

## **Implementation of Balanced Scorecard in an Airline Company in PT MNA Bandung District Area**

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### **ABSTRACT**

This study aims to evaluate the performance of PT Merpati Nusantara Airlines (MNA) Bandung District through the application of the Balanced Scorecard, with particular emphasis on assessing the presence and maturity of a learning organization within the company. As MNA strives to enhance service quality and maintain a competitive position in the aviation industry, it becomes increasingly important to measure not only operational performance but also the company's adaptability to evolving business conditions. Although PT MNA holds ISO 9002 certification - demonstrating established business processes - this research highlights the need for strategic management tools that align with the company's vision and mission to drive accountability and measurable outcomes. In an era marked by digital transformation and the rise of e-commerce, the company must adopt an integrated management approach that supports ongoing performance evaluation and continuous development. Fostering a culture of learning within the organization is vital for navigating change and achieving both internal enhancements and external competitiveness. By examining MNA's current performance and the extent to which it embodies a learning organization, this study offers insights into the company's preparedness to meet dynamic industry challenges. The findings are expected to inform improvements in strategic planning and operational effectiveness. Future research should delve deeper into how cultivating a learning organization impacts long-term success and competitive advantage.

**Keywords:** Balanced Scorecard, company performance, human resources, financial perspective, learning organization.

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### **INTRODUCTION**

Traditionally, commercial companies have been evaluated primarily on financial performance, sales figures, and tangible assets - a perspective rooted in the industrial era that continues to shape general business perceptions today. However, in the modern era, the service sector has taken the lead, emphasizing agility, innovation, and adaptability.

PT Merpati Nusantara Airlines (MNA) Bandung District is committed to delivering excellent service, in alignment with the company's strategic focus on expanding flight services for domestic and select international routes. To support this direction, PT MNA has undertaken significant initiatives to enhance service quality - one

of which includes refining its business processes to meet international standards. These efforts have earned the company ISO 9002 certification, signifying the strength and reliability of its operational systems.

However, strong performance cannot be sustained by certifications alone. To make a meaningful impact, PT Merpati Nusantara Airlines (MNA) must adopt sound planning practices and implement comprehensive strategic management tools. These tools must be aligned with the company's vision and mission, serving not only as a roadmap for achieving goals but also as a means to measure performance and ensure accountability when required. In a stable business environment, achievements and the efforts to reach them may remain relatively consistent over time. Yet, if a company fails to anticipate and adapt to changing conditions, it will inevitably fall behind in an increasingly competitive landscape. This highlights the importance of an integrated management system - one that continuously provides leadership with real-time insights into progress toward strategic objectives. Such a system also enables management to make informed decisions about the company's direction and development. At the heart of this approach lies the concept of a learning organization. The continuous pursuit of knowledge and the readiness to embrace new information must become a foundational mindset for every employee. Fostering a learning culture is essential to ensure that the company remains resilient and adaptable, both now and in the future.

A learning-oriented organizational culture enables a company to adapt swiftly to changes in the business environment. Adaptability in this context refers to the ability to recognize evolving conditions, develop appropriate anticipatory solutions, and implement those solutions effectively. This continuous learning process influences both internal dynamics - such as employee relationships - and external perceptions, particularly from customers.

Bearing this in mind, the primary aim of this study is to assess the performance of PT Merpati Nusantara Airlines (MNA) Bandung District using the Balanced Scorecard method, while also evaluating the presence and maturity of a learning organization within the company.

This research builds upon prior studies in the areas of organizational performance and learning culture within the service sector, especially the airline industry. For instance, Hanafiah et al. (2020) examined the application of the Balanced Scorecard in Indonesian companies and found it effective in measuring performance across four key dimensions: financial, customer, internal business processes, and learning and growth. However, their study did not thoroughly explore the specific role of organizational learning in service-based industries such as aviation. Likewise, Arifin & Situmorang (2021) emphasized the importance of continuous learning and adaptability in organizational success but lacked a structured framework to assess how learning organizations directly impact service quality in sectors like aviation.

The objectives of this current study are twofold: to evaluate the performance of PT MNA Bandung District using the Balanced Scorecard framework, and to examine the extent to which the company embodies the core principles of a learning organization. The findings are expected to support efforts to refine internal processes, elevate service quality, and enhance the company's responsiveness to an ever-changing business landscape. By placing emphasis on organizational learning, this study aims to offer valuable insights into how service-sector firms, particularly in aviation, can sustain competitiveness and ensure long-term viability.

## RESEARCH METHOD

Prior to initiating the research, a conceptual model was developed to serve as the foundation for the study's rationale and direction. This was followed by the formulation of a problem-solving framework, outlining the sequential steps of the research. The study began by clearly defining its objectives, followed by an internal assessment of the company to examine its organizational structure, business processes, and workplace climate.

A questionnaire designed to evaluate the organization's learning culture was then developed, validated, and prepared for distribution. The sample consisted of employees from PT Merpati Nusantara Airlines Bandung District, with the questionnaire disseminated through the Quality Management Representative (QMR) and heads of work units to ensure active participation. A total of 58 valid responses were collected and subsequently analyzed for validity and reliability.

