

## **DESIGN OF HUMAN RESOURCES MANAGEMENT SYSTEM AT A CONSULTING SERVICE COMPANY FOR WATER RESOURCES INFRASTRUCTURE IN INDONESIA**

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**Abstract:** This study aims to obtain a balanced scorecard system concept design that is in accordance with the vision and mission of PT. Wecon which is engaged in consulting services for dam construction in the territory of Indonesia. This research method uses descriptive qualitative method with triangulation technique. This study uses informants consisting of 3 management people, 1 association from similar companies, 1 expert who understands in designing the balance scorecard of a consulting service company. This research was conducted from December 2021 to July 2022. The first stage will begin with a SWOT analysis. From the results of the analysis, it can be seen that the company is in a condition that requires quality human resources so that in the future the company must develop a strategy that must be done. In the next stage, measurements are carried out based on the perspective of the policy model to be implemented in a work program that includes four aspects of financial, customer, internal business, growth and learning. Based on the process hierarchy analysis method, it is found that the customer perspective will be the first priority, then followed by the financial, internal business, and learning and growth perspectives. customer needs, increase cooperation with local and international companies, provide training and certification for employees.

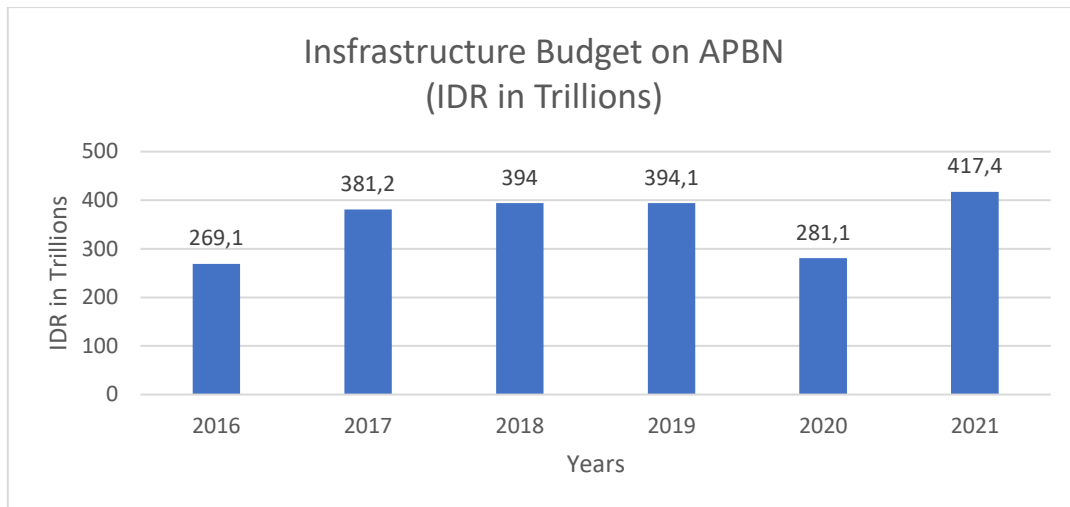
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### **1. Introduction**

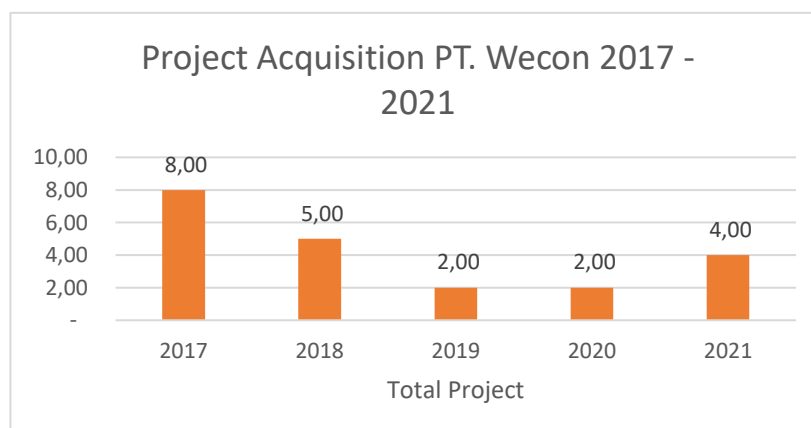
Indonesia is one of the countries that is doing a lot of development. Infrastructure development has been a high priority in recent years. 2021 is the largest budget in the last six years, amounting to Rp. 417.4 Trillion. The allocation for infrastructure development for the central government is Rp. 239.8 trillion and for villages it is Rp. 131.8 trillion. The 45.8 trillion fund is allocated for the construction of 10,706 flats, 53 dams, 965.4 kilometers of roads, 10 airports, 26.9 kilometers of bridges and 446.56 kilometers of railway lines. (databoks.katadata.co.id, 2021). When compared to last year, the budget increased by 48.4%. The following is a comparison table for the infrastructure budget from 2016 to 2021 :



