

PROJECT PERFORMANCE ANALYSIS USING BALANCED SCORECARD (CASE STUDY MANAGE SERVICE PROJECT AT PT. X)

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Submission date: 06-Apr-2022 09:25AM (UTC+0700)

Submission ID: 1802980342

File name: LANCED_SCORECARD_CASE_STUDY_MANAGE_SERVICE_PROJECT_AT_PT._X.pdf (707K)

Word count: 5983

Character count: 33587



PROJECT PERFORMANCE ANALYSIS USING BALANCED SCORECARD (CASE STUDY: MANAGE SERVICE PROJECT AT PT. X)

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Abstract: The research aims to measure the performance of manage service project at PT.X which is run at one of the state-owned banks in Indonesia with a balanced scorecard approach. It was conducted by measuring the level of project performance against the four performance perspectives in the balanced scorecard, namely the customer perspective, financial perspective, internal business process perspective, and learning and development perspective. The research is a qualitative descriptive research. The primary data are the results of interviews and observations, and the results of a survey conducted by PT.X project management which are used to measure the performance of the customer perspective and the learning and development perspective and the internal business process perspective. While the measurement of financial performance using data from interviews and observations and data processing. Informants at the research were project workers from the project director level to the team leader. Research results show that the overall performance of PT.X's managed service projects is in good condition but still cannot reach the SLA achievement target and project billing of 100%. On the customer's perspective shows the performance of "Good". The measurement results from a financial perspective show a "Good" performance where the project's financial performance shows that it is quite economical and efficient but not yet effective. The results of measurement and analysis of performance from the perspective of internal business processes show "good" performance with a note that the number of technicians is needed and the provision of backup devices is needed. The results of the measurement and analysis of performance from a learning and development perspective show a "good" performance with a note the need for SH training for field workers and leadership for team leaders. Finally, the research prove that the balanced scorecard can be used in analyzing project performance and is able to provide strategic proposals with 4 perspectives.

Keywords: Customer Perspective, Financial Perspective, Internal Business Process Perspective, Learning and Development Perspective, Performance

INTRODUCTION

Service management can be described as a re-appropriate service or service carried out by other companies to carry out a series of work in supervision and management to improve the performance of companies that use managed administrations services. This understanding applies to all business fields, especially in the IT field which is often directly related to the meaning of managed administrations. Service management can also be interpreted as the process of applying science and art to draft the planning, implement the planning, coordinate and complete service activities in order to achieve service goals. (Zaenal & Muhinudin, 2015)

Project service management which is managed by PT. X is a project for the procurement, maintenance and improvement of banking digitalization support systems and devices in Zone 2 in accordance with the zoning designation, namely the Jakarta, Bekasi, Bogor, Cikarang, Cikampek, Banten and West Kalimantan areas starting in 2019 until 2025 with the "umbrella contract" with a service level agreement (SLA) stated in the contract and work regulations. The umbrella contract system is an agreement with one or a number of providers for the supply of goods and/or services by setting the unit price, terms and conditions for a purchase transaction to be made during the agreement period (Suratmo, 2018).

In accordance with the regulations in the project work contract, the SLA achievement of the project is calculated based on 4 variables, namely (1) the achievement of SLA Preventive Maintenance (maintenance of equipment) with a weight of 5%, (2) achievement of SLA Corrective Maintenance (repair of equipment) with a weight of 83%, (3) Demand Fulfillment (Procurement of new or replacement equipment) with a weight of 10% and (4) Monthly Reporting with a weight of 2%. The way to calculate the SLA achievement is by multiplying the percentage of achievement by the weight according to the variable, to get the total percentage of the project's SLA achievement. After getting the project SLA achievement, the total SLA achievement will be a benchmark for project payments with 4 income levels, namely: (1) 99.00% to 100.00% with a multiplier factor of 100% payment, (2) 96.00% up to 98.99% with a multiplier factor of 75% payment, (3) 93.00% to 95.99% with a multiplier factor of 50% payment, and (4) <93% with a multiplier factor of 0% payment. The above description can be illustrated at Table 1.