In the field research phase, further clarification of the company's vision, mission, and strategic direction was conducted, along with an assessment of its data reporting systems. In-depth interviews with key stakeholders were held to identify factors influencing the four perspectives of the Balanced Scorecard and to determine relevant performance parameters. These parameters were refined through reduction and weighting tests and then incorporated into a second round of questionnaires designed to measure success indicators.

Following the analysis of this data, the company's performance was evaluated using the Balanced Scorecard framework, with a scorecard developed for each of the four perspectives. The results of these measurements informed the formulation of actionable recommendations, which concluded the study along with key insights and suggestions for future research.

## RESULT AND DISCUSSION

### Weighting Analysis

After going through the stage of elaborating the vision, mission, image, image characteristics, success parameters to success indicators, then weighting of the success indicators are carried out. This is an important stage where the competent parties in the company gave their analytical opinions on the parameters that have been prepared in accordance with their interpretation of the current conditions and strategic conditions of the company. The process is carried out by involving 6 people who are considered the most representative and competent in the company's strategic matters, they are: District managers, 4 chiefs (heads of work units) from four work units who are aware and a Quality Management Representative. For the calculation, the Analytical Hierarchy Process method.

### Financial Perspective Analysis

#### *Financial Perspective Weighting Analysis*

The indicators from a financial perspective consists of the achievement of passenger ticket sales, the achievement of baggage sales, the achievement of cargo sales,

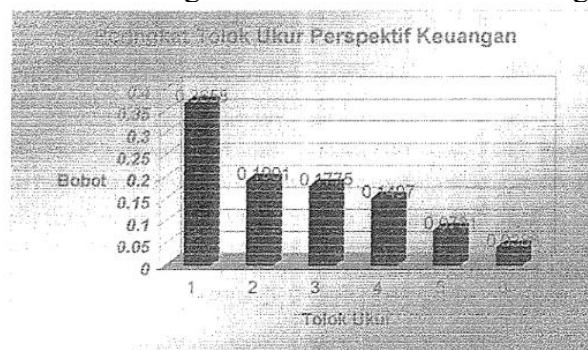
profit margin, seat load factor, and the ratio cost per sales. The parameter indicators were ranked based on the weights derived using the Analytical Hierarchy Process (AHP), listed from the highest to the lowest as follows:

**Table 1. Financial Perspective Weighting Analysis**

Indicators	Weight
Passenger Ticket Sales Achievement	0.3658
SLF	0.1901
Ratio Cost per Sales	0.1775
Profit Margin	0.1497
Baggage Sales Achievements	0.0781
Cargo Sales Achievements	0.0388

Source: Processed data through AHP approach

The highest parameter is owned by the passenger ticket sales. This is understandable because the company's main service product is the sale of passenger tickets. In addition, the company's largest sales revenue is also generated from ticket sales. Considerable weight is also given to the cost per sales indicator. This is in accordance with the company's target of controlling cost consumption up to a maximum of 30% of sales revenue. The parameters weight when made in the form of graphs are as follows:



**Figure 1. The Ranking of Financial Perspective Indicators**

Information:

1. Passenger Ticket Booking Achievement
2. Seat Load Factor (SLF)
3. Ratio Cost per Sales
4. Profit margin
5. Baggage Sales Achievements
6. Cargo Sales Achievements

Seat Load Factor (seat density factor) gets the second highest ranking. This is very important considering that the frequency of flights from Bandung is only once a day. The relatively small frequency must be maximized in order to increase the sales. The synergy between these three parameters is expected to improve the performance of the company's financial perspective.

#### **Target Achievement Analysis**

Of the six financial perspective indicators mentioned above, some managed to exceed the target and some did not. The indicators that have successfully exceeded the target and those that have not succeeded in achieving the target are as follows:

**Table 2. Target Achievement Analysis – Financial Perspective**

Metric	Target	Realization	Remarks	Score
Passenger Ticket Sales	Rp.11,510,123,239/semester	Rp.13,164,152,672.95/semester	Exceeds target	4
Baggage Sales	Rp. 52,013,454/semester	Rp. 51,219,510.13/semester	Meets target	3
Cargo Sales	Rp.372,492,930.25/semester	Rp. 338,375,522/semester	Meets target	3
Seat Load Factor	75%	75.93%	Meets target	3
Profit Margin	35%	33.39%	Meets target	3
Ratio Cost per Sales	30%	33.39%	Meets target	3

The achievement of passenger ticket sales managed to achieve category 4 ( $\geq 105\%$  of the set target). The definition of sales achievement is the amount of rupiah generated from passengers departing from Bandung, Hussein Sastranegara Airport. Currently, the flight frequency is 1 time a day including Saturdays and Sundays. The following are the flight routes departing from or going to Bandung:

- MZ 788 > Bandung - Kupang PP (Tuesday, Thursday, Saturday)
- MZ 744 > Bandung - Palembang - Batam PP (Monday, Wednesday, Friday, Sunday)

Note: This flight route is valid as of June 2001. Starting from the second semester of 2001, the company has increased the frequency and destination of its flights to the following:

- MZ 788 > Bandung - Surabaya-Denpasar -Kupang PP (Tuesday, Thursday, Saturday)
- MZ 744>Bandung -Palembang - Batam PP (Wednesday, Friday, Sunday)
- MZ 786>Bandung – Surabaya - Denpasar-UjungPandang PP (Monday)
- MZ 5603 > Bandung - Semarang PP (Tuesday, Saturday)
- MZ 605> Bandung - Surabaya PP (Wednesday, Friday, Sunday)

The success of achieving the targets for these three indicators are driven by at least two things:

1. PT MNA Bandung District has been very consistent in suppressing the occurrence of departure cancellations over the past two years. With a flight frequency of only once a day, one departure cancellation in a month will have a huge impact on overall sales achievements.
2. The sales target set by the management of PT MNA Bandung District is too low. In determining targets, management only calculates based on the previous year's targets and achievements plus adjustments to the month which is the low season and the month which is the peak season. Meanwhile, the aspect of Chapter VI Analysis of increasing the potential of selling ability of sales and service work units and sales agents is not considered. Here is a graphical explanation for all three sales parameters.



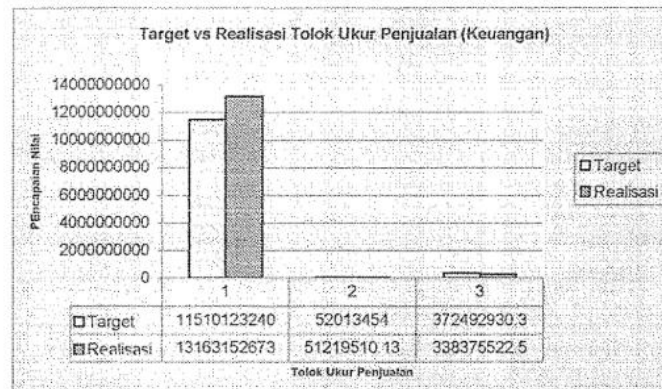


Figure 2. Target vs Actual of Sales Indicators - Financial Perspective Indicators

Information.

1. Passenger ticket sales achievements
2. Baggage sales achievements
3. Cargo sales achievements.

We can see the indicators for achieving baggage and cargo sales are successfully meet the target ( $90\% \leq X < 105\%$  of the set target). These three indicators should still need to be improved by controlling the largest component of cost, which is the sales cost. But it is a fact that the selling cost is a variable cost component (it increases with the number of passengers on the plane.) Therefore, its control has certain limitations.

The following is also explained the target vs actual of other financial indicators:

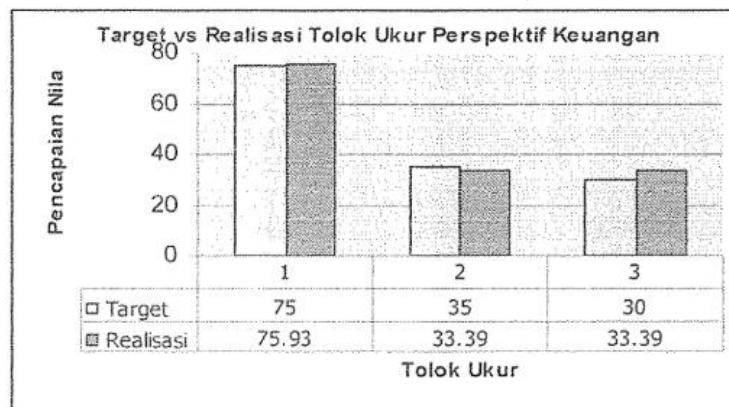


Figure 3. Target vs actual of Financial Perspective Indicators

Information:

1. Seat Load Factor
2. Profit Margin
3. Ratio Cost per Sales

Seat Load Factor is a driving factor for increased sales achievement. The company does not target this seat load factor too high. According to the management who is responsible to this sales problem, with 65% of the seats filled, the company has met the breakeven point. The more the seats are filled, the greater the number of sales achievements that will be generated for the company. However, the value given above is not an actual value. The profit margin calculation has never been independently

conducted by PT Merpati Nusantara Bandung District. Every sales generated, whether passenger tickets, baggage or cargo will be directly transferred to the headquarter. The headquarter office will then distribute the necessary budget for the Bandung district, such as employee salaries, etc. In this study, it is assumed that the amount of profit margin is almost equal to the amount of costs incurred per sale.

Overall, the cumulative value derived from multiplying each indicator's weight by its respective score amounts to **3.3658**, which falls within the **"Good"** category.

