

A Growth-Learning Perspective Measurement of PT. Eastern Pearl Flour Mills Staff Performance

Anne Abdurrahman¹, Khaeriyah Khaeriyah², Nurmadhani Fitri Suyuthi³, Nurasia Natsir⁴

STIA YAPPI Makassar^{1,2,4}, Universitas Fajar³, Makassar, Indonesia

Correspondence author: nurasianatsir@stiyappimakassar.ac.id

Abstract

The study's goal is to quantify PT's effectiveness. Eastern Pearl Flour Mills employs the Balanced Scorecard method for learning and growth. This study employs a combination of methods. Data was gathered from company reports and research documents, as well as by distributing questionnaires to PT employees and customers. East Pearl Flour Factory in Makassar. A questionnaire was used to collect data based on the number of samples specified. Increasing employee engagement in training is indicative of positive outcomes from a learning and development standpoint. This is done to improve employee performance while also setting high expectations for the workplace and lowering employee absenteeism. On the basis of the distribution of the satisfaction and learning index questionnaires, which were given to employees, the results of the two questionnaires show that they are in the agree category. This indicates that employees like the services that the company provides to them and that they agree with the efforts that the company makes. It is the responsibility of the company to look after its employees. Employees rate the company highly because the results of the questionnaire distribution show a scale on an agreed-upon scale based on good standards.

Keywords: employee, performance, growth learning perspective

INTRODUCTION

Companies must constantly improve their performance in order to compete in an increasingly competitive market. As a result of the many shifts that have taken place, businesses now need to be able to make management decisions based on information that is as accurate as it can possibly be obtained in order to remain competitive. The

32

IJEBIR, Volume 02 Issue 02, 2023



Copyright at authors some right reserved this work is licensed under a [Creative Commons Attribution-ShareAlike 4.0 International License](https://creativecommons.org/licenses/by-sa/4.0/).

company places a high value on performance measurement. According to Mulyadi (2001), "if we can measure it, we can manage it, and if we can manage it, we can achieve it." This means that if a company cannot measure its performance, it will be difficult to manage its assets, causing the company to fail to meet its objectives.

PT. Eastern Pearl Flour Mills is a company that was founded in the middle of the 1970s, is a large company in eastern Indonesia located in Makassar, has two factories which are both located on the west coast and sea side of the island of Sulawesi, and is one of the wheat processing industries, specifically processing in the form of wheat products. More specifically, Eastern Pearl Flour Mills processes wheat in the form of flour and other wheat-based products. Wheat flour with a daily capacity of approximately 800 tons that produces high-quality industrial flour, PT. Eastern Pearl Flour Mills is one of the large corporations that must always maintain its performance in order to grow. In today's globalized world, industrial and economic development must be balanced by good employee performance so that the company's goals can be established, and to do so, performance measurement is required.

Performance measurement is said to be important because it can show which parts need to be developed, how to allocate funds and human resources, whether our performance is increasing or decreasing, and how employees are carrying out their functions. When it comes to the performance of their jobs, employees have a significant impact on the achievement of overall organization goals, and the information they provide can be extremely useful in the process of employee development. Performance measurement is important because it can show which parts need to be developed, how to allocate funds and human resources, whether our performance is increasing or decreasing, and how employees are carrying out their functions. The precision with which employees perform their duties will have a significant impact on the achievement of the organization's overall performance and can provide valuable information for employee development. Performance measurement is important because it can show which parts need to be developed, how to allocate funds and human resources, whether our performance is increasing or decreasing, and how employees are carrying out their functions. The precision with which employees perform their duties will have a significant impact on the achievement of organizational performance as a whole and can provide valuable information for employee development.

Several performance measurement methods are available, such as the performance prism, which consists of five sides that form a three-dimensional framework in the shape of a triangular prism and provides comprehensive measurements and a broad perspective to provide a realistic picture of the factors influencing business success. This method, however, has many different wishes and expectations from each stakeholder, making its implementation quite difficult. The term "integrated performance



measurement system" (IPMS) refers to a company performance measurement system that is integrated, effective, and efficient. This model divides an organization's business level into four sections, namely the main business level (Business compote),

In this research, we ask, "How does the company's performance PT?" in the context of performance measurement using the Balanced Scorecard approach. Eastern Pearl Flour Mills as a comprehensive performance appraisal tool when measured in terms of learning and growth. The goal of this study is to assess PT performance. Eastern Pearl Flour Mills employs the Balanced Scorecard method for learning and growth.

