

ANALYSE DISGRUNTLED OF CUTOMER : APPROACH OF BALANCED SCORECARD (case study in PT. HYUNDAI of CAR INDONESIA)

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Performance of Company which is in the form of financial statement (finansial) felt less in assessing company, where assessment to company do not only seen from finance factor, but factor is non finance also reckoned. Balanced Scorecard represent concept of measurement of performance of company from aspect of finansial and non finansial. Balanced Scorecard translate mission and target of company into four in perpective that is, in perpective of finance, in perpective of cutomer, in perpective process internal business, and in perpective study and growth. Intention of this writing is to analyse disgruntled of cutomer at PT Hyundai of Car of Indonesia and analyse factors causing disgruntled cutomer.

In this case, Hyundai satisfaction Priority have the cutomer, writer try to give input to company whereof felt by consumer for disgruntled to company. From research pre examination can be expressed by that valid entirety quisioner, reliabel have, normal distribution and do not experience of symptom heterosdasitas. After conducted by survey to 200 responder people, later; then in test with linear regression, test F (anova) and test some sampel got result Ho refused meaning bad communications variable, product assessment, complaining and service pasca buy have an effect on to disgruntled cutomer. This matter indicate that company less be optimal of service to cutomer. Beside that there are factors which can cause disgruntled of cutomer like lack of communications of among company with cutomer, service given by company to cutomer less be maximal, product yielded by a company less be enthused by consumer, price difference with ill assorted quality.

Keyword : Balanced Scorecard, disgruntled customer, satisfied

INTRODUCTION

In the traditional management, performance measurement, which is

normally used because of the size of the financial easy to perform calculations. Profit / loss produced by a company used as a benchmark to measure the performance of the main company. Therefore, the measured performance only related to finance. In the financial size can not describe the causes of the wealth created by the organization. Seeing that there are many shortcomings, the traditional performance measurement based finance is not considered sufficient anymore, because these are often misleading for the survival of the company. Thus, needed a new performance measurement system that is able to measure performance in a more accurate and competitive.

Balanced scorecard (Mulyadi, 2001, 3) is a measurement of performance of companies that maintain the size of the financial and added with a measure of performance to produce good financial performance in the short term and long term. Balanced scorecard is trying to create a combined measurement of strategic, financial and measurement nonfinansial. Measurement companies can be seen to be terminated, 4 categories, namely: Financial Perspective, Customer Perspective, Internal Business Perspective, and the Learning and Growth Perspective.

Problems in the formulation of this research is how the performance of PT. Hyundai CAR UNITED seen from the perspective of one of the Non-Financial Balanced scorecard is customer dissatisfaction on customers such as

information received by consumers is not complete from the company, there are complaints that are not responded by the company, there are no complaints from consumers who dealt with the company, difficult to exchange of goods purchased because of disability, and damaged others. Limitation of problems related to customer dissatisfaction with the products in the communications company that is not good, the assessment of products, complain and post-purchase services.

Objectives of this research is to analyze the performance of the company and to answer some things that a formula problem, namely: to analyze customer dissatisfaction and the factors that customer satisfaction at the PT. Hyundai UNITED CAR and analyze the factors that cause customer dissatisfaction.

STUDY REFERENCES

Balanced scorecard is used to balance business and executive attention to the performance of financial and non-financial, and the performance of short-term and long-term performance. The results of these studies concluded that to measure the performance of the executive in the future, required a comprehensive measure that includes four perspectives: financial, customer, internal business processes, and learning and growth. Balanced scorecard is a method of assessing the performance of the company, considering the four perspectives to measure the performance of the company, namely: the financial perspective, customer perspective, internal business process perspective, and learning and growth perspective. Balanced scorecard approach to excellence in the strategic planning, reap (Harvest)

2. Customer Perspective

In the perspective of the customer Balanced scorecard (Kaplan, 2000, 59), managers and customers to identify market segments where

system is able to produce strategic plans that have the following characteristics:

1. Comprehensive, Balanced scorecard broaden the perspective included in the measurement of performance. Expanding this perspective generate benefits for the company, which promises financial performance and doubled the long term, and help companies to enter the business environment is complex.
2. Coherent, Balanced scorecard requires personnel to build a causal relationship between the various strategic targets which resulted in strategic planning.
3. Balanced, balance between four perspectives in the Balanced scorecard generated by the system of strategic planning, it is very important to the financial performance of the long term.
4. Measurable, Balanced scorecard to measure strategic targets that are difficult to measure.

