



**INCREASING EMPLOYEE CAPABILITIES in the Hotel Industry:  
Case Study of Blanced Scorecard Implementation from a  
Learning and Growth Perspective**

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**Abstract**

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This research is a qualitative study that aims to describe how to optimize strategies for achieving a learning and growth perspective in a balanced scorecard through an organizational culture and work environment approach to capabilities in the hotel industry. This type of research is qualitative descriptive research with data collection methods using interview methods, observation methods, and documentation methods. The interview method was carried out using unstructured interviews using an interview guide. The research results show that organizational culture has a significant influence on achieving the learning and growth perspective in the balanced scorecard. The influence of organizational culture in achieving learning and growth in the balanced scorecard aims to regulate the learning, growth, and benefits processes that impact employee capabilities and provide an overview of the main components in the learning and growth perspective.

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**Introduction**

In this era of development or progress, competition is one of the things that is very natural for fluctuations in the business world. The forms of competition are also very diverse or varied, be it industry competition, product competition, target market competition or brand competition. To face competition in the business world,

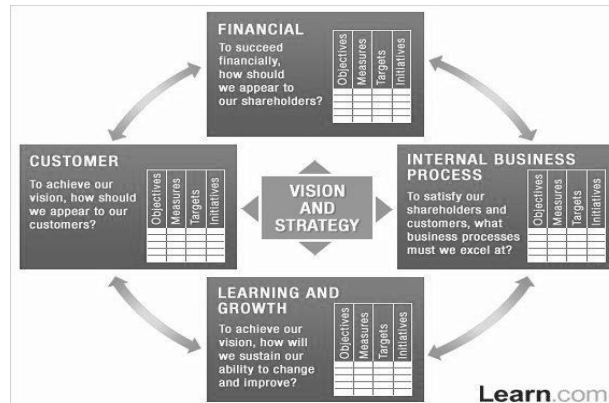
companies are required to have employees with good performance. Thus, it can be interpreted that an employee's performance will greatly influence the level of achievement of targets, the quality of the company, and the improvements experienced by the company.

So far, many systems or measurements have been carried out to assess the performance of a company, but they only focus or are focused on one sector, namely the financial sector. The performance appraisal system is actually lacking or even no longer supports it, because in this era of progress there is a competitive environment that moves very quickly. Companies usually only pay attention to profit aspects in the short term, and ignore the continuity of company operations in the long term. Performance assessment from a financial perspective alone is not enough, because there are many other aspects of perspective that are actually no less important, starting to be neglected, for example, customer satisfaction.

Previous research conducted by Kaplan and Norton in 2001, namely regarding "Measuring Future Organizational Performance", stated research related to the company's overall performance. This research was driven by an awareness that the financial performance measures used by all companies were no longer adequate and accurate. The results of this research state that a comprehensive measurement or assessment method or system is needed that is able to look at all aspects of company support evenly, both financial and non-financial. This system is usually called the Balance Scorecard.

BSC (Balance Scorecard) is a method of measuring or assessing the level of company performance achievement which can be reviewed through several aspects or what is often called perspective. In its application, BSC (Balance Scorecard) will help formulate the vision, mission and operational strategy of a company. The perspectives or component aspects in question are financial perspective, customer perspective, internal business process perspective, , as well as a learning and growth perspective (Hansen and Mowen, 2009:366 in Surya, 2014). The financial perspective aims to ensure that the company obtains a return on the investment made or to measure the achievement of financial success. Perspective Customer focuses on the entity of customer satisfaction with the company's products or services which is an indicator of the company's success. Meanwhile, the internal business process perspective is to determine how well the strategy used by the company is formulated, as well as leading to new ways that can better meet customer needs. And this learning and growth perspective focuses more on a worker or employee in the company, such as the culture that is promoted, the work environment that has an influence, the knowledge possessed, and the skills of each individual within it, and there are many steps that can be taken in the learning method for employees.

The learning and growth perspective is directly related to employees or company staff, this will deepen the mission that can help achieve a strategy, which will then influence the customer perspective regarding how to satisfy all customer needs so as to make customers have a high level of loyalty, which of course will affect the financial achievements obtained by the company, with maximum achievements from these three perspectives, a business plan will grow within the company to play all the achievements that have been obtained so that they continue to improve and survive from competitors.



