

# Performance Measurement of PT. Pandu Siwi Sentosa Bukittinggi Branch Uses the Balanced Scorecard Method in 2023

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**Abstract.** This study was motivated by the lack of an optimal comprehensive performance measurement system at PT. Pandu Siwi Sentosa Bukittinggi Branch amid operational challenges such as increased shipping volumes, fluctuations in operating costs, and competition in the logistics industry. The company needs a performance measurement method that not only focuses on financial aspects but also includes customer perspectives, internal business processes, and learning and growth. This study aims to measure the performance of PT. Pandu Siwi Sentosa Bukittinggi Branch in 2023 using the Balanced Scorecard (BSC) approach. This study was conducted using a quantitative descriptive method through questionnaires and secondary data from the company's internal reports. The results show that the company's overall performance is in the "Good" category with a total score of 80.20. The customer perspective achieved the highest score, reflecting a high level of satisfaction and loyalty. Meanwhile, the learning and growth perspective received the lowest score, indicating the need for improvement in employee training, retention, and technology adoption. This study recommends strengthening internal strategies through sustainable human resource development, business process digitization, and performance evaluation system refinement as strategic steps to maintain the company's competitive advantage in the future.

**Keywords:** Balanced Scorecard; Customer Satisfaction; Logistics Industry; Methods; Performance Measurement.

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## 1. Background

The balanced scorecard is designed to help companies that have placed too much emphasis on short-term financial performance.(Alfia et al., 2023);(Purnawiranti, 2015);(Dalimunthe et al., 2024). As the name suggests, the purpose of the scorecard is to provide a formal mechanism to influence managers to achieve a balance between non-financial and financial outcomes in the short and long term.(Peranginangin & Wijayanti, 2024);(Krisna, 2020);(Manik et al., 2024).

PT. Pandu Siwi Sentosa Bukittinggi Branch, as a leading logistics service provider in the tourist city of Bukittinggi, faces complex challenges in maintaining superior performance amidst the rapid growth of the tourism sector and intense business competition. Hilly topography, increased shipping volumes during peak tourist seasons, fluctuating fuel prices, and changing transportation regulations complicate the management of routes, operational costs, and travel times. Until now, the company has not had a structured and comprehensive performance measurement system, making it difficult to identify areas for improvement, evaluate business strategies, and make data-driven decisions. The Balanced Scorecard (BSC), developed by Kaplan and Norton in(Satria et al., 2022), offering solutions with four perspectives of finance, customers, internal business processes, and learning and growth to measure results and long-term success drivers.

Based on the 2022 internal financial report, The operational effectiveness of PT. Pandu Siwi Sentosa Bukittinggi Branch experienced an 8.4% decline, with Average Delivery Time (ADT) increasing to 3.5 days during peak season, customer satisfaction levels dropping from 87% to 74%, and gross margins shrinking from 18% to 14% due to rising fuel costs and route inefficiencies. Although delivery volume increased by 6.7%, Return on Assets (ROA) did not increase significantly, indicating an imbalance between volume growth and operational efficiency.

This condition shows the urgency of implementing a holistic performance measurement system such as BSC, which does not only focus on short-term financial metrics. (Ridhosari & Wardani, 2022); (Rumintjap, 2013); (Pala et al., 2024), but also customer perspectives (such as satisfaction and loyalty), internal processes (route efficiency and delivery times), and learning (investment in employee skills). Without a BSC, companies risk losing their competitiveness amidst the dynamic tourism landscape in Bukittinggi, where operational innovation is key to business continuity.

This research offers a novel approach by applying BSC indicators specifically to PT. Pandu Siwi Sentosa Bukittinggi Branch in 2023, filling the gap of the lack of empirical studies on logistics performance measurement in difficult topographical areas such as Bukittinggi. Unlike conventional approaches limited to financial aspects, this study integrates lead indicators from four BSC perspectives to provide actionable strategic recommendations, thus contributing to the logistics management literature in Indonesia. This study aims to measure the performance of PT. Pandu Siwi Sentosa Bukittinggi Branch in 2023 using the Balanced Scorecard (BSC) approach.

