# IMPLEMENTATION OF BALANCED SCORECARD (BSC) IN THE DEVELOPMENT STRATEGY OF FLEET KOLAT II TO FORM THE PROFESSIONALISM OF THE PRESERVATION OF THE ALUT SISTA

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## ABSTRACT

The training and improvement of human resources in the Navy organanation is carried out by the training command in each Kotama. In the environment of Fleet Command II, training for increased combat capability personnel was carried out by Kolat Fleet II which has the main task of preparing the human resources in the field of preservation of major equipment defence system (alutsista). In the context of achieving excellence in the field of practice as well as battles, each investigation of the alutsista is required to continuously improve professionalism, so that in its operation can conform to standardization, procedures and functions of the azasi. To support the success of the vision, mission and objectives of Kolat Fleet II, there is a management of quality improvement of human resources and development planning of various facilities and infrastructure in the field of training and integrated research to process the science transfer optimal knowledge. Research aims to identify factors that determine implementation and evaluate a balanced scorecard strategy as well as conducting an analysis of whether BSC has been understood and used well by leaders of makers decision as well as all personnel in achieving the strategy of the Kolat Fleet II organization. Data was taken from 10 respondents of the principal or officer and 15 strata of the member, followed by a thorough interview of five elected respondents. During this period, the performance parameters of Kolat Fleet II are based on training assessment activities implemented on the Navy warship elements that will carry out the operation task. The BSC method has the advantage of explaining the design that is consistent with the vision, mission and objectives of the Kolat Fleet II as well as considering the balance of four aspects: finance, stakeholders, internal processes and growth learning.

**Keywords:** *Balanced Scorecarad, non profit organization, development strategy*

## 1. INTRODUCTION

Every main command of coaching and operations in the Navy environment has the obligation to develop the training system effectively and efficiently. The situation should be taken seriously due to the ability and expertise in fighting every warship in the Fleet command II environment and also determine the success of the main task of Koarmada II. In addition, the incompetence of the exercise evaluation that is carried out also affects the intensity of the program implementation and type of exercise. In various operations and exercises that have been implemented Fleet Command II, acquired the fact that the capability of KRI combat is still not showing the ideal level. The condition is strongly perceived by the superiors of decision makers such as the Navy warship commander, where the ability

of the supervisors still prioritize on the mastery of hard skills rather than soft skills. Hard skills are the accumulation of intellectual mastery and technical skills required to master the technology of the alutsista, while the soft skill is a nontechnical capability that can only be perceived results and impacts. Faced with the increasingly complex demands of tasks, then each Navy warship supervision is required to have the ability of combat according to standards and quality by integrating between hard skills and soft skills. The mastery of the combat ability and supervision of the tools certainly does not appear by itself, but must go through a stage of planned and continuous processes. As one of the training institutions, Kolat Fleet II is closely related to supporting factors such as: HR needs, technological advances, training programs and plans, supporting infrastructure and

operational budget support in performing basic tasks. Through the professionalism and capabilities and experience, will motivate the internal environment development process of Kolat Fleet II strategically. BSC is used in order to improve the implementation of the vision, mission and duty of Kolat Fleet II especially in the implementation of a feasibility training program in the Battle of Navy warship. Based on data from operating staff the Navy warship unit in the Fleet command II neighborhood of 2018, the indicator of the exercise intensity level and the operation's degree range is at a rate of 40 percent, which means that the implementation of the construction activities and the training of sailing readiness and fighting a The Navy warship unit is still not maximized and still far from the target number of 70 percent. From these conditions it takes a comprehensive effort to reach the maximum number, including with the arrangement of maintenance schedules integrated alutsista, preparing personnel and procurement of software in the form of documents and Navy warship manifest gradual. With the implementation of BSC as a strategy tool in the development of the organization, it is expected to all personnel of Kolat Fleet II from the strata of members to the officer (top management) to the individual level can have a measure of basic tasks that clearly according to the target that stakeholders are expecting.

