

**PERFORMANCE ASSESSMENT BASED ON BALANCE
SCORECARD IN FRANCIAL COMPANY PT. OTEWE MAJU
BERSAMA**

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Abstract

This study aims to determine the performance of the BSC in the franchise company PT. Otewe Maju Bersama is based on a financial perspective, customer perspective, internal business process perspective as well as learning and growth perspective. This research method is a quantitative method with a case study approach. The study population is all branches of the franchise PT. Otewe Maju Bersama, amounting to 55 branches. Sampling is done by using purposive sampling technique which is a type of non-random sample selection for which information is obtained using certain considerations. The criteria specified are: (1). Branches operating for more than 3 months and (2). Branch is in the Jakarta area. So the sample chosen was 3 restaurants. The respondents chosen in this study were employees of PT. Otewe Maju Bersama and restaurant customers owned by PT. Otewe Forward Together.

The results of this study indicate that performance in a financial perspective is good. This is seen because it has been able to increase the percentage of growth in accordance with the plans made by the company. From the customer's perspective that performance is said to be good, this is seen from the average value of statement items on the customer's perspective that shows the answers of customer respondents tend to agree with answers and strongly agree and have good interpretation. The level of customer satisfaction and trust reaches 94%. While from the perspective of internal business processes it is said to be good, this can be seen from the Innovations made by Ropang OTW always trying to keep abreast of market developments and the desires of customers and companies always make efforts through structuring strategies in business and management. Innovations are made to provide excellent service for customers. As well as learning and growth perspectives are good, this can be seen from the average value of statement items on the learning and growth perspective which shows respondents' answers tend to be with answers agree and strongly agree.

Keywords: Performance Measurement, Balanced Scorecard

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I. INTRODUCTION

The success of a company does not always depart from spectacular and innovative goods or services. Often an entrepreneur simply enters an empty market gap and makes the right move to provide the usual goods or services to the customers who receive them. The concept of franchise business lately has become one of the centers of attention as a form of breakthrough in business development. Considering that the businesses that are franchised are businesses that have been tested and successful in their fields, it is considered to be able to guarantee will bring profit, so this factor that later becomes a magnet to attract the public at large.

Through the concept of a franchise or franchise, one does not need to start a business from scratch, because there has been an integrated system within the franchise, which allows a franchisee to run a business properly. In this case the franchise has contributed to the success of many entrepreneurs in the food and beverage industry. Franchising is basically a marketing concept in order to expand the business network quickly. Franchise is not an alternative but one of the ways that is as strong and strategic as the conventional way of developing the business. Even the franchise system is considered to have many advantages, especially concerning funding, human resources (HR) and management. Franchising is also known as a highly effective distribution channel to bring products closer to their customers through the hands of franchisees.

The development of the business world today is increasingly competitive, resulting in tremendous competition. In addition, it also makes changes in other matters such as production, marketing, human resource management (HR) and how to handle a transaction in a company with customers or between companies with other companies. As a result of these problems, management must be able to review the guidelines that have been used in order to survive and can continue to develop their business in this increasingly tight competition. As a result the measurement or assessment of a performance is one of the important factors in a company.

From the beginning, understanding of performance measurement in an organization is very important and vital. With good performance measurement results, it will create an information about the existence of the business and how it is done and where it happens. In short performance measurement is a report card for a company to measure such performance and one of the good performance measurement tools is the Balanced Scorecard (BSC).

BSC is a contemporary management tool used to boost an organization's ability to multiply financial performance, BSC is also a scorecard that can be used to plan the score that a person wants to realize in the future and to record a real performance score achieved by a person (Rubianto 2006:371 in Maya and Tika 2015:28). Thus it is expected that with the change and transformation of the role and function of human resources from fundamental and traditional to the role and function of business and strategic is expected to be able to realize a good corporate system. BSC makes the company able to compete competitively. The company is also not afraid to face bigger competitors. With BSC, the company knows

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more about its weaknesses. Thus, the process of finding solutions is also faster and more accurate.

Research showing that the company's performance is getting better after using the BSC method, conducted by Erwin and Prabowo (2015) which shows that the measurement results on the overall customer perspective fall into an excellent category where the level of customer loyalty is very good and the level of customer satisfaction is very good. Measurements on the overall financial perspective fall into a pretty good category where for income levels, profits, short-term liability fulfillment levels and productivity levels fall into the category quite well with the circumstances below the target, the results of the measurement show the company as a whole is in good condition. As a result of the research, Erwin and Prabowo (2015) provided recommendations for PT. Ark Utama to implement the BSC method to improve the company's performance.

