Performance Measurement in CV. Sinar Energi Gemilang with Balanced Scorecard Method

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Abstract. This study aims to measure the performance carried out on CV. Sinar Energi Gemilang (SEG) with the Balanced Scorecard method. The next objective is to find out the contribution of the factors that influence performance on the CV. Sinar Energi Gemilang uses the Balanced Scorecard method which includes four perspectives, namely financial perspective, customer perspective, internal business perspective, and growth and income perspective. This research is a type of qualitative descriptive research. The data used in the form of documentation, questionnaires, and interviews. Indicators from a financial perspective are revenue growth and budget realization. Indicators from the customer perspective are market share, customer retention, customer acquisition, and customer satisfaction. The indicator of an internal business perspective is the process of innovation, operational procedures, after-sales processes. Indicators of growth and learning are the level of employee satisfaction, employee retention, employee productivity. The results show 1) performance from a financial perspective shows growth. 2) performance from the customer's perspective shows good results. 3) performance from an internal business perspective starts to improve. 4) performance from the perspective of revenue growth shows good results

1. Introduction

CV. Sinar Energi Gemilang is one of the money companies engaged in electrical suppliers, which prioritizes customer satisfaction in service of product quality and flexible in shipping products to the company. CV. Sinar Energi Gemilang is currently in the midst of intense competition with other electrical suppliers and has a vision "To be a leading company in the field of services and distribution of industrial needs supported by quality products, competitively priced, and excellent service." Each electrical supplier each aggressively promotes its sales service [1]–[4].

Therefore, it is necessary to measure performance in CV. Sinar Energi Gemilang uses a performance measurement system that connects financial and non-financial measures. One of the performance measurements according to the researcher is very appropriate, namely using the Balanced Scorecard performance measurement method. Where is the Balance Scorecard method developed by Kaplan and Norton [5], is a performance measurement that uses four perspectives: Financial Perspectives, Customer Perspectives, Internal Perspectives, Learning and Growth Perspectives [1], [5]–[7].
2. Method

2.1. Data collection methods that researchers will use in this study include

- Questionnaire (Questionnaire). Questionnaire method is a method by collecting data that will be done by giving several written questions to the respondent to be answered. This questionnaire method aims to find out how much the level of customer satisfaction towards CV. Sinar Energi Gemilang.

- Documentation. The method of using this documentation is a record of past events. This document can be in the form of writing, pictures, or monumental works from a person [8]. For this method, the writer collects some financial data, internal business process data and learning and growth data.

- Interview. An interview is a method of meeting between two faces to exchange information and ideas through question and answer, so that meaning can be identified in a particular topic [8]. This method is done by collecting data about internal business processes by conducting question and answer directly to the CV. Sinar Energi Gemilang.

2.2. Processing data

The method used by the writer in this study is a descriptive method with the type of case study in the company. The analysis technique used to translate the company's performance evaluation into clear measurements in four perspectives in the Balanced Scorecard method [9].

3. Result And Discussion

3.1. Financial Perspectives

On a financial perspective, two indicators will be processed and presented in the financial perspective of CV. Sinar Energi Gemilang namely:

- Revenue Growth. At this stage of growth that is the beginning of the business cycle, because the company shows the income that has been obtained then compares from year to year using the following formula:

| Years | Income | Income growth (%) |
|-------|--------|-------------------|
| 2013  | 1.000.000.000,- | - |
| 2014  | 1.200.000.000,- | 20% |
| 2015  | 1.550.000.000,- | 29% |
| 2016  | 1.900.000.000,- | 22% |
| 2017  | 2.500.000.000,- | 31% |
| Average | | 26% |

- Realization of Revenue Budget. This measurement is carried out to aim at seeing how much the percentage of the achievement of corporate income to the company's budget is. Here are the results of the income budget from CV. Sinar Energi Gemilang by using the following formula:

| Years | Target | Realization | Percentage of achievement |
|-------|--------|-------------|---------------------------|
| 2013  | 2.000.000.000 | 1.000.000.000 | 50% |
| 2014  | 2.500.000.000 | 1.200.000.000 | 52,17% |
| 2015  | 2.800.000.000 | 1.550.000.000 | 55,35% |
| 2016  | 3.000.000.000 | 1.900.000.000 | 63,33% |
| 2017  | 3.500.000.000 | 2.500.000.000 | 71,42% |
| Average | | | 58% |
3.2. **Customer Perspectives**