Table 1. Service Level Agreement and Payment Multiplier Factor
(Source: Contract Letter of PT.X Manage Service Project)

No	SLA	Bobot
Demand Fulfillment (DF)		
1	Demand Fulfillment	10%
Preventive Maintenance (PM)		
2	Preventive Maintenance dan Update Patch/Firmware	5%
Corrective Maintenance (CM)		
3	Response Time	5%
4	Resolution Time	
	a. Seat Management	25%
	b. Power and LAN Service	50%
5	Feedback Customer	3%
Monthly Reporting		
6	Reporting	2%

Pencapaian Service Level	Faktor Pengali Pembayaran	Catatan SLA
99,00% - 100,00%	100%	Excellent
96,00% - 98,99%	75%	Baik
93,00% - 95,99%	50%	Cukup
<93%	0%	Buruk

Implementation of a large project, it is rare to find a project that runs smoothly and exactly as planned, generally experiencing delays, both time and willingness of the planned work. (Firstyananda, 2017). It may also happen to manage service project at PT.X, where during the project PT. X has not been able to achieve the maximum SLA according to the target of 100%, which also affects the project income which also never reaches the same target of 100%. Figure 1 show the calculation of SLA achievements and project revenue achievements in the last 3 years.

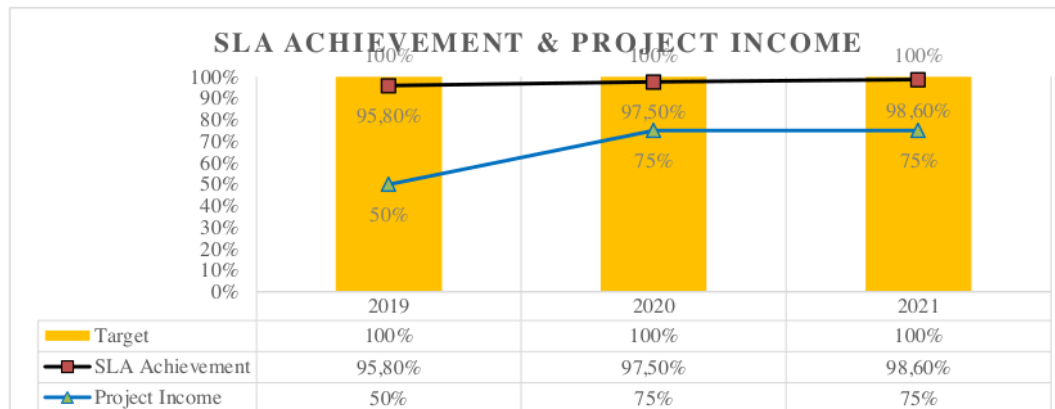


Figure 1. SLA Achievement & Project Income
(Source: Minute of Meeting Manage Service Project at PT.X)

According to figure 1, it can be seen that the performance of PT.X's managed service project has not yet achieved maximum results, with SLA achievement and billing achievement not reaching 100%. The SLA achievement is calculated based on the SLA breakdown according to the SLA weighting multiplier factor. To explain figure 1, figure 2 is a breakdown explanation of SLA achievements from 2019 to 2021.

Based on figure 2, it is known that the SLA achievement based on the calculation variable, that the SLA never reaches 100% due to the SLA of Corrective Maintenance (CM) work is not optimal. This is very influential considering that the SLA CM has a weight of 83% on the calculation of the achievement of the Project SLA. This also causes the project income to be not optimal due to the multiplier factor of project income affects the total achievement of the SLA.

Following up on this phenomenon, the researcher argues that if the performance of the project, especially the performance of CM, continues to get results that are not optimal, the project being carried out will be threatened with losses at the end of the project period or even the worst is closing the project before the specified time because it is indicated that there is a risk of loss to the company. Therefore, it is necessary to assess and measure project performance and determine strategies to improve service quality and performance in achieving maximum service targets which will also increase SLA and project income according to company targets.

