

**MEASURING MANAGEMENT PERFORMANCE  
USING BALANCED SCORECARD: THE CASE OF SMALL  
MANUFACTURING COMPANY**

**( A Case Study in PT Aseli Dagadu Djogja, Yogyakarta)**

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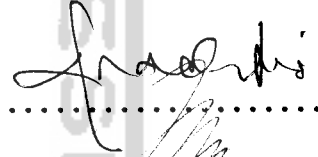
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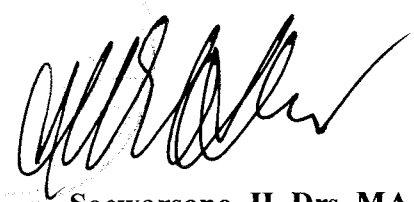
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*Thanks to*

*My mother, father, bagus, mas Wisnu*

*you are my new live*

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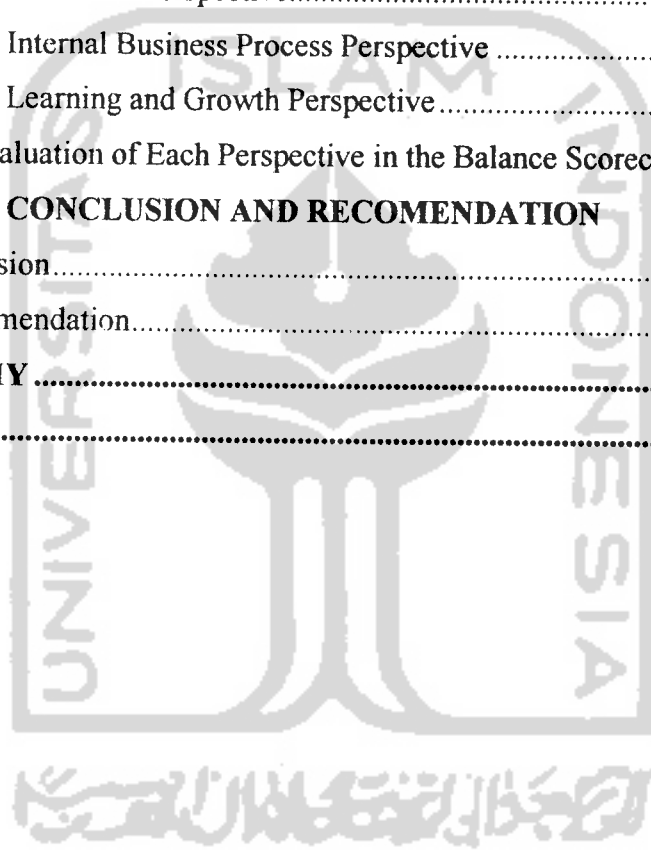
Widia Fachrodiani

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## ABSTRACT

Fachrodiani, Widia (2005). **“Measuring Management Performance Using Balanced Scorecard: The Case of Small Manufacturing Company”** (A Case study at PT Aseli Dagadu Djogja). Accounting Department. International Program- Faculty of Economics. Islamic University of Indonesia.

In a very complex and turbulent business environment, companies can no longer gain sustainable competitive advantage solely by deploying tangible assets. Companies will succeed only if they can invest and manage their intangible assets and capabilities. Financial measures alone, however, are insufficient for guiding and evaluating how companies create future value through investment in customers, employees, processes, and innovation. Nowadays, the financial accounting model must be expanded to incorporate the valuation of the company's intangible assets and intellectual assets. As a result, it raises a necessity to use balanced scorecard.

The objective of the research is to know the possibility of implementing balanced scorecard as management performance measurement system in small manufacture company. The examination process are, first by describing the mission into company's strategy, next are translating and adapting them to become PT Aseli Dagadu Djogja performance measurement according to balanced scorecard classification, which are divided into four perspective, they are financial, customer, internal business process and learning and growth.

The financial perspective using income, ROI, and financial ratio as performance measurement. The customer perspective using number of sales, percentage of satisfaction, trust, and loyalty of customer as performance measurement. The internal business process perspective using increasing product quality, defect product and effectively of of debts collecting activity as performance measurement. The learning and growth perspective using ratio of training expense toward total employee, ratio of trained employee toward total employee and the percentage of capability, commitment, and readiness in facing global of employee as performance measurement. The evaluation of each performance measurement in four different perspective showing cause and effect relationship.

Based on the research result, the current performance measurement system of PT Aseli Dagadu Djogja was considered no longer adequate in responding the complex and turbulent business environment. It revealed that the management should use balanced scorecard in measuring the performance of the company. In order to be successful, it would be better to use the form of balanced scorecard which has already determined.

## ABSTRAK

Fachrodiani, Widia (2005). **“Measuring Management Performance Using Balanced Scorecard: The Case of Small Manufacturing Company”** (A Case study at PT Aseli Dagadu Djogja). Accounting Department. International Program- Faculty of Economics. Islamic University of Indonesia.

Di dalam lingkungan bisnis yang kompleks dan bergolak, perusahaan tidak dapat lagi memperoleh keuntungan secara kompetitif dengan hanya mengandalkan aset yang terlihat. Perusahaan yang berhasil adalah yang dapat menginvestasi dan mengelola kemampuan serta asetnya yang tidak terlihat. Bagaimanapun juga, pengukuran keuangan sendiri tidak lengkap untuk menuntun dan mengevaluasi bagaimana perusahaan menciptakan nilai masa depan melalui investasi di pelanggan, karyawan, proses, dan inovasi. Sekarang ini, model akuntansi keuangan harus diperluas untuk menggabungkan penilaian dari aset perusahaan baik terlihat ataupun tidak terlihat. Dari sini muncullah kebutuhan akan penggunaan balanced scorecard.

Tujuan dari penelitian ini adalah untuk mengetahui kemungkinan penerapan balanced scorecard sebagai sistem pengukuran kinerja manajemen pada rumah sakit. Proses pengujiannya adalah; pertama mendeskripsikan misi ke dalam strategi perusahaan, kemudian menerjemahkan dan mengadaptasikannya menjadi ukuran kinerja rumah sakit. Rinci sesuai klasifikasi balanced scorecard, yang terbagi menjadi empat perspektif yaitu keuangan, konsumen, proses bisnis internal dan pembelajaran dan pertumbuhan.

Pengukuran kinerja pada perspektif keuangan menggunakan pendapatan, ROI dan rasio keuangan. Pengukuran kinerja pada perspektif konsumen menggunakan jumlah penjualan dan prosentase kepuasan, kepercayaan dan loyalitas pasien. Pengukuran kinerja pada perspektif proses bisnis internal menggunakan, peningkatan kualitas produksi, barang cacat dan efektivitas kegiatan penagihan piutang. Pengukuran kinerja pada perspektif pembelajaran dan pertumbuhan menggunakan rasio antara biaya pelatihan dengan jumlah karyawan, rasio antara jumlah karyawan yang ikut pelatihan dengan jumlah karyawan keseluruhan dan prosentase kemampuan, komitmen, kesiapan menghadapi persaingan global Karyawan. Penilaian pada masing-masing pengukuran kinerja di empat perspektif yang berbeda menunjukkan hubungan sebab akibat.

Berdasarkan hasil penelitian, sistem pengukuran kinerja PT Aseli Dagadu Djogja tidak tepat lagi dalam merespon lingkungan bisnis yang kompleks dan bergolak. Manajemen seharusnya menggunakan balanced scorecard dalam mengukur kinerja perusahaan. Supaya sukses, akan lebih baik apabila menggunakan bentuk balanced scorecard yang telah ditentukan.



# CHAPTER I

## INTRODUCTION

### 1.1 BACKGROUND

Entering the 21<sup>st</sup> century, companies must adjust their method of operation and point view for every single activity in order to keep their existence. The global competition has already come and every country faces the changes in business environment that will change the method to measure the business performance. This competition environment has forced the management to make any adjustment and improvement in order to survive and succeed in today's intense business competition, organizations need to adapt quickly to external changes. A dynamic environment requires dynamic measurement system.

Traditional performance measurement system is criticized for being obsolete, irrelevant to managerial decision making, unrelated to strategic objectives, too late, too aggregated, and detrimental to organizational improvement (Tatikonda, 1998). The competitors are not only from domestic competitors but also foreign ones. Moreover the competitors are tighter which is indicated by the number and the intensity of the competitors it self. To measure the company performance it cannot be viewed from just one factor but there are many factors, included internal and external measures, short-term and long-term measures, and financial and operational measures.

Performance measurement system is an integral of management control system. Management control is the process by which managers influence other members of the

organization to implement the organization's strategies (Anthony and Govindarajan 1998). In many cases companies' operational and management control system are built around financial measures and targets. Traditional financial accounting measures like ROA, ROI, ROE, is not a wrong way but it is better if in measuring the performance also considers about non-financial measurement. The manager usually has a short-term orientation and then ignore other important factors such as product, process, and people consequently. The financial result is usually for a short-term, because it is not supported by some aspects that are needed to build a competent business organization which promise the sustainable financial result like products that give the best value for customer, the cost-effective process, and productive committed people.

The combination of financial and operational measurement can be stated in one report known as "Balanced Scorecard". Think of the balanced scorecard as the dials and indicators in an airplane cockpit, that reliance on one instrument can be fatal (Kaplan and Norton, 1998: 123-145). According to Kaplan and Norton (1996), the scorecard measures organizational performance across four balanced perspectives financial, customers, internal business process, and learning and growth.

The balanced scorecard retains financial measurement as critical summary of managerial and business performance, but highlights a more general and integrated set of measurement that link current customer, internal process, employee and system performance to long-term financial success.

Balanced scorecard allows managers to look at the business from several different important perspectives. The balanced scorecard includes financial measures,

which tell the result of actions already taken. In addition, it complements those financial measures with three sets of operational measures having to do with customer satisfaction, internal process, and the organization's ability to learn and improve the activities that drive future financial performance.

Balanced scorecard will keep the companies to be always in track of their vision and mission that already determined. Thus, company could response to any changing of market, technology innovation, and competition environment. Based on the analysis of company valuation about new system application, top managers could use the result as valuation base for the business, lower manager, and employee performance. Based on the explanation above the researcher is interested to compose a thesis entitled **“Measuring Management Performance Using Balanced Scorecard: The Case of Small Manufacturing Company”**

## **1.2 STATEMENT OF THE PROBLEM**

1. Could balanced scorecard as management performance measurement system be applied in small manufacturing company?
2. How to implement balanced scorecard in small manufacturing company?

## **1.3 PROBLEM LIMITATION**

Limitation on the research area is needed so that the research is not out of track. Restriction on this research are executed as follows

1. In line with the problem for ranging and time limitation, the writer will determine the measurement to evaluate company performance company performance according to the company's mission and vision.

2. It is assumed that the small manufacturing company's mission and vision has been well informed to the employee.
3. Researcher will not give predictive future performance.

#### **4. RESEARCH OBJECTIVE**

To know the possibility of balanced scorecard application in measuring management in small manufacturing company.

#### **5. RESEARCH CONTRIBUTION**

This research hopefully will give some contributions to the attached parties as follows:

1. For manager it can be used as an additional consideration to make economic decisions by using potential management tool.
2. For the academicians, lectures, and student it can be used as a reference on the same research and hopefully it will add knowledge.
3. For graduation it can be used to fulfill the stipulations

#### **6. RESEARCH METHOD**

##### **6.1 Research Object**

Small Manufacturing Company would be the object in this research. A small manufacturing company has to survive in this competitive era by having advantage value compared to their competitors. To create competitive advantage value, small manufacturing company needs strategy that is hoped to be able to realize it.

In general the management lacks of information about decision priority that they had to decide. That reason makes the management needs alternative way to evaluate which decision should be taken first. By using balanced scorecard it is possible for the management to look in any perspectives, to see the whole company condition before they decide something.

#### 1.6.2 Data Collecting Method

##### 1. Interview

Ask some questions to the management, customer, and company foundation which require their give direct answer.

##### 2. Observation

Direct observation to gather any data about the company operational and the work environment

##### 3. Questionnaire spread

Making question list and then distribute it to manager and employee

##### 4. Documentation

Saving any related literature to collect data

These data collections in this research are categorized according to the four perspectives

##### 1. To analyze financial perspective

- Balance sheet 2000 and 2001
- Income statement 2000 and 2001

2. To analyze customer perspective
  - Customer satisfaction questionnaire
  - Customer data

It is the number of customers to calculate a market segmentation, customer acquisition, and customer retention.

3. To analyze internal business process perspective
  - The operating process data
  - Company's performance indicators such as account receivable in 2000 and 2001
4. To analyze learning and growth perspective
  - Employee satisfaction questionnaire
  - Employee capability
5. The data obtained from literatures are in the form of
  - Books
  - Magazines
  - Journal, article

### 1.5.3 Data Analysis Method

The data analysis steps are:

1. Analyzing the performance measurement system in company.
  - a. Determining the vision and mission that have been applied by the company.
  - b. Analyzing measurement system that is used by the company.

- c. Analyzing whether there are weaknesses in their measurement system.
2. Analyzing the implementation of balanced scorecard as a measurement system.
    - a. Providing a framework that is appropriate to the company's vision and mission by analyzing its weaknesses first.
    - b. Measuring the performance data by comparing the data in 2000 and data in 2001

The obtained data was measured using the balanced scorecard approach that covers:

- a. Financial perspective

The measurement for this perspective calculating

- Income from sales of 2000 and 2001
- Financial ratio of 2000 and 2001
- Return on investment (ROI) of 2000 and 2001
- Return on equity (ROE) of 2000 and 2001

- b. Customer perspective

The measurement of customer perspective determines

- Customer acquisitions percentages.

It is calculates the percentages of company's ability to have new customers.

- Customer retention percentages.

It is calculates the percentages of company's ability to sustain their relationship with their customer

- Customer satisfaction for product and services attributes.

The method to analyze the customers satisfaction is using qualitative analysis. Qualitative analysis is an analysis based on the opinion of respondents expressed through the questionnaire, and then make a table from the questionnaire. For the calculation, the percentages method is applied with the following formula:

$$\text{Customer Satisfaction} = \frac{\text{Total score of Satisfied Customer}}{\text{All respondents}} \times 100\%$$

c. Internal business process perspective

- Observation is applied to measure the performance
- Analyzing the operating process by determining the effectiveness of debt collecting activities.

d. Learning and growth perspective

There are three factors that must be considered through the questionnaires:

- Employee commitment
- Employee capability
- Employee readiness in facing a global competition.

## 1.7 THESIS ORGANIZATION

The main features for this thesis organization can be described as follows:

The main features for this thesis organization can be described as follows:

Chapter I. Introduction



The first chapter contains background of the study, research problem, research contribution, research method, data analysis method, and the thesis organization.

Chapter II Review of Related Literatures

In order to have broader and deeper understanding about Balanced Scorecard's method, this chapter elaborates about the conventional of performance measurement, implementing the Balanced Scorecard as a performance measurement, and the last is some previous researches.

Chapter III. Research Methodology

The framework of this research will be described. It contains the method of collecting data, and the analysis of the method which support this thesis.

Chapter IV. Company Profile

Company profile and its aspects such as vision, missions, company organization structure and its job descriptions are the main points of the third chapter.

Chapter V. Research Analysis

This chapter covers the analysis for some practices and data in the company in order to know how far the possibility of the implementation of Balanced Scorecard system in small manufactures company.

Chapter VI Conclusion, Implications and Recommendations.

The fifth chapter is the last chapter. It contains conclusion, research limitation and further research suggestions, and implication as well as some recommendations for the company.



## CHAPTER II

### REVIEW OF RELATED LITERATURE

#### 2.1 Introduction

The Company's ability to exploit their intangible assets is becoming more decisive than their ability to manage physical assets, in order to be able to survive in the competition of information. *Balanced Scorecard* was introduced by *Robert S Kaplan and David P Norton*, several years ago, which added traditional financial measures with criteria that measures performance from the perspectives of customers, internal business process, and learning and growth. The scorecard enables the company to track financial results while monitoring progress in building the capabilities they would need for growth (Kaplan & Norton, 1996)

#### 2.2 Conventional of Performance Measurement

##### 2.2.1 The Nature of Performance Measurement

A performance measurement is important to ensure the effective and efficient inputs usage in achieving company's goal. Performance measurement is a blend of operational and financial factors, all of which related to process performance, as stated by Hansen and Mowen in the book titled *Management Accounting*. According to Anthony and Govindarajan (1998) performance measurement is simply mechanism for improving the like hood of the organization successfully implementing a strategy. According to Harvey that was cited by Laela (1998),” it is a measuring process of how far the management meets the working requisites or how good is a person in doing his or her job.

It needs some measuring instruments, to know how well the jobs have been done. Analysis of financial ratios as the measuring instruments used by the convention measurement. According to Alwi (1997) "Ratio is relative and absolute to describe the relation between two factors in the financial statement." The management applies historical approach that involves financial ratios of the previous years to determine whether the company today is better or worst, to have more benefits on convention measurement.

### 2.2.2 The Objective of a Performance Measurement

The main objective of a performance measurement is providing accurate and valid information about the management behavior and their performance. According to Mulyadi (1997), the management uses performance measurement for:

1. Managing effective and efficient organization operations.
2. Supporting a decision-making process related to the employee such as promotion, transfer and discharges the employee.
3. Identifying the need of training and employee development, and giving selection criteria and evaluating employee-training program.
4. Providing feedback for the employee about their senior's judgment in their jobs.
5. Providing a base for reward distributions.

### 2.2.3 Financial Performance Measurement

A measuring instrument is applied to monitor the management's ability to produce outputs using effective and efficient inputs. This measurement is usually implemented for the company's activities in a certain period.

Those financial ratios can be classified into four types, they are:

a. Liquidity

Measuring the company's ability to pay short-term debt.

b. Profitability

Measuring the success or the failure of financial in a certain time.

c. Activity

Measuring the effective or the efficient of the usage of the company assets.

d. Coverage

Measuring the level of safety for both the creditors and the investors

#### 2.2.4 The Failures and the Strengths of Financial Measurement

There are a lot of advantages for the management of financial measurement and the third parties if performance measurement system is applied. However, the financial measurement still has weaknesses. So, it is used very carefully when this system is not suitable with characteristics of good performance measurement. The characteristics of good performance measurement, according to Hongren translated by Laela (1998) are:

1. Having a relation with the company's goal.
2. Having a balance orientation between a short-term and long term orientation
3. Reflecting the keys of management activities.
4. Affecting employees' attitude.
5. Being easy to be understood by the employees.
6. Being used in the evaluation and useful for the employees.
7. Having logic aims and easy measurement system.