## 2. LITERATURE STUDY

### 2.1 BSC In Organization

Basically, BSC is a performance measurement system that tries to change the vision, mission and strategy of an organization into a more realized goal and size. The financial and nonfinancial measures formulated in a BSC perspective are actually the derivation of the organizational vision and strategy. Thus, the measurement results with BSC are able to answer the question of how much organizational achievement level for the vision, mission and strategy that has been implemented. In nonprofit organizations, a management's quality assessment is not only aimed at improving services, but rather the identification process of areas that need improvement. BSC is used as a supporting tool for communication, motivation, and evaluating organizational strategies. With the implementation of BSC in nonprofit organization management can make the process of activities become more effective, but in the contrary, BSC cannot guarantee effective management when there is an inaccuracy of the derivation of vision and organizational strategy to In the four sizes of BSC perspectives. Another objective of of BSC in a nonprofit organization is the effective evaluation of the program's activities that are implemented so that the achievement of optimal results can be achieved by the object of the recipient. Trend measurement implementation of vision, mission and the basic task of a non-profit organization today is the out-come-based measurement, where measurement activities do not lie in the input processing to output only, but rather on the assessment of benefits and needs. In fact, conventional auditing that originally focused on the size of the process began to shift towards measuring the outcome (Quinlivan, 2000).

BSC can be implemented into profit and nonprofit organizations. In a profit organization, a financial perspective is the primary goal, while the nonprofit's customer perspective (stakeholder) is the primary goal. A financial perspective in profit organization can be a financial gain, while the nonprofit organization's financial perspective transforms into a financial responsibility regarding the effective use of resources and Efficient in order to meet the needs of the community (Pramadhany, 2011). Customer perspectives on nonprofit organizations are becoming more complex than profit organizations. Customers in nonprofit organizations can split into two types, which are

object recipients and service users. Service users are parties that provide the role and support of fund, energy and professional input to the organization. This group of customers does not receive direct services, but their satisfaction with the organizational performance determines for the smooth operation of the organization in the future. Whilst the satisfaction of a service receiver on some type of nonprofit organization may be irrelevant again to be used as an organizational performance measure. In profit organization, internal process becomes the main discussion, the condition is because the profit organization does not have a legal umbrella in the management of budget. The poor performance that occurs in a short period can directly implicates the programs that are running. Organisations need ongoing growth, adaptation and development. However, the learning and growth perspectives on non-profit organizations do not emphasize the competitive product or service innovations in the world of the market, but rather to the personnel development efforts.

There are five steps to take to implement the BSC approach into the public sector (Wahyudi, 1996): first, establishing a result oriented performance measurement balancing the achievement of targets from all four perspectives The. In this case it is necessary that three concrete steps are (1) defining or determining the most meaningful measurements for stakeholders that serve to direct their attention, (2) The commitment to the fundamental changes with Involving various parties and implementing a flexible system and determining clear direction for its implementation, monitoring, measurement and reporting, and (3) Paying attention to flexibility by concern that performance management is the process Maintain a balance between financial and non-financial measurements. Secondly, it establishes accountability at all levels of the organization. Accountability should be seen as the key to the

success of each individual and can be realized by the leadership through good examples. This step must be supported by the realization to (1) sponsor performance measurements at all levels of the organization to be used as a basis in the implementation of reward and punishment, (2) ensure that personnel receive accurate information through effective information and communication channels and (3) warrant that the public must also obtain the same information as the basis of the public accountability. Third, collect, use and analyze the data obtained to be associated with the strategy planning process. The information collected data must include public feedback data, macro environment changes and organizational task data. The results of analysis of these data should be communicated to the public as one of the stakeholders. Fourth, linking the results of the analysis of information data into the process of drafting the work program follows its budget support. In this case it should be clearly indicated that the preparation of the program and the budget is in order to achieve the organizational mission set. Fifth, divide the leadership role. Although a military organization required a strong leader figure, it does not mean that all decision-making should be monopolized by the leader. Here it is necessary to decentralize in decision making but remain in the hierarchy and regulations to make the decision can be immediately responded. The leader's concern that subordinates will commit irregularities in decision making should be prevented through the process of vision and mission sharing and empowerment that has been done. Some of the causes of failure to implement BSC in local government in the United States and Canada, namely: lack of information built to support BSC, inadequate management of top support, management is too busy addressing problems simple, lack relation of BSC with reward for

employees and organizational resistance to change (Ching, 2004).

