

"PERFORMANCE ANALYSIS AND STRATEGIES CONSTRUCTION OF NON PROFIT ORGANIZATION WITH THE BALANCED SCORECARD APPROACH: A Case Study of the XYZ Retreat House in Central Java."

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Abstract

The activity of non-profit organization is to carry out activities to provide social services to the community. One of the activities of a non-profit organization engaged in the religious field is in the form of home retreat services. The activities in retreat house are praying, seminar, training and meeting. Generally the retreat houses are managed by monks or nuns. The good retreat house services need to pay attention to performance measurements. One management tool that can be used to analyze performance is the Balanced Scorecard (BSC). BSC which was introduced by Kaplan and Norton in 1992 was initially only for profit organizations, but Kaplan and Norton made updates so that BSC could be used to measure the performance of non-profit organizations (Perkins, Grey, & Remmers, 2014). The aims of this research are to expose how were the Performance of XYZ Retreat House based on four perspectives in the Balanced Scorecard and to expose what kind the strategy formulation of XYZ Retreat House. The results of this research obtained: for financial perspectives measured by Current Ratio: it was found that financial conditions declined over 4 years, it was proved by the fluctuating profit conditions and declining ROA. The Customer Perspective shows the use of BOR in average 4 years is 9%. The internal business perspective found that the retreat house had not paid attention to market share and the pricing. Business strategy had not accommodated the development of existing needs, while the analysis of growth and learning perspectives found that employee welfare was still low and communication had not do well. This study also found that vision and mission had not been well socialized, the retreat house had not had a comprehensive strategy to address the seasonal model of retreat house use. For this reason, it is necessary to review the revitalization of the room and making promotion activities and cooperation with various agencies. In the process of compiling a comprehensive strategy, a SWOT analysis, analysis of the organization's vision and mission and performance measurement based on the Balanced Scorecard were important adopted in non profit organization"

Key Words: Performance, organizational strategy construction, Balanced Scorecard, non-profit organization

Background of the Study

The activities of non-profit organizations are usually engaged in religious, health, education, community and political organizations. Non-profit organizations grow and develop in these fields to all regions. One service that is engaged in the religious field is retreat home services. Retreat houses are places to carry out various religious activities such as retreats, recollections and Eucharistic celebrations.

The XYZ Retreat House was established on August 31, 1997. This retreat house seeks to maintain the survival of its services in various ways. However, nowadays the retreat house still faces several problems, namely fluctuating funds/income, declining visitors, and limited human resources. This research intended to analyze the adoption process of four perspectives of the Balanced Scorecard (BSC) in XYZ retreat house. The author uses BSC analysis because BSC is a form of strategic transformation that can be used at all levels in the organization and not just a measure of company performance. The BSC also experiences developments and updates so that the BSC can be used to measure the performance of non-profit organizations. BSC is also considered to be more effective in linking the drivers of performance and the success of future performance and encouraging the occurrence of strategic innovation in the organization (Reid, 2011). While researcher Chang found that the use of strategy maps and BSC in the health sector is a unique and innovative implementation (Chang, 2007). Chang also found that strategy maps and BSCs are effective communication tools and are strategic management tools in aligning and integrating strategic objectives across various levels in the health system.

This paper provides an overview of the performance of the XYZ Retreat house which was analyzed using four BSC perspectives and provides a construction proposal based on the results of four BSC perspective analyzes.

Review of Literature

Organization Performance Assessment

"Measurement is not an end in itself, but a tool for more effective management. The results of performance measurement will tell what happened, not why it happened, or what to do about it.

In order for an agency to make effective use of the results of performance assessment, it must be able to make the transition from assessment to management. It must also be able to anticipate needed changes in the strategic direction of the organization, and have a methodology in place for effect in strategic change. Successful accomplishment of these two tasks represents the foundation of good performance management.

Measurement can provide the basis for an agency to assess how well it is progressing towards its predetermined objectives, help it identify areas of strength and weakness, and decide on next steps, with the ultimate goal of improving organizational performance. It can also provide the data necessary for showing how activities support broader goals, and provide the data necessary for supporting requests for additional resources or for supporting new initiatives.

A performance measurement system embodies situational analysis of information, corrective actions and result evaluation. It allows managers to communicate requirements of the organisation to employees and in return enables the employees to provide feedback regarding the

requirements. A performance management system includes measures that ensure the individual or organizational targets are met to assist the management team in meeting the organisation's strategic goals. It provides management with higher visibility of key areas within the organisation and enables managers to base decisions on actual results which can lead to faster and more accurate decision making. Performance management can be used to motivate employees, to improve a company's financial position and to improve management control.