#### 8. Being Consistent and Regular Application.

Those all explanation above, show that there are some weaknesses of financial measurement. All of company's goal cannot be described in this system. The management kindly disposed towards focus on the short-term than long-term objectives. Therefore, they manipulate the data in order to meet the management's interest. Thus, the measurement does not reflect the real company's condition.

Ratio is compiled from the accounting data whereas the data is influenced by different interpretations. Moreover, it could be the result of manipulation (Weston, 1995). These ratios may be affected by the procedures and the method applied in operation. Therefore, the management must be very careful and wise even though those ratios are very useful. Because the financial is not a comprehensive answer of the company's performance. Some weaknesses of the traditional measurement below would add the failures of convention measurement, they are:

1. The traditional measurement just adequate for one stockholder, whereas within the information era, for example, nowadays other stockholders especially customers become meaningful. The increasing of customers and employees role causes the importance of other information other than financial information while the application of one information is not adequate anymore. New information which can observe the multidimensional aspects that are capable in providing other relevant information besides the available financial information is badly needed by the management.

2. When the company's assets structure is dominated by intangible assets themselves, such as system, technology, skill, employee entrepreneurship, customer's loyalty, organization culture, customer satisfaction, hence the accounting inability to represent intangible assets in the financial report properly.

On the other hand, financial measurement system has some strength, such as the data are easy to obtain since it is available from the current accounting period. Moreover, it is a simple and quantitative measurement.

### **2.3 The Balance Scorecard**

#### **2.3.1 The History of Balance Scorecard**

Nolan Norton Institute, a research department of public accounting office KPMG in U.S.A head by David P. Norton in 1990, sponsored a study about "Performance Measurement in the Future Organization". This study is conducted based on consideration that lately the applied measurement system is not applicable anymore. Robert Kaplan and David Norton find the first more widely published description of the balanced scorecard in the article in the *Harvard Business Review* (1992) entitled "*Balanced Scorecard-Measures that Drive Performance.*" After several more articles, they summarized their finding in a book (1996).

The Balanced scorecard is a comprehensive measurement that measures financial and non financial aspects. Kaplan and Norton introduced the balanced scorecard and tried to measure the management performance by four perspectives, they are financial perspective, customer perspective, internal business process perspective,

and learning and growth perspective. According to Kaplan and Norton (1994), those four perspectives are as follows:

- Financial: to succeed financially, how look to our shareholder?
- Customer: to succeed with our vision, how should we look to our customer?
- Internal business process: to satisfy our shareholders and customers, at what internal business process must we excel?
- Learning and growth: to succeed with our shareholders and customers, how we shall we sustain our capacity to learn and to grow?

This study concluded that to measure an organization performance in the future it needs a comprehensive measurement that covers four perspectives: profit, product, process, and people.

Balanced scorecard as a tool to translate and implement the strategies applied by Renaissance Solution, Inc (RSI) a consultant company head by David P Norton (who was the CEO of Nolan Norton Institute) in his client companies, balanced scorecard function was not only as performance measurement system anymore but it is improved into strategic management system, started at that time. The succeed of using balanced scorecard into strategic management system in those companies were reported in an article in Harvard Business Review (January-february1996) "Using Balanced Scorecard as Strategic Management System."

### 2.2.3 The Definition of Balanced Scorecard



It is necessary to know the definition of balanced scorecard itself. The emergence of this new management concept leads some definitions. Kaplan and Norton (1992) who are the pioneers of balanced scorecard defined this concept as follows:

“A measurement and management system that views a business unit’s performance from four perspectives: (1) financial, (2) customer, (3) internal business process, (4) learning and growth.”

While Stickney and Weil (1997) gave a definition as follows:

“A set of performance targets, not all set in dollar amounts, for setting an organizations, goals, for its individual employment or groups or division. A community relations employee might, for example set targets in term of numbers of employee hours devoted to local charitable purpose.”

Therefore, for Hongren, Sundem and Stratton (1996) they defined balanced scorecard as:

“A performance measurement system that strikes a balance financial and operating measures, link performance to reward and gives explicit recognition to diversify of stockholder interest.”

From the definition above, it can be concluded that balanced scorecard is the company’s management system and a performance measurement system that is viewed from four perspectives which are: financial, customer satisfaction, internal business process, and learning and growth.

### 2.3.3 The Balanced Scorecard Characteristics

According to Sudiby (1997) there are some important characteristics of balanced scorecard, they are:

#### 1. Implementing the Mission and Strategy

The measuring instruments in the balanced scorecard are described into specific strategic objectives through the accurately identifying, selecting, and derivating the company's vision, mission, and strategy. The strategic outcome measures are made as the lag indicators of its importance after determining the strategic objectives. Then, it is identifying the company's performance driven or the lead indicators in the form of key success factors for every lag indicator.

#### 2. Lagging and Leading Indicators

Lagging and leading indicators covered by the strategic measurement of balanced scorecard, lagging indicators show the succeed level of management objectives while leading indicators affect the factors of company's future performance.

#### 3. Top Down and Bottom Up

We can use balanced scorecard to communicate, socialize, and conduct the abstract. General and long-term mission and strategy. Therefore, sometimes it is hard to be understood by the operational level. The solution of this problem is providing concrete, specific and easy mission and strategy to understand expected by the management. Then hopefully, the operational officers are able to provide a feedback of strategy conducted with optimal and to provide target and effective.

#### 4. Management by Objectives

The balanced scorecard assumes that the management by objectives that it is concrete and clear objective for every level is implementing in organization hierarchy. On the top level of management the objectives are in the form of lag indicators while in the operational level the objectives are in the form of lead indicators.

#### 2.3.4 Vision, Goals, and Strategic Targets

An organization vision must be elaborated into goal and targets to determine a performance measurement. In the strategic development process an organization vision is spelled out by a company's goal (Mulyadi and Setywan, 2000)

1. Financial perspective

Creating an economic responsibility through management application in business management and the increasing of the employee's knowledge.

2. Customer perspective

Creating a social responsibility, thus the company is known as an environment familiar company.

3. Internal business process perspective

Creating a multiplication work for all personal through open book management implementation.

4. Learning and Growth perspective

Creating a company's long-term superiors in global business environment through human resources focuses and improvement.

An effective measurement system must be an integral part of the management process. The balanced scorecard gives comprehensive framework that translate company's strategic goal into complete performance measurement set. Balanced scorecard is an accounting report that captures four perspectives to measure company's performance, they are:

#### 1. Financial perspective

The balanced scorecard is applying financial aspects because it is a summary of economic consequences. The financial measurement shows whether the strategic planning and implementation have done well. The measuring rods for this performance depend on the company's position in business life cycle. Kaplan and Norton (1996) in there book the balanced scorecard: Translating strategy into action divided the business life cycle into three steps:

##### a. Growth

A company usually produces some products that have bright prospects, in this step. The company mobilizes all resources they have to support their products development, such as to develop and enlarge production facilities, distribution network and infrastructures. Therefore, considering about a higher investment in this step, the measuring rod is the growth rate in revenue sales.

##### b. Sustain

In the high level of market competition to day, it can be said that most companies are in this level. A level in which attention is paid on efforts to sustain the market share in

order to keep their profit. The investment is aimed to carry out the bottleneck problem in production process by increasing production capacities and completing production process. The measuring rods are operating income, gross margin, return on investment, return on capital employed, and value-added.

### c. Harvest

The characteristic for this step is a company that usually has reached a culmination point in producing their products. In this condition it is not necessary to have a big investment. The main problem is how to increase assets used in order to maximize cash inflow. The measuring rods are cash inflow from operating activity and reduction rate in working capital requirement.

We have found that for each of the three strategies of growth, sustain, and harvest, there are three financial themes that drive the business strategy (Kaplan and Norton: 1996a: 51)

- Revenue growth and mix  
The expanding product and service offerings, reaching new customers and markets, changing the product and service mix toward higher-value added offering, and repricing products and service.
- Cost reduction/productivity improvement  
The lower the direct costs of products and services, reduce indirect costs, and share common resources with other business units.
- Assets utilization/investment strategy

Managers attempt to reduce the working capital levels required to support a given volume and mix of business

## 2. Customer Perspective

This perspective is an important perspective because to sustain old customers and acquire potential customers are getting tighter in the competition era. We can measure this perspective from the company effort's to satisfy the customers. The measuring rods are divided into two groups. The first group is a core measurement group. Customer satisfaction, customer acquisition, customer loyalty, customer profitability, and the market share can measure in this group. The second group is customer value proposition that related with the lead indicators. It is about what question will be proposed to have satisfaction, loyalty, retention, and high customer acquisition. The key concept to understand the drivers in the core measurement for the level of satisfaction, retention, and market share is called as value proposition.

Value proposition depicts company attribute to create loyalty and customer satisfaction. The attribute is divided into three categories:

- a) Products / service attributes
- b) Customer relationship
- c) Image and reputation

**Product / service attributes** covers good or service functions, price and the quality. In this case, every customer has different preferences. Some customers focus on the product function, on time delivery, and low cost, while on the other hand, there are

some customers who do not mind to pay in the premium for features and attributes of the product or service.

*Customer relationship* is about customer feeling along the buying process. Responsibility and commitments of the company for their customers can affect this. The measuring rods for customer relationship are the company flexibility to meet customer needs and wants. The product availability, the quality and the physical service of sales (clean, comfortable, safe, decoration harmony, etc)

*Image and reputation* represent some intangible factors that attract customers to have a relation with the company. A reputation and image can be developed through commercial media and keep the quality as company promises.

### 3. Internal Business Process Perspective

In this perspective, managers identify the processes that are most critical for achieving customer and shareholders objective. According to Kaplan (1998) “ the critical internal business process enable that business unit to deliver the value proposition that will attract and retain customers in targeted market segments and to satisfy shareholders expectations of excellent financial returns.”

The measurement of this perspective focus on which company’s internal process that will provide big influence to customer satisfaction and the achievement of the financial objectives.

The process is divided into three steps, they are:

- Innovation
- Operation
- Post-sale service process

*Innovation* process is a company's effort to find its customers' need and want, and creates products or service to meet their want. The innovation step can be as research and development step. The measuring rods of the innovation process are the success level of new product development compare to the competitors, the new product sales, the time to improve a new products compare its competitors and to compare company planned, a modification frequency along the improvement process of new products compare to its competitors and company planned, and break even time (BET)

*An operation step* is step of action for the company, whereas the company is trying to give some solutions for their customers in order to meet customer is occurring in this step. The measuring rods are manufacturing cycle effectiveness (MCE), the defect rate before sales, the failure to fulfill customer demand, and how much the actual production cost violates from the budget.

*Post-sale service process*, a company is trying to give additional benefits to their customer after they buy their product such as product maintenance service, repairing service, spare part service, replacement service, and installment facilities. The measuring rods are the response time to meet product maintenance demand, a repairing, spare part replacement, collection time, dispute resolution period, etc.

#### 4. Learning & growth perspective



The purpose of this perspective is to force the company to be a learning organization and to encourage its growth. The measuring rods learning and growth are divided into three groups

- Employee capability
- Information system capability
- Motivation, empowerment, and employee equality

a. Employee's capability

The measuring rods for employee capability are the level of employee satisfaction (it has a relation with the employee's involvement for the decision making, confession, an access to have information, active force to be creative and initiative, and seniors support), the level of employee turn over, employee value added, and the level of return on compensation.

b. Information System Capability

The measuring rods are the ability to absorb any accurate information, the proportion of available information, and the length of time to get the information.

c. Motivation, Empowerment, and Employee Equality

The measuring rods are the employee suggestion, the implemented suggestion, the suggestion that have been done, and the employee ability to understand the company vision and mission.

#### 2.4 Balanced scorecard as Strategic Management System

In today's era of competition, some companies have gone further to discover the scorecard's value as the corner stone of a new strategic management system. Moreover, balanced scorecard is more than a measurement system; balanced scorecard is a management system that motivates break through improvement in all critical subjects, as product, process, customer, and market expand.

Four new processes help companies connect long-term objectives with short-time actions. The first manager helped by translating the vision to build a consensus around the company's strategy and express it in term that can guide action at local level. The second communicating and linking lets managers communicate their strategy up and down the organizational and link it to unit and individual goals. The third business planning enables companies to integrate their business and financial plans. The fourth companies capacity gave by feedback and learning for strategy learning, which consist of gathering feedback, testing the hypothesis on which strategy as based, and making necessary adjustments.

#### 2.5 The Benefit of Balanced Scorecard.

The benefits of using balanced scorecard in the organization are:

1. Comprehensive and coherent strategic plan in the balanced scorecard enable the management and employee continuously updating the implementation of budget, program, strategic objective and also the formulation strategy if there is a need for change.

2. Comprehensive and coherent plan in the balanced scorecard makes the programming and budgeting process easier.
3. Balanced scorecard approach makes strategic objective measurable.
4. Balanced scorecard approach produce coherent strategic plan that will increase the personal commitment to implement strategic plan.
5. Balanced scorecard approach in the comprehensive strategic plan forces the management and employee to formulate strategic plan as an effort to make the financial performance sustainable in nature.

#### 2.6 The advantages and Disadvantages of Balanced Scorecard.

The advantages of balanced scorecard are as follows (Mulyadi, 2000):

##### **Comprehensive**

Balanced scorecard's perspective is broader than traditional management control (too narrowly focused on financial measures). Customer perspective, internal business process perspective, and learning and growth perspective are also including in Balanced scorecard's perspective. This will give benefit such as better long-term financial, enable the company to enter complex business environment, and directed the personnel's effort to strategic target as the main cause to produce financial performance.

##### **Coherent**

There is a causal relationship between non-financial perspectives with financial perspective in strategic objective directly or not. Hence, coherence of strategic objective resulted by planning objective can motivate employee to more responsible in

order to find strategic initiative which really advantage in resulting financial performance.

### **Balanced**

Hence, it means, there is a balance between internal focus and external focus and between process centric and people centric. In the balanced scorecard the internal business process and learning and growth is included in the internal focus, and it must be balanced with the external focus include financial perspective and customer. So there is equality in receiving satisfaction between internal party and external party, and finally it will create better long-term performance.

### **Measurable**

In the balanced scorecard approach not only financial perspective (as the easiest perspective) were measured, but customer, internal business process, and learning and growth perspective are measured. Measures can describe either what achieves (outcomes) is or what affects outcomes (*performance drivers*). For companies, financial performance is usually the long-run aim, but the other measures provide early signals and are more appropriate for keeping the business on course.

The disadvantages of balanced scorecard is in the building process, a lot of time and resources will be needed by organization for everyone involved in the project to obtain the information needed to form a well-founded opinion. And at the application stage it is not enough simply to tell everyone to change their behavior in some way (behave differently after balanced scorecard is applied).

## **CHAPTER III**

### **RESEARCH METODOLOGY**

In this chapter researcher will describe about framework of this research. To analyze the performance measurement in PT Aseli Dagadu Djogja, the researcher should collect the competent and actual data which related with this research such as data from the management and customer of PT Aseli Dagadu Djogja.

#### **3.1 Data Collecting Method**

##### **a. Interview**

In this method the researcher give some question directly to competent element that can give information needed for this research such as management, customer, employee, and company foundation. The researcher expects the fixed information from this method such as financial report, the business system of PT Aseli Dagadu Djogja, etc

##### **b. Observation**

The researcher will notice the PT Aseli Dagadu Djogja such as the company operational, the work environment directly in order to get information about them. This method can apply together with the interview method. This method more focuses to the behavior of the object.

##### **c. Questionnaires Spread**

This method will distribute first to management of PT Aseli Dagadu Djogja both of the manager and the employee, second to the customer of PT Aseli

Dagadu Djogja. The concrete of this method is the researcher will make question list related to customer's satisfaction, retention, and acquisition for customer questionnaire and related to employee's capability, commitment, and readiness in facing global competition for management questionnaire. This questionnaire will distribute directly to customer and management of PT Aseli Dagadu Djogja. The customer questioners will distribute directly to the customer in Posyandu (pos pelayanan dagadu) the Dagadu's sales counter in Malioboro Mall and in UGD (unit gawat dagadu) the dagadu's sales counter in Pakuningratan. For the management the questionnaires will distribute directly in PT Aseli Dagadu Djogja's office in Pakuningratan.

d. Documentation

In this method the researcher will try to looking for literature which provided data or information that related with the PT Aseli Dagadu Djogja which released by public publishing or PT Aseli Dagadu Djogja it self. It can be a books, article, journal. and magazine.

3.2 Data Analysis Method

a. Analyzing the performance measurement system in company

This analysis more focus to the how PT Aseli Dagadu Djogja run their business. It can be performed first by determining vision and mission that have been applied by the company, second by analyzing measurement system that is used by the company and it include the weaknesses of the measurement system.

b. Analyzing the implementation of balanced scorecard

This analysis can be performed by providing a framework that is appropriate to the company's vision and mission and by measuring the performance data by comparing of data in 2000 and data in 2001 based on the balanced scorecard approach.

a. Financial Perspective.

