

Performance Analysis Based on the Balanced Scorecard Approach (Case Study at the Maya Sanur Resort and Spa Hotel)

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Abstract

This study aims to analyze the performance of Maya Sanur Resort & Spa using the Balanced Scorecard approach, which encompasses the financial, customer, internal business process, and learning and growth perspectives. The research employed a descriptive quantitative approach, with data collected through questionnaires distributed to customers and employees, as well as secondary data obtained from the company. Data analysis was conducted using a Likert scale and descriptive statistical techniques. The results indicate that the overall performance of the hotel falls within the good category. The customer perspective achieved a score of 3.82, indicating a high level of customer satisfaction and loyalty. The internal business process perspective obtained a score of 3.57, reflecting fairly effective operational performance. The learning and growth perspective scored 3.70, demonstrating favorable conditions in human resource development. Meanwhile, the financial perspective, measured using Return on Assets (ROA), was categorized as very good, with a value exceeding 10 percent. Overall, the hotel's performance index was classified as good and approaching the very good category.

Keywords: Balanced Scorecard, hotel performance, customer satisfaction, employee performance, Return on Assets (ROA).

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INTRODUCTION

The hotel industry plays a crucial role in supporting tourism development and regional economic growth, particularly in Bali, an international tourist destination. The increasing number of domestic and international tourists is driving the increasingly competitive hospitality industry. This situation requires every hotel to improve service quality, operational efficiency, and maintain customer loyalty to maintain sustainable competitiveness.

Facing increasingly fierce competition, companies require a performance measurement system that provides comprehensive information on organizational achievements. However, in practice, many hotel companies still focus on performance measurement based on financial indicators, such as revenue, profit, operational cost efficiency, and other financial ratios. While these measurements can indicate a company's profitability, they fail to capture other strategic factors that determine long-term organizational success. Customer satisfaction, internal business process effectiveness, service innovation, and human resource development are crucial aspects that must be considered in measuring company performance. According to Kaplan and Norton (1996), performance measurement that focuses

solely on financial aspects has limitations because it fails to capture all factors influencing organizational success. To address this weakness, Kaplan and Norton introduced the Balanced Scorecard (BSC) as a performance measurement system that integrates financial and non-financial measures. The Balanced Scorecard measures organizational performance through four main perspectives: financial, customer, internal business process, and learning and growth. This approach allows organizations to obtain a more comprehensive picture of performance and translate the company's vision and strategy into objectively measurable metrics.

The Balanced Scorecard has been widely used as a strategic management tool because it connects long-term company goals with measurable performance indicators. Fahmi et al. (2023) state that the Balanced Scorecard is an effective performance measurement method that helps organizations translate strategy into operational targets that can be evaluated continuously. Through the integration of financial and non-financial indicators, companies can identify the strengths and weaknesses of the organization and thus determine appropriate improvement strategies.

Hotel Maya Sanur Resort and Spa is a five-star hotel located in the Sanur area of Bali. The hotel features 103 rooms, three restaurants, a fitness center, and a spa, catering to both domestic and international tourists. Based on hotel operational data, the hotel's room occupancy rate for the 2023–2025 period shows a downward trend. Occupancy in 2023 was recorded at 68%, then decreased to 66% in 2024, and then again to 65% in 2025. This decline in occupancy indicates the company's challenges in maintaining operational performance amidst increasing competition in the hotel industry and changing traveler preferences. On the other hand, the company's financial performance is relatively good. According to company data, the Return on Assets (ROA) for the 2024–2025 period was above 10 percent, demonstrating the company's ability to effectively manage assets to generate profits.

This demonstrates that the company's success cannot be measured solely on financial grounds. Even though the company is able to generate good profits, a decrease in occupancy rates can be an indication of problems in customer aspects, internal business processes, or human resource management that have not been identified through financial measurements. This study aims to analyze the performance of the Maya Sanur Resort and Spa Hotel from a customer perspective, an internal business process perspective, a learning and growth perspective, and a financial perspective using the Balanced Scorecard approach. Furthermore, this study aims to determine the overall level of hotel performance based on the integration of these four perspectives.

The results are expected to provide theoretical benefits in the form of additional empirical references regarding the application of the Balanced Scorecard in the hospitality industry. Practically, the results of this study are expected to serve as evaluation material and input for the management of the Maya Sanur Resort and Spa Hotel in order to continuously improve organizational performance through more effective management of customers, internal business processes, human resources, and financial performance.