From the market share data that has been reached by the company as follows:

| City Area                  | Delivery          | Estimation Until Purpose |
|----------------------------|-------------------|--------------------------|
| Inter-Province Area        | 12                | Company courier          | 1 day                    |
| Outer Provinces Area       | 6                 | Expeditions that work with companies. | 2-3 days                |

Then it can be seen that if the customer area is outside East Java, the company sends the product using an expedition that has cooperated with the company. This proves that CV. Sinar Energi Gemilang has reached all regions.

- **Customer Retention.** This measurement aims to measure the degree to which the company is able to maintain its relationship with consumers. From the previous data, the average customer retention was 198 customers. From the average number of customers, it can be known the average number of customer retention rates. CV Sinar Energi Gemilang and from these figures can be interpreted that the company was still unable to maintain customer retention ever achieved.

- **Customer Acquisition.** This measurement aims to measure the degree to which the company is able to attract new customers by comparing the number of customers from year to year. Can be seen in the table below:

| Years | Customer Numbers | Customer acquisition |
|-------|------------------|----------------------|
| 2013  | 170              | -                    |
| 2014  | 185              | 15                   |
| 2015  | 225              | 40                   |
| 2016  | 205              | -20                  |
| 2017  | 205              | 0                    |

Customer satisfaction is very influential for the company because by measuring customer satisfaction, the company can find out the performance of services provided to customers. The level of customer satisfaction with CV. Sinar Energi Gemilang is categorized as satisfied when it is at 2470 intervals. The results of the data from the questionnaire distributed to customers. CV Sinar Energi Gemilang is presented in the appendix The customer satisfaction index obtained from the questionnaire distribution is 652. From the calculation means that the customer is included in the satisfied category, where the value obtained is in the interval 646 to 798.

3.3. **Perspectives Internal Business**

From the results of the questionnaire 20 employees consisted of 5 questions with a score of 1 to 5. The results above have shown that the highest score is the "good" answer with the highest label that is 140. With these results the company can be categorized both in an internal business perspective. And for the registration from CV. Raytama Elektrik also ran a "good" answer in the internal business questionnaire at CV. Sinar Energi Gemilang.

3.4. **Perspectives learning and Growth**

In this perspective include 3 indicators as follows:

- **Employee Satisfaction Level.** Indicator level of employee satisfaction is measured using a questionnaire that will be distributed to all employees of CV. Sinar Energi Gemilang is 25 people.
From the results of 25 questionnaires consisting of 5 questions with a score of 1 to 5. Then the results from the above table show that the highest rating of employees is the "Good" category with the highest label 208. With the results of the questionnaire, the level of employee satisfaction is said to be good in facilities human resources provided by the company.

- **Employee Retention.** Employee retention is used to see how employees can survive in the company by comparing the number of employees who come out with the total employees who still survive. From the calculation results it is known that the value of the employee ratio out of the 2013-2017 period is an average of 0.1%.
- **Employee Productivity.** The purpose of the Employee Productivity indicator is to measure the increase in the productivity of the company by comparing the company's income with the total employees. From the calculation results, it is known that the value obtained from 2013-2017 averages above 100%.

Some text.

4. **Conclusion**

Based on the results of the research and discussion on this assessment, it can be concluded that the CV. Sinar Energi Gemilang has performed performance measurement using the Balanced Scorecard method which consists of 4 Perspectives namely Financial Perspective, Customer Perspective, Internal Business Perspective, Growth & Learning Perspective. Contributing factors that affect CV. Sinar Energi Gemilang which consists of 12 benchmarks and that has met the assessment, namely the achievement of 9 milestones of the balance scorecard indicator comprising of (revenue growth, innovation process, operational process, after-sales process, employee satisfaction level, employee retention, employee productivity, market share and employee satisfaction). While the unreachable balance scorecard indicator is that there are 3 benchmarks consisting of (realization of revenue budget, customer retention, customer acquisition). So from the results of the total percentage of performance achieved by CV. Sinar Energi Gemilang which is in the percentage of 75% with the category "Good"

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