



Balanced scorecard analysis to measure the performance of PT. KAI Jombang City

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ABSTRACT

Performance determination is the main objective of this study. PT. KAI Jombang City using a financial perspective, internal company perspective, learning and growth perspective are the four perspectives of the balanced scorecard. Type This research uses quantitative methods and is descriptive in nature. tools for collecting data which includes surveys, interviews, and documentation. Respondents on customer satisfaction are customers of PT. KAI Jombang City totaled 100 people while respondents to employee satisfaction were employees of PT. KAI Jombang City numbered 30 people. The sampling technique uses a probability sample. The results of this study The results of this study from a financial perspective, namely the economic ratios decreased by 42.6%. Efficiency has decreased by 36.1%. Effectiveness decreased by 0.1%. Customer satisfaction trust value shows the highest value of 89%. In the internal business, new innovations such as the addition of VIP rooms, AC standing, display screens, parking areas for box counters and reductions. In the operation process using GAPEKA (Rail Travel Graph). In the after-sales process of giving points and rewards. Meanwhile, from the perspective of growth and learning, the indicator of satisfaction with supervision and salary results has the highest value, namely 90%. On retention only 10% of employees leave, meaning good performance. Productivity has decreased by Rp. 22,695.43, meaning that performance is said to be lacking.

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1. INTRODUCTION

For management to assess business performance and set future goals, measuring business performance is very important (Amaratunga & Baldry, 2002; Marr & Gray, 2012; Melnyk et al., 2014). To control and account for the work performed, various information is collected. This is done to increase the efficiency and effectiveness of all business processes within the corporation (Benchimol et al., 2015; Bulgurcu et al., 2010; Mintzberg, 2019). Performance measurement only refers to financial aspects in a conventional approach. However, performance measurement based on this conventional method also has drawbacks, such as being more focused on short-term trades than long-term trades. The

actual success rate of performance cannot be determined by this assessment (Fazrah, 2021; Setiyobono & Ahmar, 2019). Caused by the inability of the organization to take the necessary steps, either now or in the future, to improve organizational performance. In addition, it is believed that this performance evaluation system cannot take into account the intangible assets of the organization, such as human resources, customer loyalty and customer happiness (Dacholfany et al., 2022; Othman et al., 2020; Panno, 2020).

A state-owned enterprise (BUMN) in Indonesia named PT Kereta Api Indonesia (PT KAI) offers rail transportation services (Mulyati, n.d.). Accountability must be carried out by PT Kereta Api Indonesia both financially and non-financially (Safar & Widyaningsih, 2021; UANG, 2021). Class C category train station Jombang City Railway Station is located in Jomban, Jombang. Operational Area VII Madiun covers. It is now located directly across from Jombang Square. Because the Balanced Scorecard approach includes a variety of value creation activities provided by participating business actors with high ability and motivation, performance measurement is used to assess the performance of the Jombang City Railway Station.

The balanced scorecard approach includes a variety of value creation activities provided by participating business actors with high ability and motivation, performance measurement is used to assess the performance of the Jombang City Railway Station (Barney et al., 2021; Bordeleau et al., 2020; Hristov et al., 2019; Tuan, 2020).

The balanced scorecard is a strategic management tool, or more precisely, a "strategic based responsibility accounting system" that transforms an organization's mission and strategy into practical goals and strategy into practical goals and measures of its success (Datar & Rajan, 2021; Kurbonov, 2021; Steiss, 2019; Warren et al., 2020).

2. RESEARCH METHODS

Descriptive research is this type of research. Because descriptive research is non-hypothetical in nature, hypothesis development is not required during the research process. The strategy used is a quantitative strategy. (Sugiyono, 2016, 2017, 2019) claims that quantitative study is a type of research using instrument study For quantitative data collection and statistics For data analysis with objective explanation of the hypothesis that has been determined before. It's used to learn certain populations or samples (Bloomfield & Fisher, 2019).

The population in the perspective of customers are customers at Jombang Station, and the population in the perspective of growth and learning are employees at Jombang Station. The total population of Jombang Station employees is 60 people. The sample taken is 30 people. From the total population. Meanwhile, the average population of offline and online customers per day is around 1,000 people per day. The number of samples is 100 people.