## 2.2    Strategy Management

In an effort to achieve a vision, a mission and a goal, every organization is always faced with a dynamic environment. Therefore, the sensitivity to environmental changes and the ability to adjust should be improved. Each organization requires a type of planning to create future conditions through the changes implemented. The mission vision statement of an organization is an ideal representation of future achievement, therefore it takes a communication tool that can be used to communicate strategic plans to all organizational personnel. The communication tools that can be used by the organization are Balanced Scorecard (Malina, 2001). BSC is an approach to strategy management (Kaplan, 2008). In the beginning, BSC was used to improve the executive performance measurement system, which was measured only from a financial perspective, then expanded into four perspectives, which was then used to measure the performance of the organization as a whole. Strategic management has helped the organization formulate strategies in a better direction by using a

more systematic, logical and rational approach to various strategy options. It can be concluded that strategy management is a series of decision-making activities from the leadership following implementation and evaluation of such decisions. Strategy management can be defined as the arts and sciences to formulate, implement and evaluate cross-function decisions that enable the organization to achieve its objectives (Andriyanto, 2017). The strategic management process consists of three phases:

a.    Formulation or strategy planning that includes the development of vision and mission, identification of opportunities and external threats, determination of internal strengths and weaknesses, long-term objectives, alternative formulation of strategies and selection of strategies that will Implemented.