An organization seeks to create an efficient and effective performance management system to: (1) Translate agency vision into clear measurable outcomes that define success, and that are shared throughout the agency and with customers and stakeholders; (2) Provide a tool for assessing, managing, and improving the overall health and success of business systems; (3) Continue to shift from prescriptive, audit- and compliance-based oversight to an ongoing, forward-looking strategic partnership involving agency headquarters and field components; (4) Include measures of quality, cost, speed, customer service, and employee alignment, motivation, and skills to provide an in-depth, predictive performance management system; and (5) Replace existing assessment models with a consistent approach to performance management. This organization's performance that will have an impact on the results or products of the organization (Lusthaus et al., 2002).

The benefits of a performance measurement system are to explore organizational performance in an effort to maintain relationships with customers and give satisfaction to customers, to motivate employees to provide services to customers, to identify and prevent undue expenditure, to develop more strategic goals concrete so that it is easy to understand, and to build consensus by giving rewards for behavior that can bring change. The benefits of performance appraisal for

company management are to create a more effective and efficient organization, to assist decision making related to selection, promotion, awarding and dismissal of employees, to identify training needs, develop and evaluate employee training programs, and to provide feedback for employees regarding the performance of the organization's leaders.

Non-Profit Organization

Non-profit organizations have specific goals to be achieved jointly by several individuals who gather in an institution or association (Kaplan & Norton, 2000). Every activity carried out by non-profit organizations focuses more on service to the community. In principle, non-profit organizations are a tool for actualizing the goals of the institution's philosophy. Therefore, similar non-profit organizations can differ because of the operational philosophy that is influenced by the history of its development and the environment of the local non-profit organization.

Kaplan (2000) argues non-profit organizational success should be measured by the organization's ability to meet the needs of its customers in an effective and efficient manner. Kaplan further states that finances remain critical either as an enabler or as a constraint to an organization, but financial consideration will rarely be the primary factor in strategic planning for a nonprofit corporation. Financial measures may provide an excellent backward looking perspective on how an organization has performed financially in the past but little information regarding future performance (Niven, 2003)

Kaplan (2000) suggested nonprofit organizations redefine the Balanced Scorecard by placing the customer domain at the top of the scorecard visual structure instead of the financial domain, as it is the dominant domain in non-profit corporations. By placing the customer and the

mission at the top of the Balanced Scorecard, Kaplan continues, the organization is identifying the accountability between it and society. Profitability (or, in the case of a nonprofit organization, financial stability) alone does not sustain an entity's overall health, especially when it is achieved at the expense of other organizational components (Muthuraman & Jayaraman, 2014)

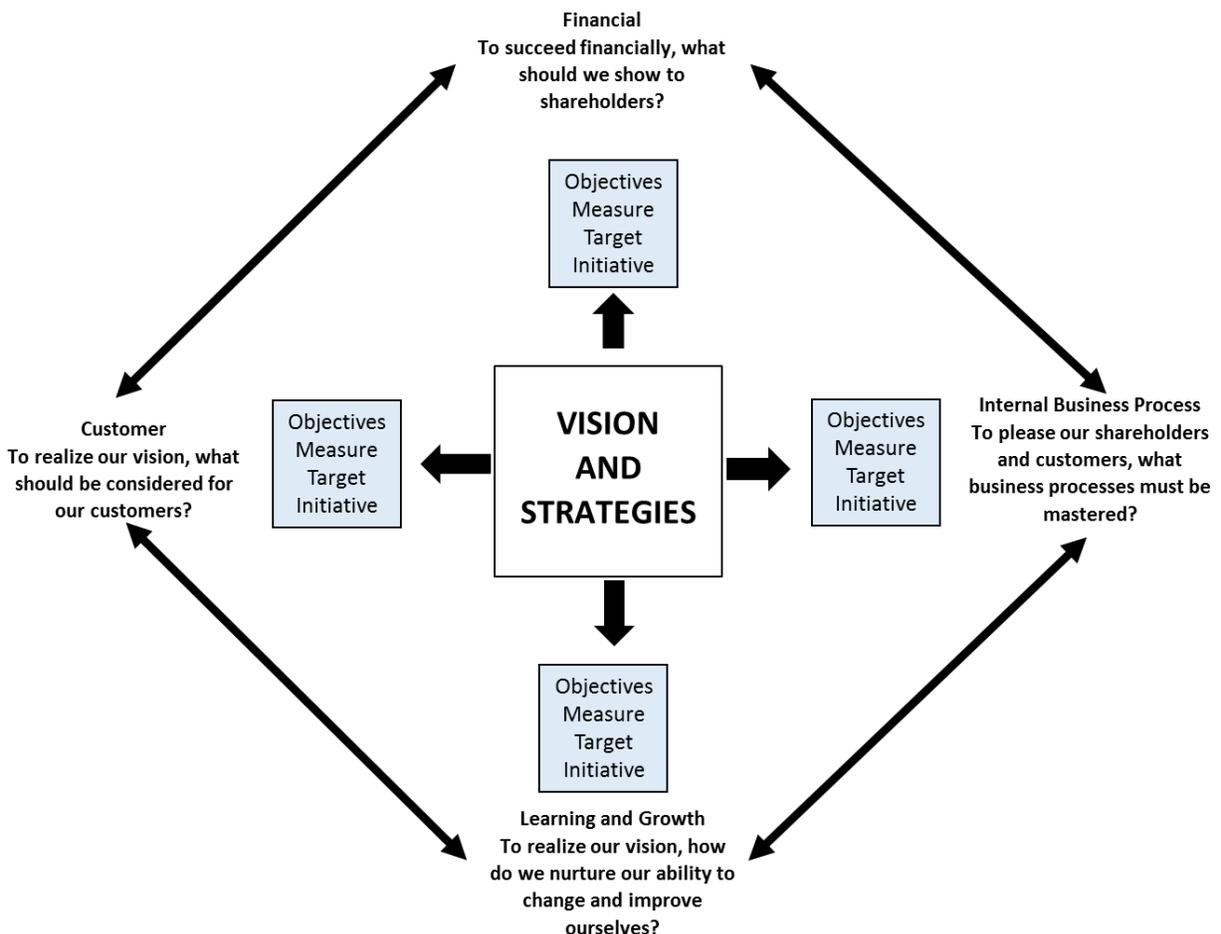
Balanced Scorecard (BSC)