- Income from sales of 2000 and 2001

$$\frac{\text{Difference of sales}}{\text{2000 sales}} \times 100\%$$

- Financial ratio of 2000 and 2001

- **Rentability**

$$\frac{\text{Net profit}}{\text{Capital}} \times 100\%$$

- **Liquidity**

$$\frac{\text{Current Assets}}{\text{Current Liabilities}} \times 100\%$$

- **Solvability**

$$\frac{\text{Total Assets}}{\text{Total Liabilities}} \times 100\%$$

- Return on investment (ROI) of 2000 and 2001

$$\frac{\text{Net profit}}{\text{Total Assets}} \times 100\%$$

- Return on equity (ROE) of 2000 and 2001

$$\frac{\text{Net Profit after Taxes}}{\text{Shareholder's Equity}} \times 100\%$$

b. Customer perspective

The method to analyze the customer perspective is using qualitative analysis. Qualitative analysis is an analysis based on the opinion of respondents expressed through the questionnaires, and then make a table from the questionnaire. The calculation, the percentages method is applied with following formula:

- **Customer satisfaction**

$$\frac{\text{Total Score of customer satisfaction}}{\text{All respondent}} \times 100\%$$

- **Customer retention**

$$\frac{\text{Total Score of customer retention}}{\text{All respondent}} \times 100\%$$

- **Customer acquisition**

$$\frac{\text{Total Score of customer acquisition}}{\text{All respondent}} \times 100\%$$



c. Internal Business Perspective

For the internal business process perspective the researcher will analyze from the operating process of PT Aseli Dagadu Djogja, how well they produce product from the planning until realization of the product. The other way to analyze this perspective is the effectiveness of debt collecting activity.

d. Learning and growth Perspective

The method to analyze the learning and growth perspective same with the customer perspective is qualitative analysis. The calculation, the percentages method is applied with following formula:

- **Employee's capability**

$$\frac{\text{Total Score of employee's capability}}{\text{All respondent}} \times 100\%$$

- **Employee's commitment**

$$\frac{\text{Total Score of employee's commitment}}{\text{All respondent}} \times 100\%$$

- **Employee's readiness in facing global competition**

$$\frac{\text{Total Score of employee's readiness in FGC}}{\text{All respondent}} \times 100\%$$

## CHAPTER IV

### COMPANY PROFILE

#### 4.1 Background

At the first time, Dagadu Djokdja Team was an individual association that had the same interest in the issues of tourism, urban affair, and graphic design appreciation. Most of its members are the university students and alumnus of Architecture Technique Department of Faculty of engineering UGM. The name of 'Dagadu Djokdja' it self had already emerged and had been used on the first product marketing which they sold to the market at Malioboro Mall of Yogyakarta on January 9, 1994. Such the business activity that have been done by this team, was realized by producing and marketing the product of 'alternative merchandise of Yogyakarta' (consists of T-shirt, key holders, stickers, and other articles which all of them contain tourism graphic themes and constructed environment of Yogyakarta city) in point of fact it was just as vehicle to transfer the interests and the idealisms than profit trade. In this case, the trial and play items were bigger than the business items. In other word, if we took the term which this group, business, often used was a vehicle to cost their trial and play activities.

'Dagadu Djokdja' name was used as a trademark all at once as the producer's name. It was like the ideas and spontaneity actions, which usually happened when this team began their business activities, such that name emerged without any reason and certain background. The emerged of 'Dagadu Djokja' name at the last time by the first day selling was just a sensible necessary to symbolize or to give the mark for a product than as a planned strategy in expanding a trade mark. A lot of explanation about that

mark had already been arranged when a number of buyers began to ask both the essentiality and the meaning behind that mark. Dagadu, in the term of youths' *slang* language in Yogyakarta, then it was given the explanation more or less as follows.

- In graphic design discourse, the eye figure (such as pencil figure or light bulb) is the idiom that related with creativity image. "Dagadu" which is presented through the logo that its frame is eye's bottom (as showed on figure 1) is expected to be able to represent the team ideas, which always try to put the creativity as the main aspect in their each activity.
- The eye image is also associated as the trial and play activity by sightseeing or 'window shopping by walking around the city'. It is expected to able to present the care of the issues of tourism and urban affair.
- "Dagadu" as the famous word in informal socialization in Yogyakarta which is used for showing a certain locality, in this case is Yogyakarta city, in the line with its utility, it is expected to be able to represent product image as the specific merchandise of Yogyakarta. Enclosing the word "Djokdja" after "Dagadu" is expected to be able to emphasize this image. While the using of the old spelling on the writing of "Djokdja" is aimed to show the historical content on Yogyakarta city, as the care of this group toward the historical culture legacy of Yogyakarta.
- Dagadu, which is one of the *slang* languages of the youth of Yogyakarta, is expected to be able to lead the spirit of trial and play which found all the creativity of creating the product.

There are several internal conditions, which make this group to have the business activity. These following statements are as the cause:

- The willingness to publish the various ideas of artifacts, events, language and living culture, which is tied tightly to the image of Yogyakarta.
- The willingness to communicate such those ideas through the interesting and attractive graphic performance.
- The willingness to participate and to give the contribution toward the merchandise treasury of Yogyakarta.



Figure 3.1: Logo of Dagadu Djogja Community

These internal conditions is led by the external conditions such as there was an easiness to have the sale at Malioboro Mall of which at that time, was a new place of the newest shopping center in the middle of the city center of Yogyakarta. The easiness, which was given such as:

- It had been provided the lot and also the 8 X 5 m<sup>2</sup> shop window that it meant the pressure of negotiation cost and construction cost for the selling room physic item.

- It had been made the assessment of the rental cost that was light relatively based on the sale presentation.

As the orientation was more to lead the interest and the idealism than to get the profit, this group started the business activity in giving more attention toward the offering side (i.e. the interest and the sale capability in creating the product with the specific design) than demanding side. This tendency was expressed by several items as follows:

- There was no market target, which had been formulated previously, clearly and specific.
- There was no concerning on the existence market power.
- There was no profit target gaining
- There was no planning in both long and short term in the field of production, marketing or administration and financial management.

In the three months, break event point had been achieved, whereas the market demand increased more. In the first year, the booked sale volume had sold 150 pieces. Those volumes increased to 250 pieces in the second year and 500 pieces in the third year. At that time, the available volume always was almost not able to fulfill the demand. While, at this time, at least 750-1000 pieces T-shirt with Rp 22.500 for the price of 1 T-shirt was sold everyday. This development forced this group to be more serious in holding on their business.

## **4.2 Organization**

### **4.2.1 Vision**

Dagadu serve as a vehicle of relation idealism development and a place to grow together.

### **4.2.2 Mission**

It provides job field to all Indonesian people by creative effort to delve the local potential and pay more attention to the culture, social and Indonesian people environment.

### **4.2.3 Objective**

It is to manage the profit business, which cares about social, culture and environment through diversification products in goods and/or services.

### **4.2.4 Organization Structure**

Since the existence of the vision, the mission and the objective, as the time goes on, it leads P.T Aseli Dagadu Djokdja to see it self not only as a friend relation form but also as an organization to develop a specific business by utilizing many kinds of resources (including money capital), which have been had by that group. On the line of that case, the business management is structured into organization as showed on figure

3.2.

**ORGANIZATIONAL CHART**  
**PT ASELI DAGADU**  
**DJOKDJA**  
**September 2001**

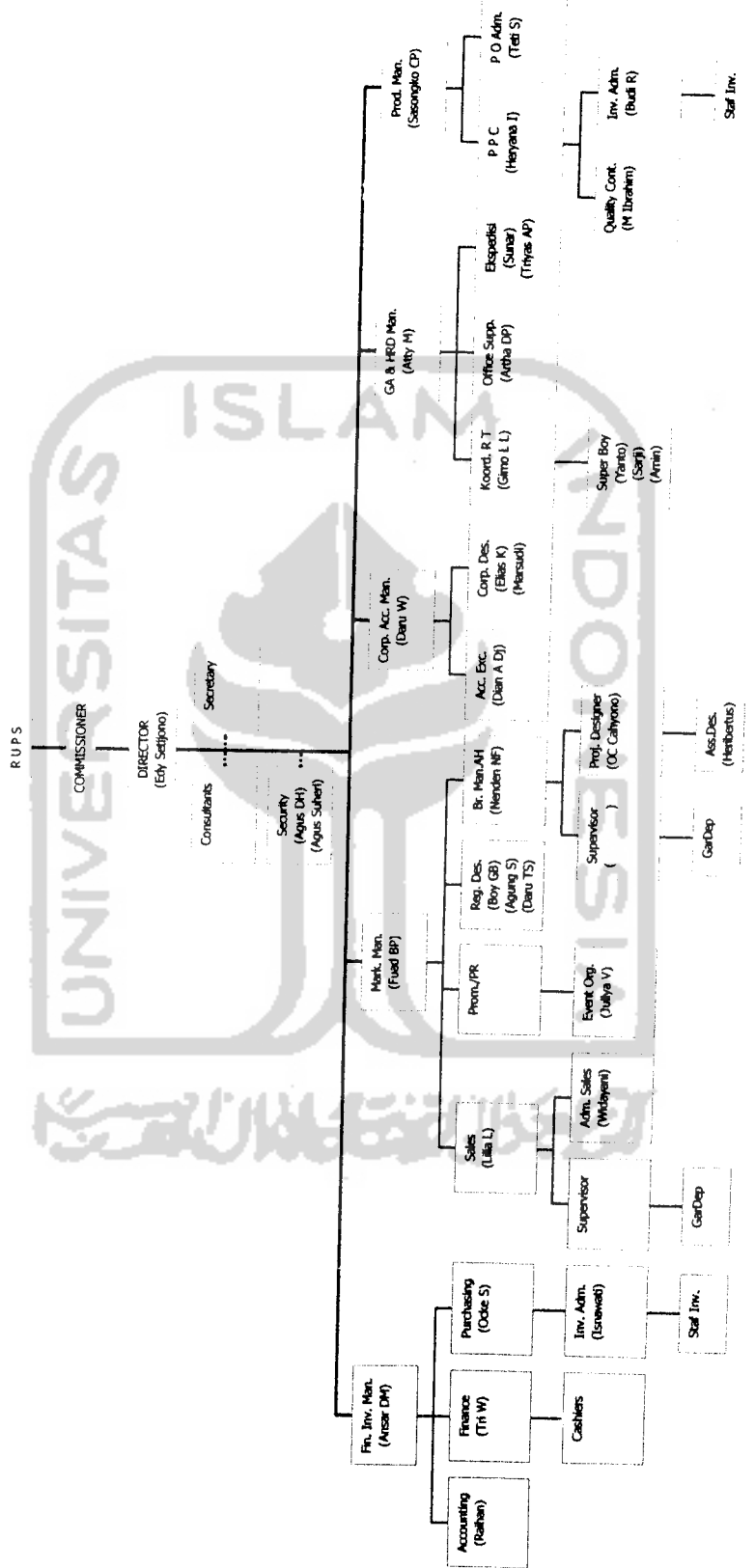


Figure 3.2 organizational chart of PT Aseli Dagadu Djogja

### 4.3 Field of Business

#### 4.3.1 Retailer

The main business field of Dagadu Djokdja team is to produce and market the product of 'contemporary merchandise of Yogyakarta' that consist of T-shirts, key holders, stickers, and other articles which all of them cover graphic design with tourism themes and Yogyakarta environment. Those products, at the first time, were made without detail planning. Furthermore, the circulation led those products at the specific position that was as 'the contemporary specific merchandise of Yogyakarta'. As the merchandise, those products had some characteristics as the following:

- To explore the spirit and local culture environment treasury.
- To fulfill the practical function as a gift of a trip, by concerning the size and the weight elements, which are relatively simple and light.

While 'the contemporary' terminology was used to (simply) distinguish those products with other 'vernacular' merchandise or the traditional one. Moreover, the contemporary merchandise was specified by these characteristics:

- To give the esthetical frame in daily items which are simple or even trivial.
- To express the ideas through joke styles which are easy to understand.
- To give a pressure in some attractive aspect through the simple and protrusion forms.
- To choose the fabrication image than the craft one, both through the use of material and the other design elements, from the color selection to the finishing.



By putting the products on such that position, it was expected that there was a plus significant value than others merchandise products, which during this time, they concerned only to the stereotype themes about the beautifulness, the glory and the locality powerfulness. To be able to put such that position, Dagadu Djokdja product rely on the design aspect, especially graphic design, in both theme and the way to express.

At the first time, the dominant product in this business activity was T-shirt. Obviously, T-shirt, which had plus value on the uniqueness of its graphic design. It meant the uniqueness of graphic design, which was presented on the T-shirt performance (through sift-printing or silk-screening) made the differentiation and at all once the selling point for this product.

The judgment of the T-shirt selection as the main product do no ignore of this business activity orientation. As we discussed above, the business activity, which tend to be interest transfer vehicle than the way to gain more profit, had led the attention on the offering side was greater than the attention on the demanding side. However, this case had influenced on the choice of the main product, in which could be explained more detail as the following:

- Firstly, graphic designing experiences (which could be implied on the media such as T-shirt) have been had by the members of this group because of their activities during they have joined in Architecture Technique Students Family of FT-UGM.
- Secondly, the production process of T-shirt tends to be cheaper and simple. This is the most important thing considering the limitation of the available capital.

- Thirdly, T-shirt is one of the flexible media for trial and play in expressing both the theme ideas and the visual-graphic ideas.

As mentioned above, Dagadu's products on their graphic design, which have the uniqueness of the themes and the way to express. The media for applying this design, actually, is very various. Because of that, on the further development, Dagadu Djokdja makes the product diversification by exploring the variousness of this media. The media selection is determined by these following criteria:

- The capability of many kinds of media, both technique and aesthetical, to cover the graphic designs.
- The selling power (which has already been decided intuitively) of such media as the merchandise product.

Those products are such as stickers, key holders, hats, sunscreen, wallets, cups, postcards, and block notes. The consideration of publishing of those products variety is based only on the capability of the production than the market demand.

#### **4.3.2 Design Service**

In the early second year, the diversification, which had been made, did not only product diversification but also business field diversification, which was graphic design field and computer animation, which serviced the ordering products. In the fourth year, this design service field was minimalized to give more benefit in the retailing T-shirt field.

#### 4.4. Product Designing Process

##### 4.4.1 Design Aspect

As mentioned above, design aspect had important role in this business activity considering these following statements:

- Design aspect is the mainstay product of Dagadu Djokdja to gain the differentiation in marketing the T-shirt. Through specific design by collaborating the locality elements, humorous and the spirit of the trial and play in this pop art world, is expected that it will be created the attractiveness elements as the main appeal of the product.
- The design and the activity of creating design can be said as “the life power” of this group in which it means that it is a generator for all the business activity.

##### 4.4.2 Design Coverage

Substantially, the design coverage, which have been the attention focus, are:

- Graphic design, that is the visual form composition of two dimensions, which is printed (through various printing technique) on the media’s surface.
- Product design, that is the three-dimensional design on that media it self.

In the case of T-shirt, for example, product design will snatch the originally of physic form of that T-shirt it self (from the neck, the body, and the arm form to various accessory which can be added), material variety or textile material which has been used (which will be determined the weight, the density, texture and like) sewing style to the label composition. On the other hand, graphic design covers every single picture, which is printed on the surface of that T-shirt.

#### 4.4.3 Design Provisioning

Since both graphic design and product design are the main important aspect so the design provisioning consistently and continuously are also important. (In the third year, it was booked not less than 125 graphic designs for T-shirt production). It is important that design creating for Dagadu's products is not just looked as individual expression but also is attempted to emerge and develop as the collective work based on the cooperate collective work, too. These collectivity concerns to the ideas expression to the preliminary design development. While the further preliminary design development to the finishing are the duties of the designers. In the early circulation period, the members of this group supplied this design. In the next circulation period, it formed a creative teamwork, which consists of the designers who have the main task to create many kinds of the design.

It is important to remember that in many cases, the quality design is decided most by the critique quality toward it self. Considering that the members of Dagadu Djokdja team have the enthusiasm of the design circumstances then the creating system and design provisioning and the product design is as the following arguments:

- Both design and design critique are as the result of taking and giving arguments spontaneity from the members of the teamwork or their community.
- Both design and design critique are as the result of the management on the studio by the designers or the creative teamwork.

To achieve a good performance between the members of the community that really appreciate the design and the creative teamwork that procedurally has the responsibility

of publishing or the provisioning of the new designs, so then the design procedure has already been taken as showed on the figure 3.3.

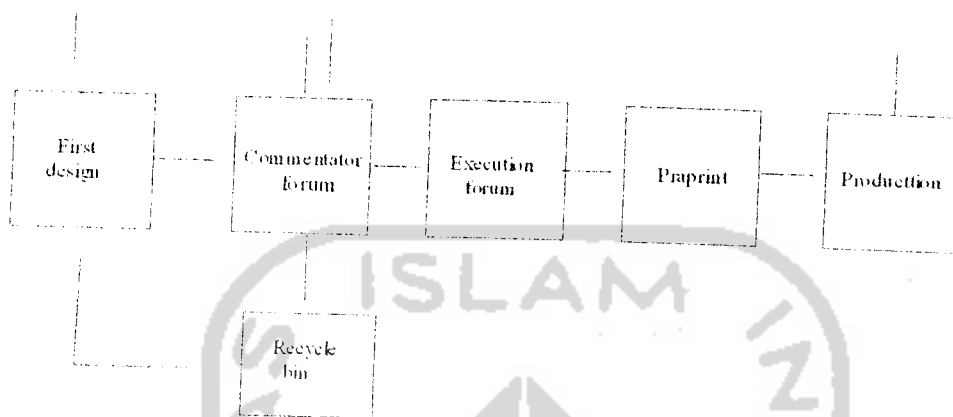


Figure 3.3: design procedure

The preliminary ideas of the design can come from anyone, including the ideas of the consumers or observers. These ideas, collectively, have been developed into many kinds of alternative of the preliminary design by the creative team on the design studio. A comment forum is a place to deliver the critique of such the preliminary design. This forum is opened for every members of this group or the community even in a certain chance, it attend a commentator or a critic as a guest.

#### 4.4.4 Design Strategy

As we explained above on the previous section, design aspect in this business activity is very significant considering its role in forming the mainstay product. For that purpose, Dagadu Djokdja products have to use the design strategy. Generally, the designs, which have been published by Dagadu Djokdja (especially the graphic design), have a number of characteristics as the following:

- Moving on the culture treasury of Java
- Showing off the city romantics
- Presenting the natural daily activities and because of that many things will not be passed through the new interpretation
- Stimulating the humorous and the aesthetic nerves
- Laughing at him/her self

With such this design strategy, Dagadu Djokdja's products, then, have a number of peculiarities and at least it shows the distinguishing between other similar kinds of such products.

#### **4.5. Distribution**

Dagadu Djokdja's products have been marketed in one outlet, that is Malioboro Mall of Yogyakarta, concerning with the policy to give the uniqueness value on such merchandise community. In the next development, a small shop window has been opened in the workshop location to fulfill the interest limited need. Thus, the distribution current, which has been taken, is also the simple one. The products have been supplied from the supplier, put in the storage, packed at the same place, then distributed to the sale location at those such two place as mentioned above.

#### **4.6. Marketing**

In business activities of Dagadu Djokdja team, marketing has been intuitive aspect for these three years of the circulation period. The increasing of the sale and the popularity of Dagadu Djokdja is more supporting condition, in fact these still give big

profit to the company. A number of observations of the products, selling place, price and the promotion can describe those items.