According to the performance, Organizations must carry out performance measurements in order to understand their performance, then control the achievement of predetermined performance targets and then make necessary improvements in order to improve their performance. The performance measurement is the measurement action taken on various activities in the value chain that exist in the company. The measurement results are then used as feedback in the form of effective and efficient actions and will provide information about the performance of the implementation of a plan and the point at which the company requires adjustments to planning and control activities (Muchlisin, 2020).

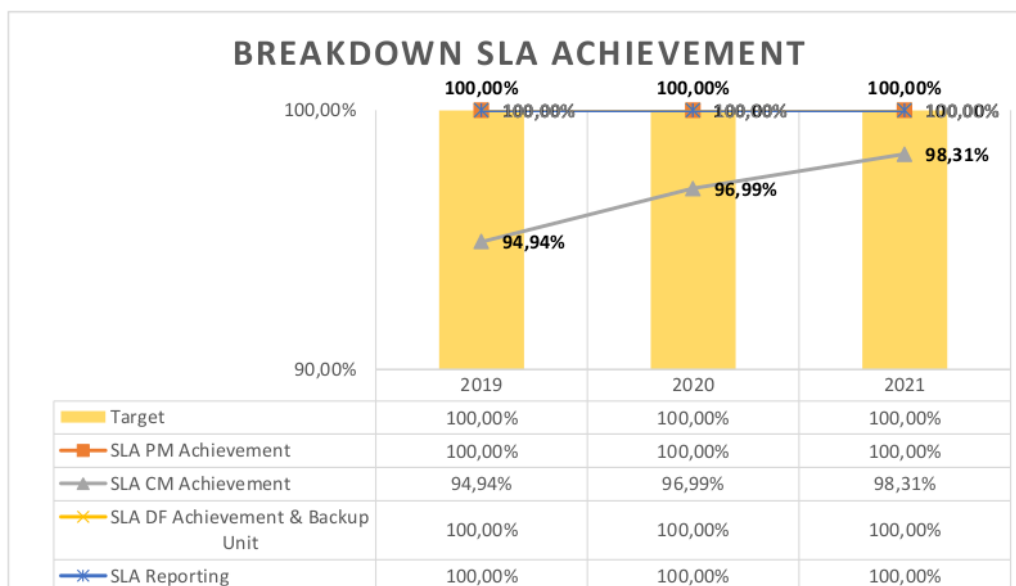


Figure 2. Breakdown SLA Achievement
(Source: Minute of Meeting Manage Service Project at PT.X)

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Project performance can be measured from performance indicators of cost, quality, time and work safety by planning carefully, thoroughly, and in an integrated manner throughout the allocation of human resources, equipment, materials and costs in accordance with the required needs (Elivi and Bambang, 2019). Therefore, this research is intended to measure project performance with a different perspective, it is also expected to be able to provide input and suggestions to PT.X in order to determine a performance improvement strategy that is appropriate, measurable, and able to become the right strategy in achieving the goal of improving project performance to achieve success.

Alimudin (2017) explain that there are several methods of measuring performance in organizations such as SMART (Cross and Lynch in 1989), Performance Measurement Questionnaire (Dixon, et al in 1990), Performance for World Class Manufacturing (Maskell in 1991), Quantum Performance Measurement Model (Hronec in 1993), The Balanced Scorecard (Kaplan and Norton in 1992), Prism (Neely and Adams in 1999), Malcolm Baldrige National Quality Award (Department of Commerce, USA in 1987) and ISO Series.

Project performance is not only measured by its success on the financial side, according to the researcher, a measurement method that includes many perspectives is needed so that performance can be measured properly and systematically. One method of measuring performance that combines internal (employees and organization) and external (owners and customers) factors, also combines financial performance (owner's perspective) with non-financial performance with customer, employee and organizational perspectives is the Balanced Scorecard. The concept of a balanced scorecard is a method performance appraisal that measures the financial and non-financial aspects of a company by adjusting to the strategies and goals the company wants to achieve (Lufriansyah, 2020).