There are many benefits drivable from the adoption of balanced scorecard as a performance measurement technique by organizations. The BSC enables the companies to develop a more comprehensive view of their operations and to better match all operating and investment activities to long- and short term strategic objectives. The BSC approach provides a clear prescription as to what companies should measure in order to “balance” the implications in all the functional areas, arising out of the strategic intent. Balanced scorecard as a strategic management system that considers both tangible- financial indices and the intangible-non-financial indices. BSC has been said to be capable of enforcing the achievement of corporate strategies especially as there are causal relationship between the performance of the organization and the effective management of the dynamics of the four perspectives. Kaplan and Norton (2000) showed that the implementation of BSC would result in improved operational performance, increased profit, improved communication among staff, improved long and short term planning process, and better management of intangibles including capabilities and human capital. Also, adoption of BSC influences the allocation of resources, the reward for performance, support innovation and position the organization competitively to function effectively and efficiently in a competitive environment. BSC is also said to help managers to

understand the numerous interrelationships and causal effects of internal and external factors that affect the firm in order to manage their operations much more optimally. The model is also capable of linking the measures to the reward system of organizations, thereby assisting in promoting hard work among staff.

The complete measurement and control management system in BSC that was introduced by Kaplan and Norton (2000) was derived from the company's vision and strategy by focusing on four perspectives, namely finance, customers, internal business processes and learning and growth as shown in Figure 1 below:

Figure 1 BSC as a Framework



Source: Kaplan and Norton, 2000, p.8

Figure 1. Shows that the Balanced Scorecard as a management system that requires all workers to understand the financial consequences of their decisions and actions. Senior executives must understand the factors that drive long-term financial success. Understand that the size and performance in the Balanced Scorecard is not limited to a set of financial and non-financial performance measures, but all are derived from the top-down mission and strategy (Murby & Gould, 2005)

In developing the strategy using four BSC perspectives through the following stages (Stefanovska & Soklevski, 2014): (1). Arrange Vision and Mission. Vision is a picture of the future of the organization and the mission of the organization is the realization of the vision and becomes an operational explanation carried out by the organization. (2). Evaluation of Internal and External Organizational Data. Evaluation of internal and external data of the organization is carried out to obtain information / data from the external environment and internal environment. External environment in the form of opportunities and threats and internal environment in the form of strengths and weaknesses of the organization. From the results of external and internal evaluations, a list of strengths, opportunities, weaknesses and threats can be arranged. (3). Arrange Strategy Formulations by Using the SWOT Matrix. This SWOT matrix provides a clear picture of the strengths and weaknesses of the organization to deal with opportunities and challenges that are outside the organization. Through the SWOT matrix organizations can formulate strategies and determine alternative strategies that will be implemented to achieve goals. (4). Compile Programs, Activities and Strategy Objectives. The formulation of strategy targets is grouped into four BSC perspectives. Strategic goals are the intended future conditions.

The target strategy is a milestone that must be done in achieving the organization's vision. Therefore every strategy goal needs to be determined at least one goal to make it happen.

