

PROPOSED PERFORMANCE MANAGEMENT SYSTEM DESIGN BASED ON INTERGRATED PERFORMANCE MANAGEMENT SYSTEM CASE STUDY: PAMARICAN AGRO INDUSTRY

Prananda Septian Zulfikar and Dermawan Wibisono
School of Business and Management
Institut Teknologi Bandung, Indonesia
prananda@sbm-itb.ac.id

Abstract-Indonesia is one of the biggest coconut fiber-producer countries in the world beside Philippines, India and Sri Lanka (vdeltafuel, 2016). This condition led to the growth of coconut fiber trader companies and coconut fiber producer companies in Indonesia. Many new companies are emerging to seize this business opportunities. One of these new companies is Pamarican Agro Industry which established in 2016 as a coconut fiber producer company that based in Ciamis, West Java. Since established in August, 2016 Pamarican Agro Industry does not have any appropriate tools to measure their performance. To become a major player in the market, Pamarican Agro Industry has to increase their competitiveness by evaluating their performance. Therefore, Pamarican Agro Industry owners decide to implement a performance management system for measuring their performance to evaluate the strategy. However, to effectively implement performance management system it is important to understand company's current external and internal conditions and identifies which factors that will affect company's performance. The external conditions consist of factors that are outside the organization and internal conditions consist of factors that are within the organization itself. Moreover, through further company's current conditions analysis researcher is able to select which performance management system frameworks that feasible for the company. The primary data is gathered through discussion, interview and field observation. In this research, the data is gathered by qualitative method through field observation and interview with the owner. Secondary data gathered are vision and mission, organizational structure, production report and financial report. This research used PESTEL Analysis, Resource Based View Analysis, and SWOT Analysis to identify company business condition. After conducting several analyses to determine company condition, researcher found that appropriate performance management system that suitable for Pamarican Agro Industry is Integrated Performance Management System Framework. Therefore, a new performance management framework was developed to be proposed for Pamarican Agro Industry which based on Integrated Performance Management System Framework.

Keyword: Performance Management System, Key Performance Indicators, Integrated Performance Management, Critical Success Factors, Pamarican Agro Industry

Introduction

Current information shows that Indonesia is one of the biggest coconut fiber-producer countries in the world beside Philippines, India and Sri Lanka (vdeltafuel, 2016). This condition led to the growth of coconut fiber trader companies and coconut fiber producer companies in Indonesia. This growing coconut fiber sector generates a lot of business opportunities. Many new companies are emerging to seize this business opportunities. One of these new companies is Pamarican Agro Industry which established in 2016 as a coconut fiber producer company that based in Ciamis, West Java. This company

is founded by Mr. Rachmat that has knowledge in coconut fiber industry and Mr. Daniel which interested to establish a coconut fiber company. They aimed to become a major player for the coconut fiber production market in West Java. In this vast growing market, Pamarican Agro Industry should develop a well-designed performance management system to become competitive. Performance Management System is important as a tool to communicate goals and achievement, to ensure the company uses its resources efficiently, to focus on continuous improvements, and as a critical guidance to evaluate the company effectively (Wibisono, 2012).

There are several performance management system frameworks that have been developed by experts in recent years. In Indonesia, performance management system frameworks that are often used are The Balanced Scorecard (Kaplan & Norton, 1996), Performance Prism (Neely & Adams, 1999), and Integrated Performance Management System (Wibisono, 2012). However, frameworks that not feasible with the company will be ineffective and inefficient. Therefore, further analysis is needed for implementing a feasible performance management system.

Literature Review

PESTEL Analysis

PESTEL is an acronym of Political, Economic, Sociocultural, Technological, Environmental, Legal forces (Wheelen, 2011). Aim of PESTEL analysis are identify current external factor that already affecting company, identify possibilities which external factors that will change in future, exploit and prepare in those changing factors. Moreover, PESTEL analysis is specified used in answering question regarding of several issues that company will face in future. Those issues are political situation and how it affects industry, economic factor, market and industry cultures, technological innovation that likely to affects industry, legal and regulation that affecting the industry, and environmental concerns.