II. LITERATURE STUDIES

2.1 Research Review

Haeruddin's first research (2018) which conducted research on the performance analysis of PT Pegadaian (Persero) using the BSC approach stated that the Financial Perspective, the company's performance has shown satisfactory results. Then in the Customer Perspective, customers have been satisfied with the service they get from the company, be it physical service or non-physical service. Internal Business Process Perspective shows quite good results judging by the increasing number of service innovations developed by the company from 2013 to 2015, namely online multi payment services and gold savings books. Lastly, the Learning and Development Perspective shows that employees who work have been satisfied with the salary received, work achievements, and jobs obtained.

The second study by Apandi (2019) conducted research at the Indonesian College of Economic Sciences using BSC, and found that STEI's performance in financial perspective has been good because it has achieved the target set. From the customer's perspective that STEI's performance is said to be good, this is seen from the average value of statement items in the Customer Perspective survey that shows students' answers as respondents tend to agree and have a good interpretation. While from an Internal Business Perspective, STEI's performance is said to be good, this can be seen from the average value of question items in the Internal Business Process Perspective which indicates the respondent's answers tend to be agreeable answers and have a good interpretation. As well as learning perspectives and growth stei performance has been good, this can also be seen from the average value of question items in the Learning and Growth Perspective that shows respondents' answers tend to be agreeable answers and have good interpretations.

The third research by Ridla (2017) Financial management at STAIT Yogyakarta is well presented and periodically and operational costs are always pursued as efficiently as possible. Consumers or customers from STAIT Yogyakarta feel very satisfied with the services shown by the management and employees. STAIT Yogyakarta management strongly encourages employees and is open to new ideas and employees can engage in

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innovative activities. STAIT Yogyakarta management is very concerned about employee involvement in decision making and leaders are always encouraging and motivating.

The fourth study by Haeruddin (2018) stated that the financial perspective has shown quite satisfactory results, because in the calculation of ROI from 2013-2014, there has been a decrease in value caused by an imbalance between the increase in the number of assets and the amount of income, and in 2014-2015 there was a not so significant increase but at least no losses. The customer's perspective gets results stating that the customer has been satisfied with the service they get from the company. Be it physical service or non-physical service. The perspective of internal business processes shows quite good results judging by the increasing number of service innovations developed by the company from 2013 until 2015, namely multi payment online services and gold savings books. Learning and development perspectives show that employees who work have been satisfied with the salary received, work achievements, and jobs obtained.

The fifth study was conducted by Rahmawati (2013) who stated that the implementation of Balanced Scorecard method to measure company performance can provide information about overall business performance. Measuring using a Balanced Scorecard is not only centered on the financial aspect, but also considers non-financial aspects or operational aspects such as customers, internal businesses, as well as learning and growth.

The sixth study of Farooq and Hussain (2011) Results showed that private and public sector organizations differ on dimensions. While service and manufacturing organizations differ in financial perspective. BSC, change and performance are strongly correlated with each other thus reinforcing the argument that performance is affected by BSC and changing. While the research of Esther W. Kairu, Moses O. Wafula, Ochieng Okaka, Odhiambo O, Emmanuel Kayode Akerele (2013) BSC emphasized performance and management measurement in four main business areas. These four perspectives provide a comprehensive evaluation of the organization rather than the traditional emphasis on the organization's tangible and financial assets.

The seventh study was conducted by Ridwan., Harun., Yi An., & Fahmid (2013) The results of the study could not be generalized as a common phenomenon representing the impact of the use of new managerial tools in state-owned companies in Australia. In addition, other factors such as global economic growth or regional trade development and other factors may also influence the improvement of FPA performance. Therefore future research should incorporate these aspects into the research model in investigating the use of corporate scorecards in a public sector context.

The eighth study was conducted by Chimtengo, Mkandawire & Hanif (2017) Polytechnic performance was measured using a balanced scorecard model. This study has revealed that polytechnic performance is poor. However, university performance is rated well based on the measure of output performance. The study also establishes that while there is a weak relationship between financial and customer factors and performance measures, there is a strong link between internal processes and innovation and learning on the one hand and performance measures on the other.