## 2. Research Methods

This study uses a descriptive quantitative approach to measure the performance of PT. Pandu Siwi Sentosa Bukittinggi Branch through the Balanced Scorecard method, with the aim of testing and analyzing ordinal data from questionnaire answers and numerical ratio data collected from internal reports, then described comprehensively. The study population includes all customers and employees of the company, with the sample determined through the Slovin formula using a 10% margin of error to ensure proportional representation and an adequate level of precision. The research variables are operationally defined based on the four perspectives of the BSC: finance, customers, internal business processes, and learning and growth as variable concepts that vary to be measured and conclusions drawn. (Sugiyono, 2022) The main instrument is a written questionnaire with a Likert scale of measurement that has been operationalized from related variables, supported by the researcher's role as a primary data collector through observation and supporting interviews, to produce accurate data for descriptive analysis and testing of overall performance.

## 3. Results and Discussion

### Result

#### *Measurement Results Based on the Balanced Scorecard Perspective*

##### a. Financial Perspective

Data from the 2023 annual report was used to assess the financial perspective. Return on Assets (ROA), Current Ratio, and Debt Turnover are the three main metrics used. The calculations are as follows:

##### 1) Return on Assets (ROA)

$$ROA = (\text{Net Profit} / \text{Total Assets}) \times 100$$

$$ROA = (180,000,000 / 2,500,000,000) \times 100 = 7.2\%$$

Return on Assets (ROA) was recorded at 7.2%, indicating the company's ability to generate substantial net profit from all its assets. This figure is higher than the national logistics industry average, which typically ranges from 5 to 6%, and demonstrates efficient asset utilization.

##### 2) Current Ratio

$$CR = \text{Current Assets} / \text{Current Liabilities}$$

$$CR = 540,000,000 / 400,000,000 = 1.35$$

A Current Ratio of 1.35 indicates the company's ability to meet its short-term obligations, which indicates the company's good liquidity condition.

##### 3) Accounts Receivable Turnover

$$\text{Accounts Receivable} = 360 / (\text{Credit Sales} / \text{Average Accounts Receivable})$$

58 days (2023 average result)

Accounts receivable turnover was 58 days, meaning the average time required to collect customer receivables was less than two months. This is still within the standard range of 50 to 70 days for the logistics industry, but could be accelerated with greater

efficiency. Overall, the finance department performed well. While accounts receivable management remains necessary, liquidity and profitability remain stable.

#### b. Customer Perspective

Data was obtained from a questionnaire distributed to one hundred customers. The three main metrics were the Customer Satisfaction Index (CSI), Net Promoter Score (NPS), and Complaint Handling.

##### 1) Customer Satisfaction Index

$$\text{CSI} = (\text{Weighted Score} / \text{Maximum Score}) \times 100$$

$$\text{CSI} = (415 / 500) \times 100 = 83\%$$

The Customer Satisfaction Index (CSI) of 83% indicates that most customers are satisfied with their service, including timeliness, clarity of information, and staff service.

##### 2) Net Promoter Score

$$\text{NPS} = \% \text{Promoters} - \% \text{Detractors}$$

$$\text{NPS} = 65\% - 24\% = +41$$

The Net Promoter Score (NPS) is +41, which indicates that a large number of customers are very loyal and would recommend the company's services to others.

##### 3) Complaints Handled $\leq$ 48 hours

$$(\text{Number of complaints handled} / \text{Total complaints}) \times 100$$

$$(91 / 100) \times 100 = 91\%$$

The complaint resolution rate within 48 hours reached 91%, indicating that there is a system in place that can handle complaints quickly.

The vast majority of customers are satisfied with the service they receive, according to the Customer Satisfaction Index (CSI) at 83%. As indicated by a Net Promoter Score (NPS) of +41, more customers are willing to recommend the company than those who are not. With a 91% complaint resolution rate in less than 48 hours, our customer service system is highly responsive and effective.

#### c. Internal Business Process Perspective

Daily logistics reports and operational observations provide data sources. Package damage/loss rates, on-time delivery, and average delivery time are key indicators.

##### 1) Delivery time

Average delivery time 2.4 days

The average delivery time is 2.4 days, indicating a fairly competitive service speed.