Resource Based View

Resource Based View is a framework to identify company's resources and competencies. There are four empirical indicators of potential of the firm resources to generate sustained competitive advantages; Valuable, Rare, Imperfectly Imitable and (Non) Substitutability, abbreviated as VRIO (Barney, 1991). In this Resource Based View model, resources are given the major role in helping companies to achieve higher organizational performance. Resources that fit into those four main criterions will be considered as source of competitive advantages. There are two kind of resources; tangible resources and intangible resources. Tangible resources for this research consist of financial and operational aspect. Meanwhile, for intangible resources consists of employee (human resources), technology, organization and reputation.

SWOT Analysis

SWOT is an acronym of Strength, Weakness, Opportunities and Threats which are strategic factors for a specific company. The external environment consists of variables (Opportunities and Threats) that are outside the organization and internal environment consists of variables (Strength and Weaknesses) that are within the organization itself. (Wheelen, 2011).

Performance Management System

According to Ljungberg (as cited in Wibisono, 2012, p. 9), performance management system can be defined as an order of measurement based on specific rules and procedures to covers, compile, presenting and communicate data in a key indicators combination that reflects the performance and characteristics of the selected processes which are effective enough, so that enable intellectual analysis as a guide to take the necessary action.

In recent years, companies began to realize the importance of performance management system for their corporation and started to adopt and develop a performance management system that was developed by experts in the last two decade. However the most commonly used in Indonesia are; The

Balanced Scorecard (Kaplan & Norton, 1996), Performance Prism (Neely & Adams, 1999), and Integrated Performance Management System (Wibisono, 2012). The robust growth of industries these days is also another reason why the performance management system frameworks are updated every time.

Integrated Performance Management System

There are several performance frameworks that developed in the past decades which among these frameworks are The Balance Scorecard and Performance Prism. These two performance management system became the common framework in most international companies.

The Balance Scorecard consists of four perspectives which are considered really crucial to the company. The four perspectives are Learning & Growth, Business Process, Customer, and Financial. Compared to the Balance Scorecard, the Performance Prism is quite different. There are five facets in Performance Prism that describe the stakeholders' satisfaction, stakeholders' contribution and capabilities, strategies & processes of the company that should be taken care. The Performance Prism believes that the business is no longer a "one or two stakeholders' satisfaction and contribution", but "all stakeholders".

Meanwhile there are several reasons that make the Balance Scorecard and the Performance Prism is not considered for this research. For instance, the author of Balanced Scorecard does not mention any process of identifying the Critical Success Factors in their book (Kaplan and Norton, 1996). The Balance Scorecard believes that the generic Critical Success Factors such as Financial, Customers, Internal Business Process and Learning & Growth, are enough for every organization. The Performance Prism, in the other side, believes that the organization's success could be achieved by satisfying the stakeholders and getting their contribution. The Performance Prism does not explain further regarding to what kind of stakeholders that should be concerned. That makes the organization might have unfocused effort to put their concern to "all stakeholders", not to "finite lists of crucial stakeholders".

Those drawbacks are corrected in Integrated Performance Management System which makes it more relevant to use in current business condition. Therefore, the author decided to implement Integrated Performance Management System in this research.

There are four steps of developing performance management system as it is explained by Wibisono (2012), which are:

Step 0: Foundation

Understanding the knowledge and the principles of performance management system should become the foundation of the practitioner. This includes the knowledge of various kinds of performance management system framework, the core principles of performance management system and context of performance management system.

Step 1: Basic Information

Basic information of the environments of the organization, both internal and external, is needed to develop the performance management system. The information may include the organization, government and society, market and competitors, goods and services which are produced.

Step 2: Design

This step is a process of developing, or analyzing current, vision and mission that represents the current condition, availability of resource and the future ambition. The process also includes of exploring the organization's strategies and choosing proper framework of performance management system. That process is needed for further step of picking the performance variables, linking the variables and choosing the benchmarks.