**Figure 1.** Infrastruktur Development Budget Based on APBN  
 Source: databoks.katadata.co.id, 2021

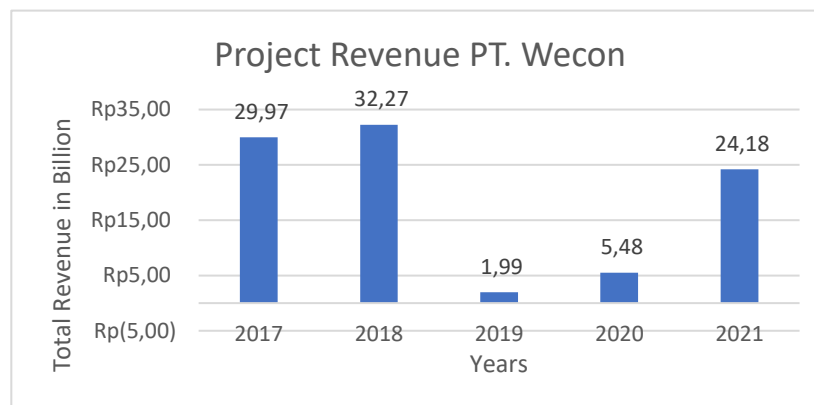
In order to realize quality and integrity infrastructure development, of course, requires planning and supervision. In reality, development planning and supervision must be carried out by professionals who are competent and understand the ins and outs of development. To be able to plan and supervise development consulting services, a balance scorecard is needed which will later be able to improve the performance of the company. (Frias, R., & Medina, E. M., 2018; Wahyudi K. et al., 2021)

PT. Wecon is a multinational company engaged in building consulting services which was founded in 1973. PT. Wecon stands for Water Engineering Consultant. In its operations PT. Wecon has been working on a lot of water resources infrastructure projects launched by the government. Several fields which include services from PT. Wecon is a building planning (feasibility study, detailed design, building certification, etc.), construction supervision, and construction management. In recent years PT. Wecon often gets water resources infrastructure planning and supervision projects. The project obtained comes from the government. The following is a graph of the number of projects obtained by PT. Wecon from 2017 to 2021.



**Figure 2.** Project Acquisition of PT. Wecon Per Year 2017 - 2021  
 Source: processed by researchers, 2021

From the data above, it can be seen that the number of projects of PT. Wecon is in decline. This shows that there is very high competition. Under these conditions, an efficient and effective strategy is needed in order to survive in this industry. An effective strategy is a strategy that is designed based on the vision and mission that is translated into action in carrying out the operations of a consulting service company (Wijaya & Irianto, 2020). Corporate culture is also very influential in designing the company's operational strategy to survive in competition with competitors. (Tanjoyo, C. et al., 2021). PT. Wecon also experienced fluctuations in turnover. The following is a graph of the turnover of PT. Wecon.



**Figure 3.** Project Revenue of PT. Wecon Per Year 2017 - 2021  
Source: processed by researchers, 2021

Based on these data, it can be seen that the turnover of PT. Wecon experienced very large fluctuations from 2018 to 2019. Problems also emerged from the employee appraisal sector. PT. Wecon does not have a Key Performance Indicator system in every PT. Wecon so it needs to be made so that PT. Wecon can evaluate each of its activities. The construction consulting business, especially in the field of water resources in Indonesia, is a business that has its own characteristics. There are many risks that must be taken into account in an organization to be able to reduce operational costs (Mayasari, L., & Harianto, E., 2022). This is because the types of jobs offered come from the government. With bids coming from the government, there are many requirements needed to participate in the tender. Some of these requirements are the availability of competent experts, company experience, completeness of taxes, and so on. In addition, the long mechanism in participating in tenders is also included in the shortage of government projects. To be able to win the competition in business, it must be designed as slim as possible with the lean canvas concept so that operational costs are competitive (Harianto, E., 2018).

With the complexity of the company's needs ranging from internal development, client service, to company profits, a comprehensive strategy is needed. The balanced scorecard method was chosen because this method can broaden the overall perspective. The balanced scorecard does not only look at the financial perspective but also looks at the perspective of customers, processes, and learning and growth (Saputri, E. M., et al., 2021; Aryono, D. M, et al., 2022). This perspective expansion has the benefit of synergizing the four perspectives so that companies can better deal with a complex business environment. This method also maintains a balance between perspectives. This balance includes long-term and short-term internal and external factors (Pangestu, R. E., 2020). This causes the company to achieve business sustainability. Business sustainability makes a company very well established in

facing competition with its competitors ( Harianto, E., & Soenardi, E., 2022) . With this, the researcher aims to obtain a balanced scorecard system concept design that is in accordance with the vision and mission of PT. Wecon which is engaged in consulting services for dam construction in the territory of Indonesia.