##### 2) On-Time Delivery

$$(\text{On-time quantity} / \text{Total shipments}) \times 100$$

$$(930 / 1000) \times 100 = 93\%$$

The on-time delivery rate was 93%, indicating that most deliveries were made on the promised schedule.

##### 3) Damage / Loss

$$(\text{Number of cases} / \text{Total shipments}) \times 100$$

$$(7 / 1000) \times 100 = 0.7\%$$

The package damage or loss rate was only 0.7%. While this is relatively small, higher operational standards are required. Conclusions from internal operational processes are efficient and reliable. Delivery targets and distribution accuracy are being met, but there is still room for minor improvements in delivery security.

Competitive delivery speed in the logistics market is demonstrated by an average delivery time of 2.4 days. An on-time delivery rate of 93% demonstrates effective planning and execution. Meanwhile, the rate of damaged and lost goods, at 0.7%, is still within acceptable limits, but we must strive to avoid losses and customer dissatisfaction.

#### d. Learning and Growth Perspective

The main indicators are training participation, job satisfaction, and employee turnover rate. Data were obtained from human resources and employee questionnaires.

##### 1) Training Participation

$$(\text{Number of training participants} / \text{Total employees}) \times 100$$

$$(23 / 30) \times 100 = 78\%$$

The annual training participation rate reached 78%, reflecting that the company is striving to improve the capabilities of its employees.

Job satisfaction stands at 75%, indicating that the majority of workers are satisfied with their work environment.

##### 2) Turnover

$$(\text{Number of exits} / \text{Total employees}) \times 100$$

$$(3 / 28) \times 100 = 11\%$$

The employee turnover rate of 11% is still within reasonable limits, but indicates challenges in retaining the best employees.

A 78% training participation rate indicates the company's commitment to improving its employees' skills. Most workers feel quite comfortable with their workplace, with 75%

reporting job satisfaction. Retention strategies must be strengthened to retain experienced employees. The 11% sales figure demonstrates this.

Compared to the other three perspectives, this is the worst. To sustain company performance growth, a long-term HR development strategy that increases motivation and engagement is required.

**Performance Score and Weighting Results**

After all indicators have been measured and evaluated, a final assessment is made of the scores for each perspective in the Balanced Scorecard. The quantitative and qualitative results for each indicator form a score, which is then multiplied by the weight of each perspective to produce a final score indicating its relative contribution to overall performance.

**Table 1.** BSC Performance Scores and Weighting.

Perspective	Score (0–100)	Weight (%)	Final score
Finance	82	30	$82 \times 30\% = 24.60$
Customer	85	25	$85 \times 25\% = 21.25$
Internal Business Processes	79	25	$79 \times 25\% = 19.75$
Learning and Growth	73	20	$73 \times 20\% = 14.60$

$$\text{Total Final Value} = 24.60 + 21.25 + 19.75 + 14.60 = 80.20$$

Interpretation: Overall, the performance of PT. Pandu Siwi Sentosa Bukittinggi Branch in 2023 is in the "Good" category based on a total score of 80.20, which indicates that the company has implemented effective business processes and has a competitive advantage, although there is still room for improvement in terms of internal development and human resources.

**Discussion**

Based on the performance measurement results using the Balanced Scorecard approach, a total score of 80.20 was obtained, indicating that the overall performance of PT. Pandu Siwi Sentosa Bukittinggi Branch Office in 2023 was in the "Good" category. This score indicates that most performance indicators have been achieved well, but there are still several areas that need improvement. The following is an in-depth discussion of each perspective:

**Financial Perspective**

The financial perspective scored 82, contributing 24.60 of the total score. This indicates the business can maintain financial stability and efficiency. The company's ability to generate profits from its assets, with a ROA of 7.2%, is above the logistics industry average. Current assets are still able to cover short-term liabilities, as indicated by the Current Ratio of 1.35.

However, to accelerate cash inflow, the accounts receivable turnover, which is still 58 days, must be further optimized. This solid financial performance demonstrates that the asset management and cost efficiency strategies were successful throughout 2023. The company's financial performance is generally considered good. The ability to generate high profits and maintain liquidity demonstrates the company's sound financial management. However, to improve cash flow and reduce the risk of bad debts, accounts receivable management must be improved.