Step 3: Implementation

This step is the implementation of the developed performance management system. The important things for this step is that the performance management system should be validated, whether it has already accommodate these four things or not; measurement, evaluation, diagnosis and corrective actions if the organization runs out of the determined goals.

Step 4: Improvement

This is the step of evaluating and improving the performance management system that has been developed before. The evaluation should consider present information.

Vision and Mission

Vision is a set of words or phrases that shows goals and dreams from a particular organization or company that wants to be accomplished in the future. In short, it is safe to say that vision is what company wants to be in the future. It would be great if every member of the company acknowledges and understands the vision of their organization and what their organization wants to be in the future. A vision must project the organization's goals for 3 until ten years, because it is crucial to the organization's preservation and long term success. There are six criteria of good vision according to Wibisono (2012):

1. State the ambition or goals of organization in the future.
2. Concise, clear, focus and it is a standard of excellence.
3. Realistic and feasible.
4. Attractive and inspiring commitment and enthusiasm.
5. Easy to be remembered and understood by the employees, also it impresses all of the stakeholders.
6. The achievements can be measured.

Furthermore, Mission is a set of words that shows company's goals and their reason of existence. Mission also contains products or services that offered by the company (Wheelen & Hunger, 2012). The goal of mission is to communicate with internal and external stakeholders the reason of the company's existence and where the company headed. And these are criteria of a good mission according to Wibisono (2012):

1. Broad enough to be implemented for years.
2. Specific enough to communicate the direction.
3. Focus on organization's competencies or capabilities.
4. Free from jargon or meaningless words.

The vision and mission should be analyzed with these criteria to ensure that the vision and mission are good and proper to be implemented.

Methodology

The chart below explains how this research will be done. There are several stages to be done, start from finding the problem, defining research objectives until proposing solutions for these problems.

