

Designing A Balanced Scorecard As A Performance Measuring Tool In Off-Street Parking Management Services Companies In Indonesia (Case Study Pt. Bahana Security System)

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Abstrak

Dalam menghadapi lingkungan bisnis yang semakin kompetitif, diperlukan suatu alat yang dapat digunakan oleh manajemen untuk mengukur kinerja perusahaan. Balanced Scorecard (BSC) merupakan metode yang sangat tepat digunakan untuk mengukur kinerja perusahaan secara akurat dan akuntabel. BSC sendiri mengukur kinerja perusahaan dari beberapa perspektif seperti perspektif keuangan, perspektif pelanggan, perspektif pembelajaran dan pertumbuhan, serta perspektif proses bisnis internal. Penelitian ini dilakukan pada PT. Bahana Security System pada bulan Januari 2022 hingga Juni 2023. Penelitian ini diawali dengan melakukan analisis SWOT untuk melihat posisi perusahaan pada kuadran SWOT, kemudian menggunakan metode BSC dalam model kebijakan yang memenuhi empat perspektif pengukuran. Berdasarkan hasil metode Process Hierarchy Analysis (AHP) diperoleh bahwa perspektif pelanggan menjadi prioritas pertama dengan bobot 0,416 dalam implementasi strategi, disusul perspektif pertumbuhan dan pembelajaran, kemudian perspektif bisnis internal dan terakhir perspektif keuangan.

Kata Kunci: *Kartu skor berimbang; Pengukuran Kinerja; SWOT; Industri Jasa Parkir.*

Abstract

In facing an increasingly competitive business environment, a tool is needed that can be used by management to measure company performance. Balanced Scorecard (BSC) is a very appropriate method to use to measure company performance accurately and accountability. BSC itself measures company performance from several perspectives such as a financial perspective, customer perspective, learning and growth perspective, as well as an internal business process perspective. This research was conducted at PT. Bahana Security System from January 2022 to June 2023. This research begins by conducting a SWOT analysis to see the company's position in the SWOT quadrant, then using the BSC method in a policy model that meets four measurement perspectives. Based on the results of the Process Hierarchy Analysis (AHP) method, it was found that the customer perspective was the first priority with a weight of 0.416 in strategy implementation, followed by the growth and learning perspective, then the internal business perspective and finally the financial perspective.

Keywords: *Balanced Scorecard; Performance measurement; SWOT; Parking Service Industry.*

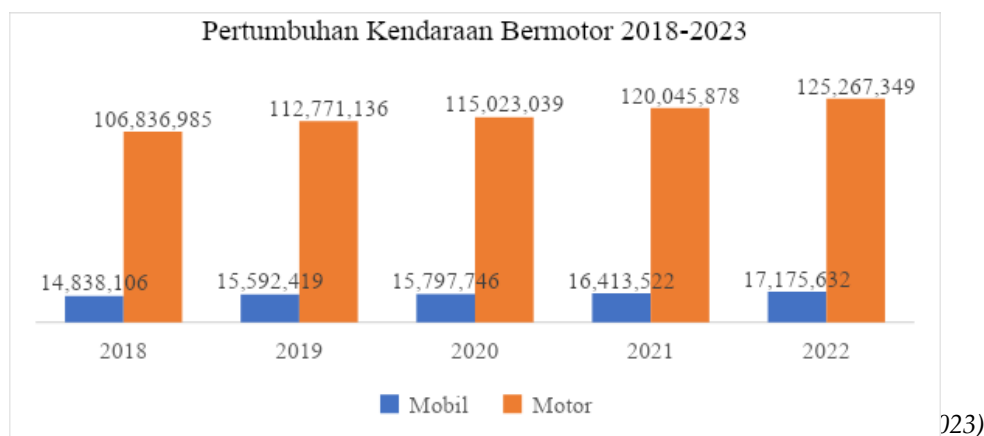
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INTRODUCTION

The growth of development and infrastructure is one of the criteria for seeing the progress of a country. Indonesia itself is classified as a developing country which for the last nine years has focused on building road and bridge infrastructure in various regions to support economic growth through equal distribution of income and fairer economic distribution. In fact, since 2014, Indonesia's economic growth has experienced its highest peak in 2022 at 5.31% after COVID-19 (data.goodstats.id, 2023). This is due to the rapid development of road infrastructure, it is recorded that the length of national roads has increased by 1,385 kilometers since 2014 to 47,187 kilometers in 2022, apart from that, provincial and district/city roads have also increased by 37,064 kilometers since 2014 to 501,344 kilometers in 2022 (cnbcindonesia.com, 2023). Apart from the growth of road infrastructure, in recent years there has also been an increase in the growth of motorized vehicles, both two-wheeled and four-wheeled. The following graph displays the growth of cars and motorbikes from 2018 to 2022.



