

COMPETITIVE BUSINESS INDONESIA

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ABSTRACT

The purpose of this study was generally is to answer the problem formulation grains, namely: 1) To analyze how the Balanced Scorecard through financial and non-financial perspectives (customer, internal business process and learning and growth) is used to assess the performance of the Human Resources companies as part of the company's business strategy; 2) To analyze how the influence of Non-Financial perspectives (customer, internal business process and learning and growth) affect the performance of the company's corporate Human Resources. From the perspective of learning and growth of compensation indicator indicates that the compensation received by employees in the form of salaries and allowances and a maximum deemed not to be scaled back so that employees can be more motivated to work. Meanwhile, indicators of skills and employability (competency) of employees as well as the involvement and active participation of employees and career development within the company has been considered relatively.

KEY WORDS: Business Performance, Competition And Balance Scorecard

1. Background

The development environment of the industrial age to the information age has changed the outlook on the success of a company. To increase the success of their business, enterprise performance measurement based on the fulfillment of customer satisfaction. However, in practice the current financial information has strong dominance as

a benchmark to assess the success of the company, for example by using the Return on Investment (ROI), Return on Equity (ROE), and Economic Value Added (EVA). The system mentioned above is able to give satisfactory results. But assessing the company's performance is not solely from the financial aspect alone. Good financial performance is now created for the long-term interests of the company. Besides measuring the financial performance has drawbacks, namely the inability to measure the performance of intangible assets (intangible assets) and intellectual treasures (human resources) companies. Measurement of the company's financial performance can not describe the condition of the company and does not reflect to lead the company towards the better. In anticipation of such limitations that are above, Robert S. Kaplan and David P. Norton proposed Balanced Scorecard concept to develop a benchmark of financial and non-financial. The advantages of the Balanced Scorecard is the approach that seeks to translate the mission and strategy into operational objectives. With the Balanced Scorecard, business unit performance measurement is not only expressed in financial measures but towards further elaborated into measures to encourage business units to create value for the company that is now and in the future. In addition to improving internal capabilities such as the effectiveness of investment in human resources, systems and procedures are needed to obtain better performance in the future.

Thus it can be said that the concept of the Balanced Scorecard approach-can be used to measure the performance of companies from the aspect of its human

resources as one of the company's assets. At this globalization era where every company is required to be able to take quick decisions and precise in order to compete with other companies, especially foreign companies that already have the latest methods definitely better than traditional methods. Aspect which has been used only a financial perspective. Other third perspective is not used because the company had not yet realized that the three perspectives also have an impact on the performance and accuracy are also implications for the company's existence in the long term so that it will make the results of performance measurement for the better. Especially in this case, the company's overall performance is very important to be evaluated to be able to be seen any weakness in its management in order to be considered for future corrective measures. Especially in terms of the company's HR performance measurement are very rarely used by Balanced Scorecard approach to it in the discussion of this research Balance Scorecard concept will be focused on three other aspects linked to the company's HR management strategy which includes the financial aspects, internal business and customers.

B. Problem Formulation

According to Kaplan and Norton (2001) said that the concept of the Balanced Scorecard approach used in perspective 4 1 3 financial perspective and non-financial perspective in measuring the performance of companies, including assessing the performance of one of the company's assets, namely human resources in the company. Therefore in this study although the discussion will explore all four perspectives in the Balanced Scorecard, but will be more emphasis or focus on the discussion of the performance appraisal of human resources in the companies reviewed by non-financial perspective.

From the description above, it can be formulated grain existing problems in this research:

1. How Balanced Scorecard through financial and non-financial perspectives (customer, internal business process and learning and growth) is used to assess the company's business performance?
2. How does the influence of Non-Financial perspective affect the company's business performance company?

2. Theoretical Basis

A. Human Resource Management in Companies

According to Milkovich and Boudreau (1997) Human Resources Management is an integrated series of decisions that shape the employment relationship in which their quality directly contributes to the organization and its employees to achieve their goals. While Werther and Davis (1996) says that the purpose of the Human Resource Management is to increase the productivity of the employees of the organization in terms of strategic, ethical and social responsibility. Of the opinions above, the writer can draw a conclusion that Human Resource Management is to generate contributions from employees of the company or organization where she worked.

Human Resources Management can vary from one organization to another organization, but in general they have a similarity in the process of Human Resources Management. According to Milkovich and Boudreau (1997) activities in Human Resources Management is as follows:

- Staffing. These activities include the recruitment and selection of employees.
- Development. These activities include an increase in employee skills.
- Compensation. This activity is payment to employees in the form of salary, bonuses, incentives and others.