b.    Implementation of strategy that implies organization to set goals, create policies, motivate personnel and allocate resources. Strategy evaluation is a key tool commonly used by leaders to get information on the success of the strategies being executed. The three basic activities of strategy evaluation are the review of external and internal factors that become the basis of strategy, performance measurement and correction action.
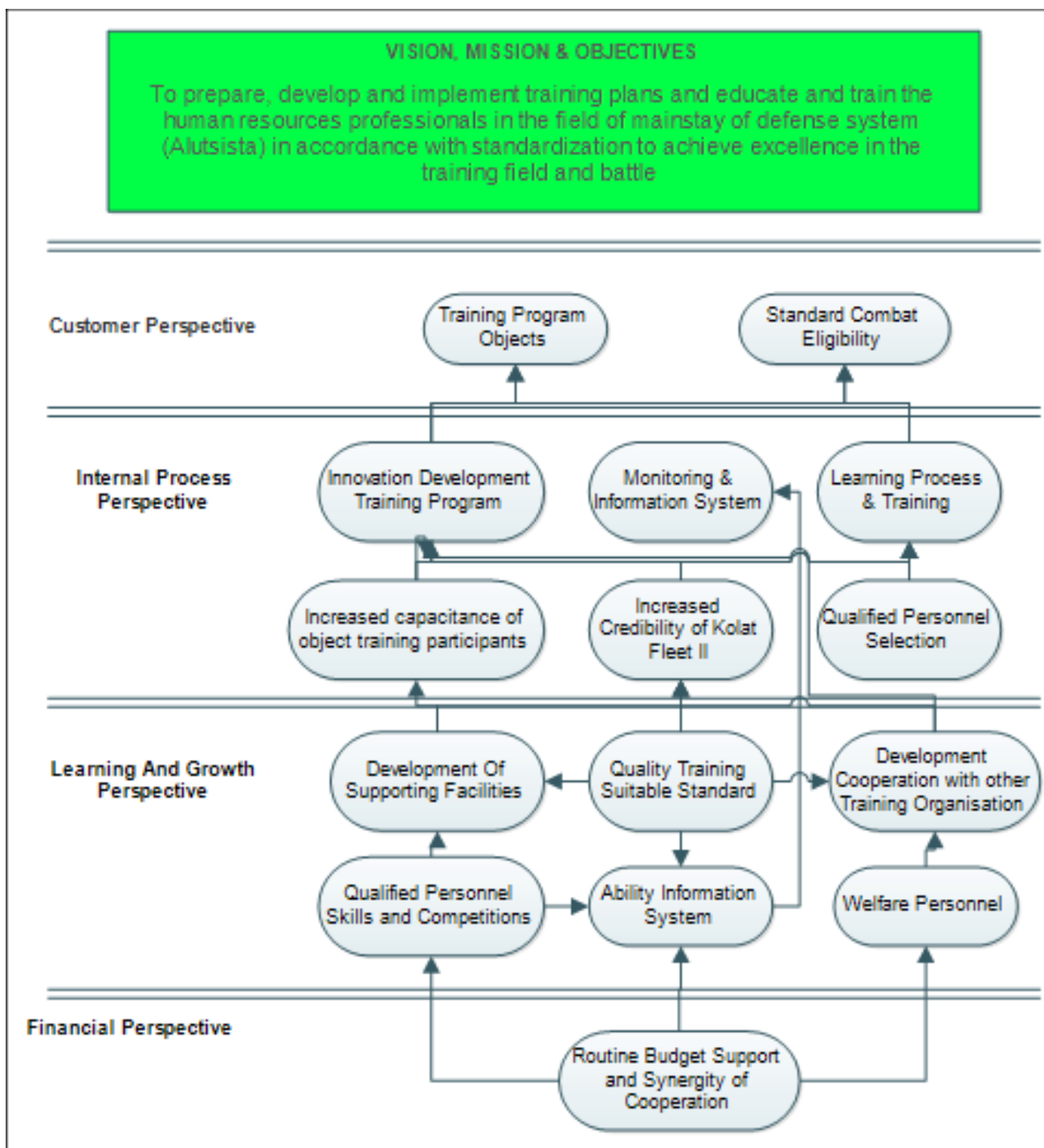
**Figure 1.** Strategic goal determination, variables and targets with a BSC perspective
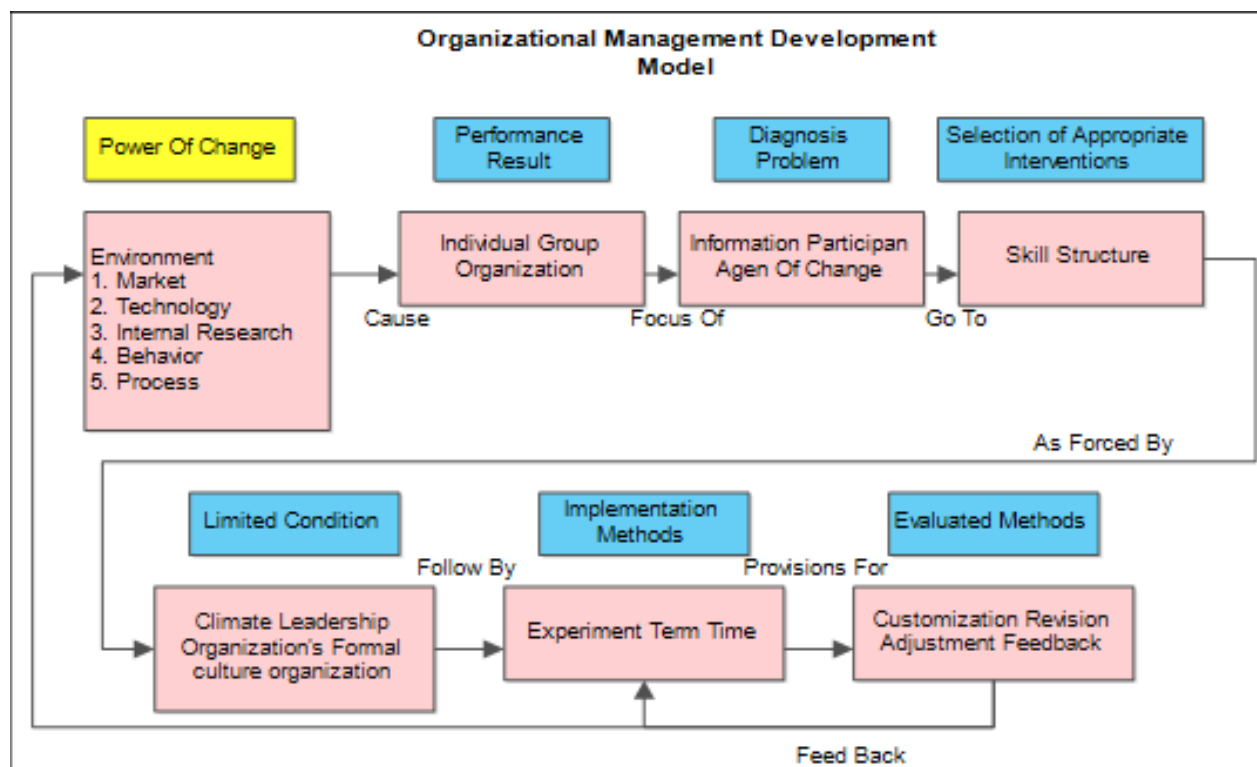
**Figure 2.** Strategy Development Model (Source: Modification)

## 3. RESEARCH METHODS

The research was conducted in the Fleet Command II training command in July until November 2019. The population is a total of 245 people Kolat fleet. The method used is qualitative quantitative combined research. A quantitative approach emphasizes the numerical assessment of the phenomenon being studied while a qualitative approach emphasizes narrative development or textual description of the phenomenon being researched. Quantitative data is obtained through questionnaires with a proportional sampling. To obtain a deeper picture of the research object, interviews with selected respondents. To interpret the results of an average analysis against the level of attribute importance used a scale range of five levels: very less (1.0-1.8), less (> 1.8-2.6), good enough (> 2.6-3.4), good (> 3.4-4.2), special (> 4.2-5).