The fairly rapid growth of infrastructure and vehicles in Indonesia is closely related to the high demand for parking facilities. Parking is a challenge in transportation management in Indonesia, the availability of parking spaces, both on-street and off-street, is very limited due to the significant increase in vehicle growth. Good parking management will reduce traffic problems such as congestion, make road users more comfortable and in the end it will become a source of Regional Original Income (PAD) which can be collected by local governments in the form of parking fees (Gumilar & Akbar, 2022). In order to carry out good parking management, a tool is needed such as a Balanced Scorecard which will later be used to help companies or governments improve their parking management performance.

PT. Bahana Security Sistem or BSS itself is a company that focuses on parking management services which has been established since 2015. Apart from managing parking areas, BSS also carries out trading and consulting activities for parking machines and software. The majority of BSS projects are in Eastern Indonesia (IBT) for locations owned by the government and private sector such as hospitals, markets, ports, shopping centers, airports, etc. The graph below shows the projects carried out by BSS from 2018 to 2022.

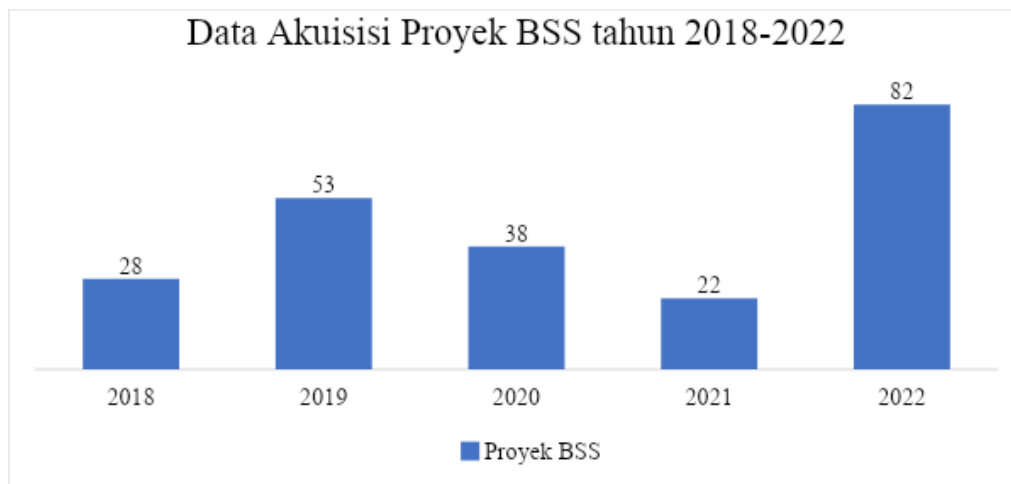


Figure 2: Data on total BSS project acquisitions for 2018-2022 (source: BSS marketing division data, 2023)

If you look at the graphic data above, BSS has experienced fluctuations in acquiring parking system management and procurement projects in Indonesia. As previously explained, BSS itself is still focused on only a few areas, such as South Sulawesi, Bali, East Java and North Sulawesi. This shows that competition in the parking management industry is very tight and wide open. This competition is closely related to the strategy of how to attract consumers with competitive prices and product quality. Of course, in order to be successful in competition, companies need strategies that are effective and in line with the company's vision and mission in order to survive in an era of very high competition. The following graph is to see the financial position of BSS and the rapid competition in terms of total gross income each year from 2018 to 2022.

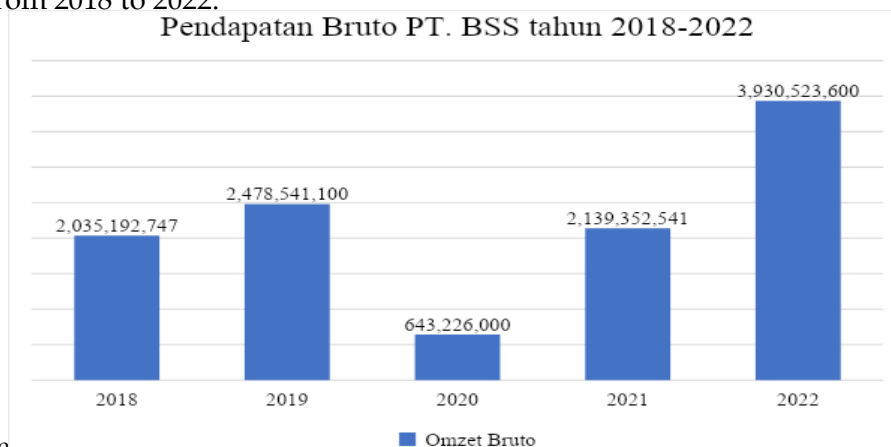


Figure 3: Pro (data, 2023)

