



## Proposed a Design Company Performance Management System by Using Balanced Scorecard in a Nickel Mining Company (Case: PT Gema Kreasi Perdana)

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**ABSTRACT:** Indonesia is one of the countries with the biggest nickel reserves in the world. The nickel laterite reserves of Indonesia rank third in the Asian region. Indonesia has the potential to gain from the demand for this stainless metal, as its nickel resources amount to roughly 800 thousand tons, or approximately 30 percent of the world's total nickel production [7]. PT Gema Kreasi Perdana (GKP) is one of the nickel mining businesses in the province of Southeast Sulawesi. As a newly founded mining company, numerous measures are taken to secure its survival in the mining business. The organization must establish a system for evaluating performance in order to track and evaluate its performance. Performance Management System (PMS) implementation is one way for PT GKP. Balanced Scorecard (BSC) is a company performance evaluation method that represents the organization's vision and strategy from four different perspectives: financial, customer, internal business process, and learning and growth. PT GKP develops objective strategies and initiatives for each of the BSC's perspectives based on a focus group discussion (FGD), interviews with experienced practitioners, benchmarking with other companies in relevant industries, and a literature study of prior research. Using the Analytical Hierarchy Process (AHP) method, the objectives from each perspective will be analyzed and weighted. The researchers cascaded the process limited for the HRGA (Human Resource and General Affair) and Strategic Affair Division Managers and Superintendents of PT Gema Kreasi Perdana, from the Corporate Level, Divisional Level, and up to the Individual Level. Cascading method ini balanced scorecard is an important step to ensure that the company's vision, mission, and strategy are effectively communicated to all employees in the company. In addition, the purpose of this study is to provide an evaluation of existing strategies and recommendations for additional strategies that may be implemented within the HRGA and Strategic Affair Division to facilitate the optimal implementation of the company's vision and mission. It is expected that future study suggestions will cascade to all company levels and divisions, including the External Relation and Operational Division of PT GKP.

**KEYWORDS:** Balanced Scorecard (BSC), Mining, Nickel, Strategy, Performance Management System (PMS)

### 1. INTRODUCTION

The global nickel market has been expanding quickly in recent years. The market is anticipated to increase at a CAGR of 7.3% from 2021 to 2028, from \$36.27 billion to \$59.14 billion. In 2020, the worldwide nickel market was worth 33.31 billion dollars and it is predicted to increase at a CAGR of 7.3% between 2021 and 2028, from USD 36.27 billion in 2021 to USD 59.14 billion in 2028. The worldwide effect of COVID-19 has been unprecedented and catastrophic, and the pandemic has had a severe influence on nickel demand in all areas. The worldwide market grew by 1.2% in 2020, which was more than the average annual increase from 2017 to 2019. This market's demand and growth are responsible for the abrupt increase in CAGR, which will revert to pre-pandemic levels once the pandemic is ended [4]. Several countries, notably Indonesia, have the highest nickel reserves on the planet. Indonesia has nickel deposits of 21 million tons (37.04 percent of the world's nickel reserves) with an estimated reserve life of 27 years [1]. Currently, nearly 800 thousand tons, or 30 percent of the world's total nickel production, are contained in Indonesia's nickel resources [7], allowing the nation to profit from the demand for this stainless metal. According to the Indonesian Nickel Investment Opportunity report published by the Ministry of Energy and Mineral Resources, Indonesia's nickel deposits are dispersed among several areas, with the largest nickel resource (38%) situated in the Sulawesi region, particularly in Southeast Sulawesi. This abundance of natural resources makes Sulawesi the greatest nickel hub in Indonesia. In 2020, about 84% of the 323 permits of mining and production operation licenses and nickel smelters that had been functioning in Indonesia, located in Sulawesi [5]. PT Gema Kreasi Perdana is one of the companies that is involved in the mining of nickel in Sulawesi. Administratively, PT GKP's