Picture 1.1 Four (4) Balanced Scorecard Perspectives  
 Source: Hansen dan Mowen, 2009:366 on Surya, 2014

The East Java Central Statistics Agency (Badan Pusat Statistik Jawa Timur) stated that currently hotel growth in the city of Surabaya is increasingly rapid. Marked by the presence of several new hotels starting to operate. This will affect the existing hotel room occupancy rate.

Table 1.1 Star Hotel Room Occupancy Rate Data 2020 and 2021, East Java Province.

TAHUN	PROVINSI	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Des
2021	JAWA TIMUR	38.63	36.39	40.20	38.88	35.00	44.16	26.25	29.39	41.19	49.26	52.82	55.74
2020	JAWA TIMUR	48.69	52.65	36.81	15.82	16.06	22.87	28.57	34.17	32.56	42.09	45.47	47.77

Source: bps.go.id

In 2020, the COVID-19 pandemic paralyzed the tourism sector, causing hotel occupancy to decrease significantly. However, we can see from the data above (in 2020 and 2021) that there has been an increase which has encouraged the tourism sector, especially the hotel industry, to gradually revive. The Westin Surabaya Hotel just started operating at the beginning of December 2020, located in the Pakuwon Mall area, Surabaya City. Carrying the Marriott International brand and culture has enabled Westin to survive and continue to operate very well in achieving new customer satisfaction in situations or circumstances that are quite limited due to the pandemic. There is no need to doubt the performance of an employee.

This hotel was inaugurated on December 7 2020 and is the second hotel in the Superblok Mall area. In December 2019, the Four Points Hotel by Sheraton Pakuwon Indah Surabaya was opened, which is a management complex with The Westin Surabaya hotel. The Westin stands on the Four Points building with a land area of 16.9 hectares which is integrated with a 185,000m<sup>2</sup> retail mall and 6 apartment towers. This hotel is a property developed by PT. Pakuwon Permai, a subsidiary of PT. Pakuwon Jati Tbk.



Picture 1.2 Hotel Building of The Westin Surabaya Source :

[www.marriott.com](http://www.marriott.com)

Standing in the same building as the Four Points Pakuwon Indah Hotel and having complex management with the Four Points Pakuwon Indah Hotel (FPPI) and Pakuwon Golf & Family Club (PGFC) is not an obstacle for Westin Surabaya from achieving the goals that have been set. Complex/multiple management is a management that manages and leads more than one organization or company with the aim of achieving the goals of each organization.

So far, The Westin Surabaya Hotel has measured the success of its performance using the Balance Scorecard, which of course has paid attention to the balance point or not only from a financial perspective. The Westin Surabaya wants to expand market share and increase the number of customers with good guest voices. It is interesting to examine how strategic optimization is carried out to achieve maximum results from a learning and growth perspective in the Balance Scorecard through an organizational culture and work environment approach to employee capabilities. Referring to this, the author is interested in conducting research with the title: "Optimizing Strategies for Achieving Learning and Growth Perspectives in the Balance Scorecard (BSC) on the Capabilities of The Westin Surabaya Hotel Employees".

## RESEARCH METHODS

The type of research approach used in this research is a qualitative approach. The type of approach used in this research is descriptive research. This research activity starts from January to July 2022. The object of this research is an effective strategy or optimization strategy for achieving a learning and growth perspective in the Balance Scorecard through an organizational culture and work environment approach at The Westin Surabaya Hotel. The subject of this research is the Human Resources Department. The population in this study was approximately 200 employees. The method used in determining the sample is purposive sampling, namely with the requirement that workers or employees have at least 2 years of experience in the field of Human Resources, with ages 20 to 55 years. The data collection methods used in this research are library research and field studies consisting of interview methods, observation methods and documentation methods with attached data for the past two years. The qualitative data analysis technique used is the Miles, Huberman & Saldana (2014) model, namely data collection, data reduction, data presentation, and drawing conclusions.

## RESULT

In this research, an interview process was carried out, interviews were conducted using purposive sampling techniques. The resource persons who were successfully interviewed intensively were Setyo Budi as Director of Learning and Development (informant one), Vanda Setiangga as Complex Human Resources Manager (informant two), and Natasha Angelia as Complex Human Resources Coordinator (informant three).