Based on the data presented in terms of gross income of PT. BSS, it can be concluded that there was quite a significant fluctuation in income from the procurement of machines and parking systems from 2018 to 2021, this was not only due to the COVID-19 pandemic which was rampant throughout the world, but there were also internal problems which made project acquisition slow or it doesn't even produce results. There are several fundamental causes from the internal side, such as human resources in the sales and marketing department who are less prepared to respond to post-pandemic changes, the rate of project completion is also slow because the IT team or technicians are still new, and also because of capital constraints which take quite a long time to disburse. Apart from that, the BSS's business model has a special character because every project that is opened usually has to go through a tender or auction so it takes quite a long time compared to retail-based businesses.

Apart from that, in developing human resources, BSS also does not have a detailed and integrated training program with all departments. The training program in question includes employee knowledge related to the tender or auction process, negotiation, and other abilities to handle support requests from customers. This is considered important for companies engaged in parking system services and procurement such as BSS to have HR talents who are experienced, educated and have special skills.

In terms of customer satisfaction, BSS also has not focused on assessing the satisfaction of its partners or customers who have been working together. Customer satisfaction is very important because it can encourage the creation of new brand advocates to disseminate information regarding products and services that can be provided by BSS.

In carrying out its operations PT. BSS develops strategies through internal discussions with department managers. This is felt to be less effective because it only involves internal parties and does not involve external parties. Apart from that, in preparing strategies at PT. So far, BSS has not had a fixed method, company performance measurement is only carried out based on minutes of project completion and strategy preparation is still based on the company's annual goals. So this research will later develop a company strategy based on the Balanced Scorecard perspective.

LITERATURE REVIEW

Research at PT. This BSS refers to several previous studies on the design and measurement of performance based on the balanced scorecard. (Mcginty, 2014) in his research on ski resorts in Canada and the western region of the United States revealed that there is no correlation between operational performance and strategic outcomes based on interviews with several ski resort managers. (Mantik et al., 2023) in his research on performance measurement based on the balanced scorecard at PT. KAI Jombang city found that from a financial perspective the figures for economic ratios, efficiency and effectiveness had decreased, from a customer perspective it obtained the highest figures in terms of customer satisfaction. From a growth and learning perspective, employee satisfaction also increased because supervision and salary aspects increased.

In another study, (Tandiawan & Article, 2022) in their research on performance evaluation at the Taman Impian Jaya Ancol (TIJA) company, the results showed that TIJA's business was in the medium category and categorized as still good. It is hoped that in the future TIJA will continue to improve and develop innovation in order to achieve higher scores. (Puspita Dewi & Absah, 2023) in research on performance measurement with a balanced scorecard at the Medan City Market Regional Company gave assessment results from the customer perspective, learning and growth and internal business processes showed good numbers, while the financial perspective aspect in this case was measurement The NPM ratio and GPM ratio show very bad figures. (Anis et al., 2022) in his research on measuring the effectiveness of IT performance in electronic parking payment systems using the IT balanced scorecard at PT. Triputra Sejahtera Prima in Plaza Senayan parking services revealed that the company's contribution perspective and operational improvement perspective obtained good results.

(Rahman & Chin, 2011) in his other research on the sustainability of urban transportation in Singapore within the balanced scorecard framework shows the results that an efficient institutional structure, application of advanced technology, world-class land transportation infrastructure system, good air quality levels, innovative approaches to

problems and strict control of private vehicles are the main areas with excellent performance while the areas with moderate performance mainly include the energy sector.

Apart from that, other areas of good performance that still require further improvement include the level of public transport services, especially buses, congestion management, facilitation of non-motorized transport and car sharing, as well as promotion of environmentally friendly vehicles. (Dua Sumban & Zuhroh, 2021) in their research on balanced scorecard-based performance assessment to redesign competitive strategies at the Kusuma Agrowisata hotel located in the city of Batu, revealed that the hotel has still not succeeded in increasing revenue and efficiency, but on the other hand customers are satisfied with Hotel performance, including the staff satisfaction index, shows good figures.

With the balanced scorecard, it is hoped that companies can implement their business ideas and strategies effectively, because the Balanced Scorecard is part of the strategic management process which forces management to articulate the company's vision, mission, targets and strategic ways to achieve them. This encourages management to define measurably how to achieve goals, thereby translating the vision and strategy into implementation action plans (McGinty, 2014). Ultimately, companies can and should use BSC as a strategic planning and control technique to clarify goals, vision and mission and determine the goals they want to achieve and how to achieve them (McGinty, 2014).