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2.2 Franchising

Franchise if in English that can be called franchising in French can be called a franchise which means rights or freedoms, is a right to sell a product, service or service. In Indonesia, a franchise is an alliance in which one party is given the right to use or utilize a character of a business owned by another party by paying a reward to the right-giver. Essentially the franchise is a sales of a comprehensive and ready-made business package in which includes a trademark, material to management.

According to the Indonesian Franchise Association, what is meant by a franchise is a system of distributing goods or services to end customers, in which the brand owner gives a right to an individual or company to conduct a business with a name, brand, system, procedure, management and means predetermined within a period of time and covers a certain area. Franchise Indonesia is a place for franchise entrepreneurs. Franchise means cooperation in the field of business with the share of results in accordance with the agreement, management rights and marketing rights. The actors in this business are called franchisees who give franchisees, franchisees, and franchisees have accepted franchises or franchisees.

2.3 Definition of Performance

Moehariono (2012:95) is "Performance or performance is an overview of the level of achievement of the implementation of a program of activities or policies in realizing the goals, objectives, vision and mission of the organization outlined through the strategic planning of an organization". According to Pasolong (2010: 175) the concept of performance can basically be seen in two facets, namely employee performance (individual) and organizational performance. Employee performance is the result of individual work in an organization. While the performance of the organization is the totality of the work achieved by an organization. Employee performance and organizational performance are very closely related. Achieving the objectives of the organization can not be separated from the resources owned by organizations that are driven or run by employees who play an active role as actors in efforts to achieve the objectives of the organization.

2.4 Balanced Scorecard

The concept of Balanced Scorecard develops in line with the development of implementing the concept. Balanced Scorecard consists of two words: scorecard and balanced. A scorecard is a card used to record a person's performance score. In the early stages of its experiment, the Balanced Scorecard is a scorecard used to record scores of executive performance results. Through the scorecard, the score that the executive wants to realize in the future compared to the real performance results. The results of this comparison are used to evaluate executive performance. The word balanced is intended to show that executive performance is measured in a balanced manner from two perspectives: financial and non-financial, short-term and long-term, internal and external. Because executives will be assessed for their performance based on balanced scorecards, executives are expected to focus their attention and efforts on non-financial performance measures and long-term measures (Mulyadi, 2007: 3).

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Mulyadi (2007:18) The advantages of BSC approach in strategic planning system, is able to produce strategic plan, which has the following characteristics (1) comprehensive, (2) coherent, (3) balanced and (4) measurable. Balanced scorecard as a performance measurement system of the company has some disadvantages according to Anthony and Govindarajan (2005:180) is as follows (1) a poor correlation between the size of the non-financial perspective and the results. (2) fixation on financial result. (3) there is no mechanism for improvement. (4) measures are not up to date. (5) too much measurement overload. (6) difficulty in establishing trade-offs(difficult in establishing trade off).

2.5 Balanced Scorecard Perspective

Related to the Balanced Scorecard, the four perspectives (financial perspectives, customers, internal business processes, and learning & growth) are a map of the regions where we have to put relevant strategies in each section. The relevant strategy is called the strategy goal which is actually the strategy itself. According to Kaplan and Norton (2016) the Balanced Scorecard is divided into four perspectives.

2.6 Financial Perspective

Balanced scorecard uses financial perspective as perspective that occurs as a result of other perspectives (customer, internal business processes and learning & growth) or in other words this perspective will automatically be realized from the poor performance of the 3 perspectives below. Measurement of financial performance indicates whether the company's strategy, implementation, and implementation contribute to fundamental improvements. Therefore, financial perspectives do not have stratetegic initiatives to achieve strategic goals.

BSC uses financial performance benchmarks such as net profit and ROI, as these benchmarks are generally used in companies to determine profit. Financial benchmarks alone cannot describe the causes that make changes in wealth created by companies or organizations (Mulyadi and Setyawan, 2014:10). BSC is a method of measuring performance in which there is a balance between financial and non-financial to direct the company's performance towards success.