The concept of the balanced scorecard has been developed as a concept for measuring organizational performance for more than two decades by Kaplan and Norton. Application of the

Balanced concept The scorecard has been adopted by many companies and even government organizations as stated by Butler, Letza and Neale in 2017 where several large organizations in United States such as the United States Government, Microsoft, Intel and Apple. For example, the balanced scorecard as a company performance measurement tool has the advantage of being able to translate the company's mission and strategy into measurement objectives based on four perspectives, namely: financial perspective, customer perspective, internal business process perspective, and learning and development perspective. The balanced scorecard does not only measure the final outcome, but also looks at the activities that determine the driver's final results (Nugrahayu, 2015)

Based on the explanation above, the researchers designed how the balanced scorecard can be applied as a tool for evaluating and assessing the performance of PT. X, which is expected to use a balanced scorecard perspective, the results of this research evaluation can be input to improve the project management performance of PT. X especially in the CM aspect in order to achieve the intended goals and targets, namely 100% achievement of SLA and 100% achievement of billing.

LITERATURE REVIEW

In 1992, Kaplan and Norton introduced for the first time a performance appraisal methodology oriented towards a strategic view of the future called the balanced scorecard. The balanced scorecard is a strategic management system that outlines the vision and strategy of a company into operational goals and benchmarks. Objectives and benchmarks are developed for each of the 4 (four) perspectives, namely: financial perspective, customer perspective, business process perspective and learning and development perspective (Alimudin, 2017).

The term balanced scorecard consists of two words, namely Balanced (balanced) and Scorecard (score card). The balanced scorecard can be interpreted as a balanced performance measured from two sides, namely the financial and non-financial sides, covering the short and long term and involving internal and external parties. While the notion of a scorecard (balanced scorecard) is a card that is used to record the score of performance results both for current conditions and for planning in the future (Alimudin, 2017).

There are four balanced scorecard perspectives associated with the organization's vision and strategy, namely the financial perspective (shareholders), the customer perspective (customers), the internal business process perspective (internal-business-process), the learning and development perspective for employees, management, and organization. (Learning and Development) (Alimudin, 2017).

The Balanced Scorecard is a strategic management system that outlines the vision and strategy of a company into operational goals and certain benchmarks. The stages of measuring the performance of the balanced scorecard are: (1). Vision: An organization in general is basically to make the organization a wealth creating institution. The conditions needed to fulfill this vision are having satisfied customers, having productive and committed personnel, and generating solid financials, (2). Goals: Goals are company conditions that will be realized in the future which is a further description of the company's vision, strategic goals, which include: financial perspective, customer perspective, internal business perspective, learning and development perspective (Alimudin, 2017)

In subsequent developments, the balanced scorecard is not only used to measure organizational performance, but has developed into the core of the strategic management system. More than just a measure, the balanced scorecard is a management system that provides motivation for breakthrough improvement in all critical areas, such as product, process and customer, and market

development. There are four strategic management processes that combine long-term goals from short-term optimally: (1). Translating the vision. This process helps managers build consensus on the organization's vision and strategy, (2) Process of communication and linking. This process invites management to communicate individual and departmental goals, setting goals, and linking rewards to performance, (3). Business planning process. This process allows companies to integrate business and financial planning, which includes setting targets, resource allocation, aligning strategic initiatives and defining key events, (4). Feedback and learning. Articulate the vision section, prepare strategy feedback, and facilitate strategy review and learning. (Ikhsan and Teddy, 2009).