## **2. Literature Review**

Researchers used several studies to be able to design a balanced scorecard design concept at PT. Wecon. (Pangestu, R. E., 2020) in his research in construction service companies at CV. Aramita Reswara Sani found strategies that must be improved, namely customer finance, company internals, company growth and implementation of KPIs in the company. (Wicaksono, D. S., 2018) in his research for measuring performance with a balanced scorecard at a consulting service company at PT. Expertindo proposes that companies need to improve monitoring in the financial sector and increase customer perspectives to improve the company's reputation. (Aryono, D. M, et al., 2022) conducted research on the application of the balanced scorecard method in measuring the performance of the construction service company PT. Ganesha Praptama Karya finds it important to look at the financial perspective to be able to manage the company's cash flow but it is also very important to pay attention to the customer perspective in creating services that suit customer needs. To be able to win the competition, it is necessary to also pay attention to the company's internal strengths by provide training and development to staff in the company. (Wahyudi K. et al., 2021) in his research on the implementation of the balanced scorecard and SWOT analysis in designing the strategy of local-owned enterprises found that the company's performance from four perspectives looks good and the measurement of the balance scorecard is indispensable as a tool to be able to maintain the performance of the company. (Supriyadi, R., et al., 2021) in his research on designing a balanced scorecard at an FMCG company, he found that using a balanced score card a comprehensive elaboration can be made in determining the company's strategy. (Wijaya & Irianto, 2020) in his research on the design of a balanced scorecard in achieving strategic goals, he found that the results showed that the company had a vision, mission and strategy but it still could not be translated into real action. (Darmayanti, J., et al., 2018) with research on the design of company performance indicators at PT. Denso Indonesia with the balanced scorecard method found that the financial perspective is the highest weight with the conclusion that the financial perspective is more priority than other perspectives. (Saputri, E. M., et al., 2021) with research measuring the effect of the balance scorecard on the performance of the company PT. Indo Veneer Utama found that the financial perspective, customer perspective, internal perspective, growth perspective and learning perspective have a significant influence on company performance.

Balanced scorecard is an approach to management strategy developed by Robert Kaplan and David Norton in the early 1990s. Balanced means a balance between financial and non-financial performance, short-term and long-term performance, between internal performance and external performance. While the Scorecard (scoring card) is a card that is used to record the value and or as a planning assessment of one's performance in the future. The Balanced Scorecard is divided into 4 (four) perspectives, financial, customer, internal business, growth and learning (Dobrovič J., et al., 2018). These four perspectives are the frame of how to communicate the vision, mission, and strategy to employees to provide output on the determinants of current and future success.

Measurement of company performance using the Balanced Scorecard Perspective approach can be realized by using the following criteria (Saputri, E. M., et al., 2021) :

1) Customer Perspective

The explanation from the perspective of customer satisfaction is where the customer knows the company in providing goods and services in accordance with the needs based on several advantages of the company. This has become the concentration of an organization or company in providing services and setting strategies at affordable prices without neglecting quality and prompt delivery of products or services in organizations or companies in the service sector. The dimensions of this perspective are (physical form, reliability, responsiveness, assurance, empathy).

2) Finansial Perspektif

Measurement from a financial or financial perspective describes what the expected needs of resource providers on financial performance are. In financial measurement includes several dimensions (effective, efficient, economical).

3) Internal Processes Perspective

In the internal business perspective, the main concern is showing the company's advantages, the continuous improvement process and choosing a strategy to develop its advantages. Here are some dimensions (job satisfaction, processes, facilities and infrastructure).

4) Learning Growth Perspective

This dimension explains the learning and growth of how the company always makes continuous progress in adding value to its customers and stakeholders. So with continuous progress, it is hoped that there will always be innovations that grow and are sustainable. Among the dimensions are (motivation, opportunity, innovation, working conditions).

With the help of the Strength Weakness Opportunity and Threat (SWOT) method, it will help companies identify the current conditions and environment of the company both internally and externally (Bakhri S., et al., 2019). By analyzing the current condition of the company, it will help members of the company in formulating a strategy so that it fits the current condition of the company. SWOT analysis involves determining the specific objectives of the business and identifying the supporting and non-supporting internal and external factors. The considerations that become references are strengths, weaknesses, opportunities and threats.