### **The impact of organizational culture on achieving the learning and growth perspective in the Balance Scorecard of The Westin Surabaya**

1. Property management that has complex or multiple management and its results. According to Setyo Budi as resource person 1 (one), managing complex management has its own challenges in managing the human resources within it, and is quite complicated in the distribution of training. Interviewee 1 (one) said that:

"Sebenarnya kalau buat saya, adanya *complex management* ini justru memberikan tantangan bagi manajemen karena harus mengelola sumber daya manusia yang bergabung didalamnya, dan hal itu tidaklah mudah. Kita harus mampu untuk meratakan segala fasilitas yang diberikan, mampu menjalankan *property* secara bersamaan, mampu meluangkan waktu untuk melakukan pendekatan dan pengawasan kepada ketiganya. Kalau dari segi learning and development, tidak begitu kuwalahan. Karena di Four Points, di Westin memiliki modul training dan capaian yang berbeda. Untuk pencapaian dari manajemen sendiri sampai saat ini dapat dikatakan sangat baik, karena dapat mencapai hasil

yang maksimal di tiga property ini". (waw. 17 Juni 2022)

Agree with resource person 1 (one), Vanda Setiangga as resource person 2 (two) said that complex management must have extra performance, because all kinds of operational activities are not for just one property, and must be able to understand the identity of each property. Interviewee 2 (two) said that:

"Complex management ini menurut saya menarik. Namun artian kompleks disini, tidak semua karyawan melakukan pekerjaan yang mencakup tiga property, hanya di beberapa bagian saja. Bagian operasional hotel memiliki karyawan yang berbeda dengan pekerjaan dan tanggung jawab masing-masing, dan di beberapa manajemen memegang 2 hingga 3 property. Dalam pencapaiannya, manajemen kompleks ini tentunya memiliki kekurangan dan kelebihan tersendiri, salah satu kelebihanannya yaitu untuk menekan pengeluaran gaji karyawan sehingga Hotel Westin memiliki service charge yang cukup besar, dan menjadi kompetitor kuat antara hotel bintang lima di kota Surabaya. Sedangkan kekurangannya terletak pada pola komunikasi dan koordinasi antar tim. Selain itu, kita harus mampu untuk memahami benar-benar, terkait identity hotel masing-masing antara Four Points dan Westin, karena keduanya memiliki style dan karakteristik brand yang berbeda". (waw. 17 Juni 2022)

Based on the results above, it can be concluded that the existence of complex management does not have a big impact on operations, because complex management still refers to the rules and identity of each property.

2. Communication patterns at The Westin Surabaya Hotel. According to Setyo Budi as source 1 (one), stated that:

"Pola komunikasi yang berlaku di hotel ini menurut saya terlalu hierarki, memang bagus apabila segalanya serba struktural, kami juga akan lebih tertata dalam segala informasi yang didapatkan. Namun, dalam hal tertentu, perlu diadakan improvement atau perkembangan yang lebih baik lagi terhadap komunikasi yang ada disini guna meningkatkan kinerja tim dan tingkat capaian goals bersama". (waw. 17 Juni 2022)

In contrast to the first resource person, Vanda Setiangga as source 2 (two) stated that:

"Untuk pola komunikasi disini sebenarnya tergantung dengan tingkat urgensi, semisal informasi itu mengancam keselamatan atau bahaya bagi seseorang maka komunikasi searah bisa dilakukan oleh siapapun dan kepada siapapun, tanpa perlu mementingkan tingkat hierarki baik itu dari bawahan ke atasan maupun sebaliknya. Namun, apabila informasi dirasa tidak terlalu urgent, semisal dalam hal suatu program yang akan dilaksanakan, biasanya memang disini melalui hierarki supaya dengan lebih mudah diterima oleh seluruh lapisan karyawan". (waw. 17 Juni 2022)

According to the results above, it can be concluded that the existing communication pattern takes into account all existing levels of urgency. When there is nothing that can be said to be important or urgent, then all communication patterns are carried out in the same direction according to hierarchical levels.

3. The freedom an employee has to upgrade their knowledge through the training process and support provided by management.