2.7 Costumer Perspective

In this perspective, the company identifies and defines its customers and market segments. This perspective has several key measurements of successful outcomes with good formulation and strategy implementation. The market segment is the source that will be the revenue component of the company's financial objectives. Customer perspective allows companies to align different sizes of customers. The strategic target from the customer's perspective is Firm equity. Among them is the increasing customer trust in the products and services offered by the company, the speed of services provided and the quality of the company's relationship with its customers.

In the perspective of BSC customers, management should be able to identify customers and market segments where the business unit will compete and various measures of business

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unit performance within its target segment. This perspective consists of various main measures of the company's success in the eyes of customers. Customers have the technical ability to see the corporation from various sides, such as time, quality, performance and services, and the costs incurred by customers to obtain service Dimensions of customer needs will ultimately determine how the company is viewed by customers. The better the customer perception, the better the corporate value in the eyes of customers (Sanusi 2011:82).

2.8 Internal Process Perspective

The focus in this perspective is the internal process of the company's management to be carried out. The internal process that must be done is the process related to the creation of goods and services so as to attract and retain customers in the market that can ultimately satisfy shareholder expectations.

This internal business process focuses on various internal processes that will have a major impact on customer satisfaction and achieving the company's financial goals. An internal business process perspective reveals two fundamental performance size differences between traditional approaches and BSC. The first difference is that the traditional approach seeks to monitor and improve existing business processes. While the BSC approach identifies a variety of new processes that must be mastered properly by the company in order to meet various customer and financial objectives where it aims to emphasize various important processes that support the success of the company's strategy. The second difference is that this BSC approach integrates various innovation processes into the perspective of internal business processes, while traditional performance measurement systems focus on the process of delivering products and services to current customers (Rangkuti, 2012:76).

2.9 Learning and Growth Perspective

This learning and growth perspective identifies the infrastructure that companies must build to shape long-term growth and development of the company. The strategic goal from a learning and growth perspective is human capital. As an example of increasing the competence and commitment of the company's staff.

Kaplan and Norton (2016) learning and growth perspectives on the Balanced Scorecard develop goals that drive corporate learning and growth. Goals set out in the perspective of financial, customer and internal processes identify what companies must master to produce the best performance. The goal in the perspective of learning and growth is to provide infrastructure that enables ambitious goals in three other perspectives to be achieved. Objectives in the perspective of learning and growth are the driving factors of the best performance in other perspectives. The learning and growth perspective includes the principles of capability or capability related to the internal condition of the company. In relation to human resources there are three things that need to be reviewed in implementing the Balanced Scorecard, namely: Employee Capability, Information and Motivation System Capabilities, Empowerment and Harmony.

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III. RESEARCH METHODS

The research method that will be used in this research is quantitative method. Quantitative approach according to Arikunto (2013:27) is widely required to use numbers, ranging from data collection, interpretation of the data and the results.

The research population is the entire franchise branch of PT. Otewe Maju Bersama which has 55 branches. In this study, sampling was conducted using purposive sampling technique, which is a type of random sample selection whose information is obtained using certain considerations. The criteria stipulated are: (1). Branches operate for more than 3 months as well as (2). The branch is located in Jakarta area. So the sample selected is as many as 3 restaurants. The respondents selected in this study were employees of PT. OMB and restaurant customers owned by PT. OMB in 3 (three) branches namely Ropang Otw Cempaka Putih, Ropang Otw Tebet and Ropang Otw MT Haryono.

The data sources in this study were divided into two, namely the first primary data source, which was used in this study obtained through: interviews and questionnaires. Data analysis method conducted by researchers is descriptive statistical method, which is used to provide information about the characteristics of research variables with the demographics of respondents. Descriptive statistics explain the respondents' answer scale on each variable measured from minimum, average maximum and deviation standards, as well as to find out the demographics of respondents consisting of category, gender, education, age, position and length of work (Ghozali, 2012).

In analyzing likert scale data and drawing conclusions, the authors used frequency analysis (proportion) where only related to agreeing or disagreeing with something (Amirin, 2010). Therefore, the researchers divided into 2 categories, namely categories of agree and categories of disapproval. As for neutral answers in the polls are eliminated. For the answer respondents strongly agree and agree, fall into the category of agreeing, while for the answer respondents do not agree and strongly disagree, fall into the category of disagreeing. Data analysis of this research Data processing of this research using SPSS software version 25.