mining activities are situated on Wawonii Island, specifically in the Konawe Islands of Southeast Wawonii district, Southeast Sulawesi Province. As a newly founded mining company since 2017, a range of strategies are used to ensure its survival and continued existence in the face of intense competition. As part of the ongoing execution of one of its strategies, PT GKP had swiftly established new departments and increased its workforce. However, the process presents difficulties for the corporate level to track the performance across the company, thus making managerial decision-making very challenging. The organization is also struggling to maintain the desired level of employee performance and to retain personnel who are essential for carrying out duties that are fundamental to the primary business process as well as supporting responsibilities. Consequently, a performance management system is extremely important and crucial as a combined instrument to convey goals and accomplishments as well as essential instructions for measuring the success of a business (Wibisono, 2012) [3].

## 2. LITERATURE REVIEW

### 2.1 Balanced Scorecard

According to Kaplan and Norton (1996), the Balanced Scorecard is a technique for measuring CEO performance that necessitates a comprehensive assessment with four perspectives, namely the financial, customer, internal business, and learning and growth. The Balanced Scorecard is a scorecard that is used to plan the score that an individual wants to attain in the future and to record the actual performance score that an individual has earned (Munawir 2002: 437). The Balanced Scorecard perspective is as follows:

1. Financial Perspective

The balanced scorecard employs conventional financial performance measures, such as net profit and return on investment (return on investment). These indications cannot stand alone without additional help. In accordance with the BSC principle, there must be a balance between financial and non-financial perspectives.

2. Customer Perspective

In this view, the first step for a corporation is to establish which client market segments it wants to target.

3. Internal Business Process

The internal business process perspective represents the company's major procedures that can be enhanced to enhance the company's value offering and attract and retain consumers.

4. Learning and Development

The learning and growth perspective displays the organization's capacity to develop the following three types of resources or capital:

- a. Human Capital
- b. Organizational Capital
- c. Information Capital

In a balanced scorecard, cascading refers to alignment with subordinate organizational units. In order to cascade a balanced scorecard, it is necessary to translate the Corporate Scorecard to corporate units or divisions and then to teams or individuals [2]. Cascading is defined by Hikmat (2016) as the process of producing a balanced scorecard at each level of an organization or corporation to spread strategic goals and efforts from the highest level to the lowest [6].

### 2.2 Analytical Hierarchy Process (AHP)

Analytical Hierarchy Process (AHP), which was invented by Thomas L. Saaty in the 1970s, is a method for addressing multi-criteria complicated issues. AHP allows decision makers to model in a hierarchical framework by illustrating the relationship between complicated problems, their primary objectives, criteria, sub-criteria, and alternatives. The most significant component of AHP is the decision maker's ability to incorporate objective or subjective considerations. In other words, AHP is a strategy that combines an individual's knowledge, experience, thoughts, and premonitions in a logical manner. AHP has a broad scope of application and is utilized efficiently for all types of decision issues. AHP is founded on the following four principles (Saaty, 1994):

1. Arrangement of Hierarchies

The aspects of the problem to be solved, namely criteria and alternatives, are separated and placed hierarchically.

2. Assessment of Criteria and Option



Criteria and alternatives are evaluated using a subjective comparison. The optimal scale for expressing ideas on a variety of subjects is a 1 to 9 range.

3. Prioritization

For each criterion and option, pairwise comparisons must be conducted.

4. Logical Consistency

All elements are organized rationally and consistently ranked according to a logical criterion.