Balanced Scorecard has two syllables which can be interpreted simply as how a company can achieve a balance of the scores obtained on the financial and non-financial side. According to Kaplan and Norton (1996), the Balanced Scorecard is a tool for measuring executive performance which requires a comprehensive measure with four perspectives, namely the financial perspective, customer perspective, internal business perspective and growth and learning perspective. According to Farhan (2015), he explains that the goals and measurements of the scorecard itself are derived from the Vision, Mission and strategies that have been previously prepared by the company. Goals and measures look at company performance from four perspectives, namely financial, customer, internal business processes, and learning and growth. Kaplan and Norton (in Saraswati, 2017: 47) explain that the Balanced Scorecard translates vision and strategy into various goals and measures arranged in four perspectives, namely: finance, customers, internal business processes and learning and growth. This performance assessment is not only short-term but is more than that a structured assessment that describes the future and is strategic in nature. It can be concluded that the four perspectives of the Balanced Scorecard are as follows:

1. **Financial Perspective**, The financial perspective in the balanced scorecard remains important because it describes the company's financial situation from a quantitative perspective which can be assessed in terms of profits, assets, share value and other aspects. Financial goals differ greatly in each stage of a company's business cycle. Kaplan and Norton (Farhan et al., 2016) stated that performance measurement takes into account the stages of the business life cycle, namely: growth, sustain and harvest.
2. **Customer Perspective**, Performance measurement from a customer perspective focuses more on the level of customer satisfaction. Customer satisfaction in this case is measured using a multiple ratio approach such as: *Complaint handled, Customer retention, Total customer growth, Customer acquisition*.
3. **Internal Business Perspective**, Analysis of internal business processes is important in assessing company performance because this perspective assesses the value chain process or in other words how companies can adapt their products or services to meet the specifications expected by their customers. Kaplan and Norton (1996) divide business

processes into three stages, including: *Innovation Process*, *Operations Process*, and *After-Sales Service Process*.

4. **Growth and Learning Perspective**, according to (Hanuma Endang Kiswara, n.d.) the most important thing to identify is what infrastructure must be built to increase the company's long-term growth and performance. The important process of learning and growth in a company comes from several factors, namely human resources, systems and procedures in the organization or company.

In determining the strategy that will be used by the company, a tool is needed that can help to describe the current situation of the business which can be studied from internal and external aspects. This tool is SWOT (Strength, Weakness, Opportunity and Threat. SWOT analysis is a form of analysis carried out by a company to plan its business or business plan (Yunus et al., 2022). SWOT analysis is a strategic planning method used to evaluate Strengths, Weaknesses, Opportunities, and Threats involved in a project or in a business (Lestari & Yunita, 2020). In this research, SWOT analysis is used to determine strategies based on current conditions in the company, both internal and external. The results of the SWOT analysis will later be combined with the balanced scorecard method in measuring the effectiveness of the strategy that will be implemented in the company.

RESEARCH AND METHODS

The type of research used is qualitative research, using a case approach. This research aims to understand the conditions and explain how to design an appropriate balanced scorecard in PT. BSS. The aim of this research is to present a complete picture of an event or is intended to expose and clarify a phenomenon that occurs.

This research was conducted in the period 2018 to 2022. The informants or sources in this research were divided into two categories, namely internal informants and external informants. Internal informants consisted of four people who were department managers in the operational and financial departments, as well as the HRD department. Meanwhile, the external informants consisted of three people, namely one customer and partners from Perumda Pasar Sewakadarma Denpasar and one expert who worked at PT. Soul Parking located in Jakarta. The role of this expert will be to justify the proposed strategy based on the balanced scorecard principle.

The analysis model's stages start from explaining the vision, mission and strategy of PT. BSS. SWOT analysis is carried out based on internal strategy analysis and external strategy analysis to identify PT's strength and weakness factors. BSS is facing opportunities and threats that will occur in the future. SWOT will be used in this research as a reference in designing a balanced scorecard. In qualitative research, techniques are used. The triangulation method is one of the approaches carried out by researchers as a technique for checking the validity of data by comparing interview results with the research object. Below is the profile of the sources who will be interviewed in this research:

Name	Position	Code	Perspective
Sarjayadi Awe, SE (int)	Operation & Finance Manager PT. BSS	SA	Finance
Muh. Arfan, SE, MM. (int)	Asst. Manager Operation PT. BSS	MA	Internal Bisnis
Putu Eka Widiantera Putra (Cust)	Head of. Sewakadarma Market Perumda Business Development Unit	PE	Customer