In this case, the researcher conducted interviews with 3 sources, who produced opinions that were not much different. Setyo Budi as resource person 1 (one) said that:

"Kebebasan untuk mengeksplorasi atau meningkatkan skill dan kemampuan dari masing-masing karyawan tentunya sangat bebas dan sangat didukung dengan baik oleh manajemen. Kami memberikan fasilitas yang baik untuk training, online training juga kami terbuka lebar. Namun memang dalam hal itu ada beberapa

kendala seperti dari SDM yang kita miliki, kurangnya semangat untuk melakukan training, adanya keterbatasan listrik untuk penghematan, dan faktor lainnya yang cukup menghambat". (waw. 17 Juni 2022)

Agree with resource person 1 (one), Vanda Setiangga as resource person 2 (two) stated that there is freedom and strong support that employees receive in an effort to improve their skills and abilities, he stated that:

"Dalam upaya meningkatkan skill atau pengetahuan yang dimiliki karyawan, tentu manajemen akan selalu memberikan kebebasan serta dukungan yang maksimal dengan berbagai cara. Misalnya, kami memberikan benefit yang kami janjikan secara real diterima serta dirasakan oleh karyawan, jadi tidak hanya menjanjikan saja namun memang mereka merasakan hal tersebut. Sebagai contoh kecil yaitu adanya fasilitas ruangan training yang kami sediakan dengan desain yang comfy, nyaman, kemudian kami juga mendesain ruang makan atau kantin dengan sangat nyaman, kami juga memberikan sebuah fasilitas penuh dengan adanya relax room untuk karyawan yang ingin beristirahat, baca buku, dan bermain di waktu istirahat. Jadi segala bentuk dukungan kami berikan secara penuh untuk mensupport seluruh karyawan yang ada disini". (waw. 17 Juni 2022)

Likewise with resource person 3 (three), who also said that:

"Kalau untuk kebebasan atau kemerdekaan karyawan disini buat upgrade skill atau pengetahuan sangat bebas. Hanya harus sesuai dengan tujuan atau visi perusahaan aja. Semua didukung penuh oleh manajemen, asalkan tidak mengesampingkan tugas dan tanggung jawab yang seharusnya dilakukan". (waw. 17 Juni 2022)

From the above, it can be concluded that there is freedom for an employee to explore new knowledge, as well as excellent support from management to provide everything that can support the learning program to create employees who have good skills or achieve employee capabilities. All processes related to learning and development can be carried out in an improved manner and can be done anywhere, as long as it does not interfere with time and responsibility in completing the work. Usually, this can be done during a morning briefing which is also used to deliver learning in each department.

4. Supervision is used to see the level of learning and growth in employee performance. Dalam hal ini peneliti melakukan wawancara kepada Setyo Budi sebagai narasumber 1 (satu) yang memaparkan bahwa:

"Untuk pengawasan yang kami lakukan tentunya juga melalui bantuan dari masing-masing head department. Diadakannya morning briefing setiap paginya, ya itulah salah satu tujuan untuk mengetahui tingkat perkembangan atau growth dari karyawan". (waw. 17 Juni 2022)

#### **The impact of the work environment on achieving the learning and growth perspective in the Balance Scorecard of The Westin Surabaya**

The work environment here can be in the form of facilities provided by the company, the existing work atmosphere, and the relationships between co-workers. Setyo Budi as resource person 1 (one) said that:

"Fasilitas disini sangat bagus, dan sangat maksimal. Semua ketersediaan alat hingga bahan untuk penunjang operasional ada. Semua sangat mengikuti kebaruan zaman dan era teknologi. Dengan begitu, semua karyawan yang berada di dalamnya akan merasa senang, aman, dan nyaman untuk melakukan pekerjaannya. Semua fasilitas untuk training juga sangat dipenuhi". (waw. 17 Juni 2022)

Agree with source 1 (one), Vanda Setiangga as source 2 (two) revealed that: "Sebenarnya fasilitas disini semua ada, dan menurut saya *this is the best place*."

Memang semuanya butuh untuk improve lebih dalam, khususnya dari masing-masing sumber daya manusia disini. Untuk hubungan antar rekan kerja karyawan di property ini sangat baik, cukup bisa ditingkatkan lagi untuk kesadaran diri akan kebersihan bersama. Sebenarnya relax room dapat digunakan dengan sebaik mungkin apabila dari manusianya dapat saling menjaga sesama dan lingkungan atau area kerjanya". (waw. 17 Juni 2022)

Agree with source 1 (one), Vanda Setiangga as source 2 (two) revealed that:

"Fasilitas di hotel ini sangat mendukung sekali. Semuanya serba baru, dan sangat mengikuti perkembangan teknologi. Sehingga membuat suasana happy saat bekerja, bahkan mampu untuk membuat team pre-opening bertahan hingga saat ini walaupun sempat adanya pandemi". (waw. 17 Juni 2022)

Through several explanations from the sources above, we can conclude that the facilities and work environment at The Westin Surabaya hotel are very good and fully meet all needs. The relationship between the employees there is also very good.