Kaplan and Norton presents a balance of goals to be achieved company in the form of strategic performance measurement system that includes four perspectives, namely:

1. Financial Perspective

Goals are usually associated with the financial profitability, for example, as measured by operating profit, return on capital employed (ROCE) or economic value added (economic value added). Implementation and implementation to contribute or not to increase profit company. To menyederhanakannya, Balanced scorecard (Kaplan, 2000, 42) identify three stages: to grow (growth), survive (got)

business units will compete with various size and performance of business units in the target segment. The size of this perspective in the main consist of: segment the market, customer retention, customer

acquisition, customer satisfaction, and customer profitability

3. Internal Business Processes Perspective

In the process of internal business perspective, managers identify the critical process that must be mastered so well with the company able to meet the goals of the shareholders and target customer segments. Balanced scorecard (Kaplan, 2000, 83) set three models from the main business, namely: innovation, operations, and after-sales service

4. Learning and Growth Perspective

Goals in the learning and growth perspective is to provide the infrastructure that enables ambitious goals in three other perspectives can be achieved. Balanced scorecard (Kaplan, 2000, 110) within manufacturing and services company has revealed three main categories for learning and growth perspectives: capability of workers, information systems capability, motivation, empowerment and harmony
Customer dissatisfaction

Basically, customer satisfaction and dissatisfaction (www.google.com/ material customer dissatisfaction) of the product will influence the pattern of behavior further. This indicated the customer after the purchase process (postpurchase action) (Kotler, 1997). Because this is the case, the company manages to be, because a customer is not satisfied can damage the image of the company. The company must have a way to minimize the number of customers who are not satisfied after the purchase occurs.
Actions After Purchase

Consumers are likely to feel satisfied that things are on a good product to other people. Conversely, when consumers do not feel satisfied, then it will be possible to make one of these two measures, namely:

remove the product or return the product

3. RESEARCH METHOD

Objects Research

PT. UNITED CAR Hyundai is a company active in automotive. Situated on Jl. Raya Kalimalang, Billy & Moon M1/1A - East Jakarta. Tel. (021) 865 6868 Fax. (021) 864 3113

Source & Data used

Data used by the author in the research is to make primary data obtained directly from consumers PT. Hyundai CAR use INDONESIAN instrument questionnaire.

Variables used

In this research, the variables used are as follows: free or independent variable (the variable X) is not good communication, assessment of products, complain and post-purchase services. Tied or dependent variable (a variable Y) is customer dissatisfaction

Analysis tool used

Likert scale used to measure attitudes, opinions, and the perception of someone or a group of people about social phenomena. Likert scale used 7 (seven) intervals. From the questionnaire using Likert scale on the variable communication that are not good gripe author and model from disclosing Loudon, while the variable for the assessment of products and services based on the results of post-purchase thoughts of the author. Descriptive statistics are used to analyze the data with or heard to describe how the data has been collected. Analysis method, namely, the authors analyze the questionnaire by using the SPSS test validity, test reliability, test and test heterokedastisitas normal. Test hypothesis of a rural, who used a statistical test parametrik non-Kruskal-Wallis H, F Test and Linear regression

RESULTS AND PEMBAHASAN

Pre-Research

Table 1. Pre Research

Testing	Hasil
Validity	100 %
Reliability	0.743
The normal	0.200
Heteroskedatisy	0.809, 0.796, 0.925 dan 0.844

From the fourth test done before kuesiner distribute to customers, Hyundai stated that the questionnaire valid, reliable, berdistribusi normal and no symptoms heteroskedasticity.

Research and Analysis discussion

After conducting a survey using a questionnaire about customer dissatisfaction with the 20 questions put to 100 respondents. But the results of the research can be seen in the discussion below:

Some of the Independent Sample Test

Table 2. Some of the Independent Sample Test

	Customer dissatisfaction
Chi-Square	9.289
df	3
Asymp. Sig.	.026

a. Kruskal Wallis Test

b. Grouping Variable: Variabel

With the significant level of 0,026 is less than α ($0,026 < 0.05$) or cause H_0 rejected all the variables (that is not good communication, assessment of products, services and complained after the purchase) effect on customer dissatisfaction.