- Employee / Union Relations. This activity aims to establish a good relationship between employees and management.

B. Measuring Business Performance in the Information Age

During the industrial era success is determined by how well companies exploit the benefits of scale and scope of economic (economies of scale and scope). In the industrial era of the financial control system was developed to facilitate and monitor the allocation of financial and physical capital efficiently. With gauges of financial, internal capital companies may be directed to use the most effective and efficient use of financial and physical capital by the various operating divisions can be monitored in order to create additional value for shareholders.

C. Balance Scorecard

Balance Scorecard broaden perspectives covered in the strategic planning, of which previously confined to the financial perspective, expanded to three other perspectives: Customer, Business Process / Internal, and Learning and Growth. Expansion perspective strategic plan to non-financial perspective resulted in the following benefits:

- a. Promising financial performance and long-term doubled
- b. Enable the company to enter the complex business environment

According to Kaplan and Norron (1992) in Vincent (2005) argued that in the measurement of organizational performance through the Balanced Scorecard approach can be done through four perspectives, include:

1. The Financial Perspective: how do we satisfy shareholders?
2. Customer Perspective: how do we satisfy the customer?

3. Internal Business Process Perspective: what processes should be favored to achieve the company's success?

4. Learning and Growth perspective: how are we going to sustain the ability to change and improvement?

E. Concep Mindset

With underlies the development of increasingly rapid globalization era with an increasingly globalized competition, requires every company must prepare its performance with optimal in order to win the competition, or at least able to survive in this competitive era .

As disclosed by Vincent Gasperz (2005) under the concept of the Balanced Scorecard as one instrument more often used today to assess the performance of a company comprehensively visits of 4 (four) perspectives that are tailored to the vision and mission and strategy of the company, respectively financial perspective, customer perspective and internal business process perspective and learning and growth perspective. Briefly, the concept of frame of mind in this research is to look at the Balanced Scorecard concept as a Performance Management System, but due to limitations of existing problems, then performance will be focused only on Human Resources in the company's performance.

3. Research Methodology

A. Methods

Library Research and Field Research

B. Population and Sample

The number of population in the PT Suryaikady Jaya Mandiri employees as many as 1,125 employees were then sampled as respondents using sampling formula proposed by Slovin.

$$n = \frac{N}{\sqrt{1 + N}} = 1,125$$

$$n = \frac{N}{1 + ne^2} = \frac{1.125}{1 + 1.125 (0,05)^2} = 295,08$$

The calculation above, obtained sample was of 295 employees. Of the 295 samples of employees are then distributed by simple random sampling.

C. Data Analysis Techniques

The analysis technique used is using the Balanced Scorecard approach, which focuses on aspects of Human Resources that the Learning and Growth perspective, but it also discusses other perspectives, although not too deep.

The three (3) important aspects of learning and growth perspective by Vincent Gasperz (2002) are:

1. Competence Employees
2. Infrastructure Technology
3. Company Culture

4. Analysis Of Results And Discussion

A. Balance Scorecard In Measuring Business Performance Company from the Perspective of Financial and Non-Financial

Balance Scorecard method emphasizes that all financial and non-financial measures should be part of the information system for workers at all levels of the company. Process management is built around the Balanced Scorecard is the basis for good corporate governance in today's information age.

However, in the discussion of the object of analysis more stress to the analysis of non-financial perspective refers to the performance of human resources, namely learning and growth perspective. The following description of each perspective in the method of Balance Scorecard on performance Suryaikady Jaya Mandiri PT.

Financial Perspective

In the financial perspective, balance scorecard enables executives to establish the size that evaluate the long-term success of the companies in this study are SuryaikadyJaya MandiriPT and various variables that are considered most important to create and encourage the achievement of long term goals. Various themes used financial objectives so as to enable the achievement of the linkages among the four balanced scorecard perspectives is increased revenue, cost savings and increased productivity, increase asset utilization and risk reduction.

In this discussion, used the assumption that the company has implemented a Balanced Scorecard well. So the results of the implementation of the Balanced Scorecard is expected to give some indication of the importance, among others:

- The revenue increases
- Assets and equity increased
- Financial ratio improved

Analysis of Revenue Growth

In analyzing the financial perspective, the first benchmark is the revenue generated. So as to know how the company's ability to earn income begins with:

- Analysis of the level of sales, because success in achieving increased revenue depends heavily on the success of generating revenue. From the analysis of sales is expected to be known causes of the rise and fall of income, whether due to internal factors such as the inability of the company to enter the market or because the market was not conducive.

