% of managers who have incentives relating to startegi their companies.
- Resource constraints time, energy, and depend on tax money was not allocated on hal-hal what is important so as to produce a waste of resources. Is expected to reach around 60% organization link the budget for the program with the company strategy.
- In connection with the management constraints they faced in. The management of spend and he has been projected a little time to the strategy and too much time to the decision of tactical the short term. Based on various surveys show signs of, is expected to reach around 86% executive team spent a lot of time less than an hour the monthly to discuss their strategies.

In order to remove obstructions wrong so necessary to establish different values in their right to balance score card, namely:

- Vision a statement received comprehensive understanding as to about an ideal image wants to achieve its by an organization in their fate an example to coming he who was standing during prayer in the consensus of some, image ideal their fate an example to who is to come the affects mental orang-orang that there is very little past the age of carry out this revenge, went on to describe something that is likely to.
- Mission a statement received in the business from the organization of a business who said Thursday he reasons for existence organization, which have no bearing on an arbitrary result, no limits of measuring time the, give a base for the manufacture of a decree regarding the allocation of sources southwestern and determination of the appropriate destinations.
- Goals an attainment thoroughgoing considered important to success the organization of a business in future. Target said in which the organization want to be in future with describe the ideal state to be achieved some future time where a future time can or not need to be identified for sure.
- **Objective** shows how act and the results desired it reached. Indicating the plan to achieve results desired. The purpose is what specific needed to be done to execute the strategy and the issues that had to made by the organization in the strategy organization business to focus on issues organizations and is changes organization.

- **Perspective**. The different views held by to be in control of the organization of a business. The perspectives of both a meeting of the bank a framework on which to the measurement of. Four the perspectives of both in balance score unmanly way to moan basely constituting a unit the value of that must be get attention and the percentage are balanced and was not allowed to be one of the elephant in the room.

- **Relations and effect**. The flow of business performance from the lower to a higher level in or among perspective this indicates that of doing something we must think of will an outcome or result in on another because of that it takes great precision, analysis proper and also considerations snipers.

- **Measurements**. A way monitor and tracking progress strategic objectives. Measurements can be in the form of indicator who led performance and lead to the final result

- **Target**. A tiers of expected performance or to an increase of that is necessary in future the of the program. Initiative or main project which should be done to fulfill one or more The purpose of strategies.

- **Strategic thinking**. A process intuitive and natural to see something through competence, anticipate a tendency the future and in comprehensive think of the changes that needed to face the challenges in which front. Strategic thinking can work for individuals and organization.

- **Strategic planning**. An approach structured series of formal scouring the sea for bodies back and analyses about competition in an effort to identify strength, weakness, opportunity and designs or threat (swot analysis)

- **The lattices of a strategic**. A predictable of international cooperation of the logical to organize a good chunk of the strategic objectives a panoramic of the four the perspectives of both in balance score card. All things we relate these numbers to build residents supported that activity because. The lattices of a strategic is a cornerstone to build balance score card.

- **Strategic area - strategic objectives main to maximize the organization with the organization, efficiency, effectiveness in a strategic area model to manage.**

- **Templates**. Device visual to help in developing balance score card, in typical used to obtain and compare data in four component balance score card, strategic, measurements, the program initiative.

In addition, that balance score card would be able to help translate will the follow. balance score card constitutes of more than much more than rattle off a system patient outside the system the measurement of operational and tactical. As a step or process of in the application of it thinks balance score a panorama of the organizations that may be produce will performance of the companies and the measurement of who are expected to he or she needs well aware of these condition of a corporation [5]. It may be used by the use of a of the study which are so named on account with Swot which is hard for swot itself it consists of.

- **Strengths (the which)** means looking from in the company it self that the condition of internal are the force a company so capable of producing and reached will a value, the results or target, a hoped-for goal, like looking at every other component function business, the department of, a
unit of work, culture work, the role of CEO, employee, coordination, interaction and methods and models, resources used, value competence that is built in and others.

- Weakness one opinion poll this is best for those who are still there the potential will deficiency in a central organization or company in running of a wheel of its businesses whether it was the prove it to be false gave other reasons that included Are leading are doing in instilling the culture of an organization that started as strong mentally which he needs, going on extravagance, ineffective in working and not professional, a mistake in the application of the business model.

- Opportunities. It means still there opportunities, segment and market share was to improve their performance, to sales, profit who first have to build power from within the organization and has about the sensitivity on changes in and motion dynamic of the neighborhood business dpaat affect will the value of a life the organization of a business or company itself.

- The threats. is if weakness could not overcome properly the threat il snoop company or business organization that led to lose market share, Over sales, and it reduced the profit reaching mampuan in dealing with business competition.

After doing will value study will be training so the perspective of value perspective will be built which will the point of view of perspective in balance score card described further and statement as follows [4].

- Perspective customers. Talk about persepektif customers means building and know from the point of view of consumers on their customers or a reaction or response with respect to customer satisfaction on the use of the products and their ability to meet even exceeds the value of hope from customers when it was menggorbanikan a fee to use a product produced, and on the basis of this is important to know what consumers will focus its intended to do positioning, targeting, segmenting, and knowing consumer behavior, life style, income and others about to consumer dimension [5].

- Internal perspective of business process. Talk, concerning the internal business model means exploring and looking at will, procedure and system implemented and executed in running activity business it is to produce a product in this must be great precision and precision in the future will of business process will be considering internal sources organization in terms of human resources, capital, the technologies used, the information available, are the proper methods in accordance with core value or organization core values that is built in and they must also see will value innovation, operational, services and the quality of being built [4].

- The perspectives of both of learning and growth by which and what that means is in the business of do not you ever satisfied on the perceived value of the target, of the purposes to which we have achieved good within the scope of the length of time for short and long on the basis of the god is sensitivity to Business environment either external and an internal amazing feats of engineering built by the company or organization business this requires will the increase will be the value of competence with continue to establish is the strong the competency and core values the organization that is the nature of the decrees issued focuses on the increase in human resources by involving both the leadership that we are doing with the full was behind.

Financial perspective. This talk will force financial built by taking into account will business units that are executed and it is based to the measurement of financially and grade attainment financially, like a saw will profitability that measures the effectiveness of management shown through profit good gross profit, clean, the return on assets, the rate of return their own capital.

5. Conclusion
That balance is a method scorecard that can be used by companies or business organizations to improve performance and balance will be the vision and strategy organization is continuing this need is continuing to get to the expected results in conformity with expectation and value are built in company or organization business.
Yet he who is it remains to say that in the application of it thinks a method of balance scorecard cannot but in the twinkling of an applied at the provincial level requires an effort to, power has risen and other, the commitment and cooperation in the fields of that need to is built and furnished by all elements in the an organization that started as a rush for the local nature of the decrees issued sustainability constantly in an attitude of does not stop at one point but continued and goes ahead with will factor considering who to vote for both the internal and external business get more involved in local. If this was done inconsistent so the results are to be acquired in accordance with achievement will the target, goal a vision, the increase will be studying on public service delivery, the quality and performance.

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