By combining two methods between balanced scorecard analysis and Strength Weakness Opportunity and Threat, it is hoped that it will make it easier for companies to develop strategies that are right on target (Wicaksono, D. S., 2018). This is supported by a SWOT analysis which will provide an overview of the current condition of the company, so that in the preparation of the Balance Scorecard it has a strong basis based on the SWOT analysis that has been made. and the decision-making stage. The strategic formulation was made based on the results of the SWOT analysis. The chosen strategy is a strategy that can solve the company's problems. Schematically, the SWOT matrix can be described as follows:

1) S-O is a strategy that is structured by using strengths to seize opportunities.

2) W-O is a strategy that is structured by minimizing weaknesses to take advantage of opportunities.

3) S-T is a strategy that uses force to overcome threats.

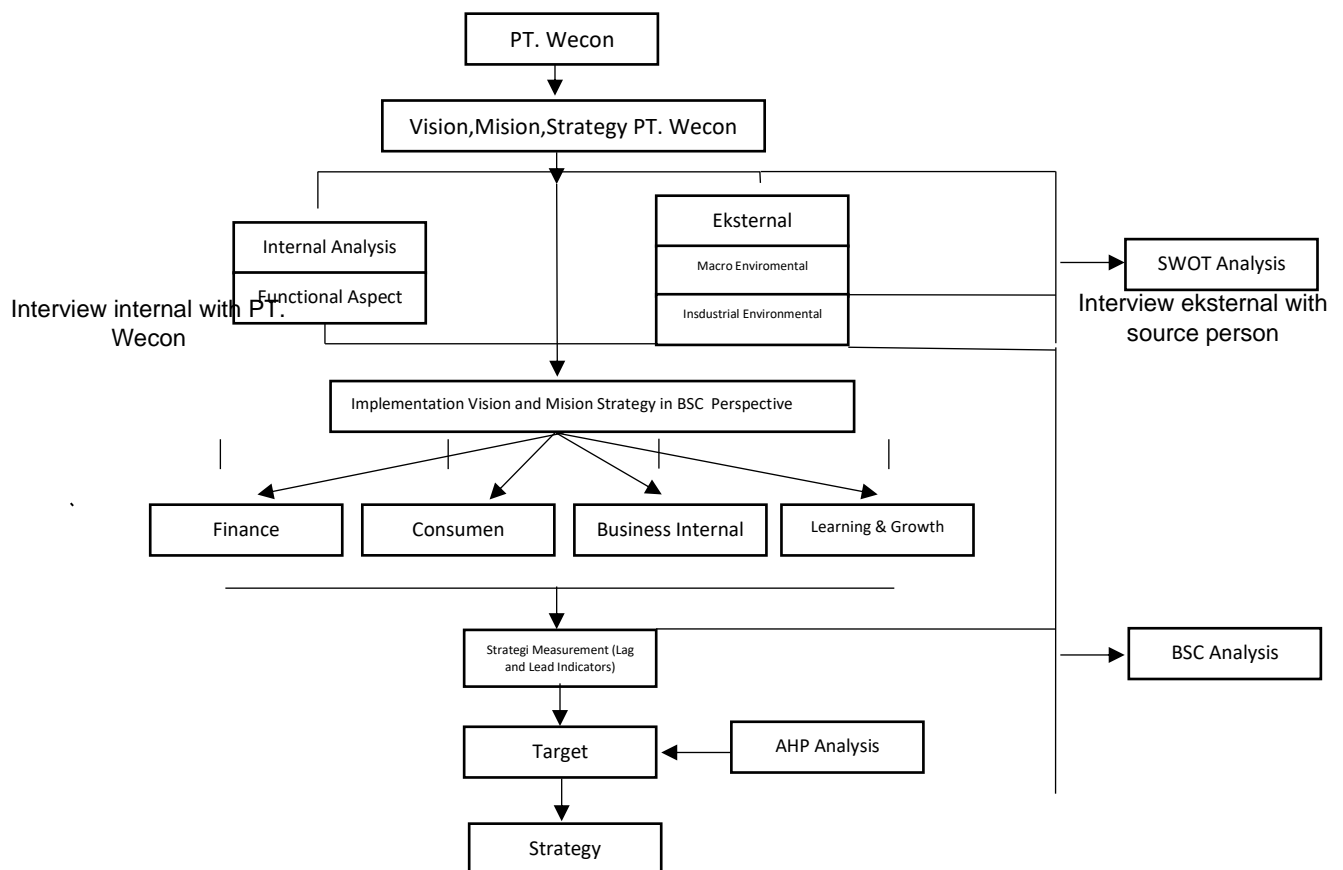
4) W-T is a strategy that is structured by minimizing weaknesses to avoid threats.

