Performance Evaluation Using Balanced Scorecard In PT. Astra International Tbk – Toyota Sales Operation (Auto2000) Tabanan

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Abstract: This study aims to evaluate the performance of Auto2000 Tabanan based on the four balanced scorecard perspectives that exist in Auto2000 Tabanan. Data collection techniques in this study were through observation, documentation and questionnaires aimed to find data in the form of financial report, leadtime services, and net promoter scores. In Auto2000 Tabanan performance measurement has not used the balanced scorecard method. Performance measurement of Auto2000 Tabanan between financial perspectives and non-financial perspectives which included customer perspective, internal business process perspective and growth & learning perspective hasn't been integrated. Among the fourth existing perspectives, the performance of the fourth is still independent and hasn't been integrated into a single unit to evaluate the existing strategies within the company. The results show that the strategy applied to the financial perspective, internal business process perspective, and the learning and growth perspective needs to be reformulated because based on the performance measurement the results are still not good. Meanwhile, from the customer perspective internal the results of the performance measurement are very good so that the strategies that have been implemented today can be maintained and maximized in the future.

Keywords: Performance Measurement, Balanced Scorecard, Financial Perspectives, Customer Perspective, Internal Business Process Perspective, Growth & Learning Perspective

Introduction

Company performance is a description of level achievement that produced by the company both in quality and quantity to achieve the company's expected goals. Measurement of company performance is very useful to compare the company's performance in the previous period with present period. Based on the measurement of company performance can be used as strategy evaluation to evaluate the company's position in an effort to achieve strategic goals. Strategy evaluation can be done by comprehensive performance measurement. Performance measurement that is comprehensive measures should include measurement from a financial perspective and also the non-financial perspective. Performance measurement that only measures the financial aspect only be used for the short term.

The balanced scorecard method referred as a system comprehensive management that combines vision, mission, goals and strategies of the company into four perspectives, which includes financial, customer, business process internal, and growth & learning perspectives. Based on the research of Elisa Asri (2010), the evaluation of the strategy with the balanced scorecard method at PT. Excelkomindo Pratama Tbk. can provide benefits for companies in setting a business strategic and long-term business plans.

In Auto2000 Tabanan performance measurement with the balanced scorecard method has not been carried out, between financial and non-financial perspectives has not been integrated. Performance evaluation on Auto2000 Tabanan is very important because in the midst of the economic recovery due to the impact of Covid-19, Auto2000 Tabanan needs to re-mapping the strategy that has been running so far.

Method

This research is a descriptive research with a qualitative approach. This study aims to provide an overview of performance evaluation using the Balanced Scorecard at PT Astra International Tbk-Toyota Sales Operation (Auto2000) Tabanan. This research took place in the office of PT. Astra International Tbk-Toyota Sales Operation (Auto2000) Tabanan. Jalan Achmad Yani No. 99, Abiantuwung, Kediri, Tabanan. This research was conducted from February to May 2022. The subject of this research is PT Astra International Tbk - Toyota Sales Operation (Auto2000) Tabanan. While the object in this study is the performance and strategy in the company. There are 2 (two) sources of data used in this study, namely primary data and secondary data. The primary data obtained

from observations and questionnaires. While, the secondary data is obtained from the company's financial statement documentation.

Result and Discussion

1 Financial Perspective

The measurement of financial perspective performance based on the analysis of Auto2000 Tabanan financial report in 2019 to 2021. Financial statement analysis is carried out by calculating the Operating Profit Margin, Days of Account Receivable, and Days of Stock. Performance measurement based on indicators of Operating Profit Margin and Days of Stock shows unfavorable results. Meanwhile, the days of Account Receivable indicator shows favorable results.

**Table 1 Measurment of Financial Perspectives
Auto2000 Tabanan 2019-2021**

Tahun	OPM	Days Of AR	Days of Stock
2019	1,220%	14	31
2020	-8,657%	34	45
2021	-0,022%	65	27
Average	-2,486%	38	34

Source: Authors (2022)

Based on the performance measurement from a financial perspective, two of three show unfavorable results. It means, Auto2000 Tabanan needs to create a new strategy to increase the company's profit. One way to increase company profits is to reduce operating expenses. Based on the result of study, the measurement of inventory turnover days is not good. With slow inventory turnover will increase the operating expenses in the company. The company's high operating expenses will later affect to the company's profits. Therefore, the company can streamline operating expenses through strategies in inventory management, accelerate inventory turnover in the company so that operating expenses can be suppressed.

2 Customer Perspective

The measurement of customer perspective performance is based on the results of the NPS (Net Promoter Score) questionnaire for Auto2000 Tabanan customers in May 2022. This questionnaire took a sample of 75 customers, both customers who made the process of purchasing new vehicles or services at Auto2000 Tabanan.