Arif Soul (expert)	Senior Business Development PT. Soul	UF	Management Expert
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Figure 5. List of Informant Codes (Source: Processed by researcher, 2024)

RESULTS AND DISCUSSION

SWOT Analysis (Strength, Weakness, Opportunity, Threats)

SWOT analysis is a strategic planning method that is widely used by organizations or companies to win the competition. SWOT analysis is used to evaluate factors that are strengths, weaknesses, opportunities and threats that may occur in achieving an organizational or company goal, where for this purpose a good environmental aspect study is needed. external and internal which will later influence the strategy pattern of the organization or company in achieving goals (Utsalina D, 2020)

According to IBA, designing strategies in each PT department. BSS is routinely carried out every year in accordance with the company's vision, mission and goals. This strategic planning is carried out so that the company can achieve the targets that have been set so that it can compete with competitors in the parking management industry.

"Of course, sir. So the company carries out an analysis, of course. We carry out an analysis of every plan that will be carried out at PT BSS, later we will carry out another SWOT analysis, what will happen in the future, for our future targets, whether looking at from the side of other companies that have methods or from PT BSS itself, so in my opinion, sir, because we, because at PT BSS, carry out analyzes like this, it creates or triggers the way forward for us at PT BSS. can be as big as our competing companies, that's all from me, sir, regarding the procedures." (IBA - 7).

Below is an interpretation of PT's internal and external environmental impact analysis. BSS with SWOT analysis

Table 4.1 SWOT Analysis

NO	STRATEGIC FACTORS	VALUE	RATING	TOTAL SCORE
1	Long experience in managing off street parking	0,22	4	0,88
2	The parking application (Parkways off street & onstreet) was developed by ourselves	0,22	5	1,09
3	Financial software developed independently from the lowest units up to the head office	0,18	3	0,55
4	Offices are spread across 5 big cities, making it easier to support all projects	0,18	4	0,73
5	Support for ideas and innovation from Founders	0,20	5	0,99
TOTAL SCORE STRENGTH		1		4,23

NO	STRATEGIC FACTORS	VALUE	RATING	TOTAL SCORE
1	Lack of financial support from shareholders	0,20	5	0,99
2	Lack of variety in company experience in several industries (airports, malls, ports)	0,16	3	0,49
3	Loyalty and service standards are still low at parking management locations	0,18	3	0,53
4	IT, sales & marketing abilities and competencies are still not optimal	0,20	5	0,99
5	The head office and branches are still rented	0,13	2	0,26
6	Application features that are still lacking	0,13	3	0,39
TOTAL SCORE WEAKNESS		1		3,66
NO	STRATEGIC FACTORS	VALUE	RATING	TOTAL SCORE
1	Support from Angel Investors	0,18	5	0,89
2	The rapid development of infrastructure in Eastern Indonesia	0,16	3	0,48
3	Collaboration with aggregators, competitors and outsourcing companies	0,18	4	0,71
4	Parking tax will decrease 20% in Jan 2024	0,18	5	0,89
5	Technology transfer and integration related to digital payment solutions, AI and LPR from aggregators, vendors and banks	0,15	4	0,59
6	Potential progressive tariff in several areas	0,16	5	0,80
TOTAL SCORE OPPORTUNITY		1		4,36
NO	STRATEGIC FACTORS	VALUE	RATING	TOTAL SCORE

1	Operations employees moved to other parking companies that began to emerge	0,27	5	1,36
2	Tight price competition and technical requirements for government cooperation	0,27	4	1,09
3	The rapid development of technology and increasingly higher TKDN requirements	0,23	3	0,68
4	Large Property Industry companies focus on Big 3 Parking Companies	0,23	3	0,68
TOTAL SCORE THREATS		1		3,82

Figure 6. SWOT Analysis (Source: Processed by researchers, 2024)

Based on the results of the SWOT analysis calculation above, it was found that the score of the strength factor was 4.23, the total score of the weakness factor was 3.66, the total score of the opportunity factor was 4.36, and the total score of the threat factor is 3.82. So, in conclusion PT. BSS is in quadrant 1 which is called the strength-opportunity (SO) quadrant, as shown in the table below.

Table 4.2 SWOT Strategy Matrix

SO		WO		ST		WT	
S	O	W	O	S	T	W	T
4,23	4,36	3,66	4,36	4,23	3,82	3,66	3,82
8,59		8,01		8,05		7,48	

Figure 7. SWOT Strategy Matrix (Source: Processed by researchers, 2024)

Based on the results of the weight assessment and score calculation using the SWOT analysis method, it was found that PT. BSS is in the strengths - opportunities quadrant which means the right strategy to implement is the Vertical Integration strategy. The PT BSS company is considered to be in strong internal condition and also has the ability to survive and develop over a long period of time.