The role of SWOT analysis in designing the balanced scorecard is to provide initial information about the company's condition in facing opportunities and threats. This analysis

will be a reference for determining what strategies are appropriate in designing the balanced scorecard (Pangestu, R. E., 2020).

### 3. Research Method

This study uses a qualitative research method with a case study approach. This research was conducted at PT. Wecon, which is a dam construction consulting service company, will run from December 2021 to July 2022. The informants in this study are divided into two types, namely internal informants and external informants. Included in the internal informant is the management of PT. Wecon is directly involved in the company. External informants in this study are people who are outside the management of PT. Wecon is an association or similar company and an expert who is very knowledgeable in designing a balance score card for a dam construction consulting service company. The following is a picture of the stages of the research conducted.



**Figure 4. Design Model**  
 Source: processed by researchers, 2022

The above analysis model is a model that is prepared to get an outline point of view in the process of designing a balanced scorecard. Starting from the explanation of the vision, mission, and strategy of PT. Wecon. SWOT consisting of internal strategy factor analysis and external strategy factor analysis will be used to identify the strengths and weaknesses of PT.

Wecon in facing the opportunities and threats that exist. SWOT will be a reference in this study for designing a balanced scorecard. In this study, the selection of informants used purposive sampling technique originating from selected individuals or groups of individuals who have knowledge and experience related to the phenomenon under study (Miles and Huberman, 1994).

The method used is the triangulation method which consists of four types, namely investigation triangulation, data source triangulation, theory triangulation and the triangulation method identified by (Yin, 2017). To obtain data sources with the triangulation method in qualitative research using individual deep interviews and group discussion forums. The following is a profile of the resource persons used in this study:

**Table 1. Source Person List**

<b>Position</b>	<b>Code</b>
President Director PT. Wecon	HS
Director CV. Trijaya	EW
Head Finance PT. Wecon	GA
Head of Integrated Infrastructure Development SDA BBWS Citanduy	GS

Source: processed by researchers, 2022

#### **4. Result and Discussion**

##### **4.1 SWOT Analysis (Strengths, Weakness, Opportunities, and Threats)**

This SWOT analysis is needed as a consideration in determining the company's strategy. A strategy that uses consideration of various factors will have the right direction and purpose, so that it can achieve the company's goals and objectives effectively and efficiently. Companies must look at internal and external conditions so that companies can anticipate environmental conditions that are always changing (Pangestu, R. E., 2020).

According to HS, performance measurement must be measured as a whole well. This is considered important because it will be a benchmark for the company's future activities to be better. In addition, the mapping of current industrial conditions must also be taken into consideration so that companies can better anticipate things that are happening.

"Yes, what must be done so that all divisions can run well is to carry out an overall and routine evaluation maybe once a year or several times a year after the evaluation is carried out then we formulate strategies to overcome the problems that exist in the company. The formulation of this strategy must be seen as a whole because one division with another has a relationship with one another, sir." (HS-4)

The following is the interpretation of the impact of the internal and external environmental analysis of PT. Wecon with SWOT analysis.

**Table 2. SWOT Analysis**

No	Strength	Weights	Rating	Score Total
1.	Have financial support from shareholders	0,45	5	2,5
2.	The design presented can be applied well	0,20	3	0,6
3.	The company has long experience in dam construction	0,20	4	0,8

4.	Providing scholarships for several employees who show achievement in the company	0,25	3	0,75
Score Total - Strength		1		4,65
No	Weakness	Weights	Rating	Score Total
1.	Financial planning system	0,40	5	2,0
2.	Company Experience Variations	0,20	3	0,6
3.	Low employee commitment	0,25	3	0,75
4.	Opportunity to get a promotion, salary and difficult career path.	0,15	2	0,3
Score Total - weakness		1		3,65
No	Opportunities	Weights	Rating	Score Total
1.	Ease of bank loan	0,3	2	0,6
2.	Large state infrastructure development budget	0,2	2	0,4
3.	Cooperation with several companies in participating in international tenders, both with local and foreign companies.	0,35	4	1,4
4.	There are trainings organized by the association in improving document preparation techniques and infrastructure design.	0,15	3	0,45
Score Total - Opportunities		1		2,85
No	Threats	Weights	Rating	Score Total
1.	Prices are getting more competitive	0,4	5	2,0
2.	More and more stringent requirements.	0,2	2	0,4
3.	Availability of experts	0,1	4	0,4
4.	Very fast technology development in some specific job requirements.	0,3	3	0,9
Score Total - Threats		1		3,7