IV. RESULTS OF RESEARCH AND DISCUSSION

4.1 Financial Perspective

A measurement of performance in it must have a balance between financial and non-financial to direct the company's performance towards success. Balance Scorecard can explain more about the achievement of the vision that plays a role in realizing the increase in wealth (Mulyadi and Setyawan, 2014:76). To find out the financial performance of PT. OMB by using monthly sales comparison.

Financial performance of PT. OMB can be concluded by arithmetic calculation of the total sales difference each month from 3 OTW ropang restaurants. To determine the percentage of increase and decrease in the company's performance, then use arithmetic calculation with financial statement data as follows:

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Table 1. Calculations Using Arithmetic and Geometric

No.	Bulan	Persentase Pertumbuhan
1	November 2018	
2	December 2018	851.0%
3	January 2019	15.3%
4	February 2019	45.0%
5	March 2019	-0.9%
6	April 2019	-10.7%
7	May 2019	2.1%
8	June 2019	-12.1%
9	July 2019	6.9%
10	Agustus 2019	-6.5%
11	September 2019	-6.4%
12	October 2019	44.0%
13	November 2019	4.3%
14	December 2019	8.7%
15	January 2020	3.0%
	Arithmetic monthly growth rate	67.4%
	Geometric monthly growth rate	23.8%

Source : Pt. Financial Statements Omb

Based on table 1 above, shows that the percentage increase in growth every month, but does not show sustainable growth. So it can be said that the performance of the company has been good, because it has been able to do a percentage increase in growth in accordance with the company's plan.

4.2 Customer Perspective

In this perspective, what is discussed is about customer satisfaction. Customer perspectives are used to identify and define customers. This perspective aims to measure the increasing customer confidence in the services offered, the speed of service provided and the quality of relationships with its customers. (Kaplan&Norton:2016).

Known information about how well the company has relationships with its clients can provide an idea of how a management performance is going well or not. This is measured by filling out the questionnaire list that has been provided. The respondents were 272 people.

Ability of PT. OMB, based on its performance recorded in this perspective in providing satisfaction for its customers can be seen in accordance with expectations. The answer from the customer is recorded to provide positive value for PT. Omb.

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Table 2. Overall Result of Customer Satisfaction Statement Item

No.	Statement	Answers to the Questionnaire					Percentage			
		STS (1)	TS (2)	S (4)	SS (5)	Total	STS	TS	SS & S	Total
1	Clean and tidy structure of the OTW	21	26	132	93	272	8%	10%	82%	100%
2	The employees are always neat and clean	18	30	82	142	272	7%	11%	82%	100%
3	Reliable OTW staff.	13	3	141	115	272	5%	1%	94%	100%
4	Employees provide information about products well	29	20	122	101	272	11%	7%	82%	100%
5	Employees answer accurately when asked.	7	18	85	162	272	3%	7%	90%	100%
6	I am satisfied with the service system in Ropang OTW.	10	14	139	109	272	4%	5%	91%	100%
7	The services provided at Ropang OTW are good and according to customer wishes.	8	26	145	93	272	3%	10%	87%	100%
8	Attitudes and service behavior of employees are in accordance with customer expectations.	6	18	114	134	272	2%	7%	91%	100%
9	The employees are fast in serving customers.	8	23	149	92	272	3%	8%	89%	100%
10	Frontliners, management and security have a good knowledge of the products offered.	10	11	143	108	272	4%	4%	92%	100%
11	Frontliners, management and security are polite in their services.	7	9	92	164	272	3%	3%	94%	100%
12	Frontliners, management and security are always careful in carrying out their work.	9	12	143	108	272	3%	4%	94%	100%
13	Employees put the interests of customers first.	9	14	138	111	272	3%	5%	92%	100%
14	Employees pay attention to customers.	7	11	87	167	272	3%	4%	93%	100%
15	Employees understand what customers want.	7	11	147	107	272	3%	4%	93%	100%

Source : Data processed

The data in the table above for the process of analyzing likert scale data and drawing conclusions, then the author uses frequency analysis (proportion) where only related to agreeing or disagreeing with something (Amirin, 2010). Therefore, the researchers divided

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into 2 categories, namely categories of agree and categories of disapproval. For the answer respondents strongly agree and agree, fall into the category of agreeing, while for the answer respondents do not agree and strongly disagree, fall into the category of disagreeing. The table above shows respondents' answers about customer satisfaction statement items from 5 indicators.