Methodology

Data Source Samples and Data collection technique

Data collection using purposive sampling method because researcher need certain considerations in interviewing respondents as well as in distributing questionnaires (Etikan, Musa, & Alkassim, 2016) and are snowball sampling because when conducting research the sample can change according to research needs and explore information to the root of the problems to be solved (Naderifar, Goli, & Ghaljaie, 2017)

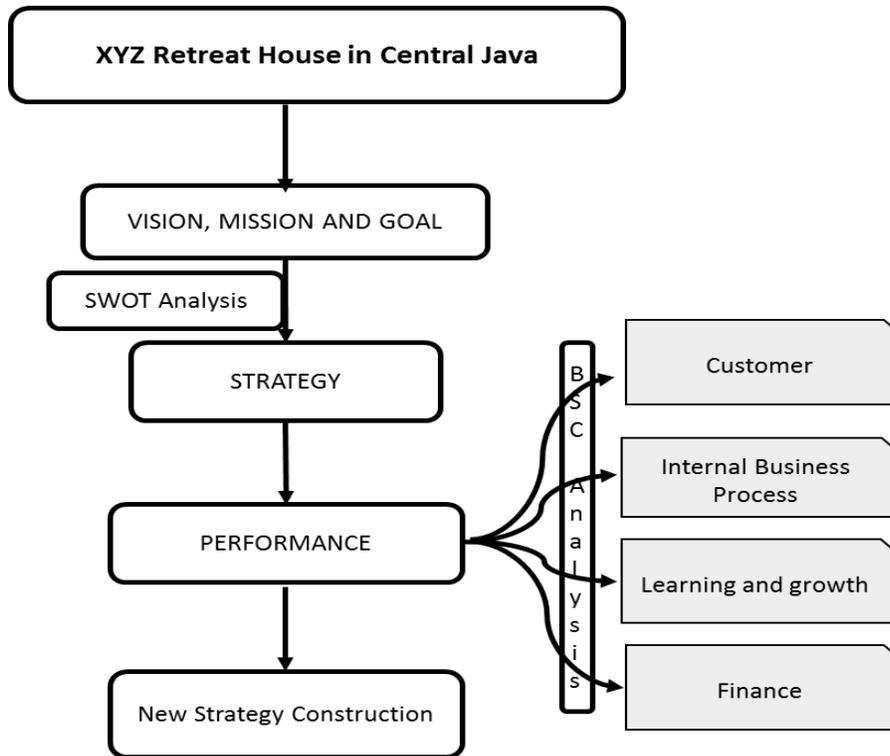
The data needed in this study are primary data and secondary data. To obtain primary data, researcher relate directly to data sources (retreat house leaders, retreat home employees and retreat home customers) while to obtain secondary data, researchers seek, collect and study data sources from documents, journals, books or other archives.

Data Analysis Techniques

The process of data analysis is carried out by the stages of searching and compiling data systematically. Data obtained through interviews, questionnaires, observations, and other materials, are grouped into categories that can be translated into units (Gibson, 2017)

The steps in making a performance analysis to formulate a construction strategy with the BSC approach are outlined in the following scheme:

Figure 2. Research Framework



Results

1. Financial Perspective

a. **Liquidity:** The liquidity ratio aims to determine the ability of the organization to fulfill obligations or debts to be paid with current assets (Tugas, 2012). Current debt is borne by retreat houses in the form of electricity costs, telephone fees, employee salaries, administrative fees and bank taxes.

$$\text{Current Ratio} = \frac{\text{Current asset}}{\text{Current liabilities}} \times 100\%$$

Table 1. Current Ratio

	2014	2015	2016	2017
Current asset	511,476,325.22	423,615,551.69	474,201,998.10	485,121,897.09
Current liabilities	361,122,612	335,035,193	370,634,066	421,116,141
Current Ratio	142%	126%	128%	115%

Current Ratio is used to determine the ability of an organization to pay short-term debt. From data above shows (Blanchette, 2012) the ability of retreat houses to have the ability to pay short-term debt that is very good even though that ability has decreased from year to year. In 2015 the value of Current Ratio reached 126%, 2016 reached 128%, while in 2017 was 115%.

b. Profitability. Profitability ratios are used to measure the ability of an organization to generate profits for a certain period or to find out the size/opportunity of an organization in the future. In this Rentability Ratio will calculate the profit margin, net profit margin and return on assets/ROA.

i. Profit Margin

Profit Margin shows the organization's ability to generate profits in its business (Rengkuti, 2017). Profit Margin is obtained from the results of the business obtained after providing services. Net income is derived from the results of operations - operating expenses (consumption costs for guests + household expenses).

$$\text{Profit Margin Ratio} = \frac{\text{Operating Profit}}{\text{Revenue}} \times 100\%$$