REVIEW OF LITERATURE

Performance Evaluation

Performance evaluation can be interpreted as an attempt to assess the quality of work activities performed. Performance measurement, according to Neet et al (1995), is a set of matrices used to calculate efficiency and effectiveness in a series of actions. Performance measurement can also be defined as a regular determinant of the operational effectiveness of parts of an organization and their personnel based on predetermined standard criteria. Mulyadi (1999): According to Dale Futwengler (2002), some elements of performance measurement are as follows:

Performance enhancements

1. This performance improvement is measured using the following criteria:

- a. Speed, speed in a process can increase efficiency.
- b. Quality is essential in performance measurement because speed without quality is a waste of time.
- c. A poor service negates any gains made in speed and quality.
- d. Value is the combination of speed, quality, and price that gives customers the impression that they are getting more than they paid for.

2. Employee advancement

This section of the performance appraisal process is concerned with employee expertise. The primary responsibility of a leader is to develop the abilities of his or her employees in order to create quality employees who value that leadership.

3. Employee contentment

Employee satisfaction is an important factor in performance enhancement. Employee satisfaction is influenced by the following factors:

- a. Diversity
- b. Development
- c. Learning
- d. Participation



e. Security Identification

4. Compensation determinations

Employee motivation can be increased by always linking employee compensation to quantifiable results and ensuring that employees can track their progress. This is due to the fact that it is extremely difficult to stay motivated when the rewards are unclear.

5. Communication

Performance evaluations can be carried out collaboratively with clear communication between employees and leaders. And because of this safety net, neither leaders nor employees will be surprised by the upcoming performance evaluations. The tendency in performance measurement is to measure the final results, which are typically associated with finances. If it fails to meet the planned targets, the performance is said to be poor.

The goal of performance evaluation

The primary goal of performance measurement is to motivate employees to achieve organizational goals and adhere to predetermined standards of behavior in order to produce the desired actions and results. The following are the general goals of performance measurement:

1. to determine the contribution of a part of the company to the organization as a whole.
2. provide a basis for evaluating the performance of individual managers.
3. motivating managers to operate their divisions consistently so that they are in accordance with the main objectives of the company.

As a result, the performance measurement system must meet the following requirements:

- a. The system must reflect the organization's understanding; specifically, the performance measurement system must monitor organizational performance and direct performance toward the organization's main goals.
- b. To achieve the main objectives, the performance measurement system must measure the important critical aspects or differences in the organization's performance.

Advantages of Performance Evaluation

The following are some of the advantages of using a performance measurement system:

1. Tracking performance against customer expectations will bring the company closer to its customers and engage everyone in the organization in providing customer satisfaction.
2. Encourage employees to provide services as a part of the internal customer and supplier chain.
3. Identify various wastes while also encouraging efforts to reduce waste (deduction of waste).



4. Making a previously vague strategic goal more concrete in order to accelerate the organizational learning process.
5. Create consensus for change by providing a "reward" for expected behavior.

METHODS OF MEASURING PERFORMANCE

Organizations require a method capable of capturing the overall performance of the organization when designing a performance measurement system. Many integrated performance measurement system methods have been successfully developed by academics and practitioners. Neely and Kennerly (2000) mention several models of integrated performance measurement in Vanany's book (2009), Dupont used a pyramid of financial ratios with an explicit hierarchical structure to measure organizational performance at different levels at the turn of the twentieth century. In 1989, Keegan, Eiler, and Jones proposed PPM (Performance Measurement Matrix), a performance measurement method that reflects the need for more balanced measurements across multiple dimensions. Cost, non-cost, and external categories are all measured. Wang Laboratories' SMART Pyramid (Strategic Measurement and Reporting Technique) also supports and focuses internal and external performance measurement, which is expected to reflect company goals.

Fitzgerald (1991) classifies measurements in the service industry into two basic types: those related to the results to be achieved, such as competitiveness and financial performance, and those related to the efforts that determine the achievement of these results, such as quality, flexibility, resource use, and innovation. Brown (1986) developed the Macro Process Model of the Organization, a concept of performance measurement as a causal relationship. He divides the relationship into five stages: inputs, processing systems, outputs, outcomes, and goals. This model explains how an organization's input affects the process performance system and, ultimately, how the organization can achieve its ultimate goal. In 1992, Kaplan and Norton introduced the balanced scorecard method of performance measurement. This method defines and integrates performance from four perspectives: financial, customer, internal business process and innovation, and learning. The relationship between objectives and performance measures can be expressed as a cause and effect relationship, with performance culminating in a financial perspective.