Analysis of the costs, such as cost of sales, cost of sales and general administrative costs. Because although the greater sales generated but will not give any influence if the company can not control or reduce the cost incurred to get the sale. As we all know is the difference between

sales revenues with costs, ie, the greater the difference, the greater the revenue to be received.

Reason determination that all income should give a positive result increases and the entire load must give a negative result is merepresetansikan purpose companies that want to achieve shareholder wealth maximization. With this concept, a public company that has been selling shares on the stock exchange, must pay attention to the value of the company's shares, while the value of the company's shares slag to rely on the company's performance. Where good performance can be achieved if the above factors can be achieved. From the application of the Balanced Scorecard obtained on the financial perspective Suryaikady Jaya Mandiri, then it can be reinforced with the following data:

Table Assessment Financial Perspective

(In percentage)

OPERATING	Plans 2012	Realization 2012	Plans 2013	Realization 2013
Gross Profit/ Sales	13	14	16	17
Gross Profit/ Sales	7	7	9	8
Net Income/ Sales	3	4	6	7
Gross Profit/ Equity	13	12	16	14
Net Income/ Equity	6	7	9	8
Net Income/ Total Assets	4	6	7	7
ROI	0,04	0,07	0,1	0,9

Source: Financial Statements

From the results of the assessment of company performance through the Financial Perspective can be seen that through the implementation of the Balanced Scorecard can be seen from the planning side of the business ratios:

In the Year 2012

For gross profit / sales: 13% obtained by the realization of 14%

For operating profit / sales: 7% obtained realization of 7%

For net income / sales: 3% obtained the realization of 4%

For operating income / equity: 13% obtained the realization of 12%

For net profit / equity: 6% obtained realization by 7%

For net profit / assets: 0.04% 0.06% obtained realization

In the Year 2013

For gross profit / sales: 16% obtained by the realization of 17%

For operating profit / sales: 9% obtained the realization of 8%

For net income / sales: 6% earned by 7% realization

For operating income / equity: 16% obtained the realization by 14%

For net profit / equity: 9% obtained the realization of 8%

For net profit / assets: 7% obtained realization of 7%

Broadly speaking, from a financial perspective can be obtained a description that financial performance Suryaikady Jaya Mandiri in the period 2012 and 2013 had improved.

B. Analysis of How Non-Financial Perspective (Growth and Learning) Can Improve Company Performance

As a measurement system, the Balanced Scorecard is applied in order to provide motivation to all employees to implement corporate strategy well. Companies that can translate the strategy into a measurement system will have ease in carrying out its strategy. This is due to the company has communicated the goals and targets to its employees. So their focus to triggers vital performance and allow companies to balance investments initiatives and actions in line with the achievement of strategic objectives.

So that there are linkages between performance measurement system with a strategy that has established

the company as expected, the following principles should be used as guidelines in designing the measurement of the Balanced Scorecard.

a. Performance Effects

That the performance of an activity is the result of the previous activity and performance as motivation for the next activity.

b. Performance Triggers

Used benchmarks that can assess the results to be achieved along with the driver of performance in accordance with the strategies that run the company.

c. Financial Relations

Benchmark performance in the Balanced Scorecard must be connected with the company's financial objectives for the entirety of all the strategies that run the company is none other than to improve the welfare of owners as stipulated in the financial objectives. Thus the analysis of the specific non-financial perspective of human resources through learning and growth should still be connected also with the financial perspective. It is closely linked with the use of the budget in the process of growth and learning in corporate HR.

The strategy is a set of hypotheses regarding the causal relationship. Measurement system should make the relationships that exist in various companies so that it can be managed. The chain of causation must include four perspectives Balanced Scorecard. Factors driving this size can be repeated purchases and sales to customers wider than they are today, as a result that occurs because of the high loyalty of the customers. Customer loyalty is therefore included in the Balanced Scorecard. Work done by the company to improve the timeliness of delivery of goods is expected to increase the company's performance higher than before. Thus, customer loyalty and timely delivery of goods incorporated into the customer's perspective Balanced Scorecard.

This process then by questioning whether the internal processes that must be controlled companies in order to produce a special performance of the delivery of goods on time. To achieve this goal, the company may need to pursue the achievement of short cycle times in various operating processes and high quality internal processes, factors that can be the size of the Scorecard in an internal perspective. By train and improve the skills of workers operating a goal that can see how the whole chain of causal a can be created as a vertical vector through four perspective Balanced Scorecard.