### Action Plan

To improve the achievement of indicator values that have not currently reached the target, the company's management needs to make the following efforts:

1. **Sustain the performance of booking agents**, particularly those responsible for ticket sales on flights departing from Bandung. To ensure high motivation and improved outcomes, sales agents should be encouraged through an incentive system. Specifically, rewards should be given to top-performing agents based on the volume of tickets sold. The revenue from sales will be distributed as follows:

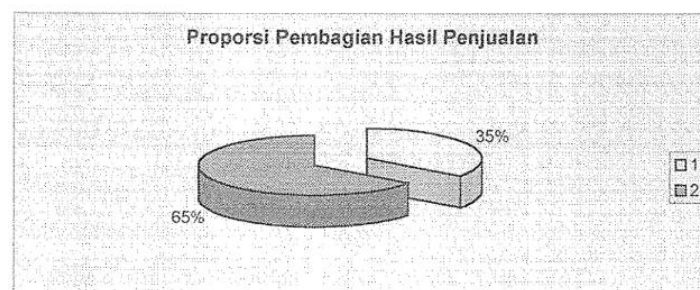


Figure 4. Proportion of Sales Revenue Sharing

Information:

1. Company
  2. Sales Agent
2. **Minimize unnecessary expenditures and reduce waste** to maintain a high level of operational efficiency. Given the intense competition in the industry, effective cost control is often more critical than merely increasing sales figures. While paper usage for administrative tasks remains manageable, a significant source of budget overruns stems from poor planning at the Merpati head office. For instance, the catering budget may be based on providing passengers with snacks, but in practice, full meals such as breakfast are served—leading to overspending. To prevent this, the management of PT MNA Bandung District must be promptly informed of any changes in service quality and the reasons behind them, enabling proper budget adjustments and avoiding overruns.
  3. **Expand flight schedules**, with the Bandung - Singapore round trip route identified by local management as the most promising. The feasibility of this route has been thoroughly assessed, and the company has already initiated administrative procedures to support its launch. Increasing flight frequency from Bandung to more than two departures per day would significantly enhance service availability and market reach. The potential of the Bandung-Singapore flight market is as follows:

- a. The West Java Chamber of Commerce and Industry has established partnerships with entrepreneurs from Hong Kong and Singapore, driven by the high volume of business interactions between Bandung-based entrepreneurs and their counterparts in those countries.
- b. A significant number of patients from Bandung travel to Singapore for medical treatment.
- c. Many students from Bandung pursue their education in Singapore.
- d. Foreign professionals working in Bandung frequently take short, same-day trips to Singapore to extend their visas.
- e. Star Cruises operates cruise packages departing from Singapore every Sunday, with check-in required by 12:00 noon. Residents of Bandung and nearby areas who wish to join the cruise can utilize PT MNA Bandung District's flight services. Therefore, flights from Bandung to Singapore should ideally be scheduled between 8:00 AM and 11:00 PM to accommodate these passengers.

### Customer Perspective Analysis

#### *Customer Perspective Weighting Analysis*

The customer's perspective has 6 success indicators, they are: Customer Satisfaction Level, On Time Performance, Flight Delaying Rate, Flight Cancellation Rate, Customer Loyalty Level and Information Service Waiting Time. Through the weighting process, each of the indicator weights from the highest to the lowest is as follows:

**Table 3. Customer Perspective Weights analysis**

Indicators	Weight
OTP	0.2763
Customer Satisfaction	0.2489
In the Name of Loyalty	0.2145
FC	0.1490
FD	0.0696
Information Service Waiting Time	0.0418

The On Time Performance (OTP) indicators has the highest weight. On-time departures are very crucial, for customers and also for companies. For customers, punctuality is a factor that greatly determines their perception of the overall service provided. Complaints in the airline business are usually related to delays and cancellations of departures. The indicator that has the least weight is the waiting time for information services. This parameter is a driving factor that must also be considered given higher weight in the future. The company should also provide good service to potential customers who are looking for departure schedule information, ticket price information, etc.