**Customer Perspective**

The Customer Perspective received the highest score, 85, with a final score of 21.25. This indicates that customers rate PT. Pandu Siwi Sentosa highly for its service, loyalty, and responsiveness to complaints. The majority of customers are satisfied with the service, according to the Customer Satisfaction Index (CSI) of 83%.

The company's Net Promoter Score (NPS) of +41 demonstrates a high level of loyalty, indicating that customers are happy to recommend the company's services to others. Conversely, its fast and responsive customer service system is evident in the 91% resolution of customer complaints within 48 hours. Amidst increasingly fierce competition in the logistics industry, superior performance is a key competitive advantage for the company.

The results show that customers have positive perceptions of service quality, which is a crucial factor in maintaining and growing market share. Companies must continue to ensure consistent service and strengthen digital-based communication systems going forward.

**Internal Business Process Perspective**

The internal business process perspective scored 79, with a final score of 19.75. This indicates that the company has implemented operational procedures adequately. Efficient. With a 93% on-time delivery rate and an average delivery time of 2.4 days, the distribution system is performing well. The 0.7% rate of package damage and loss, while small, is a significant concern. The company should further evaluate packaging, tracking, and handling of goods, especially for long-distance or high-volume shipments.

To maintain customer excellence, effective internal processes are crucial. The company's operating system is quite stable. Fast and on-time delivery is a competitive advantage. However, to ensure the safety and accuracy of shipments, quality control and monitoring systems must be enhanced.

### ***Learning and Growth Perspective***

This perspective received the lowest score, 73, with a final score of 14.60, indicating that organizational and human resource improvements should be prioritized. With 78% participation, training is commonplace, but not yet widespread.

A job satisfaction rate of 75% indicates that there is still room for improvement in motivation and workplace well-being through a better reward system, workload balance, and opportunities for career growth. Furthermore, a turnover rate of 11%, while reasonable, still indicates the need for a more robust employee retention plan.

Companies must invest more in soft skills training, the use of new technologies, and improving organizational culture, as these perspectives determine long-term performance. Management must consider this perspective, as it has become a critical factor. Not all employees enjoy training and job satisfaction. To increase HR motivation and competitiveness, reward systems, career paths, and the use of advanced technology are crucial.

### ***Synergy Between Perspectives***

Measurement results show that the perspectives are interconnected. Effective operational processes (internal business processes) are necessary to achieve excellence in customer service (customer perspective). Likewise, without competent and motivated human resources, it will be difficult to maintain reliable operational processes and achieve financial targets.

Therefore, to support sustainability and long-term performance improvement, companies must prioritize strengthening the learning and growth perspective as a strategic priority. The Balanced Scorecard serves not only as a measurement tool but also as a strategic navigation tool for achieving the company's vision.

## **4. Conclusion and Suggestions**

Performance measurement research of PT. Pandu Siwi Sentosa Bukittinggi Branch using the Balanced Scorecard approach in 2023 showed good overall performance, with healthy financial performance through adequate asset and liquidity management and accounts receivable turnover according to industry standards. From a customer perspective, the company has succeeded in building high trust through satisfying service experiences, fast complaint handling, and strong loyalty, while internal business processes run efficiently with competitive average delivery times, high accuracy, although there is still room for improvement in damaged or lost goods. However, the learning and growth perspective is the weakest area that requires strengthening through more intensive employee training, increased job satisfaction, and reduced turnover rates to support long-term operational sustainability.

As a result of the research, the author recommends a strategic strategy for PT. Pandu Siwi Sentosa Bukittinggi Branch to improve future business performance, starting with increasing investment in human resource training through organized, sustainable programs aligned with technological advances and logistics market demands, including the development of soft skills such as problem-solving, communication, and leadership. In addition, strengthening the reward and recognition system through fair and transparent pay, performance-based incentive programs, awards, and clear career paths is needed to motivate employees, increase job satisfaction, and reduce turnover. Optimization of operational processes is also crucial by regularly evaluating and improving standard procedures for shipping, packaging, and tracking packages, supported by the use of logistics automation to speed up workflows and minimize errors. Finally, the development of a digitalized performance system through a real-time data-based dashboard will enable management to accurately monitor each unit, thereby supporting more targeted strategic decision-making.

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