The range of answers to filling in the dimensions of the questions for each variable under study was determined using the three box method (Ferdinand, 2014: 23). Based on the research conducted and for ease of interpretation, the answer ranges are converted to units of 100. Under this condition, the range of answers will start from 25% to 100%, where the range that occurs is 75%. Then the range that occurs is divided by 3 and will produce a range of 25% which will be used as the basis for the interpretation of the index value, namely:

- Index value 25% - 50% = Good Enough Interpretation
- The index value is 51% - 75% = Good Interpretation
- Index score of 76% - 100% = Very Good Interpretation

The index value that has been obtained with a fairly good, good, and very good interpretation will then be used to provide suggestions for PT. OMB, in the next chapter (chapter 5).

Based on the customer satisfaction indicator statements in the table above, it can be concluded that the performance of PT. OMB, in the customer perspective is said to be good, this can be seen from the average value of the statement items from the customer perspective which shows that the answers of student respondents tend to agree and answer. have a good interpretation. This means that customers feel satisfaction with the services shown by management and employees and the respondent's answers are in accordance with the customer satisfaction indicators.

4.3 Internal Process Perspective

The internal business process perspective in the Balance Scorecard highlights important processes that support organizational strategy. This can occur because internal business processes with the Balance Scorecard approach will identify new processes that must be mastered by an organization in order to fulfill various objectives (Kaplan & Norton: 2016).

The innovation process which is basic and applied research that has been carried out by PT. Otewe Maju Bersama includes a new menu offered to customers so they don't feel bored with the menus previously offered. The development was carried out based on the need to improve service quality and maintain the company's image. The innovation made by Ropang OTW always tries to keep abreast of market and customer developments. By making an economical package, buy 1 get 1, or menu innovations, for example the Ropang Thanos with purple sweet potatoes during the Thanos film. Or make a gold ropang for charity. Then innovated by making pandan variants and various types of toppings including boba or bubble. Continue to improve the quality and routine employee training. So it can be understood that in this company's innovation process, PT.OMB made efforts through

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structuring strategies in the business and management fields. This has the main objective of providing excellent service to customers.

4.4 Learning and Growth Perspective

The learning and growth perspective is used to become a key measuring tool for assessing employee capabilities, information system capabilities, and employee motivation because it is important for a company to know and pay attention to its employees, thereby obtaining good benefits for the company. Employees as the main part in driving a company if managed properly, they can fulfill and live the company's goals well. (Kaplan and Norton, 2016).

To measure the level of employee satisfaction, this is measured by filling out the questionnaire that has been provided. Employees who become respondents are 38 employees. The ability of PT.OMB, based on its performance recorded from this perspective in providing satisfaction to its employees can be seen as expected. The answer from the employee recorded a positive value for PT.OMB.

Table 3. Overall Results of Learning & Growth Statement Items

No.	Statement	Answers to the Questionnaire					Percentage			
		STS (1)	TS (2)	S (3)	SS (4)	Total	STS	TS	SS & S	Total
1	I feel at home with the work environment at Ropang OTW.	6	6	17	9	38	16%	16%	68%	100%
2	I feel the OTW Helpline puts me in line with my expertise.	5	3	9	21	38	13%	8%	79%	100%
3	I often receive training and skills upgrading at Ropang OTW.	5	6	14	13	38	13%	16%	71%	100%
4	I feel that Ropang OTW always involves employees in the decision-making process.	5	8	10	15	38	13%	21%	66%	100%
5	I feel satisfied working at Ropang OTW.	4	6	17	11	38	11%	16%	73%	100%
6	I will recommend my friend to work at Ropang OTW.	1	1	25	11	38	3%	3%	93%	100%
7	I can access Wifi at Ropang OTW.	4	8	17	9	38	11%	21%	68%	100%
8	I agree with the online sales conducted by Ropang OTW.	4	6	19	9	38	11%	16%	73%	100%