METHODS

This research used a descriptive quantitative approach. The location of the study was Maya Sanur Resort & Spa, Denpasar, Bali. The study population consisted of hotel customers who had checked out and employees in the Front Office, Housekeeping, and Food & Beverage departments. The study sample consisted of 100 customers and 35 employees selected using a purposive sampling technique. Customer respondents were those who had stayed at least once, were 18 years of age or older, and were willing to complete a questionnaire. Employee respondents were selected based on a minimum of three years of service and a minimum supervisory position. Data collection was conducted using a questionnaire with a five-point Likert

scale, along with observation and documentation. The research instrument was tested for validity using product-moment correlation and reliability using Cronbach's Alpha. Data analysis was performed using descriptive statistics and Balanced Scorecard-based performance index calculations.

RESULT AND DISCUSSION

The research results indicate that Maya Sanur Resort & Spa is a five-star hotel located in the Sanur area of South Denpasar, with comprehensive facilities and supported by various operational departments, including Front Office, Housekeeping, Food and Beverage, Engineering, Sales and Marketing, Human Resources, and Accounting. This integrated organizational structure demonstrates that the hotel's operational activities are systematically implemented to support quality customer service.

Validity test results indicate that all statement items have correlation coefficients above 0.30. Thus, all research instruments are valid and capable of accurately measuring the research variables. Furthermore, reliability test results indicate that all variables have Cronbach's Alpha values greater than 0.60, thus concluding that the research instruments are reliable and consistent in measuring the same variables under different conditions.

Respondent characteristics indicate that customers are predominantly female (67%), while males (33%). Based on age, respondents are mostly in the productive age range, namely 17–25 years and 26–35 years. Meanwhile, based on education level, the majority of respondents have a bachelor's degree. This indicates that respondents have sufficient capacity to assess the quality of hotel services.

Among the employee group, 54% of respondents were female, with most being between the ages of 26 and 35. This indicates that the hotel workforce is in their productive age, contributing to operational effectiveness. Based on education level, most employees held a bachelor's degree, indicating that the hotel's human resources possess an adequate level of competence to support operational implementation.

The descriptive analysis revealed that the customer perspective obtained an average score of 3.82, which is considered good. This indicates that customers have a positive perception of the quality of service provided by the hotel. The indicator with the highest score was the customer's desire to return, reflecting a high level of customer loyalty.

However, the membership program indicator received the lowest score, in the Fair category, indicating that improvements are needed to enhance the benefits and attractiveness of the loyalty program.

The internal business perspective received an average score of 3.57, which falls within the Good category. This result indicates that the implementation of Standard Operating Procedures (SOPs) and the use of room quality checklists have been quite effective in supporting hotel operational processes. However, several indicators still indicate that the SOPs' effectiveness in improving work efficiency is not optimal, requiring evaluation and refinement of operational procedures to make them easier for employees to implement.

The Learning and Growth perspective received an average score of 3.70, which falls within the Good category. This indicates that the human resource training and development program has been implemented effectively. Employees assessed that the

training provided was appropriate to job requirements and supported competency development. However, the job satisfaction indicator remained at the lower end of the Good category, requiring further attention to aspects of rewards, motivation, and career development. Meanwhile, the financial perspective, measured using Return on Assets (ROA), showed an average score of -11.29%. This value indicates that the hotel's financial performance remains in the poor category, as its assets have not yet generated optimal profits. This condition may be due to high operating expenses and suboptimal hotel revenue levels during the study period.

Based on the Hotel Performance Index calculation using the Balanced Scorecard approach, a score of 3.023 was obtained, which falls within the fair category. This result indicates that overall hotel performance has been quite good from a customer perspective, internal business processes, and learning and growth. However, this performance remains suboptimal due to poor performance from a financial perspective. Therefore, efforts are needed to improve cost efficiency and optimize revenue to improve overall hotel performance in the following period.

CONCLUSION

This study concludes that Maya Sanur Resort & Spa's overall performance, based on the Balanced Scorecard approach, is in the good category. The customer perspective, internal business processes, and learning and growth showed good results, while the financial perspective showed very good. This indicates that the hotel has stable and competitive performance in the hospitality industry.

The company is advised to improve the effectiveness of its membership program to strengthen customer loyalty. Furthermore, the implementation of standard operating procedures (SOPs) needs to be optimized to be more efficient and easily implemented by all employees. Regarding human resources, the company needs to improve job satisfaction through a clearer reward system and career development. Further research is recommended to use more analytical methods such as regression or SEM to determine the contribution of each perspective to overall performance.

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