The Integrated Performance Measurement System (IPMS) is a performance measurement system model developed by Bititce (1997) at the University of Strathclyde's Center for Strategic Manufacturing Systems (CSM) in Glasgow. IPMS categorizes the organization into four business levels: business, business units, business processes, and activities. The IPMS model's goal is to make the performance measurement system more robust; this method starts with stakeholder wishes when designing a performance



measurement system. Stakeholders include not only shareholders, but also other parties with an interest in or importance to the organization, such as customers and employees. According to David (2009), the Balanced Scorecard is a managerial tool designed to assist individual companies with short-term financial performance. Atkison et al. (2012) also argue that the Balanced Scorecard is a managerial tool that enables companies to develop a more comprehensive view and provides a clear way for companies to measure in order to evaluate the implications arising from strategic goals.

The Balanced Scorecard, according to Kaplan and Norton (1996), refers to company performance between external measures for shareholders and customers, and measures such as financial, customer, internal business processes, learning and growth, so that the results are balanced between last resort and steps that drive company performance. As a result, the Balanced Scorecard strikes a balance between goals and results that are both easy to measure and subjective, allowing performance to be measured.

The Balanced Scorecard is a strategic management system for long-term strategy management. The Balanced Scorecard assesses a company's performance from four perspectives: finance, customers, internal business processes, learning, and growth. The balance in the Balanced Scorecard is expressed in terms of all past results achieved by the company and performance driving factors for the company's future.

METHOD

This study employs a mixed method. Data was gathered from the findings of company reports, as well as documents related to research and the distribution of questionnaires to PT employees and customers. Makassar's Eastern Pearl Flour Mills. A questionnaire was used to collect data in accordance with the number of samples specified. In this perspective, it is more focused on employees in particular, company employees as one of the company's most important resources because without employees, the entire production will not run. Companies, particularly in the midst of globalization, must be able to nurture and develop their human resources. Questionnaires are distributed to measure the learning index. The goal of the survey is to gain insight into how far along the company is in its training efforts and how employees feel about the company's direction. As a result, it is necessary to assess using a learning index survey. A questionnaire was used as the tool. To test the validity, use the SPSS program, and after a successful test, all questions are declared valid. The data can be determined satisfaction intervals to determine the level of customer satisfaction from the 49 questionnaires consisting of 10 questions that are considered valid. To test the validity using the SPSS program and after a valid test it turns out that all questions are declared valid. The data can be determined satisfaction intervals to determine the level of customer



satisfaction from the 49 questionnaires consisting of 10 questions that are considered valid. To test the validity using the SPSS program and after a valid test it turns out that all questions are declared valid. The data from the 49 questionnaires with ten valid questions can be used to calculate satisfaction intervals to determine the level of customer satisfaction.

ANALYSIS RESULTS AND DISCUSSION

The findings of the investigation

Perspectives on Growth and Learning

a. Employee Development Program

Table 1. Total Workforce Training for the 2021-2022 Period

Year	Number of employees	Number of employees who attended training	% Workforce Training
2021	102	23	19.60 %
2022	98	25	22.44 %

Source: Processed data results

b. Absenteein

Table 2. Employee Absentee Levels

Year	Permission	Sick	Alpha	Paid leave	Total number	%absent
2021	11	4	3	8	26	25.49 %
2022	6	3	4	10	23	23.47 %



c. *Employee satisfaction index***Table 3. Validation results of the index satisfaction questionnaire**

No.	Assertion variables		r Count	r Table	Ket.
1	ES1		0.80	0.32	Valid
2	ES2		0.87	0.32	Valid
3	ES3		0.85	0.32	Valid
4	ES4		0.89	0.32	Valid
5	ES5		0.93	0.32	Valid
6	ES6		0.94	0.32	Valid
7	ES7		0.83	0.32	Valid
8	ES8		0.73	0.32	Valid
9	ES9		0.85	0.32	Valid
10	ES10		0.77	0.32	Valid
11	ES11		0.72	0.32	Valid
12	ES12		0.85	0.32	Valid
13	ES13		0.81	0.32	Valid
14	ES14		0.83	0.32	Valid



15	ES15		0.70	0.32	Valid
----	------	--	------	------	-------

Source: SPSS Output Results

d. *Employee learning index***Table 4. Test Validation Questionnaire learning index**

No.	Assertion variables	r Count	r Table	Ket.
1	LK1	0.80	0.32	Valid
2	LK2	0.87	0.32	Valid
3	LK3	0.85	0.32	Valid
4	LK4	0.89	0.32	Valid
5	LK5	0.93	0.32	Valid
6	LK6	0.94	0.32	Valid
7	LK7	0.83	0.32	Valid
8	LK8	0.73	0.32	Valid
9	LK9	0.85	0.32	Valid
10	LK10	0.77	0.32	Valid