Test F (ANOVA)

Table 3. Test F
Customer dissatisfaction

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	287.940	3	95.980	3.645	.013
Within Groups	10427.620	396	26.332		
Total	10715.560	399			

From the calculation of One-way Anova with 3 degrees of freedom and F count while 3,645 F table 2.62, calculated as $F > F$ table so that H_0 rejected. This means that all the variables (that is not good communication, assessment of products, services and complained after the purchase) effect on customer dissatisfaction.

Regression analysis

Table 4. Linear regression

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	.998 ^a	.996	.996	1.017

a. Predictors: (Constant), post-purchase service, complained, not good communication, assessment of products
b. Dependent variable: customer dissatisfaction

- R (correlation coefficient) = 0998 that the relationship between the independent variables have a great relationship to the dependent variable, because the value of R 1 and approaching a positive value.
- R Square (determinasi coefficient) = 0,996 independent variables that have a relationship of the dependent variable of 99.6% and the remaining 0.4% are influenced by other factors.

Table 5. ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	25770.139	4	6442.535	6226.183	.000 ^a
Residual	98.301	95	1.035		
Total	25868.440	99			

a. Predictors: (Constant), pelayanan pasca pembelian, mengeluh, komunikasi yg tdk baik, penilaian produk

b. Dependent Variable: ketidakpuasan pelangg

Anova test on the variable value obtained customer dissatisfaction M countdown is 6226.183 with a significant level of 0,000, where the value is lower than the probability α ($0,000 > 0.05$), then H_0 denied that the four variables affect customer dissatisfaction

Table 6. Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.322	.441		.730	.467
Komunikasi yg tdk baik	1.008	.021	.378	8.253	.000
Penilaian produk	.982	.036	.277	7.404	.000
Mengeluh	1.014	.029	.328	5.374	.000
Pelayanan pasca pembelian	1.008	.028	.282	5.714	.000

a. Dependent variable: Customer Dissatisfaction

Results from t test each variable known over the SIG. $0000 < \alpha 0005$, the H_0 denied that the communication was not good, the assessment of products, complain, post-purchase service and the effect on customer dissatisfaction

Discussing Analysis

Based on the results of independent testing several samples, test F and regression analysis, it is known that the variable that is not good communication, assessment of

products, complain and post-purchase services affect customer dissatisfaction. This means that Hyundai important to consider the above variables to consider in its customer satisfaction. Companies need to know and to optimize the role of each of these variables in order to reduce the level of customer dissatisfaction.

The calculation using the Likert Scale

Likert scale used to measure attitudes, opinions, and the perception of someone or a group of people about social phenomena. With Likert scale, the variables that will be described as indicators measured variables. Then the indicator variable is used as a starting point for preparing items can be the instrument that question or statement. Answer each item using instruments that have Likert scale gradation from very positive to very negative.

The number of ideal score for each item = $7 * 100 = 700$

SSS	SS	R	S	KS	TS	STS
100	200	300	400	500	600	700

From the results of the calculation of customer dissatisfaction with the Likert scale shows the average customer's interpretation is less agree, means that customers feel satisfied with the services provided by companies in the forms of communication, products, attitudes and post-purchase services.

CLOSING

Conclusion

Based on the results and discussion in chapter IV, the conclusion can be drawn as follows:

1. The fourth variable is not good communication, assessment of products,

services and complained post-purchase effect on customer dissatisfaction. The results obtained from the calculation of the level of significant value under the 0:05 α probability that H0 rejected. This indicates that some variables that are still in the questionnaire must be taken by the company to the customer satisfied, but overall customer states that have been satisfied with the services provided by the company. While the calculation of the Likert scale shows that the average customer satisfied with the services provided by the company.

2. Factors that could cause customer dissatisfaction, such as lack of communication between the company and with customers, the company provided services to customers in less than maximum, which produced the company's products less desirable by consumers, the difference in price with quality that is not proportionate, etc..

Advice

In addition to optimize customer satisfaction companies should apply the Balanced scorecard as a means of measuring performance, because the Balanced scorecard not only consider the customer satisfaction but also three other perspectives, namely financial perspective, internal business process perspective and learning and growth perspective To further research the use of PT. Hyundai CAR UNITED expected to consider perspectives other than the customer's perspective

The company should consider each of the variables that exist in the questionnaire because some items from the variable is that states that customers are less satisfied on the company.

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