### **Effective strategies for achieving a learning and growth perspective in the Balanced Scorecard**

In this case, the researcher conducted an intensive interview with Learning and Development, Setyo Budi as well as the 1 (one) resource person, who explained in detail everything from the strategy to the program evaluation process implemented to achieve the goals. Interviewee 1 (one) stated that:

#### 1. Implementation of the learning process through daily training programs

"Di Marriott international memiliki sebuah program atau strategi yang dapat membantu manajemen untuk mengelola sumber daya manusia atau karyawan yang tergabung di dalamnya, yaitu program training. Training disini biasa kita gunakan untuk meningkatkan proses pembelajaran dan pengembangan karyawan khususnya untuk skill dan pengetahuan. Dalam prosesnya, training berada dibawah tanggung jawab secara langsung dari Human Resources Department, khususnya yaitu L&D. Di hotel ini, training bebas dapat dilakukan setiap harinya, baik secara online menggunakan fasilitas yang telah disediakan, maupun secara langsung di departemen masing-masing". (waw. 17 Juni 2022)

#### 2. The way to encourage all employees to carry out daily training activities

"Untuk menghimbau akan pelaksanaan training ini bukan hanya kewajiban dari L&D saja, namun didukung oleh setiap manajer dari masing-masing departemen. Karena semua hasilnya akan juga kembali ke departemen". (waw. 17 Juni 2022)

#### 3. The way to monitor the development or growth of employees in each department

"Perkembangan dari hasil daily training akan selalu dipantau dan dilakukan evaluasi bersama saat morning briefing. Kami akan memaparkan hasil rekap daily training hours dari masing-masing departemen, dengan begitu semua manajer akan mengetahui capaian dari masing-masing departemen. Evaluasi juga biasa dilakukan dengan secara langsung melakukan penyamaran menjadi tamu, dan lain sebagainya. Hal ini biasa dilakukan untuk memastikan bahwa service yang dijual dari Hotel The Westin Surabaya ini sudah memenuhi kriteria sesuai dengan harga jual yang kamitawarkan kepada pelanggan". (waw. 17 Juni 2022)

Through the explanation from the resource person above, we can see that there is a series that must be followed to achieve maximum results. Indirectly, there are elements of management, namely P-O-A-C or Planning, Organizing, Actuating, and Controlling. By choosing a strategy in the form of daily training, it will quickly help improve an employee's capabilities. The monitoring process (controlling) plays a very important role in this matter, because it will show whether the planned program is running well or not.

### **Benefits obtained by management or property for achieving the learning and growth perspective in the Balanced Scorecard, especially regarding employee capabilities**

The benefits obtained by management and property will of course be better supported by the achievements of each employee there. This will also affect the capabilities of The Westin Surabaya employees. Setyo Budi as resource person 1 (one) explained that:

“Benefit yang akan kita peroleh tentunya sangatlah banyak, salah satunya yaitu hotel tidak akan ada komplain, kalau karyawan sudah pintar, memiliki service yang bagus ke tamu, ramah, dan karyawan mampu untuk menuntaskan tanggung jawabnya dengan baik, dengan begitu manajemen tinggal mencari strategi untuk memperluas bisnis atau fokus ke bisnis, tidak lagi fokus ke operasional. Kemudian, akan banyak repeater guest. Karena tamu yang sudah puas akan pelayanan disini pasti akan datang lagi. Selain itu, rating hotel juga akan meningkat. Dampaknya terhadap kapabilitas karyawan disini adalah development atau growth itu tadi, dengan strategi pendekatan learning melalui training karyawan akan menjadi pintar, jadi lebih percaya diri, dan kemudian akan di promot atau naik jabatan. Ingat sebegus apapun gedung, fasilitas didalamnya, kalau soft skill, software, orangnya atau culture nya tidak hidup, dan integrity yang kurang akan tidak ada apa-apanya di dunia persaingan bisnis”. (waw. 17 Juni 2022)

Agree with the first resource person, Vanda Setiangga as source 2 (two) presented an answer that was not much different, he stated that:

“Apabila kita berhasil mencapai semua proses yang dilalui dengan baik, khususnya di departemen HR ini, seperti misalnya *the best talent for the best place*, maka property atau manajemen akan mendapatkan tujuan atau *goals* dengan sangat mudah. Hal tersebut memang harus didukung oleh proses manusianya tadi untuk mau bertumbuh dan berkembang. Terhadap sebuah kapabilitas karyawan juga akan sangat baik, karyawan akan lebih mampu untuk menampilkan *service excellent* sesuai dengan standart hotel”.