Table 2. Profit Margin Ratio

	2014	2015	2016	2017
Revenue	970,923,713.00	869,534,000.00	837,798,000.00	976,574,000.00
Operating Profit	171,803,393.00	200,624,100.00	198,875,800.00	130,462,400.00
Profit Margin	17.69%	23.07%	23.74%	13.36%

Profit Margin in 2015 reached 23.07%, 2016 reached 23.74% means that every time a service is provided for 100 people get a net profit of 23.74 rupiahs (Blanchette, 2012). But in 2017 the value of Profit Margin decreased to 13.36%.

ii. Net Profit Margin (NPM)

The value of the NPM provides an overview of the amount of profit earned in each sale/service (Nuhu, 2014). In the NPM, it includes elements of home retreats fees and costs. In the business, the retreat does not recognize returns because payment of services is carried out after guests get service.

$$\text{NPM} = \frac{\text{Net Income}}{\text{Net Sales}} \times 100\%$$

Table 3. Net Profit Margin

	2014	2015	2016	2017
Net Sales	1,097,338,182.00	923,164,000.00	891,052,500.00	1,039,974,500.00
Net Income	235,989,362.78	3,389,924.39	63,960,725.66	-35,722,947.64
NPM	21.51%	0.37%	7.18%	-3.43%

iii. Return on Assets (ROA)

Return on Assets or economic rentability is the ability of an organization to generate profits/profits with all assets owned by an organization (Nuhu, 2014). Thus the company can find out the efficiency in utilizing assets in the company's operational activities through the value of ROA owned by the organization.

$$\text{ROA} = \frac{\text{Net Income}}{\text{Total Assets}} \times 100\%$$

	2014	2015	2015	2017
Net Income	235,989,362.78	3,389,924.39	63,960,725.66	-35,722,947.64
Total Assets	550,316,634.60	553,706,558.98	618,667,284.64	582,944,337.01
ROA	43%	1%	10%	-6%

Table 4. Return on Assets

In 2016 the retreat house was able to generate 10 rupiah in profit per hundred rupiah used to provide services to guests (Rengkuti, 2017)

2. Customer Perspective

To find out the performance of a home retreat from a customer's perspective, the researcher analyzes in tree indicator: customer acquisition, customer retention, and bed occupancy rate

a. Customer Acquisition. From the value of customer acquisition the retreat house can measure the success of the business unit in attracting or winning new customers. Success in attracting new customers is also an indicator of the success of marketing efforts in promoting retreat homes to other parties who have not known or have never used the XYZ Retreat House.

$$\text{Customer Acquisition} = \frac{\text{number of new customers during that period}}{\text{number of customers that period}} \times 100\%$$

b. Customer Retention

$$\text{Customer Retention} = \frac{\text{number of old customers during that period}}{\text{number of customers that period}} \times 100\%$$

Table 5. Customer Acquisition and Customer Retention

Year	Number of customers that period	Number of new customers during that period	%	Number of old customers during that period	%
2014	110	49	44,5%	61	55.5%
2015	99	28	28,3%	71	71.7%
2016	97	26	26,8%	71	73.2%
2017	90	21	23,3%	69	76.7%

The decrease in the number of customers can be an evaluation material regarding the marketing efforts carried out so far and the image of retreat homes in the eyes of the public. From the results of the employee survey it can be found that marketing personnel have not

carried out their duties properly. Existing marketing personnel do not come from marketing management graduates and they have multiple assignments so that promotion efforts are very limited. Employees in the marketing department have also not uploaded regularly about interesting activities carried out at the XYZ Retreat House. Uploading new data on the website can provide up-to-date information about the XYZ Retreat House and be an attraction for those who don't know it yet.

Whereas seen from customer retention, XYZ Retreat House includes having loyal customers. This can be a strength for the XYZ Retreat House. This customer loyalty is in accordance with the results of a questionnaire that says that a good family situation, service, and food menu satisfy customers.

c. Bed Occupancy Rate (BOR)

Bed Occupancy Rate (BOR) is used to determine the level of usage of beds available every year (Assefa, Abdulahi, Abrha, Tezera, & Bilal, 2010). Based on the records obtained from the XYZ Retreat House in the last four years (2014-2017) the BOR ratio can be calculated annually

$$\text{BOR} = \frac{\text{number of customers} \times \text{length of stay}}{\text{number of beds available} \times 365 \text{ days}} \times 100\%$$

The XYZ retreat house has 150 beds so that guests who can stay for one year are 52,950 people. This amount is obtained from (360 - 12) days x 150 beds. 12 days of holidays during Easter, Christmas and Eid al-Fitr holidays. The BOR achieved by the retreat house in the last four years is as follows:

Table 6. BOR

N O	Year	Number of customers x length of stay	BOR
1	2014	4.663	8.81%
2	2015	5.202	9.82%
3	2016	4.440	8.39%
4	2017	4.449	8.40%

The average customer who uses a retreat house every year is 8.9% of the total bed provided. The small use of beds shows the low interest of customers to use this retreat house or the XYZ retreat house is not yet known by the general public.

d. Consumer Profitability. Consumer profitability shows the costs returned to customers when customers use the XYZ Retreat House in the form of food, sleeping facilities, meeting rooms and comfort. Data from the past four years show that the costs returned to customers are almost half of the accommodation costs paid to retreat homes.

e. Level of customer satisfaction. The interview result said that things causing customers to return to use the XYZ Retreat House are: (1) Location: close to the city and airport, (2) Food: varied menu, can choose menu and can order additional menu. (3) Service: friendly, family feeling. (4) Cleanliness: the bathroom is clean, the bedroom is clean and comfortable. (5) Beauty: a well-maintained garden. (6) Comfort: many large plants that are cooler even in the middle of the city, away from the crowds. (7) Facilities: there are several choices of bedrooms (VIP, Standard AC and non AC), there is a choice of meeting rooms (4 halls), there are outdoor seating.

f. Things expected by customers: (1) Location: the place for outdoor activities is extended for school children or young people. (2) Facilities: have a souvenir shop or personal equipment,

sink blends with dining room, reading room and recreation room. (3) Beauty: the park needs to be set up regularly, there needs to be rejuvenation, garden arrangement, and having garden produce. (4) In the backyard is a garden for selfies and a mirrored room for the prayer room and enjoy the beauty of the scenery at night.

3. Internal Business Process Perspective

There are three things that need to be considered in the perspective of internal business processes, namely the innovation process, operations process, and after-sales service. There are steps that are important and must be considered by managers in internal business processes before innovating in service. The step is to do identification related to the customer segment so that the processes carried out in the internal business are able to retain customers or increase the number of new customers.

From the survey results, it was found that before innovating, managers had not studied carefully and seriously what was actually needed by customers now and in the future and developed solutions to those needs. So that the innovations carried out can be accepted by market segments.

4. Learning and Growth Perspectives

The survey results can be grouped into:

- a. Factors that influence job satisfaction: (1) Employee competency. The education level of the average high school/vocational school employee. (2) Organizational culture. Expected organizational culture is contained in a vision such as building cooperation, caring, willing to share and serve with all my heart. (3) Technology infrastructure. The technological infrastructure

in the retreat house is still very limited and does not yet have employees who are technological experts.

b. Elements of worker satisfaction: (1) Engagement in decision making. The front office clerk has the opportunity to regulate the distribution of bedrooms, use of the hall, and other facilities according to customer requests. (2) Awards received. There are employees who feel that their work is not valued either morally or materially. (3) Employee welfare. Employee welfare depends on the number of customers/guests who come to the retreat house in each year. (4) Communication. Communication between employees and communication of employees with influential leaders in realizing organizational goals. This communication is about giving initial information when recruiting employees. (5) Collaboration of each employee. Collaboration can provide work enthusiasm and can foster brotherhood value. Supporting and sharing with each other. (6) Work motivation. Good communication between leaders and employees or between employees will provide motivation in working and cooperating. (7) Increased expertise. In general, training to improve the ability of employees in the field of marketing, restaurants and housekeeping is still minimal.

Employee satisfaction affects organizational growth and development. The survey results show that employees feel quite satisfied with the current leadership style. The level of employee satisfaction affects employee retention and employee productivity.

5. XYZ Retreat House Construction Strategy Based on Balance Scorecard Performance Measurement Results

From the survey results the authors identify internal and external data:

a. Internal and external environment analysis (SWOT Analysis)

This stage is used to obtain accurate information about internal and external factors and to facilitate the process of seeing the relationship between vision and mission and strategy.

Table 7. Analysis of Internal and External Environments

SWOT XYZ Retreat House	
Strength	<ol style="list-style-type: none"> 1. Have loyal customers 2. Complete infrastructure 3. Environment supports 4. The registration process is fast and easy 5. Choice of bedrooms, meeting rooms and food menus 6. The location of a retreat house in the city 7. Employees are friendly and responsive
Weakness	<ol style="list-style-type: none"> 1. Employee salary below the UMR 2. Lack of training for employees 3. The most high school graduates are equal 4. Some facilities are not functioning properly when used 5. Building renovations that require large costs
Opportunity	<ol style="list-style-type: none"> 1. The enthusiasm of Catholics holds pilgrimage and recreation 2. The market share comes from various circles and regions 3. The presence of local education and tourism services 4. Community needs to improve quality of life
Threat	<ol style="list-style-type: none"> 1. Many choices of retreat houses and meeting places in Central Java 2. Food prices tend to rise 3. Customer requests together in certain months and quiet in the other month.

b. Develop Strategic Plans, Programs and activities

From all stages of analysis, evaluation, the writer formulates a strategic plan, program and activity proposed as planning based on four BSC perspectives as follows. In preparing a strategy, program, and activity plan based on alternative choices that have been chosen also pay attention to the ability of the organization.