After measuring and weighting the strategy scores using the SWOT analysis method, the next step is to identify company targets which aim to deepen the strategy in order to support the success of PT. BSS in the future. Researchers use four perspectives in assessing this strategy, including the financial perspective, customer perspective, internal business perspective, and growth and learning perspective. The table below will explain PT's targets. BSS is based on four perspectives:

Table 4.3 Balance Scorecard (BSC) Perspective

BSC PERSPECTIVE	FINANCE	CUSTOMER	INTERNAL BUSINESS	LEARNING & GROWTH
SWOT ANALYSIS				
STRENGTH	Financial software developed independently from the lowest business unit to the head office	Offices spread across 5 big cities make it easier to support partners and customers	Long enough experience (more than 8 years) in off street parking management	The parking application developed by itself is an innovation from the internal team (Founder & managers)
OPPORTUNITIES	Support from Angel Investor (non-bank creditors) and Parking tax that fell by 20% in January 202	The rapid development of infrastructure to Eastern Indonesia	Collaboration with aggregators, competitors and outsourcing companies (Outsourcing) for several projects	Technology transfer & integration related to digital payment solution, AI and LPR from aggregator
WEAKNESS	Lack of financial support from shareholder (bootstrap)	Lack of company experience in several industries (airport, mall)	Loyalty and service standards are still low at parking sites	IT, sales & marketing skills that are still not optimal
THREATS	Tight price competition & technical requirements for government cooperation	Large Property Industry Company focuses on Big 3 Parking Company	Operational employees moved to other parking companies that began to appear	The rapid development of technology and the increasing requirements of TKDN

Figure 8. BSC Perspective (Source: Processed by researchers, 2024)

Balanced Scorecard Design

Vision: To become the best Property Management Service company with the best service quality and technology and high value for Stakeholders

Mission:

1. Mastering the property management service market at IBT
2. Continuous learning in terms of service quality and technology

3. Provide added value for stakeholders
 4. Becoming the first parking management service company to open branches abroad
- Strategic Theme:** Business Growth and Expansion

Strategic Results: Increase revenue by opening 200 parking management locations in 5 branches at home and abroad

Table 4.4 Balanced Scorecard Simulation

Strategic Objective & Strategic Map	Measures	Formula	Targets	Initiatives
Financial	1. Income growth	$\frac{\text{sales } t - \text{sales } t-1}{\text{sales } t-1} \times 100\%$	1. Increased by 100% YoY	1. Active in digital marketing & following the parking tender
	2. Operational cost	$\frac{\text{ost } t - \text{opr cost } t-1}{\text{opr cost } t-1} \times 100\%$	2. Increased by 30% YoY	2. Cost efficiency with the implementation of digital payment and self service parking
	3. Profit Margin	$\frac{\text{Profit margin}}{\text{Income}} \times 100\%$	3. Increase 20% YoY	3. Increase operational cost efficiency
Customer	1. Percentage of customer satisfaction & partners	$\frac{\text{Qty Complaint}}{\text{Total Customer}} \times 100\%$	1. Customer Satisfaction > 80%, partner satisfaction > 90%	1. Conduct regular customer and partner surveys to measure the KP level
	2. The number of leads or prospects surveyed	$\frac{\text{New Customer}}{\text{Total Customer}} \times 100\%$	2. Number of Leads & prospects up 200% YOY	2. Carry out a massive digital marketing strategy & follow the government tender
Proses Internal	1. The number of successful cooperation from the tender	$\frac{\text{Qty tender de}}{\text{Qty tender that s}} \times 100\%$	1. Cooperation with the company increased 100%	1. Cooperation with other companies participating in the tender (including competing companies)

	2. The number of cooperation of external institutions	$\frac{Qty MoU}{Total External Instituti} \times 100\%$	2. Cooperation of foreign institutions increased by 50%	2. Initiation of cooperation with educational institutions, BUMD, and BUMN
	3. Software that is integrated with BSS	$\frac{Qty Software that integ}{Total software that of} \times 100\%$	3. Integrations with other software increased by 100%	3. Cooperation with parking software companies, fintech, and other startups
Modal Organisasi	1. Employee Development	$\frac{Qty trained empl}{Total Employee} \times 100\%$	1. The number of employees participating in the training is up 50% from the previous	1. Interesting every employee to take part in training to support their careers
	2. Employee Commitment	$\frac{Qty Employee >}{Total Employee} \times 100\%$	2. The number of employees who work > 3 years is more than 50%	2. Create a system <i>gamification</i> that requires each employee to complete each task
	3. Employee Achievement	$\frac{Total Employee That receive Awards}{Total} \times 100\%$	3. The number of employees who receive the Award is 4 people every year	3. Conduct routine evaluations and provide assessments and award events every 3 months