Data Analysis Techniques

1. Financial Perspectives

In measuring this financial perspective using benchmarks:

- a. Economic Ratio, which describes the economy in using the budget, including prudent or frugal administration and no waste.

$$\text{Ratio Economy} = \frac{\text{Expenditures}}{\text{Expenditure Budget}} \times 100\% \quad (1)$$

- b. Efficiency Ratio, which describes the ratio of expenses to real income.

$$\text{Ratio Efficiency} = \frac{\text{Total Cost}}{\text{Revenue Realization}} \times 100\% \quad (2)$$

- c. Effectiveness Ratio, which describes the success or failure of the institution in achieving its goals

$$\text{Ratio Effectiveness} = \frac{\text{Revenue Realization}}{\text{Target}} \times 100\% \quad (3)$$

2. Customer Perspective

a. Client retention (*Customer Retention*)

Shows how well the business is able to maintain relationships with its clients.

$$\text{Customer Retention} = \frac{\text{Number of Existing Customers}}{\text{Total Customers}} \times 100\% \quad (4)$$

b. Customer Acquisition (*Customer Acquisition*)

This metric measures a company's ability to attract new customers or gain new business. The number of new clients in the existing segment can be used to calculate this acquisition.

$$\text{Acquisition Customers} = \frac{\text{Number of New Customers}}{\text{Total Customers}} \times 100\% \quad (5)$$

c. Customer Profitability (*Customer Profitability*)

The proportion of the company's net profit from a certain target market.

$$\text{Customer Profitability} = \frac{\text{Net Profit Before Tax}}{\text{Net Sales}} \times 100\% \quad (6)$$

d. Customer satisfaction

The measurement used to measure client satisfaction with respect to certain characteristics in *value proposition*. In knowing the level of satisfaction (Fandy Tjiptono in Amalia, 2016) covers : Physical evidence, trust, responsiveness, assurance and certainty, empathy

3. Internal Business Perspective

a. Innovation Process

Innovation through the development of products and services offered Jombang Railway Station fulfil need public especially the customers of the Jombang Railway Station. matter this can is known with launching product new And response customers no public about product new.

b. Operation Process

The operational process stage is when the business seeks to offer clients solutions to meet the client's demands and aspirations.

c. After Sales Service Process al

Effort increase service full sell is with show image positive company through upgrades quality performance of the Jombang Railway Station.

4. Growth and Learning Perspectives

Infrastructure decisions that businesses must make to influence their long-term development. From a learning and development perspective, the strategic goals are *human capital, systems, and procedures* . Indicators in this perspective are:

a. Employee satisfaction

The following elements, among others, have an impact on employee satisfaction: working conditions, possibility of promotion, Supervision, Salary and Communication.

b. Employee retention

Is the ability to retain the best workers in the company.

$$\text{Employee Retention} = \frac{\text{Number of Employees Leaving}}{\text{Total Employee}} \times 100\% \quad (7)$$

d. Employee productivity

Measurement goals productivity power Work is For determine how much big enhancement worker productivity . For doing this, profit operation compared to the

number of employees during the observation period. Work productivity can be described by the following formula:

$$\text{Employee Productivity} = \frac{\text{Operating Profit}}{\text{Total Employee}} \quad (8)$$

3. RESULTS AND DISCUSSION

Financial Perspectives

1. Economic Ratio

Table 1. economic ratio results

No	year	Expenditure Shopping	Budget Shopping	amount	Retention	Information
1	2021	99,161,601	88,996,229	188,157,830	111.4%	Not economical
2	2022	19,088,260	27,726,473	46,814,733	68.8%	economics

Source: Primary data processed with SPSS, May 2023

The results of measuring economic ratios carried out by the company in 2021-2022 show a decrease of 42.6%. In 2021 it shows a yield of 111.4% meaning it is not economical, and in 2022 it shows a yield of 68.8% meaning it is economical.

2. Efficiency Ratio

Table 2. efficiency ratio results

No	year	Total Cost	Realization Income	amount	Retention	Information
1	2021	302.105.158	276,246,419	578,351,577	109.3%	Not Efficient
2	2022	68,884,728	94,062,604	162,947,332	73.2%	efficient

Source: Primary data processed with SPSS, May 2023

Measurement with the efficiency ratio shows a decrease of 36.1%. In 2021 measurements using this efficiency ratio will produce 109.3%, which means it is not efficient, and in 2022, it will produce 73.2%, which means it is efficient.

3. Effectiveness Ratio

Table 3. Effectiveness ratio results

No	year	Realization Income	Target	amount	Retention	Information
1	2021	276,246,419	292,968,644	569,215,063	94.2%	Effective
2	2022	94,062,604	99,674,606	193737210	94.3%	Effective

Source: Primary data processed with SPSS, May 2023

Measuring the effectiveness ratio, in 2021 it will produce 94.2% and in 2022 it will produce 94.3% which means Effective. Even though it experienced a significant decline, PT KAI managed to achieve its goals.