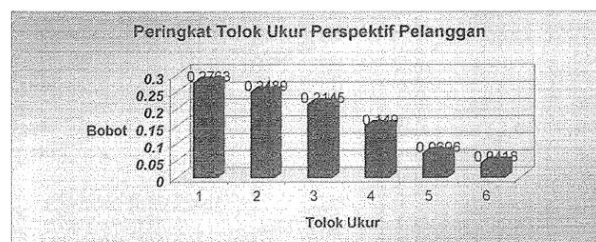




Figure 5. The Ranking of Customers Perspective Indicators

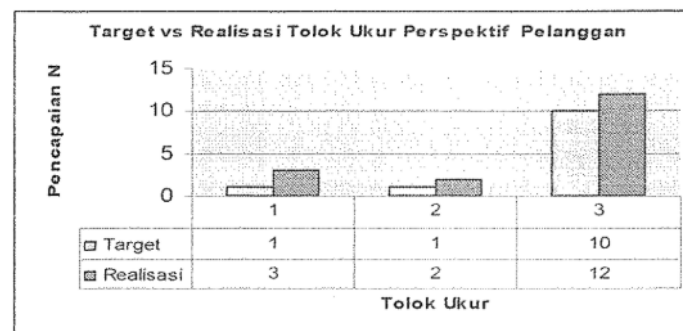
**Target Achievement Analysis**

Of these six indicators from a customer perspective, only one has achieved **more than the target**, which is the On Time Performance. Targets for the indicators are generally determined by averaging the monthly targets from the past two years. However, for the customer loyalty indicator, management has agreed to set a specific target of **85%**. An independent survey conducted by PT MNA between February and April 2001 revealed a high customer loyalty score of 93.52%. This suggests a consistently strong frequency of repeat usage of the company's flight services by the same clients, indicating a solid base of loyal customers. A score of 3 (within the 90% to <105% range of the target) was also recorded for the flight cancellation indicator. As highlighted in the financial perspective analysis, flight cancellations significantly impact the company - not only in financial terms but also in its credibility and reputation among customers.

**Table 4. Target Achievement Analysis - Customer Perspective**

Indicator	Target	Realization	Remarks	Score
Customer Satisfaction Rate	90%	83.16%	On target	3
On Time Performance	90%	87.6%	Above target	3
Flight Delay Rate	1	3	Almost reached target	2
Flight Cancellation Rate	1 time	2 times	On target	3
Customer Loyalty Rate	85%	93.52%	Above target	4
Service Information Waiting Time	10 seconds	12 seconds	Almost reached target	2

PT MNA Bandung District has successfully minimized flight cancellations, with only 2 occurring in the second half of 1999, 2 in the first half of 2000, and 1 in the first half of 2001. This totals just 5 cancellations over the last three observation periods—a relatively low number, averaging 1.25 (rounded to 2) cancellations per period. Two performance indicators that achieved a score in Category 3 are Customer Satisfaction and Flight Cancellation Rate. This is reasonable, as both factors are critical to the company's reputation and operational success. The company's management set a high target for Customer Satisfaction at 90%, while the target for flight cancellations was limited to one per semester. Based on a customer survey conducted by PT MNA Bandung District between February and April 2001, the Customer Satisfaction score reached **83.16%**.

**Figure 6. Target vs actual of the Customer Perspective**

Information.

1. Flight Delaying Number
2. Flight Cancellation Number

### 3. Information Service Waiting Time.

The parameter of On Time Performance or the rate of timely departures can be further improved by reducing the number of flight delay and flight cancellation. The indicator of the number of flight delays is in the score category 2 which means that the flight fleet of each company is relatively frequent. The following shows the target vs actual for the other three customer perspective indicators:

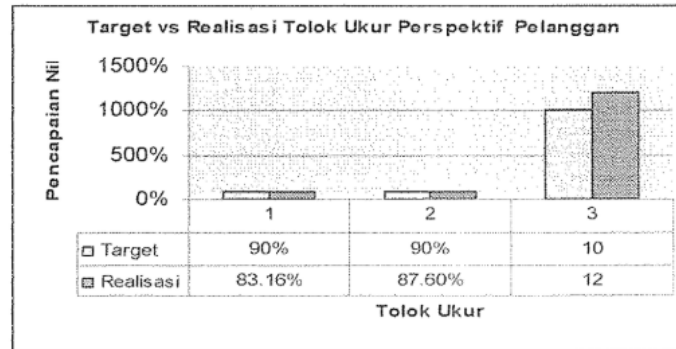


Figure 7. Target vs actual of Customer Perspective Indicators

Information.

1. Customer Satisfaction Level
2. On Time Performance
3. Customer Loyalty Level

In this case, all delayed planes depart from Bandung. But there is a cause of frequent delays, which is the aircraft parking location which is supposed to be in Bandung but then directed to Jakarta. The delay in the arrival from Jakarta affects the departure of flight routes departing from Bandung. Another indicator that is in the score category 2 is the waiting time for information services. The company must not only pay attention to pre-flight, in-flight, and post-flight of passengers who are certain to depart. The company must also pay attention to potential passengers who may be looking for information through the ranks of customer service. The fast and of course friendly, which is quite influential in the decision to fly with the company's airline. These quick services are quantified by calculating the waiting time for information services delivery. What is meant by the waiting time for the information service is the waiting time required by the prospective customer before the phone is picked up. By consensus, the actual of information service waiting time by the company's customer service is currently set at 12 seconds. Meanwhile, the target set by the company is 10 seconds. Cumulatively, the perspective value for this customer perspective is **3.1034**, which is considered as **"Good"**.

### Action Plan

In connection with the above analysis, the company need to do the following:

1. Further minimize the number of flight delays.
2. The cause of the delay in departure can be due to the weather and the airport's unpreparedness in receiving arrivals/departing aircraft. The weather and airport factors are unavoidable, therefore difficult to control. However, the delay in departure can also be caused by engine trouble. Departure delays caused by engine trouble is an avoidable factors. Concrete steps to avoid delays due to these factors are to conduct

daily inspections more intensely. That is, mechanics must do it according to the procedures in the manuals rather than based on intuition.