Source: processed by researchers, 2022

Based on the results of the SWOT calculation above, it is found that the total score for strengths is 4.65, the total score for weaknesses is 3.65, the total score for opportunities is 2.85, while the total score for threats is 3.7. So it can be concluded that the company is in quadrant 3, namely the strength and threats strategy as can be seen below (Table 4.2.):



**Table 3. Matriks Strategi SWOT**

SO		WO		ST		WT	
S	O	W	O	S	T	W	T
4,65	2,85	3,65	2,85	4,65	3,7	3,65	3,7
7,5		6,5		8,35		7,35	

Source: processed by researchers, 2022

Based on the results of the calculation of scores and weights through the SWOT method that has been obtained, it means that the strategy that is suitable to be used is Horizontal Integration. Company PT. Wecon is in a strong condition but is considered less able to experience rapid development in a fairly long period of time. After going through the process of identifying strategies through SWOT, the next step is to identify targets which aim to identify and deepen the strategies used to maintain the sustainability of the company PT. Wecon. Researchers use 4 (four) approaches/perspectives consisting of financial perspective, customer perspective, internal business perspective, learning and growth perspective which will be described in the following table:

**Table 4. Perspektif BSC**

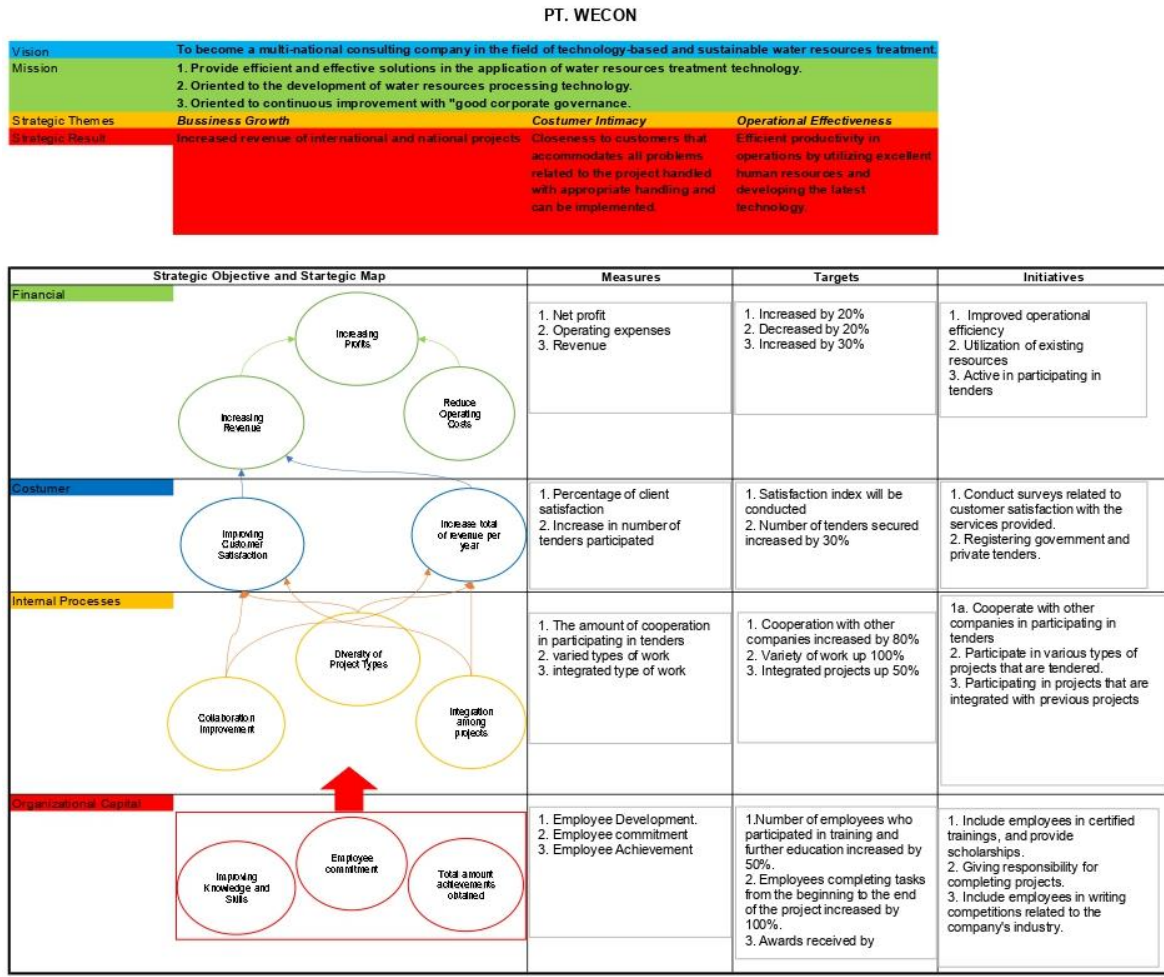
Perspektif BSC	Finance	Customer	Business Internal	Learning and Growth
SWOT Analysis				
Opportunities	Ease of bank loan	Large state infrastructure development budget	Cooperation with several companies in participating in international tenders, both with local and foreign companies.	There are trainings organized by the association in improving document preparation techniques and infrastructure design.
Threats	Prices are getting more competitive	More and more stringent requirements.	Availability of experts	Very fast technology development in some specific job requirements.
Strengths	Financial support from shareholders	The design presented can be applied well	Company Experience on Dams	Providing scholarships for several workers who show achievement in the company.
Weakness	Financial planning system	Company Experience Variations	Low employee commitment	Opportunity to get a promotion, salary and difficult career path.