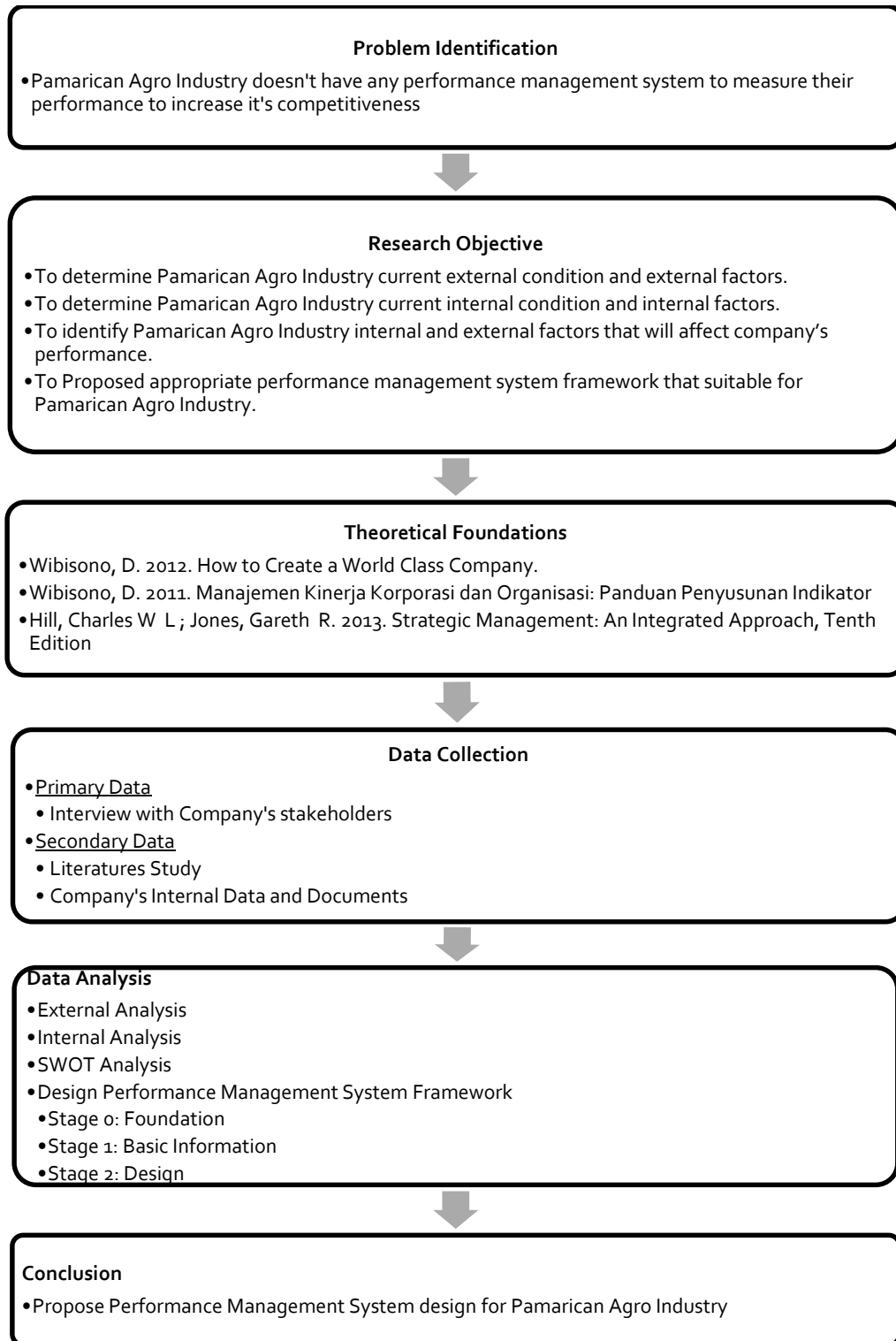


Figure 1 Research Methodology

Data Analysis

Designing Performance Management System Framework

Table 1 Comparison of Performance Management System Concepts

Aspect	BSC (1992)	Prism (2002)	IPMS (2012)
Design Procedure	Clearly stated	General overview	Clearly stated
Performance Variable Formulation	General overview, supported by detail formula in its implementation	Detail formulation for each variable	Detail formulation for each variable with and inter correlated with others
Variable Perspective	Categorized into 4 major perspectives	Has five stakeholder perspectives with more than 200 individual performance variable	Divided into three major performance which is inter correlated
Relationship Between Variables	Described in available perspective	Clearly distinguished	Specifically described in aspects of relationship between variables

Table 1 show that Integrated Performance Management System concept combines Balanced Scorecard simplicity and Performance Prism attention with stakeholder. It also provides a clear link between the performance management system and the company’s business strategy. Therefore, Integrated Performance Management System is chosen to be the proposed management system frameworks because it is comprehensive and easy to understand. there are 5 stages in designing Integrated Performance System Framework starting with foundation, basic information, design, implementation and improvement (Wibisono, 2012). Meanwhile, this research only conducts the first three stages to focus more on research objectives that were explained in previous chapter.

Stage 0: Foundation

Foundation is about understanding the guidance principles that should be used as foundation for developing the design of performance management system. There are four foundations as principle guidance and five rules in designing a performance management system. The four principles are;

1. Partnership Between Stakeholders – This principle are essentials to be applied in order to make each party can contribute in determining variables related to their authority. Stakeholders of Pamarican Agro Industry consist of owners, costumer, employee, business partner and suppliers.
2. Employee Empowerment – It is important to make sure the employee actively participate in supporting company performance improvement. The action of the employee should be a representation of their understanding about performance management system in their working areas.
3. Integrated Performance Improvement – Performance management design should involve all elements and linked each variable in a department with the others. Integrated performance improvement will emerged as the result of integrated approach during the development until the implementation with high sense of belonging in all involved employee.
4. Independent Team – In developing the performance management system, development team should be given with trust and opportunities, includes authority to make a decision and organizing employee between section or division and determine which variable that should be implemented.

With further comprehension of principles above, there are five basic rules in performance management design that need to comprehend as well. The basic rules are;

1. Simple an easy to understand –In order to make performance management system to be efficient, all employees must understand the variables assigned.