Based on the theoretical explanation related to above theory, the following hypothesis can be drawn:

- H1: The Balanced Scorecard is capable of being a method of measuring and evaluating performance and being able to reveal the causes of the SLA achievement of the MS PT.X project that is not optimal.
- H2: The results of measurement and evaluation using the Balanced Scorecard method are able to provide strategic suggestions for improving performance on the PT.X MS project

RESEARCH METHODS

The type of research used is qualitative descriptive method using primary and secondary data. The primary data come from observations and interviews with project officials like project director, project manager, project finance, human capital, and team leaders as informants. Observations and interviews were carried out in December 2021. The secondary data used were project financial data in 2019 to 2022, service level agreement achievement data for projects from 2019 to 2021, and customer satisfaction questionnaire data conducted by project management in November 2021 as the project's annual activity. Research location at operational office of PT. X on Jalan Abdul Muis, Central Jakarta, and the Head Office of PT. X on Jalan Jendral Sudirman, Central Jakarta.

FINDINGS AND DISCUSSION

Research result from four of perspective analysis conclude that:

Internal Business Process Perspective Analysis

The target achieved in the performance of internal business processes is the development of continuous learning. The ultimate goal is for the project to be successful and attractive to other customers, including other banking companies, as well as the opportunity to provide services in other areas. The performance assessment of this perspective is carried out by analyzing secondary data from the manage service project at PT.X. There are two components used to measure the performance of the project's internal business processes, namely Innovation and Operations Process.

- **Innovation**

With a VULCAN (supporting application) and monitoring dashboard, project service operations are better because the work carried out is more efficient in terms of financing and time. It is expected to help project management achieve its goal of 100 % of SLA achievement. The innovation has only been implemented in July 2021 with adaptation time for application usage is around 2 to 3 months so that the benefits of innovation have not yet had an impact in 2021, and will have an impact in 2022 to 2025.

- **Process Operational**

Table 2 show that manage service project of PT.X has made significant changes every year with increasing preventive maintenance (PM) activities, corrective maintenance (CM) activities, and customer feedback points obtained from project support applications provided by customers. It can be concluded that project management has tried to learn in order to improve performance which the result is an increase in the amount of revenue and project efficiency. From these two aspects, the researcher concludes that the internal business processes of manage service project of PT.X are very good, and strongly support the success of other perspectives on the balance scorecard perspective, namely the customer perspective and the financial perspective.

Table 2. Resume of Internal Business Process Aspect at PT.X
(Source: Manage Service of PT.X Project)

Year	% Achievement PM Activities	% Achievement CM Activities	% Achievement Customer Feedback
2019	92,78%	94,94%	100,00%
2020	94,74%	96,98%	100,00%
2021	93,75%	98,31%	100,00%

Learning and Development Perspective Analysis

In this perspective, the existence of human resources is the main component because the important principle is the ability of project management and project employees, information system skills and level of motivation/empowerment. From the description of the previous analysis, it can be concluded that performance measurement using the Balanced Scorecard is needed in addition to financial assessment of customers, internal business processes as well as learning and development, so that later it can improve and improve organizational performance.

Research result in line with the research conducted by Pramono (2014) where the balanced scorecard analysis is able to show the performance of non-profit organizations not only from finance but also in all parts of the analysis later corrective and improvement steps can be taken. The results is supported by Lestari (2013) where after conducting research using the balanced scorecard, the results obtained in the form of suggestions for improvement in the field of financial management as well as existing facilities and infrastructure.

In this study, the observations and interviews conducted were strengthened by data from the employee satisfaction survey conducted in November 2021. The survey was designed using a linkert scale in point weighting and statistical analysis. Questionnaire data is taken based on the results of research on job satisfaction conducted by PT.X management with 50 respondents who are project employees. The survey was conducted by project management to determine the level of employee retention, as well as the level of employee satisfaction. Table 3 summary of the results of the employee satisfaction survey conducted by PT.X's project management.