### 3. METHODOLOGY

This research employed a qualitative approach, and the tool utilized for this qualitative approach was an interview. Qualitative descriptive research describes or depicts the object of study based on evident facts or as it is (Nawawi and Martini, 1996: 73). By using qualitative descriptive methods, it is intended that the researcher will be able to transmit information through presentations and the provision of data necessary to conduct a Balanced Scorecard Analysis and draw conclusions based on the results of the analysis. In this instance, PT Gema Kreasi Perdana is the study subject, and the adoption of the Balanced Scorecard in the HRGA (Human Resource and Strategic Affair) and Strategic Affair Division at PT Gema Kreasi Perdana is the research object. An interview is a meeting between two persons for the purpose of exchanging information or an idea through question and response, so that it can be utilized to draw a conclusion or convey the meaning of the topic (Sugiyono, 2015) [8]. Interviews were conducted with HRGA and Strategic Affair General Manager, HR Support and General Affair Manager, Recruitment Superintendent, Technical Affair Superintendent, and Strategic Communication Superintendent. This strategy enables researchers to gain a deeper and more nuanced understanding of the company's business difficulties from the interviewee's perspective. This study collected primary data through organized and unstructured interviews with several managers and superintendents. The interview approach for the structured interview was the in-depth interview, which was undertaken with the goal of acquiring information from respondents about the subject under study that could not be revealed using questionnaire procedures. This research involves interviews and focus group discussions (FGD) with the HRGA and Strategic Affair General Manager, the HR Support and General Affair Manager, the Recruitment Superintendent, the Technical Affair Superintendent, and the Strategic Communication Superintendent. To acquire secondary data, it was necessary to analyze data such as the company's historical data, relevant research, and journals in addition to conducting interviews.

### 4. RESULT AND DISCUSSION

#### 4.1 Vision, Mission, and Value

Vision: "Optimizing the value of our resources to make the best contribution to shareholders, stakeholders and the country."

Mission: "Sustainable excellence through continuous improvement of people and process."

Value:

a. Humility

Humble and willing to listen to others to create a caring culture.

b. Achievement Oriented

Achieving the best results continuously based on standard processes in the company.

c. Respect for Every Individual

Demonstrate interaction with others with politeness according to eastern customs and tolerance and empathy for fellow employees regardless of position/position.

d. Integrity

Uncompromising in terms of conflicting core values in the company, showing a sincere attitude at work, and being responsible for one's own mistakes.

e. Teamwork

Oriented to group success and have an abundance mentality (caring, helpful, and sincere).

f. Accountability

Demonstrate significant effort when facing obstacles in implementing company policies.



## 4.2 Strategic Plan

In order to maintain a sustainable business, the Company must adopt more adaptable strategies and work more creatively and effectively in seizing chances and overcoming varied obstacles due to the rapid development rate. With the recovery of the global and national economies, the company's operations is supported by the surge in nickel demand, which has led to an increase in nickel prices. A range of strategies are used to ensure its survival and continued existence in the face of intense competition. As part of the ongoing execution of one of its strategies, PT Gema Kreasi Perdana had swiftly established new departments and increased its workforce. However, the process presents difficulties for the corporate level to track the performance across the company, thus making managerial decision-making very challenging. The organization is also struggling to maintain the desired level of employee performance and to retain personnel who are essential for carrying out duties that are fundamental to the primary business process as well as supporting responsibilities. The developed strategic plan consists of the following aspects, which is inseparable from the strategic framework established by the company for achieving its vision and mission:

- a. **Cost Optimization for Business**  
Continuous business-focused discipline to reduce spending and costs while maximizing company value for PT GKP. Maintaining cost effectiveness to provide a competitive rate while maximizing business value and profitability for the company.
- b. **Build Operational Excellence**  
Utilizing PT GKP's available resources, including several aspects such as equipment, people, materials, and process, to produce outputs of the highest quality of nickel mining for PT GKP. Capable of identifying and eliminating waste through continuous improvement by delivering product on demand.
- c. **Relationships with the Community**  
Engaging the surrounding community through establishing long-lasting relationships that foster an environment of support. Positions businesses as civically and ethically responsible within local communities in the PT GKP Wawonii Site and Kendari, builds goodwill among inhabitants and potential consumers, and adds to the overall development of the community.
- d. **Maintain Business Partnership**  
Developing trustworthy with the business partners and stakeholders of PT GKP that will result in the development of value for the long-term success of the business. Keeping the business afloat through developing new opportunities that may be attained, reducing costs that must be incurred, and also being able to raise awareness for both parties.
- e. **Employee Individual Development**  
Employee individual development planning to align employee and organization objectives, continuously educating and developing its people resources to produce high quality individuals that will add value to the company's existing operations and enable it to expand into the competitive industry.