Before discussing in more distantly connected with the Learning and Growth perspective of the Balanced Scorecard method in PT Suryaikady Jaya Mandiri, it will be discussed first link between assessment performance through growth and learning with the vision and mission of PT Suryaikady Jaya Mandiri.

In achieving the vision of a predetermined clear that the management of PT Jaya MandiriSuryaikady required to continuously improve performance possessed by each item defined missions that defined vision can be achieved. Balanced scorecard shows every employee what companies do to achieve what the wishes of the shareholders and consumers for that purpose is required by the good performance of employees.To that end, a balanced scorecard showing a comprehensive strategy that consists of three activities

- Communicating and educating
- Setting Goals
- Linking Rewards to Performance Measures

Balanced scorecard

Through the Balanced Scorecard management of PT Suryaikady Jaya Mandiri can perform strategic action towards achieving the company's vision through the implementation of the mission of each item. With the improvement of employee performance as a corporate human resources would be able to improve production

processes impact on the failure rate of production and improving the quality of products that affect the cost efficiency and timeliness of delivery of orders from customers that will be achieved in customer satisfaction. Thus it can be said to be learning and growth perspective becomes very important in this regard. Balance Scorecard should be able to explain the business unit's strategy well. Balance Scorecard should be able to identify the stages of the states with explicit hypotheses about the causal relationship between the various outcome measures and the driving factor. Each size is chosen to be included in the Balanced Scorecard should be an element in a chain of causality that communicates the meaning of the strategy to all managers and employees see the facts on the company studied, it can be stated that the variables Nonfinancial of the company PT Suryaikady Jaya Mandiri activities include learning and growth process which illustrates that the company did a lot of hiring new employees where in 2012 the number of employees at the management level as many as 121 employees increased to 183 employees. In addition, the employees in the operator increase of the number of 1,100 employees in 2012 to 1,150 employees in 2013. Therefore the impact on the increase in salary and benefits, it also shows the company is pursuing a strategy of expansion given the magnitude of the market share of processed food exports marine materials.

Operationally, the burden of the cost of products decreased, due to the high quality of human resources also affects the percentage reduction in product damage and decreasing levels of damaged goods. It is inevitable that the cost of quality testing will determine the quality of internal processes, but from year to year costs for promotion, advertisement, communication senantiasas cultivated decreased. It contributes customer retention as well as the high samakin exported products in 2012 and 2013.

Customer retention is supported by adequate product quality and delivery of products that are always cultivated on time. The entire costs incurred by variables Nonfinancial include aspects of Growth and Learning, Customer, Internal Business Processes directly affect the income of the company so that ROI ratios and other companies, too affected. Supposedly Nonfinancial factors can minimize losses than expected, but the dependence on imported raw materials purchases using the US dollar and foreign currency debt structure is quite dominant cause Nonfinancial factors are not effectively saved the company from losses.

From the foregoing description it can be seen that Suryaikady Jaya Mandiri PT in the number of its human resources by recruiting back and relocate and train new employees, especially in the production and production support such as the master and crew substitute for several subsidiaries. Qualification experience and skills in the production process of processed foods from the basic material is emphasized marine products company. Despite all the efforts to achieve a high level of efficiency has begun to show results but Suryaikady Jaya Mandiri PT remains realistic that the operational efficiency still feels rudimentary until conflict in internal company subside and labor composition bias back to normal.

However can be expressed indirectly the company make efforts in line with the concept of efficiency Balanced Scorecard as assumed by the authors, although not as expected. Analysis Indicators that exist in the Learning and Growth Perspective To Improve Performance Corporate Human Resources at PT Suryaikady Jaya Mandiri in line with the statement of Vincent (2005) can be seen in the following description:

1. Effective Compensation

In line with the answers of 295 respondents were asked relating to the compensation system in the company