Figure 9. BSC Simulation (Source: Processed by researchers, 2024)

Finance

From a financial perspective, the strategy determination carried out by the company PT. BSS such as active digital marketing & participating in parking procurement tenders, implementing cost efficiency by implementing digital payments and self-service parking, as well as increasing operational cost efficiency with the aim of increasing the company's net profit. The target set by management is not difficult enough because the opportunities are quite large in terms of the number of tenders opened each year from both the government and private sectors. This is reinforced from the interview with KS, as follows.

"In my personal opinion, it is actually capable of generating stable income and even increasing over time, firstly. Then secondly, good profitability in the sense of generating sufficient profits to finance the company's operations. Thirdly, the company's debt and receivables ratio is healthy, meaning it is not "There are debts that are overdue for us to process, then there are also no receivables that are too overdue for us to immediately disburse or collect and then have positive cash flow." (KS - 5 | B3)

From KS's statement above, it can be concluded that increasing income by expanding business and cost efficiency through implementing technology or digital payment system innovation is very possible, including adding a subscription parking system to optimize existing Parking Space Units (SRP).

Customer

Digital marketing strategy is an important focus for the marketing department in building brand awareness and selling goods. BSS's digital marketing strategy is considered effective in bringing in new prospects (new leads) who need solutions for parking lot management at their location. In previous years' experiences, LBO (Local Business Optimization), SEO techniques, and Google Ads are considered effective for bringing in new leads from government and private categories. From the internal side, BSS also need to follow the tender process provided by the government and entry into new location categories such as hospitals and property companies, as per the results of the interview with KS, as follows:

"Regarding increasing revenue, actually on our side it is the development of parking technology that is the most important. Then implementing, still implementing, subscription or membership based parking. Then expanding into new areas that we don't have yet and trying to enter with partnerships, partnerships with other companies such as property companies or hospitals." (KS - 10 | B3)

Measuring the Customer Satisfaction Index will also be carried out in the future. This measurement is carried out not only for drivers or visitors, but also for partners who own the parking location. Where this is needed to assess operational aspects and parking services provided. The purpose is so PT. BSS can continue to innovate and provide the best service to customers. This was confirmed in interviews with PY customers, as follows.

"In our opinion, as customers, the first thing is that PT. BSS must be consistent in providing good service. Next, we must have innovation and always keep abreast of current technological advances in the parking sector. And thirdly, in our opinion, there must be a team who is always ready to answer all problems and solve problems in the field, that's what we think, sir." (PY - 5 | B2)

Business Internal

In supporting the internal business processes of PT. BSS, an effective strategy is needed to collaborate with other companies participating in procurement tenders to expand the reach of their services as explained by the PM from an external perspective.

"Perhaps this is related to the previous question which is also related to customer satisfaction. I am sure that if, for example, BSS Parking expands its service coverage area, the market will definitely be wider, sir." (PM - 16 | B1)

Apart from that, collaboration with other agencies such as educational agencies is needed, increasing technological capacity also needs to be focused, as is currently underway, namely the integration of the parking management software system with PT AINO. One of the things that will be the focus in the future is how to collaborate with Local Partners to integrate applications or software, including adding business line variants. This is like the results of interviews with MEA who are external experts.

"..... We have to collaborate with Local Partner Entrepreneurs in each region for them to try and have a parking business without having to spend a lot of resources. If we don't sell equipment because everyone is already selling it and it's not, it's not something that matters. It's difficult for parking equipment. But we combine the digitalization ecosystem, non-cash transactions in parking software or platforms, which are software that have an impact on selling parking equipment." (MEA - 4 | B4)

Growth and Learning

Regarding Human Resources (HR), employees are also the focus of PT. BSS in the future. In terms of employee development, PT BSS will make training and certification a requirement to support careers structurally such as positions and salary facilities. It is hoped that this training will improve the quality of service for all employees and will later support the creation of optimal customer satisfaction. Like the following interview with PY.