Source: SPSS Output Results

DISCUSSION

1. perspectives on development and learning

In this perspective, it is more focused on employees in particular, company employees as one of the company's most important resources because without

40

IJEBIR, Volume 02 Issue 02, 2023

Copyright at authors some right reserved this work is licensed under a [Creative Commons Attribution-ShareAlike 4.0 International License](https://creativecommons.org/licenses/by-sa/4.0/).

employees, the entire production will not run. Companies, particularly in the midst of globalization, must be able to nurture and develop their human resources.

a. Employee Development Program

A company-implemented program that aims to track each employee's performance. The employee is given the opportunity to improve if the training results fall short of expectations. If he is unable, the contract is cancelled. This demonstrates that every year the company has been able to provide training to its employees so that they can improve their performance while placing high hopes on the place that they work. The level of employee training participation in 2016 - 2017 was 19.60% - 22.44%, as shown above in table 1.

b. Absentee in

Absentee in Is an indicator of employee satisfaction, with the company serving as a guideline that demonstrates employee interest in carrying out work activities and can also demonstrate employee motivation at work. It is clear from the data presented in table 2 that there has been a reduction in the rate of absenteeism among workers, which has gone from 25.49% to 23.47%. This is because there are regulations for reducing wages and canceling contracts if employees are absent; the goal of doing so is to ensure that employees are not frequently absent because it can disrupt company operations.

c. Index of employee satisfaction

The employee satisfaction index aims to measure employee satisfaction because happy employees are necessary for creating conditions that can increase productivity, responsiveness, and customer service. The results of the questionnaire were determined to be valid and reliable after being put through a series of validity and reliability tests. The tests were based on table 3, which detailed the distribution of questionnaires to employees. There were a total of 49 respondents, and the questionnaire contained a total of 15 questions. Furthermore, data that is still qualitative in nature is converted into quantitative data by assigning a Likert scale score to each answer choice. The minimum standard is based on the data processing scale, with a minimum of reaching an agreeable level or being in the range of 2,499 - 3,675. The employee satisfaction index obtained from distributing questionnaires is 2,627, indicating that employees agree. This means that the company met both the employee satisfaction index and the expected performance. Even though the expected performance targets have been met, this index can still be improved in the coming year by paying more attention to the aspects of employee satisfaction that are of concern.

d. Index of Employee Learning

The learning index measurement is done to determine how far the company's business is in the learning process for its employees and how the employees themselves think about the company's business. This survey was conducted by distributing 49

questionnaires with a total of ten questions. Validity and reliability tests were carried out with the help of the SPSS software in order to determine whether or not the measuring instrument that was utilized was appropriate. Based on table 39, there are no invalid items to test the validity of the learning index questionnaire; each item is declared valid, and the data from the qualitative questionnaire is then converted into quantitative data by assigning a score to each answer choice using a Likert scale.

The minimum standard is based on the data processing scale, with a minimum of reaching an agreeable level or being in the range of 1,666 - 2,058. The employee satisfaction index obtained from distributing questionnaires is 1,716, indicating that employees agree. This means that the company is able to provide what employees want, that employees agree or are in the interval 1.666-2.058, and that the company's performance as measured by this metric is that the company has achieved the expected performance. Even though the expected performance targets have been met, this index can still be improved in the coming year by paying more attention to the aspects of employee satisfaction that are of concern.

CONCLUSION

The rise in the number of employees taking part in educational opportunities is indicative of the company's commitment to its workforce's continued development and learning, as evidenced by the trend. This is done to improve employee performance while also placing high hopes on the workplace and the employee absentee rate, both of which have decreased. Based on the distribution of satisfaction and learning index questionnaires to employees, the two questionnaires show results in the agree category, indicating that employees like or are satisfied with the services provided by the company and agree with the company's efforts to look after its employees. Employees rate the company as good because the results of the questionnaire distribution show a scale on the agreed-upon scale that is in accordance with the standards that are considered good.

REFERENCES

- Adeodu, A., Kanakanakatumba, M. G., & Rendani, M. (2021). Implementation of Lean Six Sigma for Production Process Optimization in a Paper Production Company. *Journal of Industrial Engineering and Management*, 14 680.
- Azmiyati, S., & Hidayat, S. (2017). Pengukuran Kinerja Rantai Pasok Pada pt. Louserindo Megah Permai Menggunakan model SCOR Dan Fap. *JURNAL ALAZHAR INDONESIA SERI SAINS DAN TEKNOLOGI* 3 (4), 163 <https://doi.org/10.36722/st.v3i4.230> .
- Usmawati, Syamsiar S Russeng, & Haeruddin. (2021). Analisis Pagaruh Stres Kerja, Beban Kerja Dengan Kelelahan Kerja Terhadap Produktifitas Kerja Karyawan PT.