Source: processed by researchers, 2022

#### 4.2 Design of Balanced Scorecard

The design of the balanced scorecard PT. Wecon conducted by researchers, based on the results of qualitative research with internal and external informants. This design will be used as a reference in the operational activities of PT. Next Wecon. The existence of a target value is used as a measure of the success of the strategic design described in the balanced scorecard.

Initiative is any strategy that must be carried out by PT. Wecon in order to achieve the planned targets according to the benchmarks made.



**Figure 5.** Simulasi Balanced Scorecard  
 Source: processed by researchers, 2022

**Finance**

The design of the balanced scorecard PT. Wecon conducted by researchers, based on the results of qualitative research with internal and external informants. This design will be used as a reference in the operational activities of PT. Next Wecon. The existence of a target value is used as a measure of the success of the strategic design described in the balanced scorecard. Initiative is any strategy that must be carried out by PT. Wecon in order to achieve the planned targets according to the benchmarks made.

*“The problem that threatens the company's financial condition, I observe that there are many workers who should not be employed but we are still working, and they are not working optimally and that can be done by people who already exist. so for example this can be done by one person but done by two people or three people, so the internal system must be improved. Unforeseen things can be anticipated with unexpected funds, so unexpected funds must be available.” (GA-9)*

The target set is also not too big, it is intended so that the results achieved can be easily achieved. With the ease of achievement, it can show that the strategy used has been effective

or not considering that there is no integrated system in the company. The results of this study are in accordance with research conducted by (Darmayanti, J., et al., 2018).

### **Customer**

Tender registration will be increased again. This is necessary due to the large number of projects that will be completed in 2022. In addition, the number of employees in the supervision project must also be considered for sustainability. In this strategy, tender registration will target government and private projects with all kinds of work variations. In addition, it is also necessary to select several projects that are not profitable so that they are more careful in bidding prices so as not to suffer losses. As the results of interviews with GA as follows.

*"So if it's our marketing, we have to tighten it up again, and we have to work with good companies. It looks like the supervision project is getting bigger results. And we know for ourselves that the planning project that we are undergoing is too expensive to operate. In addition, the firmness of management also affects the size of unexpected expenses. So a supervision project must be obtained so that we can develop more."* (GA-10)

Measurement of the customer satisfaction index will also be carried out. This is different from previous years where customer satisfaction index has never been measured. Measurement of customer satisfaction index so that PT. Wecon can innovate and provide even better services. The results of this study are in accordance with research conducted by Saputri, E. M., et al., 2021; Wicaksono, D. S., 2018).

### **Internal Business**

In the internal business of PT. Wecon took a strategy to increase cooperation with local and international companies. As the results of interviews from HS as follows:

*"So there's a lot to be done, Sir. Perhaps especially cooperation with other consulting companies, such as Nippo Koei from Japan or other local companies. This is important because by working together in participating in a tender, our weaknesses will be covered and our strengths will be greater because of the experience and strengths of other companies."* (HS-7)

This will increase the chances of PT. Wecon in winning the tender that followed. Opportunities are getting bigger because the weaknesses between companies are covered by other companies. In addition, the company's strength is getting bigger so that it can win tenders easily. The variety of projects should also increase. This will add to the experience portfolio of PT. Wecon and also increase the turnover of PT. Wecon. But you need to be careful in choosing the project to be followed. As the results of the GA interview are as follows:

*"So if it's our marketing, we have to tighten it up again, and we have to work with good companies. It looks like the supervision project is getting bigger results. And we know for ourselves that the planning project that we are undergoing is too expensive to operate. In addition, the firmness of management also affects the size of unexpected expenses. so the project supervision must be obtained so that we can develop more."* (GA-10)

Taking a project that is a continuation of the previous project is also an advantage. This is because the previous data can still be used for the next project. With this pattern of obtaining projects, the company's operations will be efficient because they no longer need to collect field data. The results of this study are in accordance with research conducted by (Aryono, D. M, et al., 2022).