From the products side, the spirit of Dagadu Djokdja team that makes creativity to be the most important thing in expressing the trial and play effort, immediately entering the products into the item that during this time have not cultivated in T-shirt world. The interest of this group toward the issues of urban affair, tourism and graphic design and the way to express, beyond expectations had found the specific market. As we know that Yogyakarta is the tourism city, which has domestic tourist who really needs to get the merchandise alternative. Yogyakarta is also propped by the intellectuality of the youth who can appreciate several of giving attention which have been presented on such the way of trial and play effort.

Design as selling point, in fact, beyond the expectations has been enclosed with the specific strategy so that it emerges merchandise products, which have the new image and because of that it becomes special.

Dagadu Djokdja, accidentally, has the outlet on the newest shopping center (at that time) in the good strategist location in trade context and tourism. The location on Malioboro street which has popularity and romantics in the tourism world of Yogyakarta, strengthen Dagadu's image is as one of the merchandise product. Disability of this group to open the outlet, essentially, leads another benefit that the image of this group gets more strength, that some certain merchandise are just available in a certain place. Furthermore, the selling location in one place even it can be always have the label "aseli bukinan Dagadu Djokdja" and others imitation products or pirated

products which separate on markets. For business scale, which is not little bigger like this company. Dagadu Djokdja, the lowest barrier to entry in this business has been responded through such ruse public opinion that shows the original Dagadu's product are only available in one location become one of the ways to make this public opinion.

On promotion side, many kinds of accidentally actions have been changed into benefit action. The fever of designing which attacked the members of Dagadu Djokdja in this latest first two years which resulted a lot of designs, in fact it caused a commotion in the markets if it could be seen as a trend then a number of variety of Dagadu Djokja's T-shirt design (as the impact from the designing fever) support the development of such that trend. A number of consumers of Dagadu Djokdja's T-shirt, which have a loud logo on the backside or the left chess, also embedded the trademark on the people's mind.

In other side, the limited of selling room, the goods stock and the increasing buyers led many of a big crowded people particularly in school holiday. Such that crowded had already been a phenomenon that always be hot topic discussion, that meant a waste publication. Many mass media coverage toward all the action that related to the Dagadu Djokdja's product made the publication wider.

For those three years, Dagadu Djokdja had already been begun to embed its image. In the first year, it just covered the interest of the group's members toward the issues of tourism and urban affair. Dagadu Djokdja, come closer to the specific image of merchandise. The spirit of trial and play effort also make to be important by this group to make product designs of Dagadu Djokdja, which has naughty and funny image. By



such emerged various design that relatively a little bigger and this tendencies become stronger. The mass media coverage toward the design theme and the background of Dagadu Djokdja team that started from the student activity in the collage associates Dagadu Djokdja by the smarty image. Smart, smile and Djokdja then to be developed by Dagadu Djokdja team as their products image in their next circulation period.

### **GENERAL ASSIGNMENT**

- Creative:** be responsible to operate the creative and productive process in order to fulfill the design necessities to fit market demand.
- Marketing:** be responsible to plan, to watch, to do the supplying program in order to reach the factory's target
- Corporate Account:** do the offering and selling program in the foreign owner's company in order to support the factory's target
- Finance and Investment:** do the factory's budgeting plan to fit the factory's target and to fit the long-term investment programs, which are profitable
- Production:** be responsible to plan, to watch and to do the activities to fulfill the basic necessities of selling product continuously.
- General affair:** be responsible to plan, to watch and to do all the systems, procedure and supporting operational function in the factory and to develop the factory's organizational structure and human resources.

## CHAPTER V

### RESEARCH ANALYSIS

#### 5.1 Introduction

Recently four perspectives determine the organization success in competition and information technology era. They are people, process, product, and profit. By using the productive and committed knowledge workers (people) and cost effective process, company provides services and product that meet customers' need and wants. Thus, it gives profit to the organization. These four perspectives only can be measured using balanced scorecard method. That is an instrument to Measure Company's performance more effectively in achieving company's goal.

Balanced scorecard is a method of measuring how company works comprehensively. It does not only measure the financial performance but also the non-financial performance such as the customer point of view, the process of internal business, and how company learns and grow. Four perspectives of balanced scorecard give the balance between short-term goals and long-term goals among hard objective measurement with soft subjective measurement. The balanced scorecard not only measures the final result but also all activities in declining the final result.

In applying the balanced scorecard method, we must adapt all strategies that are used by the company into the pattern of balanced scorecard. Those formulated

strategies must have casualities so, that its' evaluation will become systematic and will directed.

This part discusses the analysis for the measurement method of PT Aseli Dagadu Djokdja, and the measurement and application of balanced scorecard in PT Aseli Dagadu Djokdja, they are the main contents for this chapter.

## **5.2 An Analysis of Current Performance Measurement System in PT Aseli Dagadu Djokdja**

The management of PT Aseli Dagadu Djokdja measures the performance of the company to evaluate the result of business operation happening in it in every year end. PT Aseli Dagadu Djokdja still needs investment to finance its activities in order to maintain market share and to grow step by step from year to year is the reason this measurement method.

The management has put many efforts to spread profitability awareness to all personnel throughout the company. Many ways have been tried to squeeze down production cost and setting efforts are focused on the most profitable products to increase the profit. Therefore, financial measure used here are profitability ratios, but the main attention of management is more in ROI and ROE.

Therefore, the performance of PT Aseli Dagadu Djokdja will be considered as good when ROI and ROE are higher compared to last year, which means a good progress in the business has been made. In contrast, when there are decreases in those financial measures, it means that the performance of PT Aseli

Dagadu Djokdja is worse compared to last year because there is a decline in the business.

The management should consider carefully about advantages and disadvantages when using financial measurement in Assessing Company's performance. The advantages in this term are:

1. Managers can use ROI as guidance in accepting new projects. To be specific, they really pay attention on all aspects before deciding to invest on something so that the projects invested will yield high profit to company, and thus, higher profit means higher ROE also.
2. Having invested in those new projects. Management will try to make the production cost more effective and efficient so they will yield higher profit. It means the higher the profit, the higher ROI and ROE.

In general, the biggest advantage of financial measures is that they are simple because they are just based on investment data and lead to a direct conclusion.

Despite the advantages of financial measures that can be used as bases of decision making, there are also disadvantages. The disadvantages in this term are:

1. Financial measures will just encourage of PT Aseli Dagadu Djokdja to think short-term profit oriented on projects. It can be seen through the way the management invests in new projects. Only some of them are chosen because they can yield higher profit than others do. Fortunately, PT Aseli Dagadu Djokdja's programs are already both of short-term and long term oriented.

2. Those selected projects can give PT Aseli Dagadu Djokdja more profit but it does not ensure that negative consequences will not occur at the same time. For instance the production cost could be decreased as low as possible but it sacrifices the product quality, which would be decreased the customers trust.

Eventually, management of PT Aseli Dagadu Djokdja should know that there are also other things although non financial but more important since they can give many useful insights to PT Aseli Dagadu Djokdja's business operation. These other things that PT Aseli Dagadu Djokdja should also pay full attention are customer, internal business process, and learning and growth. Although they long term oriented but they the leading indicators of future performance and need also to be comprehensively measured.

Inclusively financial measurements alone do not reflect the real company' condition because they can not provide a true and fair view of how business is developing. Although financial measure are ultimately paramount at a company operating in a market economy, but non-financial measures are still needed.

### **5.3 The Measurement and Application of PT Aseli Dagadu Djokdja Performance using Balanced Scorecard Classification**

The balance scorecard gives many advantages both in the short-term and in the long-term objectives because it covers four perspectives. Moreover, Balance scorecard guides the company from the violence of its vision and mission. Therefore, the companies can respond anytime to any changes in its

environment. As, a result the vision and mission, objective for the company would be described into the detailed strengths.

### **5.3.1 Vision, Mission, and Objective of PT Aseli Dagadu Djokja**

According to PT Aseli Dagadu Djokdja's vision "Dagadu is as a chamber of relation, idealism development and a place to get growth together" and their mission "It provides job field to all Indonesian people by creative effort to delve the local potential and pay more attention to the culture, social and Indonesian people environment" in temporary we can assessing that PT Aseli Dagadu Djogja is not Profit oriented company, but when we look at their objective" to manage the profit business, which cares about social, culture and environment through diversification products in good and / or services" there closely relation between vision, mission, and objective. It means that PT Aseli dagadu Djogja is profit oriented company, and in order to achieve high return to the company they run good relation business.

As the other profit oriented company PT Aseli Dagadu Djogja must do the best in their vision, mission, and objective, in order to obtain optimal profit and to satisfy their stockholders. It means that the management must increase the revenue by maintaining and increasing the products qualities. But to do all those things, the company needs a lot of cost. Therefore, the implemented strategies are efficient and effective production cost, and increasing outputs uses the available facilities.

Therefore, the next step is to make sure that the strategic plan is also a good one. It starts with the strategic objectives of PT Aseli Dagadu Djokdja that are derived from the strategies, which are:

1. Increase in revenue sales
2. Decrease in production costs
3. Increase in new innovation in all aspects
4. Increase in employees' knowledge satisfaction
5. Increase in customer loyalty

From these strategic objectives it can be inferred that they are viewed from four perspectives which are financial, internal business process, and learning and growth.

Inclusively, the strategic plan of PT Aseli Dagadu Djokdja is not good one. The reason is the outcome measured used to indicate the achievement of all those strategic objectives are only financial. The effect is the management assesses the company's performance using financial measures, which have proven inadequate due to many disadvantages they have.

Based on the lack of PT Aseli Dagadu Djokdja's current performance measurement system, the researcher proposes the management to use balanced scorecard in measuring the performance of PT Aseli Dagadu Djokdja because it will give a different view to look at. Previously, all strategic objectives are measured by outcome measures to indicate the achievement of those strategic objectives. In balanced scorecard, the strategic objectives are measured not only by outcome measures but also by performance driver measures.

Specifically, outcome measures are lagging indicators. These indicators not only report how well the company strategic worked in the past but they provide little guidance on how to navigate in the future performance. It means they can show not only the factors that affects that driver the outcome measures but also early signals that will affects those lagging indicators neither negatively nor positively. Therefore, managers should also pay attention on these leading indicators. How these two indicators will give PT Aseli Dagadu Djokdja a good implication: a better and sustainable result in future financial measures.

In determining the measures sustainable for PT Aseli Dagadu Djokdja's strategies the researcher will use the data collected and focus on a few of indicators that are critical to the success of the company based on each perspectives.

### **5.3.2 Financial Perspective**

Today the company is in sustaining stage, where they skill attract investment and reinvestment, but are required to earn excellent returns on invested capture. The company is expected to maintain their existing market share and perhaps grow somewhat from year to year. The investment projects must relate with profitability.

The company must quality the financial perspective within the balanced scorecard in doing

1. The reducing of production cost is to decrease the unnecessary expenditure such as the operational burden (expense) and repairing and maintaining cost. Considering the time period of assets economically. Whether it will



give some benefits or not. It means that a new purchasing will provide some advantages rather than the higher cost of maintaining.

2. The increasing of an output by using the existing facilities should be in the range of production efficiency. The increasing of production efficiency is done by giving their best product to society.

In term of financial perspective, the implications of the strategy are:

1. Decreasing the cost

PT Aseli Dagadu Djokdja decreases its cost in term of increasing their operational efficiency and productivity of the company.

2. Increasing the income

The company can earn their high income with their best quality of product through each department, including society demand in latest innovation and always give satisfaction to their customer.

3. Increasing the profit

Those two strategies above have goal to increase the profit. It will need an indicator to measure. That is ROI, to have the profit along with the decreasing of cost and increasing of income. According to ROI measurement, it will be recognized the profitability changing from period to period.

The implementations of performance measurement on financial perspective based on balanced scorecard are:

### 1. The increase of sales

It can be known from the income statement (for detailed information see appendix 1 ) that the sales of PT Aseli Dagadu Djogja has increased by 15,4951 % within period of 2000 and 2001 as explained by the following for details:

$$\begin{aligned}
 \text{The increase of sales} &= \frac{\text{Difference of Sales}}{\text{2000 sales}} \times 100 \% \\
 &= \frac{4.976.445.048 - 4.308.790.018}{4.308.790.018} \times 100 \% \\
 &= \frac{667.655.030}{4.308.790.018} \times 100 \% \\
 &= 15,4951 \%
 \end{aligned}$$

### 2. Financial Return

#### a. Return on Investment (ROI)

Return on investment is company's ability to produce profit from available assets. The data of income statement shows that the effective and efficiency in production cost make the lower cost of good sold and it affect the increasing return on investment within period 2000 and 2001 for about 18,929% (for detailed information see appendix 1) as explained by the following for details:

$$\text{Return on Investment} = \frac{\text{Net Profit}}{\text{Total Assets}} \times 100 \%$$

$$\text{In 2000} = \frac{436.333.198}{3.136.023.811} \times 100 \%$$

$$= 13,9135 \%$$

$$\text{In 2001} = \frac{564.711.202}{3.412.712.459} \times 100 \%$$

$$= 16,5472 \%$$

$$= \frac{(16,5472 - 13,9135)}{13,9135} \times 100 \%$$

$$= 18,929 \%$$

b. Return on Equity (ROE)

Return on Equity is company's ability to produce profit for their shareholders. From the balance sheet and income statement we know that the increasing net income and the decreasing retained earning of PT Aseli Dagadu Djogja within period 2000 and 2001 (for detailed information see appendix 1) make the decreasing in Return on Equity for about 38,7395 % as explained by the following for details:

$$\text{Return on Equity} = \frac{\text{Net Profit after Taxes}}{\text{Shareholder's Equity}} \times 100 \%$$

$$\text{In 2000} = \frac{436.333.198}{2.903.749.882} \times 100\%$$

$$= 15,0265 \%$$

$$\text{In 2001} = \frac{564.711.202}{2.708.744.166} \times 100\%$$

$$= 20,8477 \%$$

$$(20,8477 - 15,0265)$$

$$= \frac{\quad}{15,0265} \times 100\%$$

$$= 38,7395 \%$$

### 3. Financial ratio

**Table 5.1 Financial Ratio**

RATIOS		REALIZATION 2000	REALIZATION 2001
<b><u>Rentability</u></b>		436.333.198	564.711.202
Net Profit	X 100%	3.136.023.811	3.412.712.459
Capital		= <b>13,9135 %</b>	= <b>16,5472 %</b>
<b><u>Liquidity</u></b>		2.975.813.142	2.576.794.023
Current Asset	X 100%	232.273.929	669.004.493
Current Liabilities		= <b>1281,1653 %</b>	= <b>385,1684%</b>
<b><u>Solvability</u></b>		3.136.023.010	3.412.712.459
Total Assets	X 100%	232.273.929	669.004.493
Total Liabilities		= <b>1350,1399 %</b>	= <b>510,118 %</b>

Source: PT Asehi Dagadu Djogja

**Table 5.2**  
**Balanced Scorecard for financial performance measurement in PT Aseli**  
**Dagadu Djogja**

Strategic Objectives	Strategic Measurement	
	Lag Indicator	Lead Indicator
<ul style="list-style-type: none"> <li>• To increase profitability</li> </ul>	<ul style="list-style-type: none"> <li>- ROI</li> </ul>	
<ul style="list-style-type: none"> <li>• To decrease production cost</li> </ul>	<ul style="list-style-type: none"> <li>- ROE</li> <li>- Reduction in all overhead cost</li> </ul>	<ul style="list-style-type: none"> <li>- Cycle effectiveness</li> <li>- Selling of uneconomical assets</li> </ul>
<ul style="list-style-type: none"> <li>• To increase revenue</li> </ul>	<ul style="list-style-type: none"> <li>- Revenue growth</li> </ul>	<ul style="list-style-type: none"> <li>- Revenue mix</li> </ul>

### 5.3.3 Customer Perspective

When the management of PT Aseli Dagadu Djogja can fulfill the customer's needs and wants, the income has realized. Therefore, it tries to bring the company to enter the global business environment by applying strategic management, which is driven by efforts to yield the best value to customers as a focus.

From the explanation above, PT Aseli Dagadu Djogja must keep its customer to always be satisfied by giving them its best efforts to provide them the best products it can offer with still maintaining its professional services. Derived from this fact, the company should pay more attention on market share, customer acquisition, and customer retention because they are critical variable and have significant impact on customer satisfaction represented by index in customer.

The data about the customer perspectives were obtained from the research questionnaires (instrument) given to 100 respondents as the users of Dagadu products. The customer perspectives in this research consist of three factors, namely (1) the consumer satisfaction, (2) the consumer retention, and (3) the customer acquisition. The data processing, that is the frequency distribution of each factor, was done by grouping the scores obtained from the respondents' answers. The scores given to each factor as the result of the data collection describe the tendency of each factor as follows:

From the data collected, the implementations on customer perspective based on balanced scorecard are:

#### I. Customer Satisfaction.

The customers' satisfaction in this research was measured by the questionnaires that consist of 7 items of questions, ranging from 0 until 4 as the scores. From the result of scoring the answers, we obtain the frequency distribution and the frequency distribution graphic for customers' satisfaction factor, which can be seen in the table below.