4.3 Proposed Framework of the Balanced Scorecard

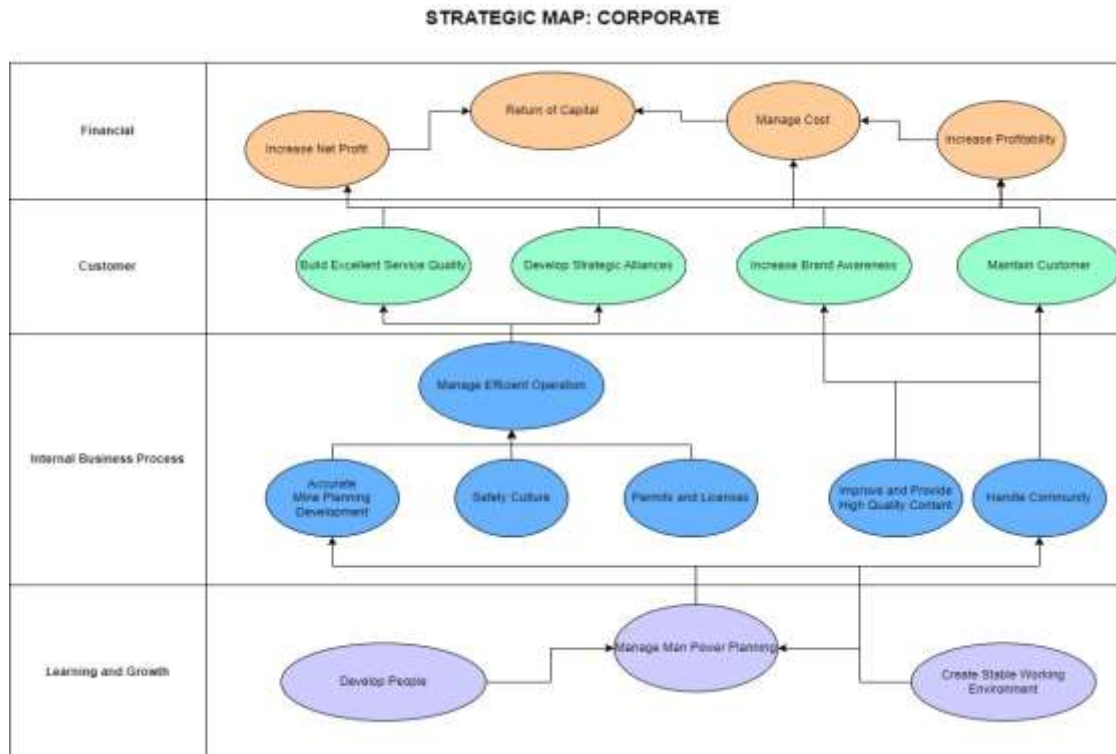


Figure 1. Proposed Strategy Map

As shown in Figure 1, the proposed strategy map indicates the relationship between each objective from each of the perspectives. This strategy map is organized into four perspectives which are financial, customer, internal company process, and learning and growth. In addition, there are a total of 17 objectives which is obtained, including four financial perspective objectives, three customer perspective objectives, seven internal business process objectives, and three learning & growth perspective objectives.

Table 1. Proposed Corporate Level Objective and Measure for PT GKP

BSC Perspective	Corporate Objective	Measures
Financial	Return of Capital	ROI, Return on Capital
	Increase Net Profit	Increase Revenue Growth
	Manage Cost	Division Budget, Budget Allocation
	Increase Profitability	Increase the Business Profitability
Customer	Build Excellent Service Quality	% Complaint Handled
	Develop Strategic Alliances	Amount of the new customer and business partner