Table 8. Strategy Plan

No	Strategy Plan	Program
1	Improve systems and procedures for various activities (description of responsibilities, staffing / payroll guidelines, organizational structure)	Internal repair
2	Develop success criteria and improve the quality of performance and service	Internal repair
3	Conduct collaborative efforts with other institutions or agencies to develop the character of the nation's children	Business development
4	Make efforts to increase customer trust	
5	Manage finances as well as possible.	Business activities
6	Improve work quality and employee welfare.	Welfare

A strategic plan allows organizations to foresee future and to prepare accordingly. With a strong strategic plan, organizations can be proactive rather than merely reacting to situations as they arise. Being proactive allows organizations to keep up with the ever-changing trends in the market and always stay one step ahead of the competition. A strategic plan helps to define the direction in which an organization must travel, and aids in establishing realistic objectives and goals that are in line with the vision and mission charted out for it, evaluate its success, compensate its employees and establish boundaries for efficient decision-making.

Table 9. Activities/Operational Plans

No	Program	Operational activities / plans
1	Internal repair	<ol style="list-style-type: none"> 1. Arrange employee responsibilities 2. Make staffing / payroll guidelines 3. Make a clear organizational structure
2	Internal repair	<ol style="list-style-type: none"> 1. Make monitoring and work evaluation tools 2. Develop networks with other institutions
3	Business development	<ol style="list-style-type: none"> 1. Developing business to Mijen for the development of children's character 2. Develop and improve the quality of promotions to churches, schools or via the internet 3. Improve service quality by giving bonuses or eye signs 4. Cooperate with other institutions such as the spirituality

		team, other congregations, churches or Community Social Institutions
4	Business activities	<ol style="list-style-type: none"> 1. Empower existing human resources to utilize land as productive land (vegetables, fruit, liquid fertilizer, and waste management) 2. Pressing and planning non-operational costs 3. Give bonuses to loyal customers according to the criteria
5	Welfare	<ol style="list-style-type: none"> 1. Shared recreation 2. Providing assistance with health care costs 3. Providing financial assistance for household business development for employees 4. Give assistance to affected communities 5. Give gifts to holidays to employees 6. Give bonuses to disciplined and creative employees

Planning helps an organization chart a course for the achievement of its goals. The process begins with reviewing the current operations of the organization and identifying what needs to be improved operationally in the upcoming year. Planning involves envisioning the results the organization wants to achieve, and determining the steps necessary to arrive at the intended destination--success, whether that is measured in financial terms, or goals that include being the highest-rated organization in customer satisfaction.

c. Develop Strategic Goals

The strategic and operational plans that have been prepared are then translated into the strategic objectives. The objectives of this strategy are grouped into four BSC perspectives. Strategic Goals in four perspectives are proposed as follows:

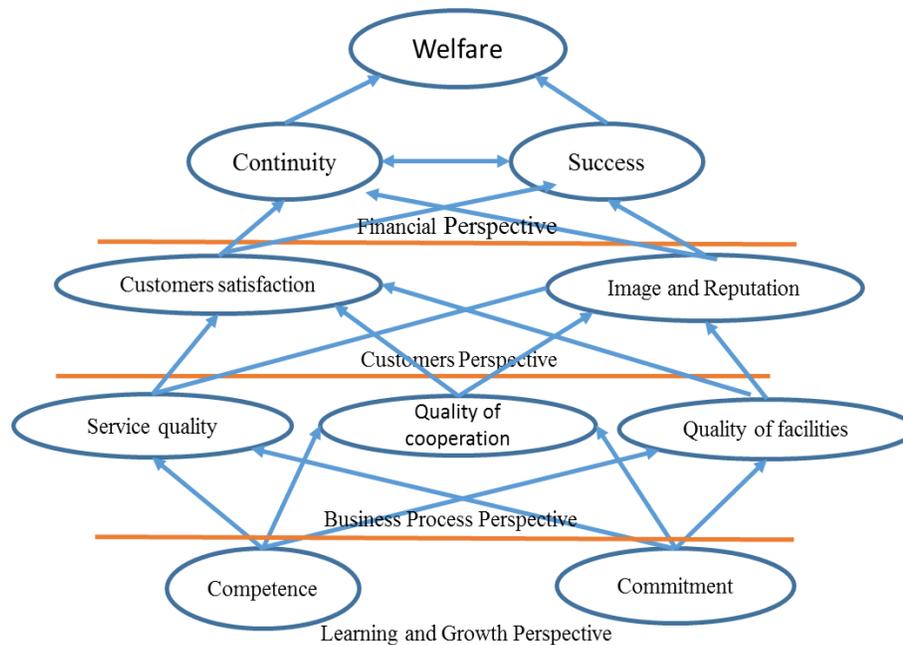
Table 10. Strategic Objectives and Strategic Sub-Target