"... yes, at least yes, if there are training regarding service, service is more for the community, sir. If we want it, yes, if we do, it's enough for service, if the community is for the officers, it's the same as that "You've done it before. It's like training in discipline, how to carry out good and correct SOPs, and also how to provide comfort in the field, that's right, sir." (PY - 12 | B2)

Likewise with the results of interviews with IBA, where routine training must be carried out from the lowest level employees. The material provided is adapted to the results of the assessment carried out by the trainer team in the HRD department of the PT BSS

"Okay, so to improve this there must be training, this is related to the leader's side as well, sir. So carry out basic training for employees at the location or in the field. So there is also training that can be given, among other things. maybe basic training on communication, for example basic leadership training, for example or providing motivational material to employees at that location from me, sir." (IBA - 11 | B4)

Process Hierarchy Analysis

The Process Hierarchy Analysis (AHP) method is needed to be able to produce strategic initiatives that will be used by the company based on a priority scale. A priority scale is implemented within the company so that it can be determined which strategy will have the greatest effect and be more efficient for PT. BSS in the future. Determining this strategic initiative uses the AHP method with pairwise comparison to obtain priority values for multi-criteria according to the intensity of their importance. Where the criteria elements are the policy model perspective used in the BSC, namely the financial perspective, customer perspective, internal business perspective, and growth and learning perspective. The weights/Eigen Factors and priority ranking of alternative strategy criteria can be seen in the following table.

Table 4.5 Determination of Strategy Based on Policy Model Perspective

Elements of Strategy Alternative Criteria	Value/ Eigen Factor	Priority
Financial Perspective	0,059	4
Customer Perspective	0,416	1
Internal Business Perspective	0,178	3
Growth and Learning Perspective	0,347	2

Figure 10. Determination of Strategy Based on Policy Model Perspective (Source: Processed by researchers, 2024)

The table above shows the results of determining alternative company strategies for PT. BSS is based on AHP method analysis seen from the weight of each perspective. From the analysis results it was found that the alternative strategy criteria elements based on the customer perspective were ranked first priority with a weight of 0.416. Here it can be concluded that customers are a determining factor for company continuity that needs to be focused on. Customer-focused strategies need to be prioritized. For PT. BSS customers themselves are the trigger that provides the main income for the company.

With the B2B concept, customer satisfaction is the company's main priority, to achieve this, companies need to regularly conduct customer satisfaction surveys and operational evaluations. Apart from that, the company's involvement in carrying out digital marketing activities and participation in various government tenders on a massive scale also needs to be focused. The next priority is the growth and learning perspective, then the internal business perspective and finally the financial perspective.

CONCLUSION

Based on the Balanced Scorecard method, PT BSS must prioritize what the company will implement in implementing the best strategy in the future. From the Process Hierarchy Analysis (AHP) using the pairwise comparison method, it is concluded that the customer perspective is the first alternative strategy that can be implemented, followed by the growth and learning perspective, then the internal business perspective and finally the financial perspective.

For customer strategy, PT BSS can conduct regular customer satisfaction surveys to determine the level of customer and partner satisfaction, as well as focus on implementing massive digital marketing strategies and participating in various government tenders to obtain greater potential for new projects. Apart from that, in the growth and learning strategy, PT BSS needs to require that every employee take training that can support their career, this is a motivation so that every employee is motivated to improve their skills and quality of work. Rewarding employees is also a strategy for PT BSS, especially to increase loyalty and work motivation.

In terms of internal business strategy, PT BSS needs to collaborate with various other companies in participating in tenders, this is to strengthen PT BSS's position in terms of tender requirements from the government. Another strategy is to initiate collaboration with BUMD and BUMN companies that have a wider scope of work. In terms of financial strategy, PT BSS must increase potential income by actively participating in large tenders from the government and massive digital marketing, as well as implementing operational cost efficiency by implementing digital payments and self-service parking in all its management locations.

Table 5.1 Managerial Implications

No	Perspective	Implementable Strategy
1	Finance	<ul style="list-style-type: none"> Increasing income with massive digital marketing activities and participating in government tenders Increasing operational cost efficiency by implementing digital payment and self-service parking at all management locations.

2	Customer	<ul style="list-style-type: none"> • Conduct regular customer satisfaction surveys to determine the level of customer and partner satisfaction • Focus on implementing a massive digital marketing strategy and participating in various government tenders to obtain greater potential for new projects
3	Internal Business	<ul style="list-style-type: none"> • Collaborating with various other companies in participating in tenders • Initiating collaboration with BUMD and BUMN companies that have a wider scope of work • Collaboration with parking software companies, fintech and other startups
4	Growth and Learning	<ul style="list-style-type: none"> • Requires every employee to take part in training to support their career • Create a gamification system that requires each employee to complete each task • Conduct regular evaluations and provide assessments and award events every 3 months to increase loyalty and work motivation

Figure 11. Managerial Implications (Source: Processed by researchers, 2024)

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