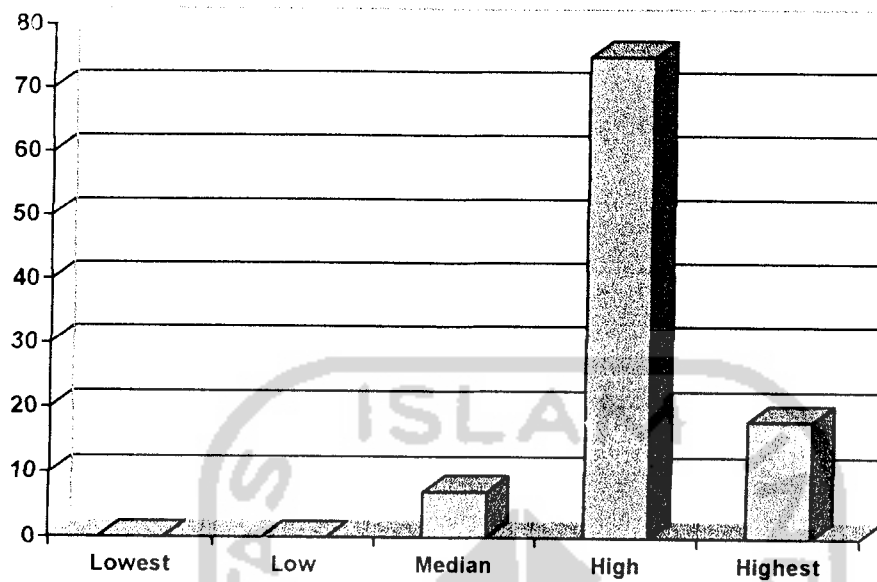
**Table 5.3 Distribution of Customer's Satisfaction PT. Aseli Dagadu Djokdja**

No.	Category of Answer	Score Range	Frequency	
			Absolut	Percentage
1	Highest	3,201 s.d. 4	18	18,0
2	High	2,401 s.d. 3,200	75	75,0
3	Median	1,601 s.d. 2,400	7	7,0
4	Low	0,801 s.d. 1,600	0	0,0
5	Lowest	0 s.d. 0,800	0	0,0
	Total		100	100,0

Maximum	= 4	Range	: 4 - 0 = 4
Minimum	= 0	Interval	: 4 / 5 = 0,8
Classification	= 5		

Based on the result of the frequency distribution as shown by the table above, it shows that Dagadu customers' have different levels of satisfaction. From 100 respondents, 18.0% obtain very high satisfaction; 75.0% obtain high satisfaction; and 7.0% obtain medium satisfaction, while there is no category of low and very low satisfaction. Meanwhile, seen from the mean of the result of the analysis (SPSS), which is 2.906 and is within the score interval of 2.401 and 3.200 categorized as high, it can be concluded that the customers' satisfaction of PT Aseli Dagadu Djokdja is high. (for detailed information see appendix 3)

The histogram graphic of the frequency distribution of the customers' satisfaction of PT Aseli Dagadu Djokdja is below.



**Figure 5.1 Histogram of Distribution Frequency Customer's Satisfaction PT Aseli Dagadu Djokdja**

## 2. Customer Retention.

The customers' retention in this research was measured by questionnaires that consist of 8 items of questions, with scores ranging from 0 until 4. From the result of the scoring for the answers collected, we get the frequency distribution and the frequency distribution graphic for the customers' retention factor that can be seen in the table below.



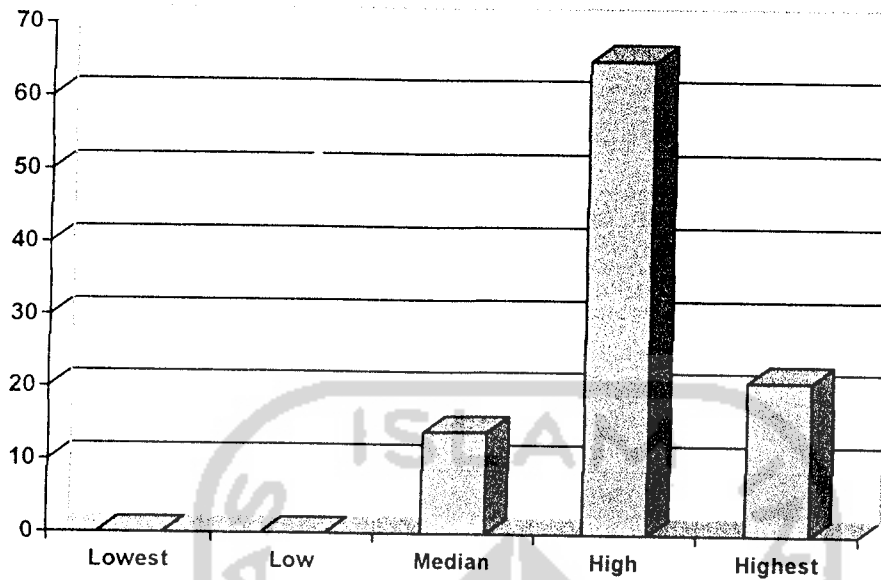
**Table 5.4 Distribution of Customer's Retention of PT. Aseli Dagadu Djokdja**

No.	Category of Answer	Score Range	Frequency	
			Absolute	Percentage
1	Highest	3,201 s.d. 4	21	21,0
2	High	2,401 s.d. 3,200	65	65,0
3	Median	1,601 s.d. 2,400	14	14,0
4	Low	0,801 s.d. 1,600	0	0,0
5	Lowest	0 s.d. 0,800	0	0,0
	total		100	100,0

Maximum	= 4	Range	: 4 - 0 = 4
Minimum	= 0	Intervals	: 4 / 5 = 0,8
Classification	= 5		

Based on the result of the frequency distribution as summarized in the table above, it is seen that Dagadu has different ability in sustain their customer. From 100 respondents, 21.0% shows very high ability in sustain their old customer; 65.0% have high ability in sustain their old customer; and 14.0% have medium ability; and there is no category for low and very low ability. The mean of the result of the analysis (SPSS), which is 2.823 and is within score interval of 2.401 and 3.200 categorized as high, shows that the consumers' retention of PT Aseli Dagadu Djokdja is high. (for detailed information see appendix 3)

The histogram graphic of the frequency distribution of the customers' retention of PT Aseli Dagadu Djokdja can be seen below:



**Figure 5.2 Histogram of Frequency Distribution Customers' Retention PT Asele Dagadu Djokdja**

### 3. Customer Acquisition.

The ability of Dagadu to get new consumers was measured by questionnaires that consist of 6 items of questions, with scores ranging from 0 until 4. From the result of the scoring we obtain the frequency distribution and the frequency distribution graphic for Dagadu's capability in getting new consumers, which can be seen in the table below.

**Table 5.5 Distribution of Customers' Acquisition of PT. Aseli Dagadu Djokdja**

No.	Category of Answer	Score Range	Frequency	
			Absolute	Percentage
1	Highest	3,201 - 4	16	16,0
2	High	2,401 - 3,200	71	71,0
3	Median	1,601 - 2,400	13	13,0
4	Low	0,801 - 1,600	0	0,0
5	Lowest	0 - 0,800	0	0,0
	Total		100	100,0

Maximum = 4

Range :  $4 - 0 = 4$

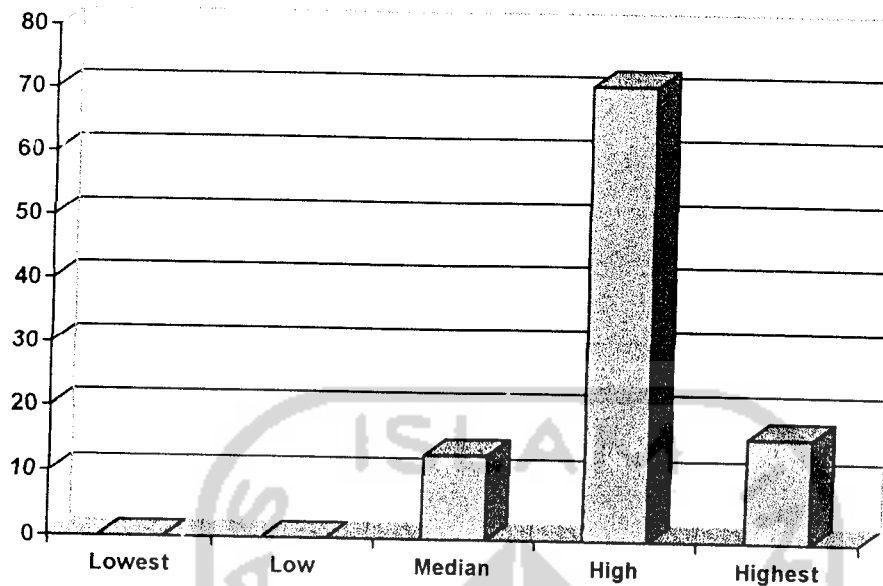
Minimum = 0

Interval :  $4 / 5 = 0,8$

Classification = 5

Based on the result of the frequency distribution as summarized in the table above, it is seen that according to the consumers, Dagadu has different ability in reaching for new consumers. From 100 respondents, 16.0% state that Dagadu has very high ability in getting new consumers; 71.0% state that Dagadu's ability in getting new consumers is high; and 13.0% state that it is medium; and there is no category for low and very low ability. (for detailed information see appendix 3)

The histogram graphic for the frequency distribution of Dagadu's ability in getting new consumers according to the consumers of PT Aseli Dagadu Djokdja is as follows:



**Figure 5.3 Histogram of Customers' Acquisition of PT Aseli Dagadu Djokdja**

**Table 5.6**

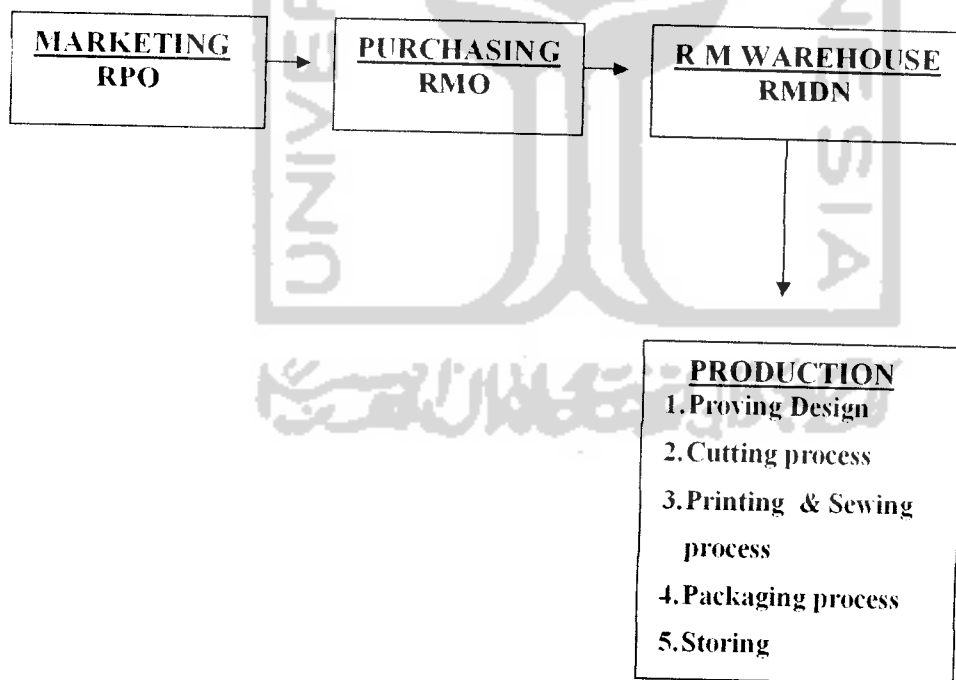
**Balanced Scorecard for Customer Performance in PT Aseli Dagadu Djokdja**

Strategic Objectives	Strategic Measurement	
	Lag Indicator	Lead Indicator
- Increase in Customer trust	- Customer acquisition	- Image and reputation
- Increase in Customer loyalty	- Customer retention	- Dept of relationship
- Increase in customer satisfaction	- Customer satisfaction	- Survey of number of satisfied customer

#### 5.3.4 Internal Business Process Perspective

It is important to know how the production operating processes of PT Aseli Dagadu Djogja before measure their performance. This production process start from the marketing department that released request of production order (RPO). it is followed by Purchasing department with release raw material order

(RMO) to raw material warehouse. The raw material warehouse make raw material delivery note (RMDN) and deliver the raw material to the production department. In production department, the production process star from proving design, cutting process, printing and sewing process, packaging, and the last is storing in warehouse. For printing and sewing PT Aseli Dagadu Djogja has a production partner. The reason why they do not execute these processes is their vision “Dagadu is as a vehicle of relation idealism development and a place to get growth together”, and their mission” It provides job field to all Indonesian people by creative effort to delve the local potential and pay more attention to the culture, social and Indonesian people environment”. For the detailed information of production process we can see the production mechanism below:



**Figure 5.4 Production Mechanism of PT Aseli Dagadu Djogja**

With production process as explain before PT Aseli Dagadu Djogja can more effective in quality control of production although the printing and sewing process not execute by their self. It is because they have a high qualification of printing and sewing for their product, and their production partner has high responsibility to do this job. For example if there is useless dot although just 0.5 cm in t-shirt in printing process which made by production partner, the partner must replace the raw material of t-shirt. With this system of production process PT Aseli Dagadu Djogja has low defect product and can stabilize it for about 0.5 % per 1000 product (especially t-shirt).

The manager should focus on internal process that will give big influence to customer satisfaction and the achievement of financial objectives. Considering the customers' needs and wants always change, managers must keep innovating on its products. Also the management of PT Aseli Dagadu Djogja knows exactly how to satisfy their customer. The main innovation in Dagadu's product is graphic design. This is another function of marketing; marketing must know what customer want and need, and the designer must represent the suggestion from marketing to attractive graphic design. Because the design changes quickly, it is duty for the Dagadu's designer to produce minimal 3 designs every week. It means that Dagadu always renew their innovation.

Another measure tool for internal business process is the effectivly of debt collecting activity.

The increase of income for about 29,422 % from Rp 436.333.198 in 2000 to Rp 564.711.202 in 2001 that is followed by the increase of account receivables

for about 15,8177 % from Rp 333.718.161 in 2000 to Rp 386.504.971 in 2001, it shows the ineffectively of debts collecting activity. The manager must concern this because uncollectible receivables may decrease the company performance.

**Table 5.7**  
**Balanced Scorecard for Internal Business Proses Measurement**  
**Performance in PT Aseli Dagadu Djogja**

Strategic Objectives	Strategic Measurement	
	Lag Indicator	Lead Indicator
To increase product quality	- executing the operating standards in operating process.	- Monitoring services and production process

### 5.3.5 Learning and Growth Perspective

The objective of this perspective is to encourage of the company becomes a learning organization and push its growth. Hence, the management should consider not only what it must do to maintain and develop the know-how required for understanding and satisfying customers needs, but also how it can sustain the necessary efficiency and productivity of the process which presently create value for the customers.

The measurement tool for this perspective in PT Aseli Dagadu Djogja is employee ability. It includes employee satisfaction and employee preparation in facing global competition. The measurements used for learning and growth perspective are:

1. Ratio of training expense toward total employee

$$\frac{\text{Training Expenses}}{\text{Total employee}}$$

In 2000 there was on employee training

$$\text{In 2001} = \frac{\text{Rp 14.297.500}}{40}$$

$$= \text{Rp 357.437,5}$$

2. Ratio of trained employee towards total employee

$$\frac{\text{Training Expenses}}{\text{Total employee}} \times 100 \%$$

$$\text{In 2001} = \frac{17}{40} \times 100 \%$$

$$= 42,5 \%$$

3. Questioners of employees

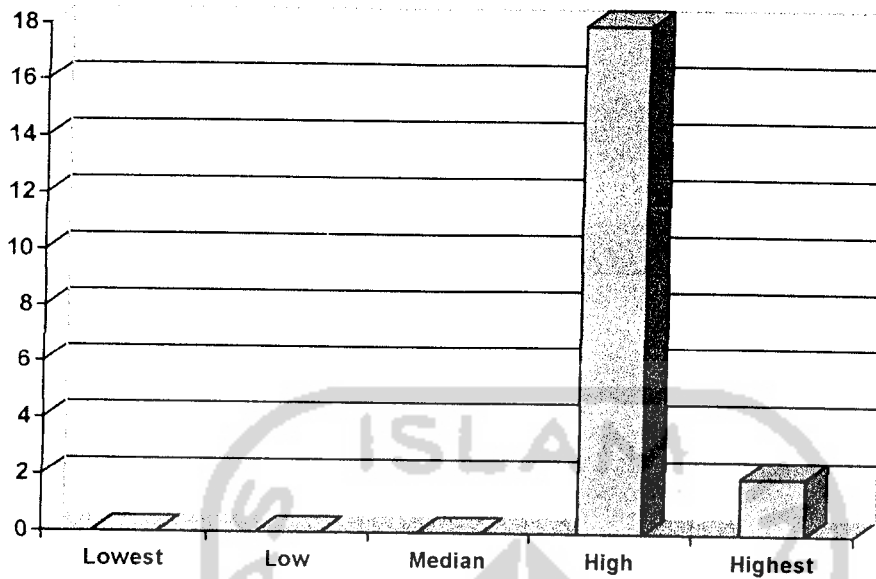
The data for learning and growth perspective were obtained from spreading the research questionnaires (instrument) to 20 respondents of PT Aseli Dagadu Djogja Employees. Learning and growth perspective in this research consist of three factors, namely (1) employee capability, (2) employee commitment, and (3) employee readiness of facing a global competition. From the result of the data collection through scoring the data of each factor, the tendency of each factor can be described as follows:

1. Employee Capability:

Employee capability in this research was measured by the questionnaires that consist of 6 items of questions, with scores ranging from 0 until 4. From the result of the scoring for the answers collected, the frequency distribution





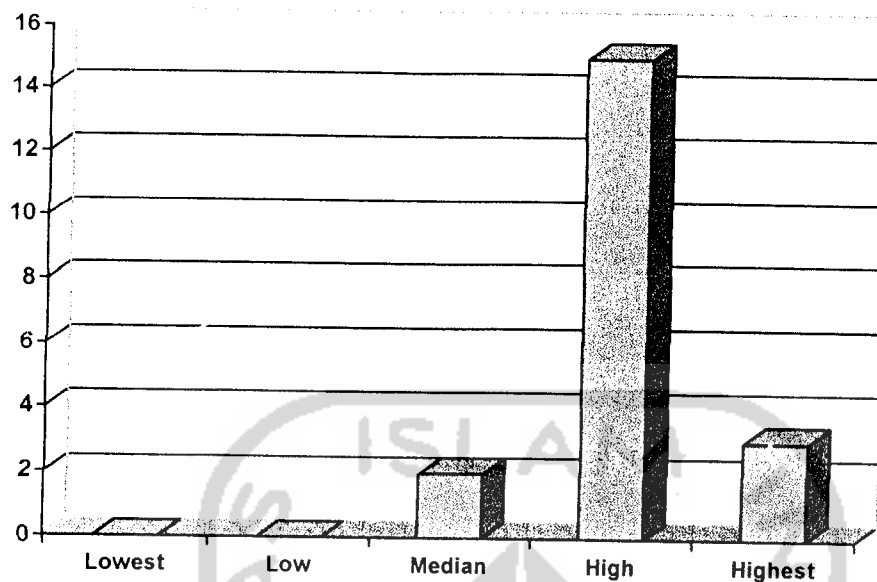


**Figure 5.5 Histogram of Frequency distribution of employees' capability of PT Aseli Dagadu Djokdja**

2. Employee commitment.

The employee commitment in this research is measured by questionnaires that consist of 10 items of questions, with scores ranging from 0 until 4. From the result of the scoring for the answers collected, the frequency distribution and the frequency distribution graphic for employee commitment factor are obtained and can be seen in the table below:



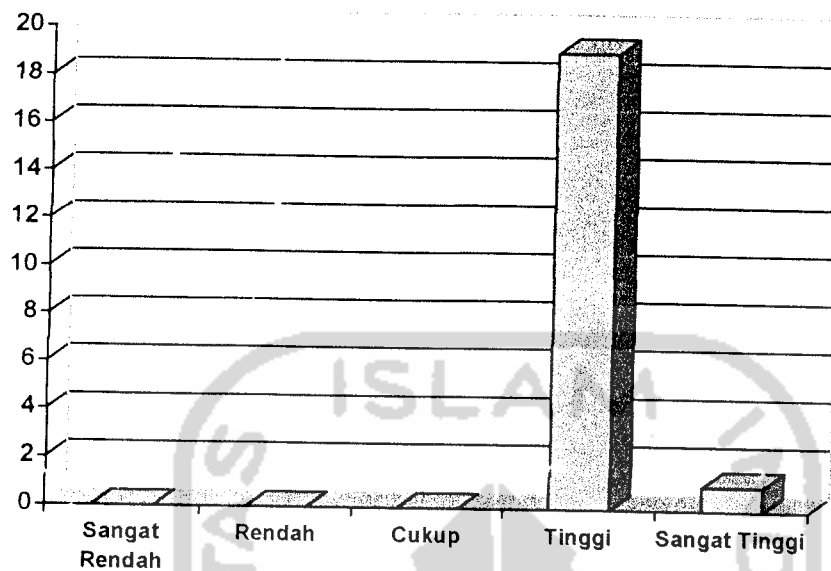


**Figure 5.6 Histogram of Frequency distribution of employees' commitment of PT Aseli Dagadu Djokdja**

### 3. Employee readiness in facing global competition

The employee readiness to face global competition in this research was measured by questionnaires that consist of 14 items of questions, with scores ranging from 0 until 4. From the result of the scoring for the answers collected, the frequency distribution and the frequency distribution graphic for employee readiness to face global competition are obtained and can be seen in the table below:





**Figure 5.7** Histogram of Frequency distribution of employee readiness in facing global competition of PT Aseli Dagadu Djokdja

**Table 5.11**  
Balanced Scorecard for Learning and Growth Measurement Performance in PT Aseli Dagadu Djogja

Strategic Objectives	Strategic Measurement	
	Lag Indicator	Lead Indicator
- The Increasing of personal capability	- Employee ability to finish their work	- The increase of technical know-how and social know-how
- The Increasing of personal commitment	- The increase of quality of work	- An opportunity to learn and growth

#### 5.4 The Evaluation of Each Perspective in the Balanced Scorecard

Based on above explanation, all evaluation indicators could be included into their perspective, so it would create comprehensive performance measurement in term of balanced scorecard. Those performance measurement are:

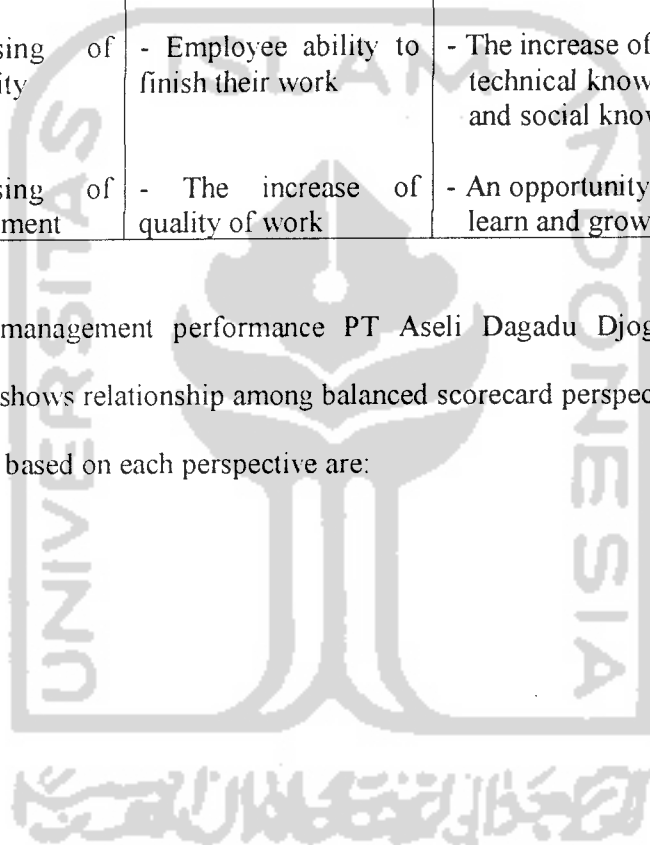
**Table 5.12 Balanced Scorecard Performance Measurement of PT Aseli Dagadu Djogja**

Strategic Objectives	Strategic Measurement	
	Lag Indicator	Lead Indicator
<b>FINANCIAL :</b> - To increase profitability - To decrease production cost - To increase revenue	- ROI - ROE - Reduction in all overhead cost - Revenue growth	- Cycle effectiveness - Selling of uneconomical assets - Revenue mix
<b>CUSTOMER :</b> - Increase in Customer trust - Increase in Customer loyalty - Increase in customer satisfaction	- Customer acquisition - Customer retention - Customer satisfaction	- Image and reputation - Dept of relationship - Survey of number of satisfied customer

Strategic Objectives	Strategic Measurement	
	Lag Indicator	Lead Indicator
<b>INTERNAL BUSINESS PROCESS:</b> - To increase product quality	- executing the operating standards in operating process.	- Monitoring services and production process
<b>LEARNING AND GROWTH :</b> - The Increasing of personal capability	- Employee ability to finish their work	- The increase of technical know-how and social know-how
- The Increasing of personal commitment	- The increase of quality of work	- An opportunity to learn and growth

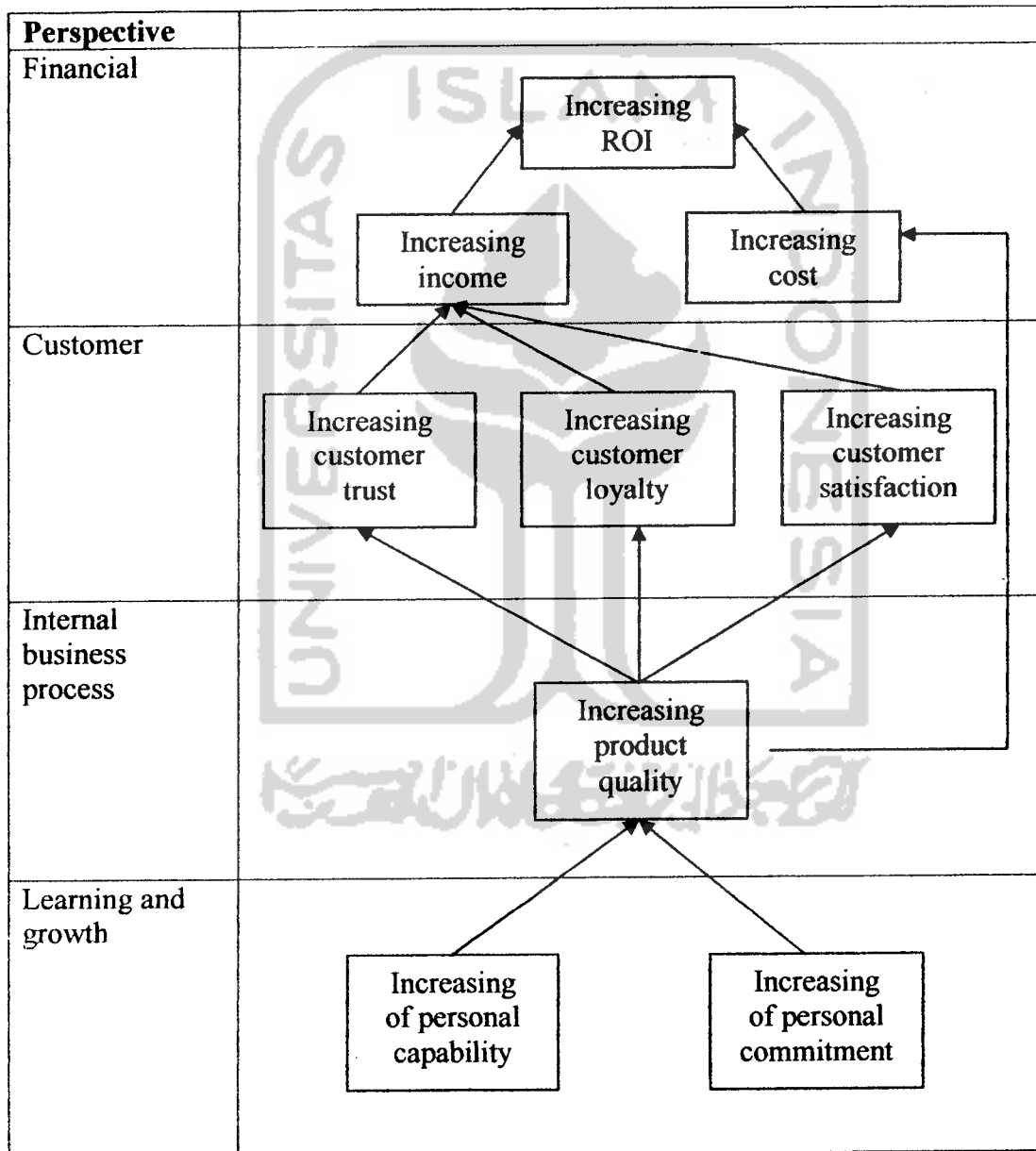
Measuring management performance PT Aseli Dagadu Djogja using balanced scorecard shows relationship among balanced scorecard perspective.

Those relationships based on each perspective are:





<b><u>Vision</u></b>
Dagadu serve as a chamber of relation, idealism, development and a please to grow together
<b><u>Objective</u></b>
To manage profit business, which means cares about social, culture, and environment through diversifications products in good and / or service?



**Figure 5.7. The relationship between each perspective based on the balanced scorecard**

## 1. Financial Perspective

- ⇒ The income of PT Aseli Dagadu Djogja for year 2001 has increase 29,422 % from Rp 436.333.198 in 2000 to Rp 564.11.202 in 2001. The high satisfaction, trust, loyalty of dagadu`s customer on the customer perspective has positive relationship with the increase the income. The efficiency and effectiveness cost which resulted by production process reducing the production time also supported the income improvement.
- ⇒ The increasing income and decreasing cost of production automatically makes increases in ROI 18,929 % from 13,9135 % in 2000 to 16,5472 % in 2001, it shows that the profitability of PT Aseli Dagadu Djogja increase.

## 2. Customer Perspective

- ⇒ From the questioners which distributed by researcher, we know that the customer trust, loyalty, and satisfaction is high. For the customer trust 71 %, loyalty 65 %, and satisfaction 75 % which collected from 100 correspondents. The high of customer trust, loyalty, and satisfaction, it`s because the increasing production quality in internal business process which finally makes the improvement in financial condition.
- ⇒ Another indicator that dagadu`s product accepted and satisfied by their customers is the increasing sales from Rp 4.308.790.018 in 2000 to Rp 4.976.445.048 in 2001. This increases for about 15,4951%

### 3. Internal Business Process Perspective

⇒ Increasing of product quality is one of the reasons the financial condition achieved through customer perspective. The increasing of product quality indicated by the increasing the cotton quality in regular and kid t-shirt. Dagadu use 60% cotton, 40 % polyester in 2000 and 70 % cotton, 30 % polyester in 2001 for their regular and kid t-shirt. Stabilize the number of defect product for about 0,5 % per 1000 product (especially in t-shirt). The high of employee capability and commitment dagadu can more effective efficiency their production process, it shows by decrease of cost of good sold for Rp2.523.861.744 or 58,5747 % toward sales in 2000 and Rp 2.576.655.414 or 51,777 % toward sales in 2001. The decreasing of cost of good sold automatically decrease cost in financial perspective. The improvement in internal business process it's directly caused by increasing of personal capability and increasing of personal commitment in learning and growth perspective.

### 4. Learning and Growth Perspective

⇒ Increasing of personal capability and personal commitment in learning and growth perspective are the reason of changes in internal business process perspective, customer perspective, and finally financial perspective. Researcher use questioner that distribute to dagadu's employee to know the level of personal capability and personal commitment. The questioners divided into employee's capability and

employee's readiness in facing global competition which represent employee's capability and employee's capability which represent employee's capability it self. The researcher distribute to 20 respondents from total employee of dagadu for about 40 persons. From the 20 respondent 75 % for employee's capability, 95 % for employee readiness in facing a global competition, and 75 % for employee's capability. This high level of employee's capability and commitment because high specifications of employee in receiving new employee. Another reason that makes high level of employee's capability and commitment is employee training that performs by dagadu in 2001. Total employees who have been trained are 17 employees to total 40 persons.

From the above explanation we know that the relationship between performance measurements in the balanced scorecard method gives information about the needs for increasing employees' awareness toward the importance to put customer satisfaction on first priority.

## CHAPTER VI

### CONCLUSION AND RECOMMENDATION

#### 5.1 CONCLUSION

In their measurement management PT Aseli Dagadu Djogja is measured using financial measurement such as ROI, ROE, profitability, solvability, liquidity ratios. The reason is that the company is still in the sustain stage, where it currently needs investment to finance its activities in order to maintain market share and to grow step by step from year to year. Therefore PT Aseli Dagagu Djogja has main purpose to yield more revenue because it implies higher profit that can be earned. Due to this reason, financial measurements are used to measure the performance of the company since they are the profitability ratios derived from revenue. However, this performance measurement system is no longer appropriate and needs improvement.

Based on the data previously, basically this method can be applied in all company as long as the company has mission, customer, internal process, employee, well-defined strategy. The big organization, which relatively has big capital and more qualified employees, is more possible to implement the strategic measurement system like balanced scorecard. But it does not mean that small business can not apply this method. Relatively small business or small organizations are also possible to implement Balanced Scorecard since Balanced Scorecard does not only depend on financial ability of an organization, but it is about the management understanding of new concept offered. If an organization has understood the concept of balanced scorecard, it develops some indicators that are appropriate with company need and its financial ability.

Therefore, the main interest is not on company financial ability but on the benefits of balanced scorecard as the new concept offered. PT Aseli Dagadu Djogja has some basic qualification factors as mentioned before but the balanced scorecard can not be implemented directly because some problem arises. The cause is related to the cost that will incur as in order to have a successful balanced scorecard implementation. The solution is the director has to appoint an official committee having special duties to help its implementation.

## 5.2 RECOMMENDATION

Based on the conclusion, the researcher recommends:

1. Management of PT Aseli Dagadu Djogja to use Balanced Scorecard to in measuring the performance of the company with the form determined because it is appropriate to the business of the company
2. The official committee appointed should consist of personnel that are trusted and fully understand balanced scorecard. The personnel selected should be a few and the representative from each department. The sooner the balanced scorecard can be implemented as a tool in measuring the performance of PT Aseli Dagadu Djogja

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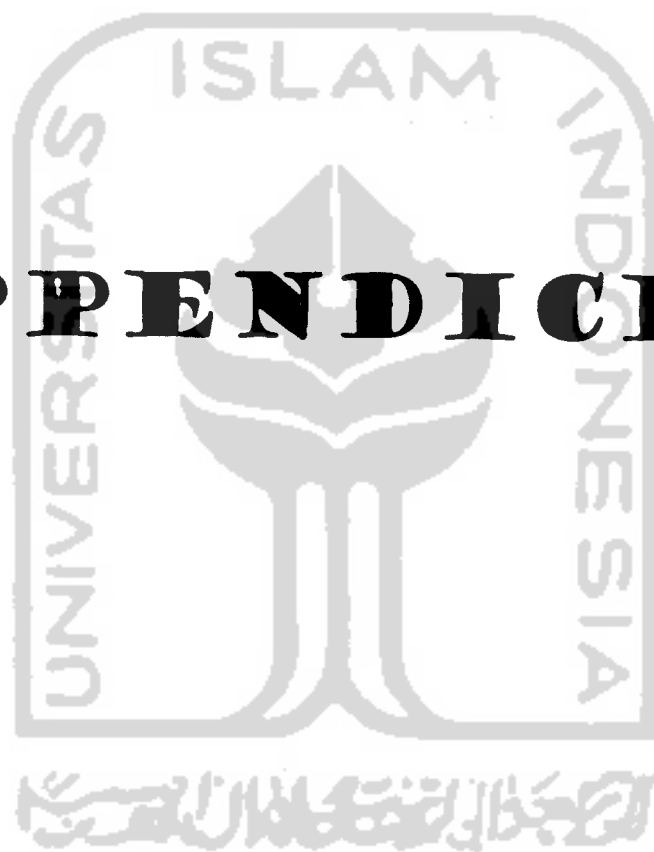
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# **APPENDICES**