### **Growth and Learning**

Employee development can be done by providing scholarships and certified training. This must be done because of the demands from customers in terms of human resources that must be qualified. With quality human resources as a result of the work of PT. Wecon will be rated favorably in front of customers. As the results of interviews with GS as follows:

*“The first is that the personnel must be good, capable, competent and have a certificate of expertise. Yes, right? Now, if the company is appropriate, usually at the beginning of the tender we have selected the company, usually we see from the SBU the company's letters and work experience.” (GS-3)*

Employees must also complete their tasks completely. This will show the commitment that employees have in completing the assigned tasks according to their respective abilities. Rewards will also be given so that employees feel appreciated for their hard work. It is hoped that employees will feel valued and will be happy to complete the next tasks given by the company. As the results of the interview with HS:

*“Yes, that's right, Sir, indeed the company must be enthusiastic so that we are more productive. So, in my opinion, if the company wants to burn the spirit in the organization, every individual must have a target so that they stay motivated and keep growing. If the employee meets the target, the company must immediately give an award. because they will be driven continuously and they will get a sense of being rewarded for the hard work they put out. In addition, the existence of a career path in the organization will also spur employees to pursue targets so that they are more enthusiastic.” (HS-8)*

The results of this study are in accordance with research conducted by (Pangestu, R. E., 2020).

### **4.3 Analysis Hierarchy Procces**

Strategic initiatives are programs that will be carried out by the company in realizing strategic goals. By designing a comprehensive strategy, it will improve the company's performance (Supriyadi, R., et al., 2021). In realizing all the strategies, it is necessary to divide the scale of priorities. The priority scale will make it easier for the company to determine which strategy has the greatest effect on the company so that the company can be more efficient in carrying out its strategy. Determination of strategic initiatives using the AHP method with pairwise comparison. The perspective of the policy model used in the BSC is finance, customer, internal business, and growth and learning. The weight and priority of work elements can be seen in the following table.

**Tabel 5.** Strategy Determination Based on Policy Model Perspective

Elements of Strategy Alternative Criteria	Weights	Priority
Finance Prespective	0,324	2
Customer Prespective	0,487	1
Internal Business Prespective	0,146	3
Learning & Growth Prespective	0,043	4

Source: processed by researchers, 2022

The table above shows the results of determining alternative strategies for PT. Wecon which refers to several policy model perspectives in order to achieve company goals, where the customer perspective is the main thing with a weight of 0.487. Experts assess customers to

be the main factor in the company's survival. In consulting service companies, the presence of customers will provide jobs for the company.

Problems that come from customers will be working capital for the company to be solved. This is because consulting service companies cannot create their own problems, so it takes customers who bring their problems to be given a solution from the consulting company. After the customer perspective followed by the financial perspective, internal business and learning and growth. By designing a balanced scorecard can provide a competitive advantage to the company. So that it can provide a value proposition which is an advantage of a business that is not owned by other competitors (Harianto, E., & Leopardjo, F., 2022). This will make a difference that competitors cannot compete with because the uniqueness that exists makes the company enter the blue ocean (Harianto, E., & Lookman, C. 2021; Setiawan, B. C. et al., 2020).

## **5. Conclusion**

Based on balanced scorecard PT. Wecon should make prioritize what perspectives will be the priority of PT Wecon for the implementation of the next strategy. Based on the AHP method, it is found that the customer perspective will be the first priority, followed by financial, internal business, also learning and growth perspectives. Accordance with the results of research (Wicaksono, D. S., 2018; Saputri, E. M., et al. 2021; Aryono, D. M, et al., 2022; Pangestu, R. E., 2020).

For the customer strategy of PT. Wecon will survey the customer satisfaction index, so that PT. Wecon can improve services according to customer needs. Approaches to customers will also be carried out so that information about upcoming tenders can be known in advance so that PT. Wecon can better prepare tender terms. In the financial strategy of PT. Wecon will maximize operational efficiency and utilize existing human resources. Besides that, PT. Wecon will also be more active in participating in various kinds of tenders so that the turnover of PT. Wecon is increasing.

For the internal business strategy of PT. Wecon has a strategy to increase cooperation with local and international companies. This is done to cover the lack of PT. Wecon and increase the strength of PT. Wecon in fulfilling the tender requirements. In the learning and growth strategy of PT. Wecon will focus on employee development through scholarships and certified training. In addition, increasing employee commitment to the company will be a strategy for PT. Next Wecon. Appreciation to employees is also a strategy of PT. Wecon. Employees can get awards by winning competitions related to the PT. Wecon and the completion of tasks assigned by the company.

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