From the above we can conclude that with good achievements in the learning and growth perspective in BSC it will produce very positive things and achieve the hotel's vision and mission very easily. The ability or skills possessed by employees also help the employees themselves to get appropriate benefits, for example with a promotion or transfer to a higher department.

#### 1. The influence of organizational culture in achieving the learning and growth perspective in the Balanced Scorecard

From the results of the interviews that have been conducted, as well as the observation process and literature study, the results can be obtained that there is an influence of the organizational culture implemented at The Westin Surabaya Hotel on the achievement of the learning and growth perspective in the BSC

(Balance Scorecard). According to Tuner in Wibowo (2006:258) organizational culture is a behavioral, social and moral norm which is the basis for every action in the organization and is formed by the beliefs, attitudes and priorities of its members. There are several points of organizational culture that can directly influence the achievement of BSC (Balance Scorecard), especially the learning and growth perspective at The Westin Surabaya hotel, namely:

- a. Multiple or complex management  
A complex management or more than one can have an influence on the achievements of an organization. However, in this case, individual initiative is needed to recognize, or become aware of, one's identity and property. In this way, complex management will run well or as it should if all human resources within it know the identity of each property held.
- b. Communication patterns at The Westin Surabaya Hotel



Communication is a part or indicator of organizational culture which is very important in operations and property management. Communication patterns are the level at which communication is limited to hierarchical authority. At The Westin Surabaya hotel, communication patterns are in accordance with hierarchical boundaries with the exception of information that has a level of urgency or threatens someone's safety or danger. With good communication, it will help to increase cohesiveness between existing departments.

- c. The freedom an employee has  
Freedom is the right that an employee has to be able to increase or develop knowledge through programs that have been held by management, as well as the support provided by the manager (management support) which can be in the form of the level at which a manager can provide support or assistance to his subordinate employees. . At The Westin Surabaya Hotel, management provides support and freedom for its employees in upgrading their skills, because this will make it easier for the property to achieve its goals. The more employees understand and are experts in their respective fields, the easier it will be for all the processes they are responsible for
- d. Supervision  
The Westin Surabaya Hotel also has a number of rules and controls that are used to monitor employee performance. One way of monitoring is through a morning briefing which is attended by all department managers. In the morning briefing, the level of achievement of the hotel's BSC (Balance Scorecard) measurement from the four perspectives is explained, and ongoing discussions are held to evaluate achievements that have not been optimal.

Through the results of the explanation above, it can be concluded that organizational culture directly influences the achievement of the learning and growth perspective in the BSC (Balance Scorecard). For this reason, organizational culture can help to direct human resources in achieving the organization's vision, mission and goals.

- 2. The influence of the work environment in achieving the learning and growth perspective in the Balanced Scorecard

From the results of interviews, observations and literature studies, it was found that there was an influence from the work environment of The Westin Surabaya Hotel on the achievement of the learning and growth perspective in the BSC (Balance Scorecard). According to Nitisemito (1992: 182), the work environment is a condition or place for someone to carry out their duties, obligations and responsibilities. The work environment can include facilities, cleanliness, lighting, security, and so on. There are several work environment indicators, including:

- a. Work atmosphere and relationships between colleagues  
From the results of observations and interviews, it is stated that the working atmosphere and working relationships experienced by employees or human resources therein are very good and harmonious. The Westin Surabaya Hotel is able to create a good atmosphere between colleagues who come from various regions, for example East Java, West Java, Jakarta, Sumatra, Bali, Madura, Sumba and other areas. Everyone is able to live together and has a high level of kinship. Working conditions at The Westin Surabaya hotel are very pleasant, comfortable and safe for employees who join.  
This triggers loyalty that arises from each employee. Apart from that, management also provides quite large benefits for its employees in the form of service charges or service money every month.
- b. Facilities work  
From the results of the observations and interviews above, we can conclude that the facilities provided by The Westin Surabaya Hotel are very complete and in very good condition. Several respondents or sources said that this was the best place in terms of facilities. Supportive facilities for employees can improve their skills and abilities, as well as build a high spirit of loyalty for the property. One of them is a relax room where employees who are resting can freely use the room to read books, play games and chat with other colleagues. Apart from that, a special room

is also provided foremployees to take part in training to improve their abilities. All forms of equipment or machines that support work are very well available.