2. Long term oriented – Performance management should able to compensate company’s goals and objectives to have long term sustainability.
3. Time based – Performance management system should provide feedback as soon as possible to evaluate company’s performance.
4. Focus in continuous improvement – In developing and implementing performance management system, the frameworks should accommodate continuous improvement.
5. Using quantitative approach – This approach will simplify company to make any decision to improve the performance. Absolute nature of numbers and ratio which compared with the standard will ease decision makers to take any necessary decision.

Stage 1: Basic Information

Activity on this stage involves the collection and analysis of the basic information which is necessary for input in designing performance management system. Basic information consists of internal and external analyses for the input. These analyses are already conducted in previous chapter, therefore only the conclusion from the previous chapter will be the basic information inputs. The conclusions were concluded in form of alternative strategies which explained in the TOWS matrix which are; focus on expand their business with current advantage which is owning an up-to-dates production machines and good reputation from high quality product with combination of increasing demand and rapid technologies development. The next strategy is to maintain its good reputation despite threat of unhealthy business competition. Furthermore, tis to improve their human resources management to increase employee performance because company needs to take immediate actions to overcome their weakness to reach the opportunities. Lastly, is to improving company internal especially developing performance management system because this system is important as a tool to ensure the company uses its resources efficiently and as a critical guidance to evaluate the company’s effectiveness

Stage 2: Design

The first step in designing performance management system stage is to define the vision and mission that appropriate with the company’s competitive advantages and competitive strategies. In order to achieve this vision and mission, the company needs to pursue its goals by executing the strategies which appropriate with its competitive advantages and competitive strategies. After comprehend and determine company’s vision, mission, and strategy, the performance variables is developed through three perspective; organizational output, internal process and resources capabilities to control the implementation of the strategies. These variables should be specific, measureable, actionable, realistic, time-specific and consistence.

Proposed Vision for Pamarican Agro Industry

Criteria of vision are shown on the table 2 below. This data is gathered from the interview with the employee (Andri, 2016). This vision fulfills almost all criteria of good vision.

Table 2 Criteria of Vision Pamarican Agro Industry

Vision: Become a leading manufacturer of coconut fiber in West Java.		
Criteria	Yes	No
A single sentence	V	
Inspiring and make employee comfortable	V	
Written in a good and proper language without unnecessary words	V	
Easy to understand by all of employee	V	
Focus on one or two aspect of performance		V
The achievement goal is measureable	V	
Develop by the CEO or the leader of the company	V	
The validity is examined every year	V	
Realistic, showing current company position and the limitation of resources	V	

Can be changed	V	
Easy to remember	V	

Proposed Mission for Pamarican Agro Industry

Criteria of mission are shown on the table 3 below. This data is gathered from the interview with the employee in (Andri, 2016). This mission fulfills almost all criteria of good mission.

Table 3 Criteria of Mission Pamarican Agro Industry

Mission: To produce high quality coconut fiber supported by sufficient production capabilities in order to become a leading manufacturer in West Java.		
Criteria	Yes	No
Differentiate the company with competitors	V	
Define what company should do	V	
Identify key capabilities and competencies	V	
Prompt company to create a better decision in the future	V	
Define product or services	V	
No longer than a paragraph	V	
Clear and understood by employees	V	
Written in a good and proper language without unnecessary words	V	
Focusing on present condition and not mixed with vision for future		V
Examined and re-written if the company changes		V
Specific to affect individual behavior on company	V	
Reflect real advantages of company	V	
Flexible enough to response the change of environment	V	
Refer to competitive advantage	V	
Comprise some logical statement	V	

Summary of Vision and Mission Analysis

Based on interview and discussion result with the owners and employee (Andri, 2016), researcher proposed vision and mission for Pamarican Agro Industry that fit the good vision and mission criteria that already explained in pervious chapter.

Performance Variables

Integrated Performance Management System divides its performance variable into three perspectives; organizational output, internal process and resources capabilities. The variables are chosen based on its accordance with the competitive advantage of Pamarican Agro Industry which are; up-to-dates production machines and good reputation from high quality product and the strategy to continue expanding its coconut fiber business to meet the increasing demand.