## 4. RESULTS AND DISCUSSION

The Kopka-rank respondents dominated the survey of 10 percent of questionnaires. The position and level composition can be seen in figure 1. As for the sample composition based on representatives of the position elements can be seen in table 2. Based on the questionnaire responses given by the respondent, the average score was obtained for the Kolat fleet overall and the respective scores on the implementing elements. The level score implementation of the Kolat fleet II strategy is demonstrated by table 3 and table 4. According to table 3, the following results are obtained: (1) in aggregate, the quality of the implementation of the strategy in the Kolat fleet II is at a GOOD predicate indicated with a score of 3.4 (range > 3.4-4.2), (2) when the quality of the implementation stage strategy seen based on implementing elements,

then all have reached the predicate of GOOD except DPPS and DPK. The highest quality of the strategy implementation is the work program planning factor, which shows that the progress of the training activities implemented in the exercise object is good. It is a logical consequence of the implementation of BSC. While the least is a factor of monitoring program work which signifies the ability of the Kolat fleet II to run an organizational system to connect the activities of vision, mission and basic tasks of personnel with reward and punishment still not good. The scores of supporting factors in implementing the highest strategy are the factors of the HR competency program. While the lowest is the

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financial support factor and the strategy management unit, which means that it has not sufficiently compacted its fleet of Kolat fleet II to provide a budget to support some work programs to implement its strategy. Reward and punishment still not good. The scores of supporting factors in implementing the highest strategy are the factors of the HR competency program. While the lowest is the financial support factor and the strategy management unit, which means that it has not sufficiently compacted its fleet of Kolat fleet II to provide a budget to support some work programs to implement its strategy
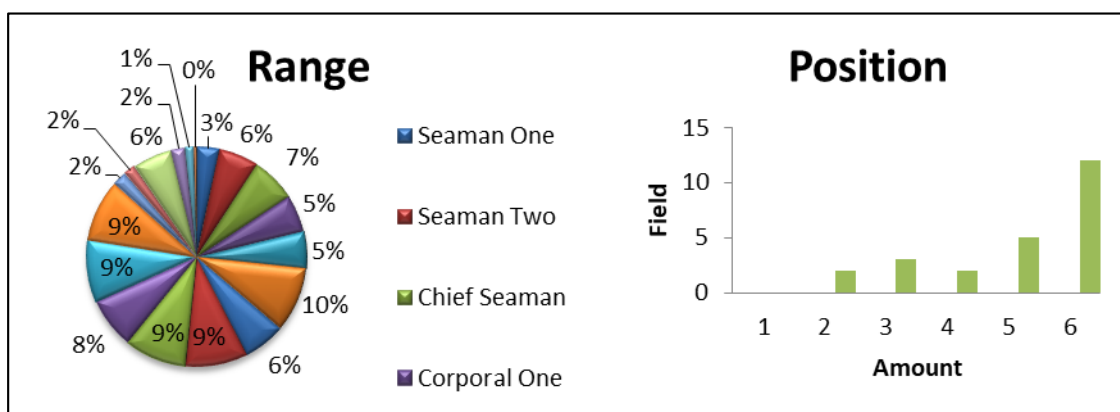


**Figure 3.** Respondents profile

### 4.1 Strategy implementation Stage Quality analysis

a. Vision, mission and objectives of the organization.

From the resulting score of 3.4 shows the personnel already clear and understand the vision and mission of Kolat fleet II. The level of understanding to the vision of a good mission is because the vision and mission is quite short and easy to remember, namely to produce a skilled human resource-picking, efficient and reliable alutsista. But in research still found the vision and mission of Kolat fleet II is less communicated to all

levels of personnel so that the lack of optimal impact on the quality improvement of the organizational strategy implementation stage.

b. Success indicators vision, mission and organizational objectives.

From the score above, 3,5 shows Kolat fleet II is good at establishing clear indicators of vision, mission and organizational objectives, aligning them with the organizational unit's success indicators and ensuring every personnel understand roles and contributions to achieve them. In this study found personnel understanding of the success indicators of the vision, mission and objectives of the level of

service elements with lower predicate of an understanding of the level of performance indicators of auxiliary elements.

c.    Success indicators vision, mission and objectives of department-based organizations.

There is an average score of 3,7 which means the ability of an organization to lower the success indicators of superiors level until the subordinate individuals are good. These results also indicate that Kolat fleet II has managed to make strategy a job for everyone.