include the salaries and allowances can be concluded that there is an increase in the amount of salaries and benefits paid to employees. But nevertheless need clarity of the opinion of the employees relating to compensation in the company. From the results of respondents' answers indicate that the majority of employees as the respondents have the perception that the compensation received by employees in the form of salaries and allowances and a maximum deemed not to be scaled back so that employees can be more motivated to work. From result of respondents still found indications that the compensation they received was deemed less where 40% of respondents answered less and 60% answered sufficiently. It needs to be a major concern for company management to continue to improve the system of compensation which has been executed at this time in order to have an impact on increasing employee motivation, which in turn will have an impact on improving the performance of human resources in the company as a whole due to the creation of job satisfaction on the employee PT Suryaikady JayaMandiri independent, in particular the production employees. Employee motivation in the work would need to be maintained so that the level of employee satisfaction in work well-preserved. Thus it can be said that through the provision of a good compensation and meet the expectations of employees include salaries and employee benefits can certainly improve the performance of employees in the work. If visits to the scope of work Suryaikady Jaya Mandiri PT turns in 2013 and although there is an increasing amount of salary and benefits that simply because an increasing number of employees are working. However, if observed in detail the company does not give rise to significant salary and benefits. It is not independent of the company's financial condition is also not fully recovered as a result of the economic crisis and prolonged monetary situation coupled with

the strong economy of the world is uncertain at this time. Participation and active involvement of employees in the company

From the results of respondents' answers with regard to indicators of participation and active involvement of employees in the company showed that the majority of respondents from the 295 employees who work in production shows that when compared to 2012, then in 2013 there was an increase in the company's efforts to further involve the participation of employees actively in the company. As many as 40% of employees responded that they have been involved with sufficient by the management company at work. While as many as 25.5% of employees said they lack the involvement and active participation of employees in the company. So that any changes in policy or standard of work in the company is not too they understand. While the remaining 34.5% of respondents answered relatively good. In another sense that generally employees as respondents gave a statement that indeed there is an increased effort and involvement and participation of employees in the company in 2013 when compared to 2012. With partisipasi employee involvement and actively in the company would assist management in delegating any authority of the work so that the implementation can work feels lighter without reducing oversight led to his subordinates. With these results in general will have an impact on improving the performance of Human Resources in the company.

Employee Skills (HR competencies)

Especially for employees' skills, periodically the PT Suryaikady Jaya Mandiri continues to increase the frequency of training for its employees. Particularly for production employees, relating to the adaptation of the use of advanced technology based tools required high

capacity and skills to use these tools. So far indeed employees feel their skills and employability needs to be developed at any time given the ever-growing demands of the job at any time. From the results of 295 respondents' answers also show that the efforts provided by the PT Suryaikady Jaya Mandiri was considered sufficient where as much as 55% of respondents answered enough that the company's management efforts to improve the skills and abilities of employees are always carried out to meet the challenges of competition is so competitive that is required to has the human resources that have a high work competence. While as many as 30% of respondents answered either and only 15% of respondents who answered less. In general, it is known that every year the management of PT Suryaikady Jaya Mandiri always improve skills and employability of its employees as management realizes that the employees as one of the company's assets, namely human resources (HR) must continue to be improved to be able to answer the challenge of work that continues to increase every year , With the improvement of skills and employability (competency SDM) is good and increasing it will improve the performance of companies in general. This is in line with the Balanced Scorecard assessment of learning and growth perspective in which employees in the company will continue to grow and expand and continue to be studied to improve its ability to meet the challenges of increasing work requirements at any time.

Career Development Employees in Company

Related to human resource development program (SDM) certainly can not be denied that one of the factors that motivate employees to work in addition to a good compensation would open broad opportunities for every employee to develop his career.

The effectiveness of human resources through career management though difficult to do, but it is very important to be implemented. Career management is essential to improve and develop employees in particular and the company in general. Although there are still many traditional working relationship, the implementation of a career management program will improve the effectiveness of employees. In addition, the relationship between employees, managerial, and organizational support the success of career management. Career development within the company is very closely related to policy management. Career development program in the company PT Jaya MandiriSuryaikady consists of several elements or systems, when it has been able to identify the function of each element of the relationship between these elements can be imaged more clearly and can walk with nature. The elements of the career development program are:

1. Program Orientation:

This program is intended for employees who are newly recruited by the company or companies. The objective of this program is to give an overview about the philosophy and objectives of the company, gave an overview of how the structure of the workforce earned set by the company, and introduces the possibility of a career path that is run by employees.

This orientation program is expected to broaden new employees so as to realize the career development opportunities that exist in the company, to understand how the objectives of the company, corporate culture and performance of individuals into penitng factor in developing a career.

2. Assessment System Works:

Work appraisal system aims to pour all the opportunities in the company into a procedure and performance demands for each job. Assessment system can work if the system is running efektif able to describe the expected performance company for a job

are clearly good for the employees as the holder of the job as well as other parties concerned, the system was able to provide an assessment of the performance generated an incumbent compared to what expected the company. The system was able to provide feedback to the various efforts undertaken an incumbent in the realization of the expected performance, and ultimately the assessment system works can recommend a variety of actions necessary to improve the current performance and development potential. Implementation of the scoring system works requires time and participation of all line managers, but the system is very important for the career development program.