Table 3. Resume of Learning & Development Aspect at PT.X
(Source: Manage Service of PT.X Project)

Aspect	% Average				
	STS	TS	N	S	SS
Employee Satisfaction	0,00%	0,00%	22,00%	11,33%	66,67%
Learning and Development	0,00%	16,00%	20,00%	4,00%	60,00%
Motivation & Initiative (Organization Culture)	0,00%	0,00%	6,67%	5,33%	74,67%

Based on the table 3, it is obtained the fact that the majority of employees answered "Strongly Agree" with the statement given, where the employees were satisfied with the existing facilities and benefits with few comments regarding improvements that the manage service project had to make. PT.X, including the provision of leadership training to team leaders and K3 training for field employees who are input for the results of observations. The employee retention rate is very low and even non-existent, because since the project started in 2019 employees have decided to stop working. At the level of employee productivity can be said to be very good because the motivation given by superiors and the company really supports the development of employees to continue to work sincerely and have good initiatives. According to observations, the support given by superiors in this case project management makes project workers more loyal to company.

Customer Perspective Analysis

In this perspective, researchers get direct information from interviews and observations made directly to senior officials and project workers which are divided into five dimensions of service quality: Reliability, Responsiveness, Assurance, Empathy, and finally Physical Evidence (Tangible). In addition to the results of interviews and observations, researchers also used data from the customer satisfaction survey conducted by PT.X in November 2021. The customer satisfaction survey was carried out by PT.X using Google Form with 50 respondents who were customers of PT.X's manage service project. With the five basic dimensions of service quality. The average percentage of respondents' answers is in the table 4.

- **Tangible Aspect**

From the results of observations and interviews reinforced by data from customer satisfaction surveys conducted by PT.X management, the majority of answers to questions asked to respondents through questionnaires were "Strongly Agree" with the attitude, responsiveness and good coordination of project workers with customers, the average score the average is 41.60% and 28% answers "Agree". This issue is sufficient to prove that in the Tangible aspect the project performance is entitled to a "Good" predicate.

- **Reliability Aspect**

From the results of observations and interviews reinforced by data from customer satisfaction surveys conducted by PT.X management, the majority of the answers given by respondents were "Strongly Agree" with an average percentage of 40% and 12% answered "Agree". Where the customer is very satisfied with the system and method of project work carried out by manage service project of PT.X. However, there is an average 34% of the percentage of respondents who give a "neutral" value, with the largest value found in the coverage parameter or the area of the technician's work area of 48% of respondents, and 72% of respondents on the procurement of replacement equipment or backup devices. It proves that the need for improvement in these two areas, namely by increasing the number of technicians and increasing the number of replacement devices or backup devices to avoid over SLA. The statement of the survey results above is reinforced by notes from observations and interviews with project directors and project managers who reveal the same thing.

- **Responsiveness Aspect**

From the results of observations and interviews which stated that the responsiveness aspect of the PT.X MS project was very good, it was strengthened by the data from the customer satisfaction survey conducted by PT.X's management. From the various questions asked they agreed with the question, with an average percentage of 51% answered "Agree", and 25%

answered "Strongly Agree", this means that the MS project has provided feedback and responses to good service to customers.

- **Assurance Aspect**

This aspect relates to the knowledge and ⁷ courtesy of employees and their ability to foster customer confidence in the services provided. From several answers given by customers in the survey, an average percentage of 40% of customers "Agree" and 29% of customers "Strongly Agree" was obtained with satisfaction in this aspect. It can be concluded that the majority of customers are satisfied with the services provided. However, there is still a 29% average percentage of customers who answered "Neutral" with the largest value in PM work parameters. This proves that PM's work needs more significant improvement and progress. The researcher provides suggestions so that PM's work can be monitored better so that project management can identify the shortcomings of PM's own performance.

- **Empathy Aspect**

In processing customer satisfaction survey data conducted by PT.X, the Empathy aspect is assessed based on good coordination and efficiency of project work, ability to solve problems on demand and understanding of the working procedures of manage service project being carried out. The results obtained, the average percentage of respondents' answers, as many as 69.5% answered "Neutral" and only 10% answered "Strongly Agree". It can be assumed that there is customer dissatisfaction with the efficiency of the previous 4 parameters. Based on this assessment, the authors suggest, to improve by preparing a stock of backup devices, adding technicians in large areas such as Banten, Bogor, Kawarang-Cikampek and West Kalimantan, and penetrating project understanding to all customers.