**Table 2.** Sample composition based on representation on fleet work execution

| Implementing Elm. | Abbrev. | Pop | % Pop | Sample | % Sample |
|---|---|---|---|---|---|
| CDR. TC Warship | CTW | 52 | 26 | 10 | 20 |
| CDR TC Fly Navy | CTFN | 46 | 16 | 5 | 10 |
| CDR TC Amphibious | CTA | 43 | 15 | 3 | 8 |
| CDR TC Ops. Support | CTOS | 32 | 13 | 3 | 10 |
| CDR TC Combat Tr. | CTCTr | 63 | 30 | 2 | 1 |
| | | 236 | 100 | | |

Source: Processed 2019

**Table 3.** Analysis results of the stage quality factors implementation of strategy

| NO | Variable | CTW | CTFN | CTA | CTOS | CTCTr |
|---|---|---|---|---|---|---|
| 1 | Vision, mission, organization Objective | 3,2 | 3,5 | 3,2 | 3,1 | 4,3 |
| 2 | Success Indicator Vis, mis, Objective organizations | 2,3 | 3,1 | 2,5 | 2,3 | 3,1 |
| 3 | Success Indicator Vis, mis, Objective organizations office-based | 1,7 | 2,4 | 2,1 | 2,6 | 3,7 |
| 4 | Annual Target Determination | 1,9 | 2,1 | 2,2 | 2,4 | 2,1 |
| 5 | Work Program Planning | 2,3 | 2,1 | 2,4 | 2,6 | 3,5 |
| 6 | Evaluation Work Program | 2,1 | 2,3 | 2,4 | 2,6 | 3,8 |
| 7 | Monitoring Work Program | 1,4 | 1,7 | 1,6 | 1,8 | 3,2 |

Source: Processed 2019

**Table 4.** The results of the supporting factors of strategy implementation

| NO | Variable | CTW | CTFN | CTA | CTOS | CTCTr |
|---|---|---|---|---|---|---|
| 1 | Financial Support | 3,3 | 3,2 | 3,1 | 3,2 | 3,1 |
| 2 | Lheaderships | 3,3 | 3,2 | 3,1 | 3,5 | 3,2 |
| 3 | Structure Organization | 3,4 | 3,1 | 3,2 | 3,6 | 3,3 |
| 4 | Human Resource Competency | 3,7 | 3,3 | 3,1 | 3,2 | 3,1 |

Source: Processed 2019

## 4.2   Quality Analysis Supporting Factors Strategy Implementation

a.   Financial Support

The average score of 3,1 shows that it has not been enough to match the Kolat fleet II to provide a budget to support the elements as well as working units underneath it in implementing its strategy. In other words the strategy that has been planned working element is not supported by adequate budget. Budgeting is not fully associated with the strategy, although there have been budget planning processes for the program but dynamization will always happen. Although the budget that is cut for stakeholders strives to be minimized, it still affects the success of planned programs. Frequent revisions indicate the implementation of a less qualified strategy.

b.   Leadership

On the leadership factor, the score was 3,4. The condition is defined as the overall ability of the leaders in Kolat Fleet II to provide support and commitment very enthusiastic and serious. The leaders of the working elements are actively involved in supporting the program of activities that have been compiled, but the role in leading, executing and evaluating the implementation of organizational strategies has not been demonstrated quite well.

## 5.   CONCLUSION

BSC as a strategy management tool can spur performance improvements when in its application pay attention to the factors that determine the implementation of the strategy, so as to help the Kolat fleet II in determining the priority of the program compiled. The successful implementation of the strategy on the Kolat fleet II is the quality factors of implementation of the strategy and the supporting factors of strategy implementation. This study found the factors that determine the quality of the stage implementation of the highest value strategy is the

vision, mission and objectives of the organization, while the contributing factor to the implementation of the highest value strategy is leadership. This research also identifies the important factors of the success of the strategy implementation of BSC in Kolat fleet II is a strong commitment of the commander Kolat fleet II as a party with the leadership and supreme power in kolat fleet II.

To optimize the role of BSC in the implementation of strategy, top management in Kolat fleet II is expected to increase the intensity in communicating vision and mission, renstra as well as relation to BSC Throughout personnel, providing budget Support sufficient on each element in accordance with its strategic objectives. Each of the elements in Kolat fleet II Also should improve HR competence for management and functional skill needed to implement strategy.

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