Customer Perspective

1. Retention

Table 5. Retention measurements

No.	year	Long	New	amount	Retention
1	2021	108,951	12.106	121057	89.9%
2	2022	82,872	9,208	92080	90%

Source: Primary data processed with SPSS, May 2023

The results of retention measurements were carried out thoroughly for all PT KAI Jombang customers in 2021-2022. In 2021 the retention value is 89.9%. Whereas in 2022 it will increase by 0.1% from the previous year, namely 90%.

2. Acquisition

Table 6. Acquisition measurement

No.	year	Long	New	amount	Retention
1	2021	108,951	12.106	121057	10%
2	2022	82,872	9,208	92080	10%

Source: Primary data processed with SPSS, May 2023

Because only 10% the ability to attract customers is still low. But there has been a decrease from 2021 to 2022 with the number 2,898, that is, from 12,106 to 9,208.

3. Profitability

Table 7. Profitability measurement

year	Net Profit Before Tax	Sales Clean	Profitability (%)
2021	25,858,739	275,395,331	9.38%
2022	25,177,876	93,739,910	26.8%

Source: Primary data obtained by SPSS, May 2023

From 2021 to 2022, customer profitability increases, according to profitability metrics that is 17.42%. This means that this condition is good for the management of PT KAI Jombang .

4. Satisfaction

Table 8. Measurement of customer satisfaction

No.	Indicators	freq	Satisfaction Criteria			amount
			%	good	Enough	
1	Physical Evidence	freq	77	22	1	100
		%	76%	22%	1%	100%
2	Trusts	freq	89	11	0	100
		%	89%	11%	0%	100%
3	Fast Respond	freq	78	21	1	100
		%	78%	21%	1%	100%
4	Certainty	freq	88	12	0	100
		%	88%	12%	0%	100%
5	Empathy	freq	75	24	1	100
		%	75%	24%	1%	100%

Source: Primary data processed with SPSS, May 2023

Measuring customer satisfaction by using physical evidence (tangible), reliability (reliability), responsiveness (responsiveness), assurance (assurance), and empathy (emphaty). All of these metrics indicate a high level of customer satisfaction, with an average value of over 50%.

Internal Business Perspective

1. Innovation Process

In KAI will use a number of improvements in 2023 to improve customer service. One of the developments is: Improvement of the VIP room, Provision of standing AC in the waiting room, Addition of display screens, will be widened and rearranged parking area, Existence of box counters, Provision of reductions

2. Operation

Customers are advised by PT Kereta Api Indonesia (Persero) to carefully read the train departure schedule listed on the ticket or electronic ticket and will start on June 1, 2023. Implementation of GAPEKA (Railway Travel Chart), effective June 1, 2023 later in line with this.

3. After Sales Service Process

After-sales service measurements are carried out at KAI Jombang by giving points when making purchases at KAI Access, giving birthday customer rewards, giving rewards at certain events.

Growth and Learning Perspectives

1. Employee Satisfaction

Table 9. Measurement of employee satisfaction

No.	Indicators	freq	Satisfaction Criteria			amount
			good	Enough	Not enough	
1	Condition Work	freq	22	8	0	30
		%	73.3%	26.7%	0%	100%
2	Supervision	freq	27	3	0	30
		%	90%	10%	0%	100%
3	Wages	freq	27	3	0	30
		%	90%	10%	0%	100%
4	Chance For proceed	freq	26	4	0	30
		%	86.7%	13.3%	0%	100%
5	Communications	freq	26	4	0	30
		%	86.7%	13.3%	0%	100%

Source: Primary data processed with SPSS, May 2023

Measuring employee satisfaction using five indicators, namely working conditions, supervision, salary, opportunity for advancement and communication shows a good value for employees with an average satisfaction level of above 50%.

2. Employee Retention

Table 10. employee retention

year	Amount employees go out	Amount employees	Presents	Criteria
2021	3	30	10%	good
2022	3	30	10%	good

Source: Primary data processed with SPSS, May 2023

The results of measuring employee retention show the same from 2021-2022. The fewer employees who leave, the better for workplace development. Employee retention performance is reported to be good; PT KAI Jombang is able to support the number of personnel.

3. Employee Productivity

Table 11. employee productivity

year	Operating Profit	Total Employees	Operating profit / Total Employees
2021	25,858,739	30	861,957.96
2022	25,177,876	30	839,262.53

Source: Primary data processed with SPSS, May 2023

Calculations of staff productivity show a decrease of IDR 22,695.43 between 2021 and 2022, indicating that growth and learning performance as measured by staff productivity is below par.