	Increase Brand Awareness	Increase the number of followers per platform, the extent to which a potential customer recognizes and associates the company's business
	Maintain Customer	Target Fulfillment Customer Loyalty Index
Internal Business Process	Manage Efficient Operation	% Productivity
	Accurate Mine Planning Development	% Mine Plan Accuracy
	Safety Culture	Increase Safety Control Activities
		Number of Work Accidents
	Handle Community	Handle community in the surrounding business unit
	Permits and Licences	Total Achievement of Permits and Licenses
Improve and Provide High Quality Content	Total Positive Content in Media related to PT Gema Kreasi Perdana	
Learning & Growth	Manage Manpower Planning	Right Sizing Manpower
		Employee Satisfaction
	People Development	Training for each Employee
	Stable Working Environment	Turnover Rate for Employee

**Table 2.** HRGA and Strategic Affair Divisional Scorecard

BSC Perspective	Corporate Objective	HRGA & Strategic Affair Objective	Measurement	Target	Initiatives
Financial	Manage Cost	HRGA & Strategic Affair Division Budget	%	Zero Complaints	Ensure the calculation of employee monthly salaries & benefits is carried out correctly, accurate and on target
		Appropriate budget allocation for each Department	%	Zero Complaints	Ensure the allocation for each divisions on the HRGA & Strategic Affair Division carried out correctly, accurate and on target



Customer	Increase Brand Awareness	Increase the number of Social Media followers	%	80	Minimum update 2 content per week, showcasing important information about PT Gema Kreasi Perdana
		Online Media Content	content/per week	min 2 - 3	Ensure that media online production content are carried out according to plan
		Social Media Content	content/per week	min 2 - 3	Ensure that media social production content are carried out according to plan
	Manage Efficient Operation	Employee performance	%	100	The realization of performance monitoring activities in the HRGA & Strategic Affair Division
Development of Organizational Structure, Job Desc and SOP		%	100	Ensure the level of completion of system development and organizational structure, job desc and SOP are carried out according to plan	
Internal Business Process	Manage Manpower Planning	Right Sizing for the Manpower Planning:	%	90	Ensure that all Divisions and Departments of PT GKP contribute data for manpower planning. Monitor and coordinate with each Division and Department regarding the planning.
		Manpower fulfillment			Monitor and coordinate the administration of the employee
		Improve Recruitment Effectiveness	%	80	Monitor the manpower mapping of each Division and Department in PT GKP
		Improve Recruitment Effectiveness	%	80	Ensure that workers in Site or Head Office are recruited according to the company's need and employee's capacity



	Permits and Licenses	Total achievement of permits and certification	%	100	Achieve permits and certification progress for PT GKP
		Government and non-government visits	%	Zero Complaints	-
Learning & Growth	People Development	Employee Training:			
		The percentage of training that fits the needs of PT GKP	%	90	Ensure the percentage of training that fits need of the company are carried out according to plan
		Number of training days and programs per year	days	-	Ensure that training days and programs are carried out according to plan
	Create Stable Environment	Employee Turnover	%	10	Evaluate the reasons why employees depart the organization
		Employee Satisfaction Rate	%	90	Obtain the targeted level of employee satisfaction
		Complaints Handled	%	90	Coordination and handling of employee complaints

Table 3. Manager HR Support and Recruitment Scorecard

BSC Perspective	Corporate Objective	Manager Objective	Measurement	Target	Initiatives
Financial	Manage Cost	HRGA & Strategic Affair Division Budget	%	Zero Complaints	Ensure the calculation of employee monthly salaries & benefits is carried out correctly, accurate and on target
		Appropriate budget allocation for HR Support & Recruitment	%	Zero Complaints	Ensure the allocation for each divisions on the HR Support and Recruitment Division carried out correctly, accurate and on target
Customer	Build Excellent Service Quality	Retention rate	%	80	Maintain and improve facilities for employees