3. Career Path Patterns:

Pattern career path aims to provide a clear picture of the sequence of work that must be passed employees to achieve a certain position. Clarity of the pattern of career paths within the company is very influential on the success of the career development program for directing the development pattern of employee career paths and become the basis of career planning is made every employee.

4. Professional Development (Skills):

To carry out individual development plans, employees need assistance and professional development system which consists of the provision of information, training and assignment.

- a. Provision of information, aimed at informing employees about a new knowledge and shows the relationship between the knowledge that the performance of the work and performance of the company
- b. Pemberintraining, is something that is deeper when compared with the provision of information. The training aims to integrate the development of the knowledge and ability to perform the application of such knowledge. Usually the techniques used in the

training is the provision of knowledge, discussion, and application.

- c. Giving Assignment, usually given to employees who have undergone training with the aim of improving the ability of employees by providing an opportunity to recognize the complexity of a task completion.

5. Succession Planning:

Many companies are found career success is promotion to the employees to a higher job responsibilities and authority, even to some of those promotions come too fast and occur more frequently than others.

For those who occupy strategic positions should be prepared from the beginning, because they must have the ability and skills to handle changes in the future. The ability and the skills can only be prepared if the company doing succession planning. Activities and what system is used in succession planning depends on the size and type of companies that do. Basically the expected results of the process of succession planning is the anticipation of the needs of managerial personnel and efforts to develop highly skilled employees.

From the results of answers 295 employees were included as survey respondents indicate that each of as many as 60% of employees said enough and 30% of employees responded that career development within the company has been carried out properly. As for the remaining 10% of employees answer is still lacking. Thus it can be said that in general the career development of employees in the company PT Jaya MandiriSuryaikady felt already relatively sufficient and good. It can make a good effort in growthemployee motivation in the work well. Will thus influenced the improvement of employee performance as the Human Resources in the company.

5. Conclusion

Balance Scorecard provides a comprehensive framework to translate vision and strategy into a comprehensive set of integrated performance measures, which are arranged into four perspectives of financial, customer, internal business process and learning and growth.

Financial perspective to see how the financial performance achieved by the company. Perspective customers see how the company's efforts in seeking and retaining targeted customers. Based on the data obtained, as the implementation of business retain customers, sales from repeat customers of all sales (export and domestic sales). Internal business perspective to see how the process of innovation, operation and after-sales service. For the production activities of production failure an average of 3% each year from 2012 and 2013. While the learning and growth perspective seeing how labor productivity and satisfaction improve company performance.

In the operating companies face a variety of risks that affect performance include: government policy, business climate, market production, raw materials, changes in currency exchange rates.

Based on the facts in the studied company described in the analysis and discussion, it can be stated that the variables Nonfinancial of the company that includes the learning and growth process by looking at several indicators include effective compensation, employee involvement and active participation in company, increase employee job skills (competencies), as well as the career development of employees in the company. Meanwhile, from the perspective of Internal Business company, it can be seen that operationally expenses decreased product, it is influenced by the high quality of human resources that influence the percentage reduction in product damage and decreasing levels of damaged goods. It is inevitable that

the cost of quality testing will determine the quality of Internal Business Processes.

Customer retention is supported by adequate product quality and delivery of products that are always cultivated on time, it can be seen in the decline in the cost to delay penalties.

Can be implied that the company PT Suryaikady Jaya Mandiri make efforts efficiency in line with the concept of the Balanced Scorecard as assumed by the authors, although not as expected.

From the perspective of learning and growth of compensation indicator indicates that the compensation received by employees in the form of salaries and allowances and a maximum deemed not to be scaled back so that employees can be more motivated to work. Meanwhile, indicators of skills and employability (competency) of employees as well as the involvement and active participation of employees and career development within the company has been considered relatively.

6. Suggestions

Necessary to improve on the achievements that have been achieved so far by the company, especially in the performance of non keuangan perspective of growth and learning are closely linked to the performance of HR companies.

Improved performance, including non-financial perspective learning growth and create more loyal consumers, production costs will be lower and productive employees as a factor that could affect the company's performance improvement can generally be used optimally in order to elevate company in generating financial performance.

The need for further research on the Balanced Scorecard as a management system, as a means to help interpret and implement the strategy at the corporate level or enterprise.

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