3. Effective strategies for achieving the learning and growth perspective in the Balanced Scorecard

Through interviews and observations, several effective strategies can be identified to achieve the learning and growth perspective in the Balanced Scorecard. There is an organizational management principle that was first introduced by George R. Kelly, which consists of POAC (Planning, Organizing, Actuating, and Controlling).

- a. Planning, which is carried out, is building a strategy to achieve learning and growth targets, through a training program or routine training
- b. Organizing, here is a process to mobilize all elements of the organization within it. Like managers in each department who will later play a role in conducting training programs for all employees
- c. Implementation (actuating), in this case is a very important process because if something that is planned has been implemented well then it will be easier to approach a goal or goal.
- d. Evaluation (controlling), this process can take the form of supervision by conducting assessments or presenting temporary achievements in daily progress. This will trigger departments or people who rarely carry out programs, because they are deemed insufficient to help achieve common goals.

4. Benefits obtained from achieving the learning and growth perspective in the Balance Scorecard on employee capabilities

To achieve a goal, of course the role of existing human resources is very necessary. According to Robbins, Stephen P. Judge and Timothy A (2008:56),

capability can be defined as an ability possessed by a person. However, capability is not limited to the skills or skills possessed by a person, but rather how that person also understands in detail and truly masters his abilities starting from weak points to how to overcome them. This property aims to maintain and develop employee capabilities optimally so that they can excel and contribute more to the property. The success or benefits obtained by the property include: hotel ratings getting better or higher, more repeat guests coming, increasing profits earned, and of course making it easier for employees to do their work in the future. Meanwhile, the benefit that employees can experience is promotion to a higher position if the employee is deemed capable and suitable for that position.

## DISCUSSION

1. The influence of organizational culture in achieving the learning and growth perspective in the Balanced Scorecard

From the results of the interviews that have been conducted, as well as the observation process and literature study, the results can be obtained that there is an influence of the organizational culture implemented at The Westin Surabaya Hotel on the achievement of the learning and growth perspective in the BSC (Balance Scorecard). According to Tuner in Wibowo (2006:258) organizational culture is a behavioral, social and moral norm which is the basis for every action in the organization and is formed by the beliefs, attitudes and priorities of its members. There are several points of organizational culture that can directly influence the achievement of BSC (Balance Scorecard), especially the learning and growth perspective at The Westin Surabaya hotel, namely:

- a. Multiple or complex management  
A complex management or more than one can have an influence on the achievements of an organization. However, in this case, individual initiative is needed to recognize, or become aware of, one's identity and property. In this way, complex management will run well or as it should if all human resources within it know the identity of each property held.
- b. Communication patterns at The Westin Surabaya Hotel  
Communication is a part or indicator of organizational culture which is very

important in operations and property management. Communication patterns are the level at which communication is limited to hierarchical authority. At The Westin Surabaya hotel, communication patterns are in accordance with hierarchical boundaries with the exception of information that has a level of urgency or threatens someone's safety or danger. With good communication, it will help to increase cohesiveness between existing departments.

c. The freedom an employee has

Freedom is the right that an employee has to be able to increase or develop knowledge through programs that have been held by management, as well as the support provided by the manager (management support) which can be in the form of the level at which a manager can provide support or assistance to his subordinate employees. At The Westin Surabaya Hotel, management provides support and freedom for its employees in upgrading their skills, because this will make it easier for the property to achieve its goals. The more employees understand and are experts in their respective fields, the easier it will be for all the processes they are responsible for

d. Supervision

The Westin Surabaya Hotel also has a number of rules and controls that are used to monitor employee performance. One way of monitoring is through a

morning briefing which is attended by all department managers. In the morning briefing, the level of achievement of the hotel's BSC (Balance Scorecard) measurement from the four perspectives is explained, and ongoing discussions are held to evaluate achievements that have not been optimal.

Through the results of the explanation above, it can be concluded that organizational culture directly influences the achievement of the learning and growth perspective in the BSC (Balance Scorecard). For this reason, organizational culture can help to direct human resources in achieving the organization's vision, mission and goals.