3. More often sponsoring public activities as part of marketing. The purpose of holding this activity is to make PT MNA service products familiar and widely known by the public.
4. Providing added value to the community. This action was adjusted to the actual competition conditions at that time. This is intended to keep customers loyal to the company. It is a reality that there are often "fare wars" among the airlines. With the increasing added value, the lower fare from other airlines is not merely be the only preference factor.

### Internal Business Process Perspective

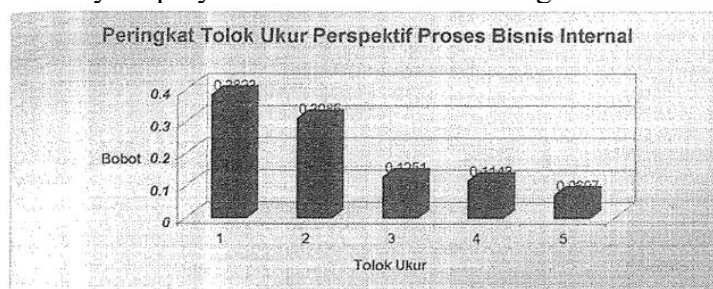
#### *Weighting Analysis of Internal Business Process Perspectives*

The Internal Business Process Perspective consists of 5 indicators, they are: The number of internal complaints follow-up, the number of external complaints handled, achievement of ISO targets, organizational development success rate, and number of 'briefing' meetings. The weight of each of these indicators is determined from the highest to the lowest as follows:

**Table 5. The Internal Business Process Perspective Weighting Analysis**

Indicator	Weight
Achievement of ISO Targets	0.3823
Success Rate of Organizational Development	0.3086
Number of Internal Complaints	0.1251
Number of External Complaints	0.1143
Number of Refreshment Meetings	0.0697

The achievement of the ISO target gets the highest weight because the company is currently seriously striving to become an effective company. It is also related to the company's desire to create a neat administrative and operational system. As explained in the introduction to this study, PT MNA at District Bandung has achieved ISO 9002 certification in early 2001. The acquisition of ISO 9002 certification by the company does not necessarily ensure an improvement in the company's performance. However, the implementation of ISO 9002 can likely be a catalyst for continuous improvement of the company which will ultimately drive the high performance. For this reason, the QMR (Quality Management Representative) department boldly sets ISO targets that will be achieved by the company. This is intended to make the impact of this ISO more understandable to every employee because of its clear targets.



**Figure 8. The Ranking of Internal Business Process Indicators**

**Information:**

1. Achievement of ISO Targets
2. Success Rate of Organizational Development
3. Number of Internal Complaints
4. Number of External Complaints
5. Number of refreshment meetings

The number of internal complaints indicator that were followed up is ranked as the third highest. Within the company, the customers are not only users of the airflight services but also fellow employees. One work unit is a customer for the other work unit. Thus, internal complaints need to be taken as seriously as serving passengers complaints. The weight for this indicator is higher than the weighting of the number of external complaints indicator because the number of internal complaints is relatively higher than the number external ones. The lowest weight from this perspective is the number of refreshment meetings indicator. The definition of a 'refreshment meeting' is a meeting held to improve the quality of communication between the company and customers and between the company and sales agents. Perhaps this meeting does not need to be done very formal every time. All parties must recognize and act with a shared sense of immediate importance. As soon as a mistake occurs, the company immediately holds a meeting so it does not lose momentum to recover the trust from customers. The reverse is also true: if the company suffers harm, the same principle applies.

**Target Achievement Analysis**

The performance value of the internal business process perspective is **3.0486** and is considered as **Good** category. The value consists of two indicators that 'Exceeded Target'. One indicator value is 'On target' and the other two are 'Nearly achieved target'. When the targets setting are quite realistic, they can be achieved so that they are not frustrating because they are too high and not underestimated because they are too low.

**Table 6. Target Achievement Analysis – Internal Business Process**

Indicator	Target	Realization	Remarks	Score
Number of internal complaints followed up	85%	85.71%	on target	3
Number of external complaints resolved	85%	100%	exceeded target	4
Achievement of ISO target	85%	96.86%	exceeded target	4
Success rate of organizational development	85%	72.00%	nearly achieved target	2
Number of refreshment meetings	4 times/semester	2 times/semester	nearly achieved target	2

The target set for the Achieving of the ISO target indicator and The number of external complaints resolved is 85% for each. In addition, the company, when this study was being conducted, has currently undergone a period of ISO implementation for 1 year, starting from the second semester of 2000. However, the company officially received the

ISO 9002 certificate at the beginning of the first semester of 2001. Therefore the achievement was calculated by taking into account the average of achievements from January to June 2001. In general, the achievement of the score category 4 is indeed because the company overall has managed to show good performance.