Discussion

1. Financial Perspectives

a. Economist Ratio

The results of measuring economic ratios carried out by the company in 2021-2022 show a decrease of 42.6%. In 2021 it shows a yield of 111.4% meaning it is not economical, and in 2022 it shows a yield of 68.8% meaning it is economical.

b. Efficiency Ratio

Measurement with the efficiency ratio shows a decrease of 36.1%. In 2021 measurements using this efficiency ratio will produce 109.3%, which means it is not efficient, and in 2022, it will produce 73.2%, which means it is efficient.

c. Effectiveness Ratio

Measuring the effectiveness ratio, in 2021 it will produce 94.2% and in 2022 it will produce 94.3% which means Effective. Even though it experienced a significant decline, PT KAI managed to achieve its goals.

2. Customer Perspective

a. Customer Retention

The results of retention measurements were carried out thoroughly for all PT KAI Jombang customers in 2021-2022. In 2021 the retention value is 89.9%. Whereas in 2022 it will increase by 0.1% from the previous year, namely 90%.

b. Customer Acquisitions

The results of acquisition measurements were carried out for PT KAI Jombang customers in 2021-2022 resulting in the same value (no decrease or increase), namely 10%. But with a different number of customers.

c. Customer Profitability

The results of the profitability measurement show an increase in the customer profit rate from 2021-2022 of 17.42%. This means that this condition is good for the management of PT KAI Jombang .

d. Customer satisfaction

Measurement of customer satisfaction by using physical evidence (tangible), trust (reliability), responsiveness, certainty (assurance), and empathy. All of these indicators show a good value of customer satisfaction with an average value above 50%. Of all the dimensions, the value of trust has the highest value, namely 89%. Customers say that PT KAI Jombang's service quality is very good.

3. Internal Business Perspective

a. Innovation Process

Improvement of the VIP room, Provision of standing AC in the waiting room, Addition of display screens, will be widened and rearrange the parking area. There are box counters and giving reductions

b. Operation Process

Implementation of GAPEKA (Rail Travel Graph) 2023 which starts on 1 June 2023.

c. After Sales Service Process

After-sales service measurements are carried out at KAI Jombang by giving points when making purchases at KAI Access, giving birthday customer rewards, giving rewards at certain events.

4. Growth and Learning Perspectives

a. Employee Satisfaction

Measuring employee satisfaction using five indicators, namely working conditions, supervision, salary, opportunities for advancement and communication h ove a figure above 50%, indicating a very good level of employee satisfaction. Customers who trust PT KAI Jombang have the highest score for the trust indicator, which is 89%.

b. Employee Retention

The results of employee retention measures show the same from 2021-2022. The employees who leave , the better fewer for workplace development. Employee retention performance is reported as good , so PT KAI Jombang is able to support the number of personnel.

c. Employee Productivity

Staff productivity calculations show a decrease of IDR 22,695.43 between 2021 and 2022, indicating that growth and learning performance as measured by staff productivity is below standard.

4. CONCLUSION

Based on research which aims to determine the performance of Jombang Station from the perspective of finance, customers, internal business, as well as growth and learning, it can be concluded that: The Financial Perspective in 2021 produces uneconomic criteria and in 2022 produces economic criteria. In 2021 it produces inefficient criteria and in 2022 it produces efficient criteria, and produces the same effective value. The Customer Perspective measure shows that the company can maintain relationships with customers. Showing that 10% of the company's ability to attract new customers is still low. Increased profits with good results. Good customer satisfaction score with a score above 50%. Shows the highest value reaching 89% which is the trust of PT KAI Jombang customers. Internal Business Perspective The innovation process carried out is revamping the VIP room, providing standing AC in the waiting room, adding display screens, widening and rearranging the parking area, having a box counter, providing cost reductions for universities. Operational process of changing train departure schedules. This is in line with the implementation of GAPEKA (Train Travel Chart) 2023 which starts on June 1 2023. The after-sales service process involves giving points when making purchases at KAI Access, giving customer birthday rewards, giving rewards at certain events. The Growth and Learning Perspective of Employee Satisfaction shows that tenure does not have a significant relationship. Employee Retention shows 10% to be retained, so, We are better off with fewer staff leaving. Employee productivity has decreased so they can be said to be less productive. It is hoped that in the coming year, it will be able to grow in terms of its opinions, continue to create target strategies that are tailored to the company's procedures and policies, and maintain quality to draw in more new clients.

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