		Absenteeism	%	< 5	<ul style="list-style-type: none"> <li>- Conduct training and education</li> <li>- Improve leadership</li> <li>- Improve welfare</li> <li>- Fair pay and compensation</li> <li>- Comfortable work environment</li> </ul>
		Percentage of employee attendance rate	%	99	
	Manage Efficient Operation	Employee performances	%	100	Ensure the realization of performance monitoring activities in the HRGA & Strategic Affair Division carried out on target
		Development of Organizational Structure, Job Desc and SOP	%	100	<ul style="list-style-type: none"> <li>- Ensure the level of completion of system development and organizational structure, job desc and SOP are carried out according to plan</li> <li>- Monitor the mapping of employee across all Division and Department (according to the organizational structure).</li> </ul>
Internal Business Process	Manage Manpower Planning	<b>Right Sizing for the Manpower Planning:</b>			Monitor and ensure the data collection on manpower planning from each Division and Department
		- Manpower fulfillment	%	90	
		<b>Employee Recruitment:</b>			
	- Time needed for Recruitment Process	days	60	Ensure the time needed for Recruitment Process are carried out according to completion plan	
	Manage Efficient Operation	Review and Update SOP for HR Support & Recruitment	%	100	Reviewing and looking for gaps in the company's recruitment SOP to be developed and coordination with the Recruitment SOP



					users related to the SOP content			
		<b>Quarterly audit:</b>						
		- Data fulfillment	%	100% fulfilled	Supervise and coordinate personnel administration (measure all database softcopy dan hardcopy)			
		- Number of audit findings	%	Zero Violation	Preparation of complete departmental SOP's			
Learning & Growth	People Development	Employee Training and Development	%	90	Supervising the implementation of the training, Increase training program and employee motivation			
					Ensure that training for HR Support and Recruitment are carried out according to plan			
					List of hard skill and soft skill training			
	Create Stable Environment	Employee Turnover	%	10	Evaluate the reasons why employees depart the organization, the measures made to satisfy employees and provide them with essential advantage			
					Employee Satisfaction Rate	%	90	Obtain the targeted level of employee satisfaction
					Complaints Handled	%	90	Coordination and handling of employee complaints

**Table 4.** Superintendent Recruitment Scorecard

BSC Perspective	Corporate Objective	Superintendent Objective	Measurement	Target	Initiatives
Financial	Manage Cost	Recruitment Budget	%		Ensuring the calculation of employee monthly salaries & benefits is



					carried out correctly, accurate and on target
Customer	Increase Brand Awareness	<b>Employer Brand:</b>			
		Maintain and develop the company's Hiring Platform	Week	10 Post per Week	Ensuring that all social media and hiring platforms are updated regularly and look attractive
		Networking with universities and other potential manpower supply institution	Year	5x	Conduct networking activities with universities and institutions with workforce potential
		Conduct Campus Visits	Year	2x	Conducting campus visit activities to promote mining activities and open recruitment
		Management Training	Year	1x	Creating a management training program to recruit the next generation of the company
Internal Business Process	Manage Manpower Planning	<b>Employee Recruitment:</b>			
		Time needed for Recruitment Process	days	60	Ensure the time needed for Recruitment Process are carried out according to completion plan
		Number of recruitments fulfilled	%	100	- Conduct recruitment training - Using the recruitment tools according to the needs of the company
	Manage Efficient Operation	<b>Policy Making:</b>			
		Building/improving Recruitment Standards and SOP	Report	1	Reviewing and looking for gaps in the company's workforce recruitment SOP to be developed
		Negotiate with users on the SOP	Report	1	Coordination with users for advancements to SOP Recruitment



		Provide Assessment on market talent war	Report	1	Create a talent war map and work strategy in relation to the present talent market battle
Learning & Growth	People Development	<b>Tools Development:</b>			
		Creating Interview Standards	Document	1	Make standardized interviews (questions, answers and analysis)
		Create Company/Team Jobdesc	Document	1	Establish a jobdesc for all company positions, coordinate with related divisions when creating the job desc
		Create a digital monitoring system	System	Running	Develop a digital platform to track the progress of the recruitment procedure
		<b>Monitoring:</b>			
		Candidate Quality Monitoring	%	90	Number of candidate become permanent
		Performance Review	%	90	Number of candidate become permanent
		Update Jobdesc	Jobdesc	Updated	Update Jobdesc according to the changes
		<b>Team Development:</b>			
		Training Delivery for Recruitment	%	90	- Submit lists of training programs for Recruitment. - Make an evaluation of the training that has been given.
		Create team development training plan	Document	1	Search and create training plans for the recruitment team