Table 4. Resume of Questionnaire of Customer Perspective
(Source: Manage Service of PT.X Project)

Aspect	% Average				
	STS	TS	N	S	SS
Tangibles	3,60%	2,80%	24,00%	28,00%	41,60%
Reliability	13,00%	0,00%	34,00%	12,00%	40,00%
Responsive	0,00%	5,38%	18,88%	50,50%	25,25%
Assurance	0,00%	3,50%	27,50%	40,00%	29,00%
Empathy	20,00%	0,00%	69,50%	0,00%	10,50%

Financial Perspective Analysis

The financial performance of manage service project of PT.X is still categorized in the development stage where it is still developing and improving new products, building facilities, building operating capabilities, developing systems, infrastructure and distribution networks as well as building good relationships with customer. In addition to the results of observations and interviews, the financial performance of manage service project of PT. X can be stated in the table 5.

Table 5. Recapitulation of Financial Perspective for Manage Service Project at PT.X
(Source: Manage Service of PT.X Project)

Aspect	Persentase	Score	Category
Economic	88,41%	4	Economic
Affectivity	70,60%	2	Not Effective
Efficient	37,44%	5	Very Efficient

From the financial data above and 3 aspects of financial performance assessment, it can be concluded:

- **Economic Aspect**

Economic aspect includes careful management and no waste (Mahsun, 2016). An operational activity is said to be economical if it can eliminate or reduce unnecessary costs. Table 5 shows that the operational activities of manage service project at PT.X is in an "Economical" condition, this means that project management is capable enough to manage existing costs so as to avoid waste. It has also been able to use its financial resources optimally.

- **Affectivity Aspect**

The relationship between outputs and objectives or targets to be achieved, or more precisely the achievement of policy objectives or targets (Mahsun, 2016). Operational activities are said to be effective if the activity process achieves the goals and final objectives of the policy. From table 5 can be seen that operational activities fall into the "Ineffective" category. It caused by the project revenue target has not been achieved for the past 3 years. This means that the project is still not able to achieve the goals that have been set, and there is a need for improvements on the revenue side of the project, starting with changes on the operational side to increase SLA achievements.

- **Efficiency Aspect**

The measurement of efficiency uses a comparison between the output produced and the input that has been used. The process of operational activities can be said to be efficient if a certain product or work can be achieved with the lowest possible use of resources and funds (Mahsun, 2016). Table 5 shows that manage service project at PT.X is categorized as "Highly Efficient", it means that project management has been able to utilize the lowest possible resources and funds.

CONCLUSION AND RECOMMENDATION

Based on the explanation above, the researcher concludes that project performance from a financial perspective is supported by the success of other perspectives according to the balanced scorecard perspective, namely the customer's perspective that has been going well with fairly good achievements, the perspective of internal business processes that have been going well, and the perspective of learning and development that has been going well. However, there are still some notes on each perspective that will become suggestions from researchers as things that need to be improved by the project management.

- 1) Customer perspective performance in manage service project at PT.X shows good results. It shows that customers are quite satisfied with the services provided. It's just that some things, such as time efficiency for new equipment procurement, ability to solve problems on demand, bureaucratic efficiency in requesting new equipment, understanding of project management service procedures must be improved from an internal business process perspective.
- 2) Financial perspective performance in manage service project at PT.X shows quite good results where the financial performance of that project belong to "Economical" and "Very Efficient" project financial measurements. Meanwhile for effectiveness aspect, the results obtained are still "Ineffective", it caused by the project income is still not maximized. Researchers suggest to do some improvements on the operational side,

namely from an internal business perspective that will affect the achievement of SLA and project income.