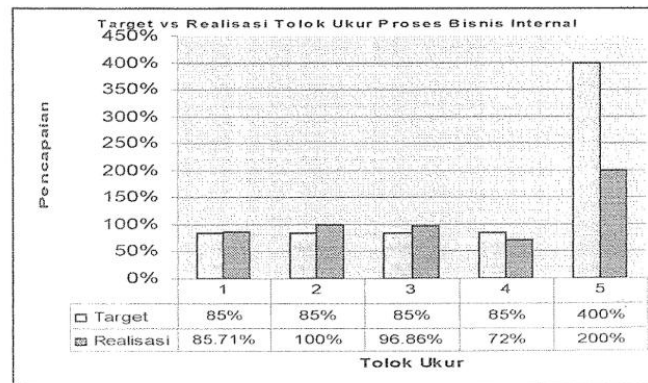


Figure 9. Target vs Actual of Internal Business Process Perspective Indicators

### Action Plan

Based on the analysis that has been shown above, to further increase the achievement of the target and also maintain the achievement, the company needs to do:

1. **Regularly communicate ISO target achievements** to ensure that the objectives set by the company's management are clearly understood and embraced by all employees.
2. **Organize regular meetings with sales agents**, who serve as key partners of the company. These meetings help reinforce collaboration toward achieving strong sales performance and provide opportunities to address and resolve customer-related issues.

### Learning and Growing Perspectives

#### Weighting Analysis of Learning and Growth Perspectives

The learning and growth perspective consists of the Career Development Level, Job Satisfaction Level, Revenue Per Employee, Information System Support Level, and Number of Employee Education & Training. Based on the weight from the highest to the lowest, the following order of indicators are:

Table 7. The Learning and Growth Weighting Analysis

Indicator	Weight
Career Development Level	0.3302
Job Satisfaction Level	0.2355
Revenue Per Employee	0.1700
Information System Support Level	0.1655
Number of Employee Education & Training	0.0988

The level of career development is very important for the employees so that it is given the highest weight. However, there seems to be an anomaly because the number of structured employee education & training has the lowest weight **0.0988**. In fact, this indicator is relatively more important than the level of information system support or revenue per employee. Through education and training, employees of the company are able to improve their skills and abilities as well as being competent and capable in their



work units. The word ‘structured’ means training that has been planned, according to the needs of the position occupied by the employee. Irrelevant training with their position does not need to be done. This indicator should have higher weight than the level of information system support because in accordance with the situation in PT MNA Bandung District, the use of sophisticated information systems (‘state of the art’ computer network and internet installation), is considered not too urgent yet.

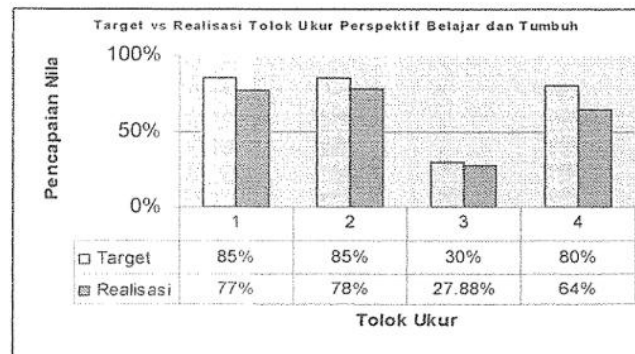
### ***Target Achievement Analysis***

Of the five indicators in this perspective, none of them exceeded the target (achieving score of 4). Even for the Revenue per employee indicator, it only reached a score of 1 ( $50\% \leq x < 65\%$ ) of the set target. There are three indicators that reach a score of 3. They are: Career Development Level with a score of 78%, Employee Job Satisfaction Level with a value of 77% and the number of structured employee education and training with a value of 27.88%. The targets set for these three indicators are realistic. The company can still continue to improve the achievement of these targets.

**Table 8. Target Achievement Analysis – Learning & Growth Perspective**

Indicator	Target	Actual	Remarks	Score
Employee Job Satisfaction Level	85%	77%	Met target	3
Career Development Level	85%	78%	Met target	3
Number of Structured Employee Education & Training Programs	30%	27.88%	Met target	3
Revenue per Employee	Rp. 50,000,000.00/semester	Rp. 16,742,761.28/semester	Below target	1
Information System Support Level	80%	64%	Nearly met target	2

The target for the information system support level indicator is set slightly lower than the target of the Employee's job satisfaction level and Career development level. As mentioned in the weighting analysis section, when this study is conducted, the company's administrative and operational processes have not implemented sophisticated computer and internet network installations yet. The computer devices in each work unit are stand-alone (not connected to other computers). Based on an interview with the Bandung district manager, the company does not have the short-term, nor the long-term plan to change these conditions. Based on the survey conducted, the level of information system support scored 64%. This is a relatively low number. For this indicator, the company only achieved a score of 1 ( $50\% \leq X < 65\%$  of the set target).