Table 5. Superintendent Technical Affair Scorecard

BSC Perspective	Corporate Objective	Superintendent Objective	Measurement	Target	Initiatives
Financial	Manage Cost	Expense Budget Proposal preparation (Rencana Anggaran Belanja/RAB)	Yearly	1 Document	Prepare the annual RAB of the Technical Affair Division Ensuring the budget is carried out correctly, accurate and on target.
		RAB realization review	Monthly	1 Document	Carry out a review of the realization of the RAB. Ensuring the realization is carried out correctly, accurate and on target.
Internal Business Process	Permits and Licences	<b>PROJECT:</b> Total achievements related to permits and certification		As instructed	Obtain permits and certification
		Mining databases	Yearly	1 System	Build mining sales and production database
		Budget Work Plan preparation (Rencana Kerja dan Anggaran Belanja/RKAB)	Yearly	1 Reports and Approval Letters	Preparing the new RKAB detailed format in October. Prepare and obtain approval for the RKAB.
		Operations, environmental, safety, and sales factbook	Yearly	1 Book	Compile operation, environmental, safety and sales fact book at the end of Q3
		<b>REPORTS:</b> Regular reports regarding the obligations of Mining License owners (Izin Usaha Pertambangan/IUP)		On time	All routine reports related to the obligations of IUP owners must be submitted
		Non-routine reports related to IUP permits	%	80% on time	Non-routine reports related to IUP permits can be submitted



		Quarterly, monthly & weekly success reports		On time	Submit quarterly, monthly, weekly success reports
		Technical Affair annual plan	Yearly	1 per year	Ensuring the annual plan is structured and socialized
		Submission of main issues related to company activities to Management	%	80	Delivering key issues related to company activities to Management
Learning & Growth	People Development	Employee training	Yearly	2 documents	Assign below to take at least 2 trainings a year related to mining, English courses, lobby training, etc.
		KRAs and KPIs	Yearly	1 document	All teams must have KRA and KPI every January
		Team performance review	Quarterly	1 document	Carry out quarterly performance reviews at the end of the quarter
		Create team development training plan	Document	1	Search and create training plans for the recruitment team

**Table 6.** Superintendent Strategic Communication Scorecard

BSC Perspective	Corporate Objective	Superintendent Objective	Measurement	Target	Initiatives
Financial	Manage Cost	Strategic Communication Budget	%	20	Ensuring the Divisional budget is carried out correctly, accurate and on target
Customer	Increase Brand Awareness	Increase the number of followers for social media (Instagram, Twitter, Facebook, and Youtube)	followers	10000	Minimum update 2 content per week, showcasing important information about PT Gema Kreasi Perdana
	Improve and Provide High Quality Content	Media Online Sentiment Gain	%	max 50	Achieve positive sentiment for PT GKP in Online Media by updating positive content about PT Gema Kreasi Perdana



		Media Social Sentiment Gain (Instagram, Twitter, Facebook, and Youtube)	%	max 50	Achieve positive sentiment in Social Media by updating positive content about PT Gema Kreasi Perdana
		Media Online Production	content/per week	min 2	Ensure that media online production content are carried out according to plan
		Media Social Production (Instagram, Twitter, and Facebook)	content/per week	min 2	Ensure that Social Media production content are carried out according to plan
		Average Media Social Reach (Instagram, Twitter, Facebook, and Youtube)	%	5	Achieve social media Reach
Learning & Growth	People Development	Employee Training	%	90	Ensure that training objectives for the Strategic Communication Department are carried out according to the plan