Based on the results of performance measurement on the customer's perspective using the NPS (Net Promoter Score) indicator, it shows very good results where 70% of customers say they will recommend this branch to their friends and relatives, which means that customers are satisfied with the services provided by Auto2000 Tabanan. With the implementation of the strategy of creating quality relationships with customers in Auto2000 Tabanan, it has been able to increase customer satisfaction and loyalty so that this strategy can be maintained and improved again to retain loyal customers.

Table 2 Net Promoter Score Auto2000 Tabanan May 2022

Kategori	Jumlah Responden	% Responden
Detractors	8	8%
Passive	6	11%
Promoters	61	81%
Total	75	100%
NPS = %Promoters - %Detractors		**70%**

Source: Authors (2022)

3 Process Business Internal Perspective

Performance measurement in the perspective of internal business processes uses a calculation with the SCE (Service Cycle Efficiency) formula where this calculation aims to calculate the time efficiency needed by customers during service at Auto2000 Tabanan. Based on the results of performance measurement with the SCE (Service Cycle Efficiency) indicator, the results have not been maximized because the SCE in Auto2000 Tabanan is 91% where the SCE has not reached 100%. This means that, 91% of the time customers spend in Auto2000 Tabanan is non-value added time. The strategy that the company can do to improve this perspective is to make time efficiency in several activities that have not yet reached the target, such as in the Stagnation (waiting time) section,

especially for Service, Teco, Call Customer, and Billing activities, while in the Processing section, Service activities can re-efficiency so as not to exceed the existing target.

Table 3 *Service Cycle Efficiency* Auto2000 Tabanan May 2022

Keterangan	Waktu
Procesing Time	2:20:00
Throughput Time	2:33:27
SCE	**91%**

Source: Authors (2022)

4 Learning & Growth Perspective

Performance measurement from a learning and growth perspective is based on the Auto2000 Tabanan's employee turnover in 2019-2021. Employee Turnover shows the turnover of employees in and out of a company. The lower the employee turnover, the better for the company. Based on the measurement results with the Employee Turnover indicator, it shows poor results where the industry average for service companies, especially automotive, good employee turnover is in the range of 14% to 26%. Therefore, the average employee turnover at Auto2000 Tabanan is still very high at 57%. The current strategy at the company is still not able to suppress the turnover of existing employees. One of the reasons for this high employee turnover is the lack of learning and development programs within the company. Based on LinkedIn's Workforce Learning Report (2018), 93% of employees said they would choose to stay longer if the company invested in its development. Learning and development is a process used by companies to improve the abilities, knowledge, and competencies of employees in order to produce better performance.

Tabel 4 Employee Turnover Auto2000 Tabanan 2019-2021

Tahun	Jumlah Karya-wan	Rata-rata Jumlah Karyawan/Tahun	Turnover Karyawan
2019	65	63	64%
2020	50	58	49%
2021	58	54	57%
Average of Employee Turnover			**57%**

Source: Authors (2022)

Conclusion

Based on the description and research objectives of Company Performance Evaluation With Balanced Scorecard at PT. Astra International Tbk – Toyota Sales Operation (Auto2000) Tabanan can be concluded as follows:

1. The results of performance measurement from a financial perspective are measured based on indicators of OPM (Operating Profit Margin), days of AR, and days of stock. The OPM ratio shows poor results because it is below the industry average where the OPM average is <13%, which is -2.486%. The days of AR indicator is said to be very good because the average company is faster than the industry average, which is 38 days. In the days of stock indicator the results of the performance measurement are not good because the results are above the industry average for 34 days. Based on these performance measurements, the strategy that has been implemented by the company at this time has not been able to increase the company's profitability. One of the long-term strategies that can be applied by the company to overcome these obstacles is by improving the company's management of existing inventories in order to reduce operating expenses on the company.

2. The results of the performance measurement on the customer's perspective using the NPS (Net Promoter Score) indicator. Based on the results of the questionnaire data analysis given to Auto2000 Tabanan customers, shows very good results because it is above the industry average of 70%. This means that the strategy to increase customer satisfaction in Auto2000 Tabanan has been successful and can be improved in the future.

3. The results of performance measurement in the perspective of internal business processes using the SCE (Service Cycle Efficiency) indicator. Based on the results of the calculation of the lead time service on the Auto2000 Tabanan, the results have not been maximized. Where there are 9% of customer time when doing vehicle service does not have added value. The long-term strategy that can be applied is to pay attention to every aspect of service activities that have not reached the target individually so that it will have an impact on achieving the target in total.

4. The results of performance measurement in the perspective of growth and learning using employee turnover indicators. The employee turnover ratio shows poor results because the company average is quite high, which is above the industry average, which is 57%. This can be interpreted that the existing strategy in the company to increase employee loyalty has not been successfully achieved. Therefore, the company needs to improve the strategy within the company, one of which is through learning and development programs.

Acknowledgment

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