- Eastern Pearl Flour Mills Makassar Tahun 2020. *Journal of Muslim Community Health*, 2(1), 21-35. <https://doi.org/10.52103/jmch.v2i1.48>
- David, L. (2010). *Project Risk and Risk Management*.
- Dewi, F. M. (2019). *Analisis Penyebab Keterlambatan Proses Produksi Cyrogenic Pipe Shoe pada PT Binder Indonesia, Bekasi*. Jakarta: Politeknik APP 125
- Dhaniya, Tri Wigati, dkk. 2017. Pengukuran Kinerja Supply Chain dengan Menggunakan Supply Chain Operation Reference (SCOR) Berbasis Analytical Hierarchy Process (AHP). *Jurnal Teknik Industri*, (Online), 1, 7, (jurnal.untirta.ac.id), Diakses 28 Januari 2017.
- Mutakin, Anas dan Musa Hubeis. 2011. Pengukuran Kinerja Manajemen Rantai Pasokan Dengan SCOR Model 9.0 (Studi Kasus Di PT Indocement Tunggul Prakarsa Tbk). *Jurnal Manajemen*, (Online), 6, 102-103, (journal.ipb.ac.id), Diakses 20 November 2017.
- Hamidah, Q. R., Sejati, A. T., & Mujahida. *Journal of International* [//doi.org/10.17719/jisr.2017.1832](https://doi.org/10.17719/jisr.2017.1832) h, A. Z. (2019). The development of small and medium businesses (msmes) based on Tecnology to deal with the Industrial Revolution 4.0. *Social, Humanities, and Educational Studies (Conference Series*
- Hong, S.2 (1), 345. <https://doi.org/10.20961/shes.v2i1.3843> J. (2015). Is cashtoSHEs): cash cycle appropriate to measure supply chain performance? *Systems , 21Toward Sustainable Operations of Supply Chain and Logistics* 36. <https://doi.org/10.1007/978>
- Indonesia, C. N. N. (2021, March 26). Kehilangan Kerja . 30 3 ekonomi. 31919006 https://www.cnnindonesia.com/ekonomi/20210326124010_juta_umkm_bangkrut_7_juta_orang_kehilangan_kerja
- Istiqomah, I., & Andriyanto, I. (2018). Analisis Swot Dalam pengem (Studi Pada sentra jenang di desa kaliputu kudas). *Manajemen Islam Kusbandono, D. (2 Penguatan , 5 1 8_2 Juta UMKM Bangkrut, 7 Juta Orang Retrieved 92 an-- 622407/30 from bangan bisnis BISNIS : Jurnal Bisnis Dan (2), 363. https://doi.org/10.21043/bisnis.v5i2.3019 019). Analisis Swot Sebagai upaya Pengembangan Dan Strategi Bisnis (study Kasus Pada UD. Gudang Budi, KEC. Lamongan). JURNAL MANAJEMEN , 4 (2), 921. https://doi.org/10.30736/jpim.v4i2.250*
- Liputra, D. T., Santoso, S., & Susanto, N. A. (2018). Pengukuran Kinerja Rantai Pasok Dengan Model Supply Chain Operat ions Reference (SCOR) Dan Metode Perbandingan Berpasangan. *Jurnal Rekayasa Sistem Industri , https://doi.org/10.26593/jrsi.v7i2. 3033.1197 (2), 119. 125*
- Marsheilla, & Marsheilly. (2019). Perencanaan Sistem Penjadwalan dan Pengontrolan Produksi Perusahaan Pa dupadan. *Maranatha*, 11 (2), 358378. *Jurnal Akuntansi*

- Mayang, A. (2020). Analisis SWOT Dalam Menentukan Strategi Pemasaran (Studi Kasus di Kantor Pos Kota Magelang 56100). Jurnal Ilmu Manajemen , 17 (2). 126
- Ratna Melawat, Rasydin Abdullah, Andi nurlinda (2019). Pengaruh beban kerja dan stres kerja melalui kelelahan kerja terhadap kinerja perawat. Rs Islam Faisal Makassar. Jurnal ilmiah kesehatan diagnosis volume 14 no 3 tahun 2019