**Table 7.** Superintendent Performance Management and Organizational Development Scorecard

BSC Perspective	Corporate Objective	Superintendent Objective	Measurement	Target	Initiatives
Financial	Manage Cost	Performance Management & Organizational Development Budget	%	20	Ensuring the Divisional budget is carried out correctly, accurate and on target
Customer	Build Excellent Service Quality	Improve Performance for Employee	%	80	Ensure the performance of the employee carried out according to target
Internal Business Process	Manage Manpower Planning	Development of Organizational Structure, Job Desc and SOP	%	100	Ensure the level of completion of system development and organizational structure, job desc and SOP are carried out according to plan
Learning & Growth	People Development	Performance Monitoring	%	100	Ensure the level of realization of performance monitoring activities at the corporate level and division



					level are carried out according to plan
		Performance Management System Development	%	100	Ensure the completion level of performance management system development are carried out according to plan
		Corporate Culture System Development	%	100	Ensure the completion rate of corporate culture system development are carried out according to plan
		Talent Development System	%	100	Ensure the level of completion of talent development system development are carried out according to plan

**4.4 AHP Calculation**

Using the AHP method, weights are assigned to each perspective on the Balanced Scorecard. This was accomplished by distributing questionnaires to expert responders and analyzing the degree of difficulty and importance of each perspective in the Balanced Scorecard for the HRGA and Strategic Affair Division. Taking into account the degree of difficulty in achieving strategic activities and the significance of strategic activities in achieving objectives, each perspective on this Division carries the following weight:

**Table 8.** AHP Calculation for HRGA and Strategic Affair Division

Perspective	Global Weight	Business	Global Weight	HRGA & Strategic Affair Objective	Global Weight
Financial	13,45%	Manage Cost	13,45%	HRGA & Strategic Affair Division Budget	5,71%
				Appropriate budget allocation for each Department	7,73%
Customer	19,21%	Increase Brand Awareness	7,80%	Increase the number of Social Media followers	1,77%
				Online Media Content	2,75%
				Social Media Content	3,28%
		Manage Efficient Operation	11,41%	Employee performance	4,93%
Development of Organizational Structure, Job Desc and SOP	6,47%				





Internal Business Process	28,33%	Manage Manpower Planning	16,53%	Right Sizing Manpower:	9,63%
				Manpower fulfillment	
		Permits and Licenses	11,80%	Improve Recruitment Effectiveness	6,90%
				Total achievement of permits and certification	7,62%
Learning & Growth	39,01%	People Development	19,51%	Employee Training: The percentage of training that fits the needs of PT GKP	14,27%
				Number of training days and programs per year	5,23%
		Create Stable Environment	19,51%	Employee Turnover	5,59%
				Employee Satisfaction Rate	8,90%
				Complaints Handled	5,01%

By looking at the level of difficulty in achieving strategic activities and the degree of importance of strategic activities to achieving objectives, the following is the weight in each perspective on this Division as follows:

- a. Learning & Growth: 39.01%
- b. Internal Business Process: 28.33%
- c. Customers: 19.21%
- d. Finance: 13.45%

The highest weight is on the Learning & Growth perspective because it is related to function from the Department of Human Resources Management as a Business Partner in charge of managing and developing human resources, then the greatest degree of interest lies in that perspective.

## 5. CONCLUSION

The Balanced Scorecard is a performance management system framework that aims to bridge the gap between strategy and execution. It is also can be used as a strategy implementation tool to evaluate management performance from a financial and non-financial perspective so that it is aligned with the desired vision and mission of the company so that employees may comprehend the company's direction and objectives, thereby facilitating their achievement. PT Gema Kreasi Perdana developed seventeen



strategic goals as a result of the implementation of the new balanced scorecard methodology. Then, a framework for cascading strategic communication from the Corporate Level to the Division and Department Levels is implemented. The process of cascading generated a total of 113 strategic objectives and 118 strategic initiatives for HRGA and Strategic Affair Division Managers and Superintendents. Based on the AHP results, the Learning and Growth perspective is given the most weight because it relates to the Department of Human Resources Management's role as a Business Partner responsible for managing and developing human resources. Therefore, the highest degree of interest lies in the Learning and Growth perspective.

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