- 3) Internal business process performance shows the results of "Quite Good". The project has been very successful in the innovation aspect by updating information systems such as supporting applications (VULCAN) and dashboards as a tool for monitoring project progress in some areas with wide coverage such as Banten, Bogor, Karawang-Cikampek, and West Kalimantan. Project management is required to increase the number of backup devices to avoid Over SLA due to many problems that cannot be resolved due to the absence of replacement devices, and make trouble ticket CM status pending. According to the results of observations, both of these things are being repaired at the end of 2021.
- 4) Learning and development perspective shows quite good results. Where employees feel quite satisfied with the facilities provided by PT.X for that project. It can be seen by low employee retention rates, as well as good employee productivity levels. However, there are several things that need to be added, such as leadership training for team leaders, Occupational Safety and Health (K3) training for field teams.

From the discussion above, researcher found a close relationship between each perspectives. As is known, there are advantages and disadvantages of each perspective which are basically closely related to each other. The relationship between these perspectives will be explained starting from the earliest perspective, namely the learning and development perspective to the financial perspective whose main objectives are in accordance with the Vision and Mission of PT.X as a project company. The relationship is described in the figure 2.

The relationship between these perspectives can be described as follows:

a) Learning & Development Perspective

Advantages of learning & development aspects is employee satisfaction and good employee's motivation in organizational which supports the performance of internal business processes. However, deficiencies in the aspects must be corrected with support from a financial perspective like budget for employees training so that they can contribute to other perspectives, including the financial perspective itself.

b) Internal Business Process Perspective

Good performance with an increase in the percentage of performance achievements has greatly impacted on high level of customer satisfaction. However, there are still shortcomings, namely the SLA achievement has not been maximized which is very influential from the perspective of learning & development. By improving learning & development, SLA achievements should be better than previous years, which will have an impact on customer satisfaction and increase project financial income.

c) Customer Perspective

Good SLA achievement will certainly increase customer satisfaction and financial income, therefore the drawbacks of the two previous perspectives must be corrected. However, from the customer's perspective, there are still shortcomings, namely the empathy aspect. By improving empathy aspect, namely the time efficiency of new equipment procurement, the improvement of problem solving skills by project workers, the efficiency of the bureaucratic demand for more efficient equipment, and the penetration of understanding of the procedures for managing service projects to customers

will affect the achievement of SLA and will also affect the performance of the project and increasing project revenue.

d) Financial Perspective

Manage service project of PT.X already has economic, efficient, but still not effective results due to income that is not on target. Returning to the first point, this financial perspective that has been considered quite good must be able to learning and development perspective by adding an additional budget for worker training, and a budget for adding technicians and increasing the number of backup devices, with the aim of increasing other perspectives, including the financial perspective.

(+) Increased Percentage of learning & development has an effect on improvements in internal business processes

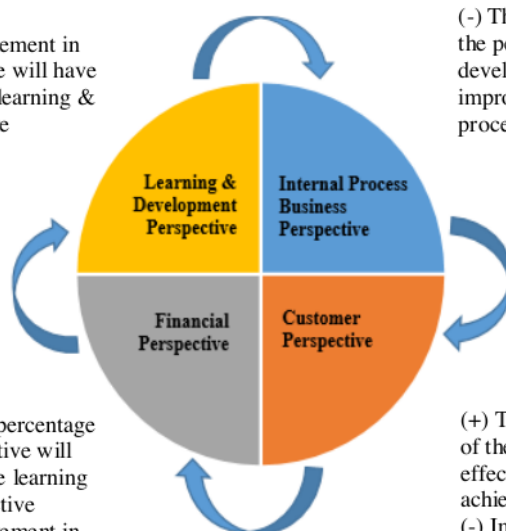
(-) The need for improvement in the financial perspective will have an effect on increasing learning & development perspective

(+) Percentage increase in internal business processes affect customer satisfaction

(-) The need for improvement in the perspective of learning & development will affect the improvement of internal business processes

(+) The increase in the percentage of the financial perspective will affect the increase in the learning & development perspective

(-) The need for improvement in the financial perspective will affect the increase in the customer perspective



(+) The increase in the percentage of the customer perspective has an effect on increasing the financial achievements of the project

(-) Improvements in the internal business process perspective will have an effect on improving the customer perspective

Figure 2. Correlation between Balanced Scorecard Perspectives

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