# APPENDIX I



PT ASELI DAGADU DJOGJA

RUGI LABA

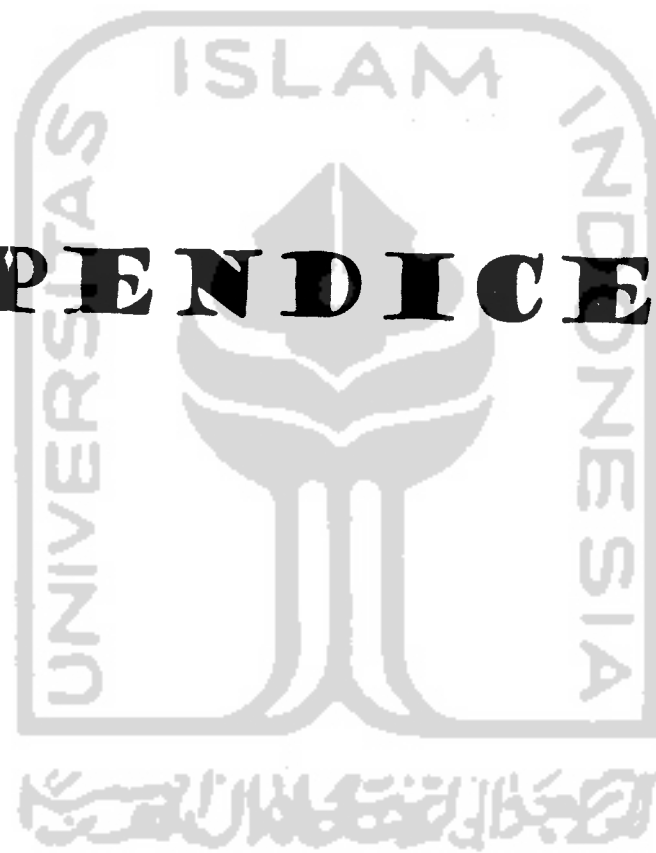
	2000	2001
Sales	4.308.790.018	4.976.445.048
Cost of good sold	(2.523.861.744)	(2.576.655.414)
<b>Gross margin</b>	<b>1.757.759.320</b>	<b>2.324.103.880</b>
<b>Operational expenses</b>		
Marketing exp	(694.331.991)	(846.648.766)
General & administrasi exp	(707.962.268)	(950.046.153)
<b>Total operational exp</b>	<b>(1.402.294.259)</b>	<b>(1.796.694.919)</b>
<b>Earning before tax</b>	<b>355.455.061</b>	<b>529.017.961</b>
<b>Earning after tax</b>	<b>436.333.198</b>	<b>564.711.202</b>



PT ASELI DAGAGU DJOGJA  
NERACA

AKTIFA	2000	2001
<b>AKTIFA LANCAR</b>		
Kas	200.800.038	61.648.399
Bank	680.141.616	374.947.765
Piutang	333.718.161	386.504.971
Cadangan kerugian piutang	(36.780.288)	(36.780.288)
Persediaan	747.196.299	204.505.357
Pembayaran dimuka	164.996.839	182.554.451
Uang muka pembelian	836.015.477	1.242.574.584
Uang muka lain-lain	49.725.000	55.533.400
Investasi Jangka Pendek		105.305.384
Total aktiva lancar	<u>2.975.813.142</u>	<u>2.576.794.023</u>
<b>AKTIFA TETAP</b>		
Instalasi	28.636.985	48.915.485
Ak depr instalasi	(6.186.744)	(16.110.624)
	<u>22.450.082</u>	<u>32.804.861</u>
Kendaraan	76.052.500	258.449.225
Ak depr instalasi	(56.852.082)	(90.211.137)
	<u>19.200.418</u>	<u>168.238.088</u>
Mebel & Peralat Kantor	305.998.600	368.524.600
Ak depr instalasi	(187.438.591)	(254.003.301)
	<u>118.560.010</u>	<u>114.521.299</u>
Total aktiva tetap	<u>118.560.010</u>	<u>315.564.248</u>
Investasi afterhour	-	500.888.188
Hak paten & merek	-	19.475.000
<b>TOTAL AKTIFA</b>	<b><u>3.136.023.811</u></b>	<b><u>3.412.712.459</u></b>
<b>PASIVA</b>		
<b>HUTANG LANCAR</b>		
Hutang dagang	94.198.050	214.267.833
Hutang bank	-	-
Hutang angsuran	-	59.673.600
Hutang lain-lain	7.197.880	129.454.081
Pendapatan terima dimuka	2.926.000	57.791.800
Biaya yang masih harus dibayar	3.190.095	3.270.469
PPN keluar	124.761.904	182.988.162
Hutang deviden	-	51.558.548
Total hutang lancar	<u>232.273.929</u>	<u>669.004.493</u>
<b>MODAL</b>		
Modal saham awal (164 lmbr)	164.000.000	164.000.000
Treasury stock	(6.000.000)	(32.000.000)
Modal saham akhir	158.000.000	132.000.000
Laba di tahan	2.414.137.940	2.273.570.885
Laba tahun berjalan	306.897.295	354.382.302
Laba bulan berjalan	120.564.647	210.362.991
Total laba ditahan awal tahun	<u>2.841.599.882</u>	<u>2.838.316.178</u>
Deviden	(95.850.000)	(261.572.012)
Total laba ditahan diakhir tahun	<u>2.745.749.882</u>	<u>2.576.744.166</u>
Total kekayaan	<u>2.903.749.882</u>	<u>2.708.744.166</u>
<b>TOTAL AKTIFA</b>	<b><u>3.136.023.811</u></b>	<b><u>3.412.721.459</u></b>

# **APPENDICES 2**



Daftar pernyataan responden  
PT ASELI DAGADU DJOKJA

Nama : .....  
Umur : .....  
Pekerjaan : .....

Petunjuk pengisian: jawablah dengan memberi tanda silang (x) pada salah satu jawaban yang tersedia.

**Pertanyaan tentang kepuasan konsumen:**

1. Bagaimana kualitas dari produk-produk Dagadu?
  - a. Sangat baik
  - b. Baik
  - c. Biasa
  - d. Kurang baik
  - e. Tidak baik
2. Bagaimanakah pelayanan karyawan perusahaan dalam melayani anda?
  - a. Sangat memuaskan
  - b. Memuaskan
  - c. Biasa
  - d. Kurang baik
  - e. Tidak memuaskan
3. Bagaimana perasaan anda terhadap produk-produk Dagadu?
  - a. Sangat puas
  - b. Puas
  - c. Biasa saja
  - d. Kurang puas
  - e. Tidak puas
4. Apakah anda merasa bangga memakai produk-produk Dagadu?
  - a. Sangat bangga
  - b. Bangga
  - c. Biasa saja
  - d. Kurang bangga
  - e. Tidak bangga
5. Untuk apakah anda membeli produk Dagadu?
  - a. Untuk dipakai sendiri
  - b. Untuk hadiah istimewa
  - c. Untuk diberikan keluarga
  - d. Untuk diberikan ke teman
  - e. Untuk cinderamata
6. Apakah anda selalu memakai produk-produk Dagadu apabila anda membelinya?
  - a. Selalu memakainya
  - b. Memakainya
  - c. Kadang-kadang
  - d. Tidak memakainya
  - e. Diberikan kepada orang lain.
7. Apakah anda merasa percaya diri apabila memakai produk dagadu?
  - a. Sangat percaya diri
  - b. Percaya diri
  - c. Biasa saja
  - d. Kurang percaya diri
  - e. Tidak percaya diri

**Pertanyaan tentang referensi konsumen:**

8. Apakah perlu pihak Dagadu menjamin keaslian dari produk-produk mereka?
  - a. Sangat perlu
  - b. Perlu
  - c. Mungkin
  - d. Kurang perlu
  - e. Tidak perlu
9. Apakah produk-produk Dagadu mengikuti perkembangan jaman?
  - a. Sangat mengikuti
  - b. Mengikuti
  - c. Biasa saja
  - d. Kurang mengikuti
  - e. Tidak mengikuti
10. Sudah berapa lama anda menjadi pelanggan Dagadu?
  - a. Lebih dari 3 th
  - b. 3 th
  - c. 2 th
  - d. 1 th
  - e. Kurang dari 1 th

11. Apakah anda juga membeli produk dari merek lain ( Dadung, Suket, C59,dll)?
  - a. Selalu membeli
  - b. Membeli
  - c. Hanya melihat
  - d. Tidak selalu
  - e. Tidak pernah membeli
12. Apakah anda juga menyarankan kepada orang lain untuk membeli produk Dagadu?
  - a. Selalu menyarankan
  - b. Kadang-kadang
  - c. Biasa aja
  - d. Tidak menyarankan
  - e. Tidak pernah menyarankan
13. Bagaimana pendapat anda tentang harga yang telah ditetapkan pihak Dagadu?
  - a. Sangat murah
  - b. Murah
  - c. Biasa
  - d. Mahal
  - e. Sangat mahal
14. Apakah anda sering datang ke counter Dagadu?
  - a. Sangat Sering
  - b. Sering
  - c. Biasa saja
  - d. Tidak begitu sering
  - e. Tidak sering
15. Apakah anda membeli produk-produk Dagadu apabila datang ke counter?
  - a. Selalu membeli
  - b. Memebeli
  - c. Hanya melihat
  - d. Tidak selalu
  - e. Tidak pernah membeli

**Pertanyaan tentang kemampuan Dagadu untuk mendapatkan konsumen baru:**

16. Bagaimana pendapat anda tentang desain dari produk-produk Dagadu?
  - a. Sangat menarik
  - b. Menarik
  - c. Biasa
  - d. Kurang baik
  - e. Tidak menarik
17. Menurut anda strategiskah letak counter Dagadu?
  - a. Sangat strategis
  - b. Strategis
  - c. Biasa
  - d. Kurang strategis
  - e. Tidak Strategis
18. Menurut anda perlukah counter Dagadu ditambah?
  - a. Sangat perlu
  - b. Perlu
  - c. Biasa aja
  - d. Kurang perlu
  - e. Tidak perlu
19. Faktor apa yang paling mendorong anda membeli produk-produk Dagadu?
  - a. Harga
  - b. Kualitas produk
  - c. Desain produk
  - d. Lokasi
  - e. Pelayanan
20. Dari manakah anda mendapat informasi tentang produk-produk Dagadu?
  - a. Keluarga
  - b. Relasi/teman
  - c. Surat kabar
  - d. Brosur
  - e. Papan iklan
21. Dengan siapakah anda datang ke counter Dagadu?
  - a. Sendiri
  - b. Dengan teman-teman
  - c. Dengan pacar
  - d. Dengan keluarga
  - e. Dengan tetangga

Questionare karyawan  
PT ASELI DAGADU DJOKDJA

Nama : .....

Umur : .....

Divisi : .....

Berilah tanda silang (x) pada jawaban yang sesuai menurut anda  
**Pertanyaan mengenai kapabilitas pekerja**

1. Bagaimanakah pendapat anda tentang peralatan maupun perlengkapan kerja yang anda gunakan dan anda hadapi?
  - a. Sangat memadai
  - b. Memadai
  - c. Biasa saja
  - d. Kurang memadai
  - e. Tidak memadai
2. Dengan segala fasilitas dan perlengkapan kerja yang ada, apakah anda selalu bersemangat dan tekun dalam menghadapi pekerjaan yang ada?
  - a. Sangat tekun
  - b. Tekun
  - c. Biasa saja
  - d. Kurang tekun
  - e. Sama sekali tidak dapat tekun
3. Bagaimanakah perasaan anda melihat hasil pekerjaan yang telah anda lakukan setiap hari?
  - a. Sangat puas
  - b. Puas
  - c. Biasa saja
  - d. Kurang puas
  - e. Tidak puas
4. Menurut anda apakah perlu pihak Dagadu selalu mengadakan Training untuk karyawan lama dalam kurun waktu tertentu?
  - a. Sangat setuju
  - b. Setuju
  - c. Biasa saja
  - d. Kurang Setuju
  - e. Sama sekali tidak setuju
5. Menurut anda apakah perlu pihak Dagadu mengadakan Training untuk karyawan baru mereka?
  - a. Sangat setuju
  - b. Setuju
  - c. Biasa saja
  - d. Kurang Setuju
  - e. Sama sekali tidak setuju
6. Mengenai hasil pekerjaan anda selama ini, bagaimanakah menurut pendapat anda?
  - a. Sangat baik
  - b. Baik
  - c. Biasa saja
  - d. Kurang baik
  - e. Tidak baik sama sekali



### Pertanyaan mengenai komitmen pekerja

7. Apakah ada hambatan pengalaman maupun pengetahuan yang anda peroleh dari pekerjaan anda?
  - a. Sangat banyak
  - b. Banyak
  - c. Biasa
  - d. Kurang banyak
  - e. Sama sekali tidak ada
8. Bagaimanakah pendapat anda tentang pekerjaan anda selama ini?
  - a. Sangat menarik
  - b. Menarik
  - c. Biasa
  - d. Kurang menarik
  - e. Sama sekali tidak menarik
9. Cukup puaskah anda dengan pekerjaan anda tersebut?
  - a. Sangat puas
  - b. Puas
  - c. Biasa
  - d. Kurang puas
  - e. Tidak puas sama sekali
10. Menurut anda bagaimanakah suasana kerja anda?
  - a. Sangat menyenangkan
  - b. Cukup menyenangkan
  - c. Biasa
  - d. Kurang menyenangkan
  - e. Sama sekali tidak menyenangkan
11. Bagaimanakah hubungan kerja antara anda, atasan, dan teman-teman kerja anda?
  - a. Sangat baik
  - b. Cukup baik
  - c. Biasa saja
  - d. Kurang baik
  - e. Sama sekali tidak baik
12. Apakah anda akan meninggalkan perusahaan ini apabila seseorang menawarkan pekerjaan dengan gaji yang lebih tinggi dibandingkan di perusahaan ini?
  - a. Ya
  - b. Ya, dengan jaminan
  - c. Tidak tahu
  - d. Mungkin
  - e. Tidak pindah
13. Apakah anda akan selalu berpindah dari perusahaan satu ke perusahaan yang lain apabila anda merasa bahwa perusahaan yang akan datang terasa lebih menjanjikan?
  - a. Selalu pindah
  - b. Pindah dengan jaminan
  - c. Tidak tahu
  - d. Mungkin
  - e. Tidak pindah
14. Pekerjaan yang anda tekuni sekarang adalah pekerjaan anda yang keberapa?
  - a. Pertama
  - b. Kedua
  - c. Ketiga
  - d. Keempat
  - e. Kelima
15. Bagaimana pendapat anda seandainya anda dipekerjakan sebagai pekerja part-time?
  - a. Sangat setuju
  - c. Tidak tahu

- b. Setuju
  - e. Sama sekali tidak setuju
  - d. Kurang setuju
16. Apakah anda setuju dengan rencana mendirikan perusahaan sendiri yang bergerak dibidang yang sama dengan Dagadu dimasa yang akan datang?
- a. Sangat setuju
  - b. Setuju
  - c. Biasa saja
  - d. Kurang setuju
  - e. Sama sekali tidak setuju

**Pertanyaan mengenai kesiapan karyawan mengenai kesiapan menghadapi persaingan global.**

17. Apakah anda menyadari bahwa lingkungan selalu berubah sehingga persaingan bisnis semakin meningkat?
- a. Sangat menyadari
  - b. Menyadari
  - c. Biasa saja
  - d. Kurang menyadari
  - e. Sama sekali tidak menyadari
18. Apakah anda selalu siap menghadapi persaingan ?
- a. Sangat siap
  - b. Siap
  - c. Biasa saja
  - d. Kurang siap
  - e. Sama sekali tidak siap
19. Apakah anda selalu mengikuti atau mengamati perkembangan teknologi?
- a. Sangat mengikuti
  - b. Mengamati
  - c. Biasa saja
  - d. Kurang mengamati
  - e. Sama sekali tidak mengamati
20. Apakah anda dapat menyesuaikan diri dengan perkembangan tersebut?
- a. Sangat dapat
  - b. Dapat
  - c. Biasa saja
  - d. Kurang dapat
  - e. Sama sekali tidak dapat
21. Apakah anda mengikuti atau mengamati perubahan-perubahan yang terjadi di lingkungan sekitar anda?
- a. Sangat mengamati
  - b. Mengamati
  - c. Biasa saja
  - d. Kurang mengamati
  - e. Sama sekali tidak Mengamati
22. Apakah anda selalu mengikuti berita-berita yang ada ?
- a. Sangat mengikuti
  - b. Mengikuti
  - c. Biasa saja
  - d. Kurang mengikuti
  - e. Sama sekali tidak mengikuti
23. Apakah anda mempunyai keinginan untuk mengembangkan potensi dari anda?
- a. Sangat mempunyai
  - b. Mempunyai
  - c. Biasa saja
  - d. Kurang mempunyai
  - e. Sama sekali tidak mempunyai

24. Apakah menurut anda design dari dagadu mengikuti perkembangan jaman?
- a. Sangat mengikuti
  - b. Mengikuti
  - c. Biasa saja
  - d. Kurang mengikuti
  - e. Sama sekali tidak mengikuti
25. Apakah menurut anda produk-produk dagadu sudah inovatif?
- a. Sangat inovatif
  - b. Inovatif
  - c. Biasa saja
  - d. Kurang inovatif
  - e. Sama sekali tidak inovatif
26. Apakah anda menguasai bahasa asing (inggris, china, dll)
- a. Sangat menguasai
  - b. Menguasai
  - c. Biasa saja
  - d. Kurang menguasai
  - e. Sama sekali tidak menguasai
27. Apakah anda mampu membangun rekan bisnis baru?
- a. Sangat mampu
  - b. Mampu
  - c. Biasa saja
  - d. Kurang mampu
  - e. Sama sekali tidak mampu
28. Apakah anda mampu beradaptasi dengan teknologi terbaru?
- a. Sangat mampu
  - b. Mampu
  - c. Biasa saja
  - d. Kurang mampu
  - e. Sama sekali tidak mampu
29. Apakah anda siap menghadapi para pesaing bisnis dalam bidang yang sama?
- a. Sangat siap
  - b. Siap
  - c. Biasa saja
  - d. Kurang siap
  - e. Sama sekali tidak siap
30. Apakah anda siap membangun pangsa pasar baru?
- a. Sangat siap
  - b. Siap
  - c. Biasa saja
  - d. Kurang siap
  - e. Sama sekali tidak siap