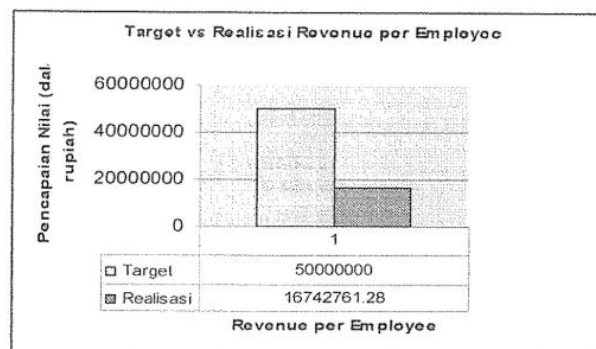


**Figure 10. Target vs actual of Learning and Growth Perspective Indicators Information:**

1. Employee Job Satisfaction Levels
2. Career Development Rate
3. Number of Structured Employee Education & Training Programs
4. Information System Support Level.

Another indicator that needs attention is revenue per employee. This indicator scored of 1 (50% < X < 65% of the set target). From the calculation results, each employee of PT MNA Bandung District contributed to revenue of only Rp. 16,742,761.00.

The following is a graphical explanation of the target vs actual of revenue per employee:



**Figure 11. Target vs actual of revenue per employee indicator**

The low number is attributed to the employee count at PT MNA Bandung District exceeding the ideal workforce size. The number of employees at PT MNA Bandung District ranges from 62 to 64 individuals (excluding daily freelancers). This relatively large workforce is influenced by historical factors, as the Bandung district previously served as the central maintenance hub for the CN-235 aircraft.

In the past, when the company was still using the CN-235 fleet, the company served between 5-6 flights per day. This historical context also explains why the company previously recruited a significant number of mechanics. However, the headquarter office has never conducted a thorough review or analysis of this staffing condition. The company's target is set at Rp 50,000,000.00 per employee. This target could be met if the Bandung District optimizes its workforce to approximately 30 to 35 employees, assuming

revenue remains relatively stable. Overall, the cumulative performance score for the Learning and Growth perspective stands at **2.4945**, which falls under the '**Fair**' category..

#### **Action Plan**

1. **Enhance the frequency of employee training** through a just-in-time system, prioritizing relevance to job functions and ensuring immediate applicability of the learning outcomes.
2. **Establish training as a formal criterion for career development**, thereby fostering greater employee commitment to the company's learning initiatives.
3. **Implement a reward system for outstanding employees** to promote a culture of healthy competition. Performance evaluations should prioritize results over physical presence, regardless of whether the employee is stationed in the office, on-site, or in service areas.
4. **Modernize the existing information systems**. Survey results indicate that the current system scores poorly in terms of support. To remain competitive in an increasingly digital and internet-driven era, the company must take proactive steps toward system upgrades as early as possible.
5. **Gradually reassign employees**. This approach aims to address the notably low productivity—measured by revenue per employee - among staff in PT Merpati Nusantara Airlines' Bandung District.

#### **Analysis of Perspective Value Achievement as a Whole**

Based on the calculations that have been made, PT MNA Bandung District managed to achieve a value of **3.0951** and is considered as **Good** category. The interval of the overall perspective performance value is as follows:

**Table 9. Interval & Category Achievement**

Interval	Category
3.80 – 4.00	Excellent (Unggul)
3.40 – 3.79	Very Good (Sangat Baik)
2.50 – 3.39	Good (Baik)
1.90 – 2.49	Fair (Cukup)
1.30 – 1.89	Poor (Kurang)

#### **Analysis of Learning Organization Score Achievement**

The ability to continuously adapt to environmental changes is a critical factor in determining a company's future success and performance. Without this adaptability, even strong current performance can decline and ultimately stagnate. However, such risks can be mitigated if the company embraces the principles of a learning organization from the outset.

This study assesses the extent to which PT MNA Bandung District functions as a learning organization. The evaluation was conducted using a questionnaire designed based on the Learning Organization model proposed by Marquardt (1996). The results indicate that PT MNA Bandung District scored **58.12%**, reflecting its current standing in this area.

This score is closely linked to the company's Learning and Growth perspective, which also remains relatively low. The findings—highlighting low scores in both the learning organization assessment and the Learning and Growth perspective - indicate an urgent need for the company to take focused and proactive steps toward improvement.

## CONCLUSION

This study underscores the important role of the Balanced Scorecard in evaluating the performance of PT Merpati Nusantara Airlines (MNA) in the Bandung District. The results show that while the company has demonstrated strong performance in the financial, customer, and internal business process perspectives, a notable weakness remains in the Learning and Growth perspective, which scored only **2.4945**.

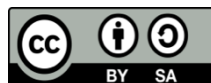
This low score signals an urgent need for PT MNA to prioritize human capital development and cultivate a culture of continuous learning to maintain its competitive advantage in the aviation industry. Additionally, the study found a learning organization scored of just **58.12%**, reinforcing the need for strategic efforts to strengthen employee training and development.

Addressing these gaps will enable PT MNA to enhance overall organizational performance and respond more effectively to the evolving demands of the industry. Future research should explore targeted strategies for advancing human resource management and embedding learning-focused practices within the company.

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