2. The influence of the work environment in achieving the learning and growth perspective in the Balanced Scorecard

From the results of interviews, observations and literature studies, it was found that there was an influence from the work environment of The Westin Surabaya Hotel on the achievement of the learning and growth perspective in the BSC (Balance Scorecard). According to Nitisemito (1992: 182), the work environment is a condition or place for someone to carry out their duties, obligations and responsibilities. The work environment can include facilities, cleanliness, lighting, security, and so on. There are several work environment indicators, including:

a. Work atmosphere and relationships between colleagues

From the results of observations and interviews, it is stated that the working atmosphere and working relationships experienced by employees or human resources therein are very good and harmonious. The Westin Surabaya Hotel is able to create a good atmosphere between colleagues who come from various regions, for example East Java, West Java, Jakarta, Sumatra, Bali, Madura, Sumba and other areas. Everyone is able to live together and has a high level of kinship. Working conditions at The Westin Surabaya hotel are very pleasant, comfortable and safe for employees who join. This triggers loyalty that arises from each employee. Apart from that, management also provides quite large benefits for its employees in the form of service charges or service money every month.

b. Facilities work

From the results of the observations and interviews above, we can conclude that the facilities provided by The Westin Surabaya Hotel are very complete and in very good condition. Several respondents or sources said that this was the best place in terms of facilities. Supportive facilities for employees can improve their skills and abilities, as well as build a high spirit of loyalty for the property. One of them is a relax room where employees who are resting can freely use the room to read books, play games and chat with other colleagues. Apart from that, a special room is also provided for employees to take part in training to improve their abilities. All forms of equipment or machines that support work are very well available.

3. Effective strategies for achieving the learning and growth perspective in the Balanced Scorecard

Through interviews and observations, several effective strategies can be identified to achieve the learning and growth perspective in the Balanced Scorecard. There is an organizational management principle that was first introduced by George R. Kelly, which consists of POAC (Planning, Organizing, Actuating, and Controlling).

- a. Planning, which is carried out, is building a strategy to achieve learning and growth targets, through a training program or routine training
- b. Organizing, here is a process to mobilize all elements of the organization within it. Like managers in each department who will later play a role in conducting training programs for all employees
- c. Implementation (actuating), in this case is a very important process because if something that is planned has been implemented well then it will be easier to approach a goal or goal.
- d. Evaluation (controlling), this process can take the form of supervision by conducting assessments or presenting temporary achievements in daily progress. This will trigger departments or people who rarely carry out programs, because they are deemed insufficient to help achieve common goals.

4. Benefits obtained from achieving the learning and growth perspective in the Balance Scorecard on employee capabilities

To achieve a goal, of course the role of existing human resources is very necessary. According to Robbins, Stephen P. Judge and Timothy A (2008:56), capability can be defined as an ability possessed by a person. However, capability is not limited to the skills or skills possessed by a person, but rather how that person also understands in detail and truly masters his abilities starting from weak points to how to overcome them. This property aims to maintain and develop employee capabilities optimally so that they can excel and contribute more to the property. The success or benefits obtained by the property include: hotel ratings getting better or higher, more repeat guests coming, increasing profits earned, and of course making it easier for employees to do their work in the future. Meanwhile, the benefit that employees can experience is promotion to a higher position if the employee is deemed capable and suitable for that position.

## CONCLUSION

Based on the results of the research and discussions that have been carried out, it can be concluded that in an effort to achieve the goals of an organization, of course there are many factors that can influence it, one of which is organizational culture. Organizational culture has a significant influence on the process of achieving the learning and growth perspective in the balanced scorecard. The learning and growth perspective only focuses on measuring the level of growth, skills and abilities and capabilities of employees. This perspective is closely related to the cultural background of the hotel organization and the existing work environment. Because of the four perspectives in the balanced scorecard, only this perspective is the basis for achieving other perspectives (financial, customer and internal business). All employees must be able to properly understand the company's identity.

On the other hand, the work environment also has a significant influence on the achievement of the learning and growth perspective in the balanced scorecard. A good work environment in terms of work facilities, work atmosphere, and relationships between colleagues is believed to provide enthusiasm and a high level of loyalty for employees.

An effective strategy that can be implemented to achieve a learning and growth perspective in a balanced scorecard is through training programs carried out every day in each department. Training activities can be carried out for a minimum of 15 minutes every day in accordance with the culture implemented by Marriott International. Collecting training attendance records will help foster the habit of continuing to learn, share knowledge, and master various skills and knowledge. That way, many benefits will be obtained both personally for

employees and at The Westin Surabaya Hotel. The hotel will get a good rating, high profits, and will also achieve another perspective in the balanced scorecard.

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