Perspective	Strategic target	Strategic Sub-Target
Finance	Welfare	<ol style="list-style-type: none"> 1. Employee satisfaction 2. Increased welfare budge
	Success	<ol style="list-style-type: none"> 1. Increase income / income 2. Increase the ability of profit margin
	Continuity	<ol style="list-style-type: none"> 1. Guarantee the welfare of employees 2. Controlling non-operational expenses (building renovation) 3. Increase training budget
Customer	Customer satisfaction	<ol style="list-style-type: none"> 1. Improve service quality 2. Provision of bonuses or signs for loyal customers
Internal Business Process	Quality of employee acceptance	<ol style="list-style-type: none"> 1. Improved the quality of the employee recruitment process 2. Criteria for recruitment
	Quality of facilities and infrastructure	<ol style="list-style-type: none"> 1. Improved service quality 2. Improved systems and procedures 3. Availability of facilities and infrastructure 4. Improving the quality of information systems
	Quality of customer data collection facilities	<ol style="list-style-type: none"> 1. Improving the quality of customer data collection 2. Increased data collection network collaboration with other agencies
	Quality goals	<ol style="list-style-type: none"> 1. Enhancing cooperation with other parties / institutions 2. Improved marketing quality 3. Land use in Mijen for character building
Learning and Growth	Competence	<ol style="list-style-type: none"> 1. Enhancing Human Resources 2. Making a Human Resources training program 3. Addition of marketing experts
	Commitment	<ol style="list-style-type: none"> 1. Increasing employee motivation, loyalty and responsibility

In order to formulate a strategic goal well, it is necessary to provide criteria or understanding of each strategy target in the four BSC perspectives. According to Kaplan and Norton (2000) after determining the target strategy, a strategy mapping was conducted to facilitate the linkages between the four BSC perspectives. The concept of the "strategy map" shows that the BSC can be used as a strategic measurement system and integrated into

organizational strategy (Chan, 2009). Based on the results of the above research, strategy mapping can be arranged as follows:

Figure 3. Strategi Map



Conclusion

a. The XYZ Retreat House Performance analyzed using four perspectives in the BSC, gives the following results: (1) Financial Perspective. Financial records need to be seen again, especially in determining expenditures for building renovations. Renovation is an innovation for the future, so it needs to be included as a cost. (2) Customer Perspective. There has been a decrease in the number of new customers, the BOR value is low because marketing is not professional, the general public does not know it yet. (3) Internal Business Process Perspective. XYZ Retreat House strives to innovate, especially in renovating buildings, facilities and infrastructure. The service provided is good, responsive and fast. Many customers praise the workings of employees at this retreat house. Especially hospitality in service. However, in the

innovation process, there is less attention to the interests of the customers so that what is done is less influential on the customer. This is indicated by the decline in the number of new customers every year. (4) Learning and Growth Perspective. The employees in the retreat house is lack of training to develop their abilities in their respective units. Employees expect an increase in welfare and improvements to the existing system so that new employees can survive in this retreat house. Overall, analyzing XYZ Retreat House with four BSC perspectives must make changes together so that the retreat house can survive and become the place of choice for carrying out religious, social, educational, community or other fields of activity.

b. The XYZ Retreat House requires the construction of a new strategy based on the BSC perspective. The retreat house construction which was made based on the SWOT analysis was continued with the preparation of the SWOT Matrix to determine the alternative strategies taken from the strategy formulation. From the alternative strategies chosen then strata, programs and activities are arranged. To carry out these activities, a strategy objective must be developed based on four BSC perspectives. This strategy is the reference for further evaluation.

Recommendations

From the experience of this research, researchers propose for further research: (1) Researchers can conduct costing analysis to determine the right marketing and promotion strategies because so far the costing analysis has not been carried out accurately and in detail so that price determination is more approximate. (2) The next researcher to strengthen the theoretical BSC can be used as a tool to measure performance and strategies for non-profit organizations by researching other retreat houses. (3) The next researcher can continue this

research by adding steps to form a Key Performance Indicator that can explain performance indicators clearly, specifically and measurably.

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