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9	Through the system created by Ropang OTW, it is easy for me to know the availability of products and empty tables.	2	4	18	12	38	5%	11%	94%	100%
10	I can access all the information I need regarding promotions and electronic payment systems.	4	4	18	12	38	11%	11%	78%	100%
11	I feel Ropang OTW management responds very quickly to employees.	3	6	23	6	38	8%	16%	76%	100%
12	I feel that Ropang OTW always motivates employees to develop creativity and initiative.	3	5	23	7	38	8%	13%	79%	100%
13	Ropang OTW always holds weekly meetings to evaluate and listen to employee input.	5	4	25	4	38	13%	11%	76%	100%
14	I feel that Ropang OTW gives awards to employees who excel.	2	3	19	14	38	5%	8%	87%	100%
15	I feel there is a definite career path at Ropang OTW.	4	3	21	10	38	11%	8%	81%	100%

Source: Processed data

The data in the table above is for the process of analyzing Likert scale data and drawing conclusions, then the authors use frequency analysis (proportion) which only relates to agreeing or disagreeing with something (Amirin, 2010). Therefore, the researcher divided into 2 categories, namely the agreeing category and the disagreeing category. Meanwhile, the neutral answer in the questionnaire was eliminated. For respondents 'answers strongly agree and agree, fall into the agree category, while for respondents' answers disagree and strongly disagree, fall into the category of disagree. The table above shows the respondents' answers regarding the learning and development statement items from the 3 indicators.

The range of answers to filling in the dimensions of the questions for each variable under study was determined using the three box method (Ferdinand, 2014). Based on the research conducted and for ease of interpretation, the answer ranges are converted to units of 100. Under this condition, the range of answers will start from 25% to 100%, where the range that occurs is 75%. Then the range that occurs is divided by 3 and will produce a range of 25% which will be used as the basis for the interpretation of the index value, namely:

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- The index value is 25% - 50% = Good Enough Interpretation
- The index value is 51% - 75% = Good Interpretation
- Index score of 76% - 100% = Very Good Interpretation

Based on the statements of growth and learning indicators above, it can be concluded that the performance of PT. OMB, in the perspective of learning and development is said to be good, this can be seen from the average value of the question items from the growth and learning perspective which shows that respondents' answers tend to agree with answers and have good interpretations. This means that the management of PT.OMB is very concerned about employee involvement in decision making and the leadership always encourages and motivates (Kaplan and Norton 1996: 52 in Maya and Tika 2015: 33).

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusion

Based on the results of secondary data processing and primary data in the form of a questionnaire that refers to the subject matter and research objectives, several research conclusions can be formulated as follows:

1. PT.OMB's performance in a financial perspective is good. This can be seen from the achievement of an increase in the percentage of growth in accordance with the company's plans to achieve the target.
2. PT.OMB's performance in the Customer Perspective is said to be good. This can be seen from the average value of the statement items from the customer's perspective, which shows that the answers of the customer respondents tend to agree and strongly agree, namely the average is above 75% and have good interpretations. This means that customers of PT.OMB feel satisfaction with the services shown by the management and employees. The level of customer satisfaction and trust reaches 94% in three statements: (1). Reliable OTW support staff, (2). Frontliners, management and security are polite in their services, (3). Frontliners, management and security are always careful in carrying out their work.
3. The performance of PT.OMB in the perspective of internal business processes is said to be good. This can be seen from the innovation made by Ropang OTW always trying to keep up with market developments and customer desires and the company always makes efforts through strategic arrangement in the business and management fields. Innovations are made to provide excellent service for customers.
4. The performance of PT.OMB in a Learning and Growth Perspective is said to be good in accordance with the criteria set out on page 80. This can be seen from the average value of the statement items on the learning and growth perspective which shows that respondents' answers tend to agree and strongly agree. This means that the management of PT. Otewe Maju Bersama has a good interpretation and is very concerned about employee involvement in decision making and the leader always encourages and motivates. The level of employee satisfaction reached 94% in two statements, (1). Through the system created by Ropang OTW, it is easy for me to know the availability of products and empty tables. (2). I will recommend my friend to work at Ropang OTW.

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5.2 Suggestions

1. Encouraging management to use BSC as a management system of PT. OMB for: (a). Carry out PT.OMB's vision, mission, goals and objectives to become operational actions. (b). Assessing the performance of the organization, management and employees of PT.OMB.
2. Based on the results of the assessment using the BSC approach, PT.OMB is advised to, (a). Encourage management in terms of improving performance, so that financial performance remains good, especially in terms of revenue from sales. (b). We recommend that PT.OMB improve performance in terms of customer satisfaction in all services. (c). PT.OMB management must continue to conduct skills training for employees so that the quality of their human resources is created.

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