# **APPENDICES 3**



TABULASI DATA PENELITIAN  
SUMBER DATA: KONSUMEN

Nomor Subyek	Kepuasan Konsumen							Rerata	Loyalitas Konsumen							Rerata	Konsumen Baru					Rerata					
	1	2	3	4	5	6	7		Jml	8	9	10	11	12	13		14	15	Jml	Rerata	16		17	18	19	20	21
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2	3	2	3	2	3	3	2	18	2,571	3	3	3	3	4	2	3	1	22	2,750	2	3	3	3	2	2	15	2,500
3	3	3	2	3	3	4	2	20	2,857	1	3	3	3	4	3	2	2	21	2,625	1	3	3	3	3	3	16	2,667
4	3	4	4	3	4	3	4	25	3,571	2	3	2	1	2	4	3	2	19	2,375	2	4	2	2	3	4	17	2,833
5	3	3	4	3	4	4	4	25	3,571	2	3	3	2	3	3	4	3	23	2,875	2	3	3	4	4	4	20	3,333
6	3	4	4	4	3	4	4	26	3,714	3	2	2	1	2	3	3	2	18	2,250	1	2	4	4	3	4	17	2,833
7	3	2	2	2	2	3	2	16	2,286	3	2	1	1	1	2	1	2	13	1,625	1	1	3	3	2	3	13	2,167
8	3	3	3	4	4	3	3	23	3,286	2	3	4	3	4	3	4	1	26	3,250	3	4	3	3	2	3	13	2,167
9	2	3	2	2	2	3	3	17	2,429	3	2	1	2	2	2	4	18	2,250	4	1	3	4	4	3	19	3,167	
10	3	2	2	4	2	2	2	17	2,429	2	3	3	2	3	2	2	4	20	2,500	4	1	2	4	3	4	17	2,833
11	2	2	2	3	2	2	3	16	2,286	2	2	2	3	2	2	2	4	19	2,375	1	2	3	2	2	3	13	2,167
12	2	2	4	2	2	4	3	19	2,714	2	1	2	1	3	2	4	17	2,125	3	2	3	4	2	4	18	3,000	
13	1	3	4	4	3	4	3	22	3,143	3	2	2	4	3	2	4	24	3,000	3	2	2	2	3	2	3	15	2,500
14	2	4	4	4	4	4	2	24	3,429	2	3	4	3	1	1	4	22	2,750	2	2	4	3	4	3	18	3,000	
15	2	4	4	4	4	3	4	25	3,571	2	1	3	4	2	2	4	22	2,750	2	2	2	3	2	2	13	2,167	
16	2	4	4	4	2	3	2	21	3,000	2	1	4	3	2	2	4	20	2,500	3	1	1	3	1	3	12	2,000	
17	2	2	4	2	2	2	2	16	2,286	2	4	2	3	3	2	4	23	2,875	3	2	4	2	2	4	17	2,833	
18	3	2	3	4	2	4	2	20	2,857	4	2	2	3	2	4	3	2	22	2,750	4	2	2	2	4	3	17	2,833
19	3	3	1	3	4	4	2	20	2,857	2	2	2	3	3	2	3	3	20	2,500	3	3	3	3	3	3	18	3,000
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21	2	4	4	2	4	2	1	19	2,714	2	2	4	2	2	2	4	2	20	2,500	4	2	2	2	2	4	16	2,667
22	3	2	4	3	4	3	4	23	3,286	2	2	2	4	3	2	4	4	23	2,875	4	2	2	2	2	4	16	2,667
23	2	4	4	3	4	2	2	21	3,000	3	3	3	2	4	2	2	21	2,625	4	4	2	4	3	2	17	2,833	
24	2	2	3	4	4	4	2	21	3,000	2	2	3	3	3	2	3	2	20	2,500	4	2	4	3	4	4	22	3,667
25	2	3	3	4	2	4	2	20	2,857	2	3	2	2	2	3	2	18	2,250	2	3	2	2	3	3	15	2,500	
26	2	2	3	2	2	2	2	15	2,143	4	3	2	4	3	2	3	23	2,875	2	3	4	2	4	2	17	2,833	
27	2	2	3	4	4	2	2	10	2,714	2	4	3	2	2	4	3	22	2,750	2	2	3	3	2	3	15	2,500	
28	2	4	3	4	2	4	4	21	3,000	0	2	2	4	2	2	3	17	2,125	2	4	3	4	3	3	18	2,500	

29	2	4	3	4	4	2	3	22	3,143	3	2	2	4	3	4	2	2	22	2,750	2	3	2	2	2	2	13	2,167
30	2	4	3	4	4	2	2	21	3,000	3	2	2	4	3	2	2	2	20	2,500	4	3	3	4	3	2	19	3,167
31	1	2	4	2	4	2	2	17	2,429	2	2	2	4	2	2	3	2	19	2,375	2	4	2	2	4	2	16	2,667
32	2	2	2	3	2	4	2	17	2,429	3	2	4	2	2	3	2	4	22	2,750	2	2	2	4	3	2	15	2,500
33	2	4	2	3	2	2	2	17	2,429	3	2	2	4	2	3	2	2	20	2,500	3	2	2	3	2	4	16	2,667
34	3	2	2	3	4	4	2	20	2,857	2	2	2	2	4	2	2	2	18	2,250	2	2	2	4	2	2	14	2,333
35	3	2	2	4	2	3	3	19	2,714	2	2	3	4	3	4	4	25	3,125	3	3	3	3	2	4	18	3,000	
36	4	3	2	4	2	3	3	21	3,000	2	2	4	3	3	4	4	26	3,250	4	4	3	3	2	3	19	3,167	
37	3	3	2	2	4	3	3	20	2,857	4	3	3	4	4	3	4	29	3,625	3	4	4	3	3	3	20	3,333	
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42	4	3	4	0	4	2	4	21	3,000	2	3	3	3	4	4	4	27	3,375	4	3	3	4	4	3	21	3,500	
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48	4	2	3	2	4	3	4	22	3,143	2	3	3	4	2	2	2	20	2,500	3	3	3	2	3	4	18	3,000	
49	3	2	2	3	3	4	4	21	3,000	2	3	3	2	4	2	2	20	2,500	2	2	3	2	2	2	13	2,167	
50	4	3	2	4	4	4	2	23	3,286	3	3	3	2	2	2	2	19	2,375	4	3	4	3	4	4	22	3,667	
51	3	3	4	3	4	2	2	21	3,000	3	2	3	3	3	2	2	21	2,625	3	2	4	3	4	3	19	3,167	
52	4	2	4	2	3	3	2	20	2,857	4	3	3	3	3	3	2	23	2,875	2	2	2	2	3	3	15	2,500	
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54	2	3	3	2	4	2	3	19	2,714	4	2	3	2	4	3	3	21	2,625	0	2	3	2	2	3	13	2,833	
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56	3	2	4	2	2	3	2	18	2,571	3	3	3	2	2	2	3	21	2,625	2	4	3	4	3	2	18	3,000	
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																										18	3,000

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71	3	3	4	3	4	2	3	22	3.143	2	2	2	3	3	3	20	2.500	3	3	3	3	3	3	3	18	3.000	
72	2	3	4	4	4	4	4	25	3.571	2	4	3	2	2	4	2	21	2.625	3	2	3	4	3	2	17	2.833	
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79	3	4	2	2	2	3	2	18	2.571	4	4	3	4	3	2	25	3.125	2	3	2	3	2	2	2	14	2.333	
80	4	2	4	4	3	3	3	23	3.286	4	4	2	3	4	4	27	3.375	3	3	3	2	3	2	2	15	2.500	
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92	3	2	3	4	2	2	3	19	2.714	2	2	2	3	2	4	19	2.375	4	2	3	2	4	3	4	16	2.667	
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95	2	3	4	3	4	3	2	21	3.000	2	4	4	2	2	4	4	4	26	3.250	2	2	4	3	4	3	18	3.000					
96	2	3	3	3	4	3	3	21	3.000	2	0	3	4	2	2	4	4	21	2.625	2	2	3	2	2	2	13	2.167					
97	3	3	4	3	2	3	3	21	3.000	2	4	4	3	2	2	4	2	23	2.875	3	2	3	3	4	3	18	3.000					
98	2	2	4	2	2	2	2	16	2.286	2	4	2	2	3	2	4	3	22	2.750	3	2	4	2	2	4	17	2.833					
99	3	3	3	3	2	4	3	21	3.000	4	2	2	3	2	4	3	22	2.750	4	2	2	2	4	3	17	2.833						
100	2	3	2	2	3	3	3	18	2.571	2	4	2	3	2	4	2	21	2.625	3	3	2	2	2	3	2	15	2.500					
Jumlah									2034	290.571										2258	282.250										1717	286.167
Rerata									20,34	2.906										22,58	2.823										17,17	2.862
(% ) Pencapaian										72,643											70,563											71,542





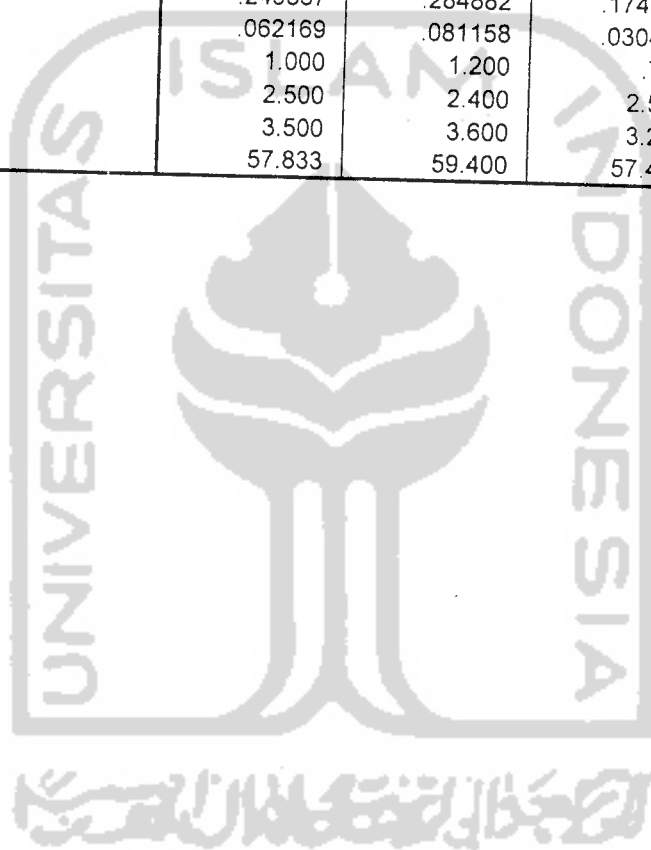
**TABULASI DATA PENELITIAN  
SUMBER DATA: KARYAWAN**

Nomor Subyek	Kapabilitas Pekerja						Komitmen Pekerja										Kesiapan Karyawan Menghadapi Persaingan Global																				
	1	2	3	4	5	6	Jml	Rerata	7	8	9	10	11	12	13	14	15	16	Jml	Rerata	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Jml	Rerata	
1	3	4	4	4	1	2	18	3.000	4	3	3	1	3	4	3	4	3	3	31	3.100	3	2	3	3	2	2	3	2	3	3	3	3	3	38	2.714		
2	3	3	3	4	4	3	20	3.333	3	3	3	3	3	3	3	3	3	30	3.000	3	3	3	3	2	3	3	2	4	3	3	3	3	41	2.929			
3	4	4	4	4	2	3	21	3.500	4	3	2	3	1	3	3	4	2	28	2.800	4	2	3	2	4	3	3	2	3	3	3	4	3	41	2.929			
4	2	3	3	4	3	3	18	3.000	3	3	4	3	3	1	3	3	2	28	2.800	2	3	3	2	4	3	3	3	2	3	3	4	3	41	2.929			
5	3	3	3	3	3	3	18	3.000	3	2	2	1	3	3	3	2	3	24	2.400	3	3	3	3	3	2	3	3	4	2	3	3	4	43	3.071			
6	2	2	3	3	3	2	15	2.500	3	4	3	1	3	3	4	2	1	30	3.000	1	3	3	2	2	3	3	2	3	3	3	2	4	43	3.071			
7	3	3	4	3	2	3	18	3.000	3	3	2	3	3	3	3	4	3	30	3.000	4	3	3	2	2	3	2	3	3	3	2	4	3	4	38	2.714		
8	3	3	2	4	3	2	17	2.833	4	3	3	1	4	3	3	2	3	29	2.900	1	3	3	2	3	3	2	3	3	3	3	3	4	40	2.857			
9	3	3	3	3	3	3	18	3.000	4	3	3	3	4	3	2	4	3	32	3.200	4	3	2	2	3	3	3	3	3	3	3	2	3	4	41	2.929		
10	3	2	3	3	3	2	16	2.667	3	3	3	1	3	3	4	3	3	30	3.000	4	3	3	4	3	2	3	3	3	3	3	2	3	4	41	2.929		
11	3	2	3	3	4	3	18	3.000	3	2	3	3	3	1	3	2	4	27	2.700	4	3	3	4	3	3	3	2	3	3	3	3	3	42	3.000			
12	3	3	3	2	4	3	18	3.000	3	4	3	3	3	2	3	4	3	31	3.100	3	3	3	3	3	3	3	3	3	3	2	3	3	3	42	3.000		
13	3	2	3	3	3	3	17	2.833	4	3	1	3	2	3	4	4	4	31	3.100	4	3	3	3	4	3	3	3	3	3	2	3	3	3	39	2.786		
14	2	3	2	3	3	3	16	2.667	3	4	1	3	1	3	3	2	3	24	2.400	3	3	3	2	3	3	3	3	3	3	4	3	3	46	3.286			
15	3	3	3	3	3	2	17	2.833	3	4	4	3	4	3	4	4	4	36	3.600	4	3	3	2	3	2	3	3	3	3	2	3	3	37	2.643			
16	2	3	3	3	2	3	16	2.667	3	4	3	1	3	3	3	3	3	29	2.900	2	2	3	2	3	3	3	2	3	3	3	3	3	41	2.929			
17	3	3	2	3	3	3	17	2.833	2	3	3	3	2	4	4	4	4	33	3.300	3	2	3	4	2	3	3	2	3	3	2	3	3	35	2.500			
18	2	3	3	3	2	3	16	2.667	4	3	3	3	3	4	3	3	3	33	3.300	3	2	3	4	2	3	3	2	3	2	2	3	3	39	2.786			
19	4	3	3	2	3	3	18	3.000	3	2	4	1	3	3	3	3	3	30	3.000	3	2	3	2	4	3	4	3	3	2	4	3	41	2.929				
20	2	3	2	3	3	2	15	2.500	3	2	3	1	3	3	4	4	2	28	2.800	3	2	3	2	2	4	3	2	3	3	4	3	3	39	2.786			
Jumlah							347	57.833											594	59.400															38	2.714	
Rerata							17.350	2.892											29.700	2.970															804	57.429	
(% ) Pencapaian								72.292												74.250																40.200	2.871
																																				71.786	

Frequencies  
 Sumber Data= Karyawan

Statistics

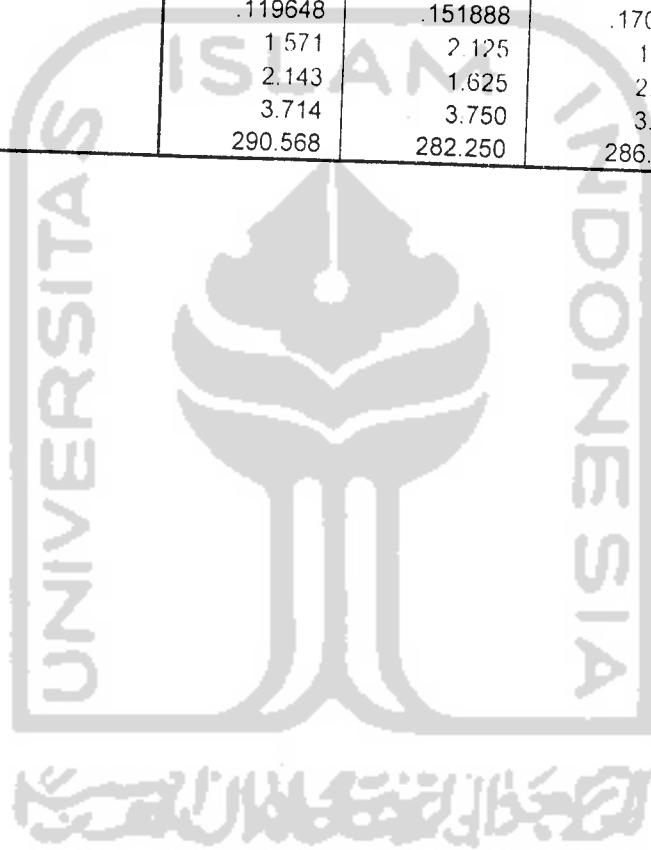
		Kapabilitas Pekerja	Komitmen Pekerja	Kesiapan Karyawan M K M Global
N	Valid	20	20	20
	Missing	0	0	0
Mean		2.89165	2.97000	2.87155
Median		2.91650	3.00000	2.92900
Mode		3.000	3.000	2.929
Std. Deviation		.249337	.284882	.174394
Variance		.062169	.081158	.030413
Range		1.000	1.200	.786
Minimum		2.500	2.400	2.500
Maximum		3.500	3.600	3.286
Sum		57.833	59.400	57.431



Frequencies  
 Sumber Data= Konsumen

Statistics

		Kepuasan Konsumen	Loyalitas Konsumen	Konsumen Baru
N	Valid Missing	100 0	100 0	100 0
Mean		2.90568	2.82250	2.86167
Median		2.85700	2.75000	2.83300
Mode		3.000	2.875	3.000
Std. Deviation		.345901	.389728	.413044
Variance		.119648	.151888	.170605
Range		1.571	2.125	1.833
Minimum		2.143	1.625	2.000
Maximum		3.714	3.750	3.833
Sum		290.568	282.250	286.167



## Frequency Table

### Kepuasan Konsumen

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Cukup	7	7.0	7.0	7.0
Tinggi	75	75.0	75.0	82.0
Sangat Tinggi	18	18.0	18.0	100.0
Total	100	100.0	100.0	

### Loyalitas Konsumen

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Cukup	14	14.0	14.0	14.0
Tinggi	65	65.0	65.0	79.0
Sangat Tinggi	21	21.0	21.0	100.0
Total	100	100.0	100.0	

### Konsumen Baru

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Cukup	13	13.0	13.0	13.0
Tinggi	71	71.0	71.0	84.0
Sangat Tinggi	16	16.0	16.0	100.0
Total	100	100.0	100.0	

## Frequency Table

### Kapabilitas Pekerja

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tinggi	18	90.0	90.0	90.0
	Sangat Tinggi	2	10.0	10.0	100.0
	Total	20	100.0	100.0	

### Komitmen Pekerja

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Cukup	2	10.0	10.0	10.0
	Tinggi	15	75.0	75.0	85.0
	Sangat Tinggi	3	15.0	15.0	100.0
	Total	20	100.0	100.0	

### Kesiapan Karyawan M K M Global

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tinggi	19	95.0	95.0	95.0
	Sangat Tinggi	1	5.0	5.0	100.0
	Total	20	100.0	100.0	