Organizational Output

There are two aspects for organizational output which are; financial and non-financial. Variables for financial aspect consist of asset management ratio, profitability ratio and business growth (adopted from Wibisono, 2012). While, for non-financial aspects consist of customer satisfaction, recognition from independent rating organization and partner satisfaction (adopted from Wibisono, 2012). Financial aspects are measured to compensate the owners' needs as one of the stakeholder. However, there are other stakeholders that are needed to be considered, such as customers, and partners which are grouped in non-financial aspects. Following is the proposed variables for financial aspect, which are;

1. *Asset management ratio.* Pamarican Agro Industry has an estimated assets in October 2016 is more or less than Rp2.500.000.000,00 in form of factory building, production machines, truck and other essential assets (Daniel, 2016). These assets are expected to continue growing. Therefore, it is important to have this variable to measure the company's ability in using their assets. Indicator used in this variable for Pamarican Agro Industry is total asset turnover which evaluates productivity of the firm in managing all of its assets to generate sales.

2. *Profitability ratio*. Pamarican Agro Industry is a profit oriented company. Therefore, financial measurement is important to measure the company's ability in generating profit. Indicators for this variable are profit margin and return of investment. Profit margin measure how much out of every rupiah of sales a company actually keeps in earning and return of investment measure the company's efficiency of its investment.
3. *Business growth*. This variables shows business scale development to measure Pamarican Agro Industry growth. The indicator for business growth is sales growth which measure how the firm revenue has grown over time.

Meanwhile the proposed variables for non-financial aspects are;

1. *Customer satisfaction*. This variable is important to measure whether the service offered by the company is satisfying the customer; which is one of important stakeholders, or not. The indicator for this variable is customer satisfaction rate through survey to know the customer's perception of service offered by the company.
2. *Recognition from independent rating organization*. Pamarican Agro Industry needs to maintain and improve its image for getting new customers and retain the old one. Therefore, this variable is important to assess award received by company from an independent organization. The indicator for this variable is external auditor opinion through survey to measure how good the opinion of external auditor about the company image in order to improve company's image.
3. *Partner satisfaction*. In operating this business, Pamarican Agro Industry has collaboration with several numbers of partners. Therefore, this variable is important to measure overall partner satisfaction in collaborating with the company. The indicator is partner satisfaction rate through survey to know the partner perception about company ability while cooperating with them.

Internal Process

There are four aspects for internal process which are; innovation, organizational process marketing and after sales (Wibisono, 2012). The first aspect is innovation aspects. Variable for innovation aspects is business expansion (adopted from Wibisono, 2012). A company should continuously innovate in order to keep competing in the market. In managing innovation process, there are four important stages; see market opportunity for new services and products, managing portfolio and business expansion, design and developing new products and services and the last is to deliver the products and services to the market (Wibisono, 2012). Therefore, business expansion as a variable in innovation aspect is important for Pamarican Agro Industry because it assess the achievement of the company's innovation in business development. There are two indicator for this variable; value of new strategic agreement, and plan implementation ratio. Value of new strategic agreement measures value offered by the new strategic agreement for the business expansion and plan implementation ratio measures percentage of success rate for company in implementing a new plan.

The second aspect is operational process. Operational process determines the business result both financially and non-financially. Variables for operational process are productivity volume, product defect, cycle time, equipment breakdown and infrastructure availability (adopted from Wibisono, 2012).

1. *Productivity volume*. Pamarican Agro Industry core business is in coconut fiber production and manufacture. In order to control the productivity process of this core competency, productivity volume as variable is important to assess the company achievement in production. There are two indicators in this variable; coconut fiber production achievement and production on demand ratio.
2. *Product defect*. In order to control product quality Pamarican Agro Industry should be able to minimize defect. Therefore, product defect variable is important to assess how many defect products were produced. The indicators in this variable are; percentage coconut fiber defect and Total quality cost.

3. *Cycle time*. This variable is important for Pamarican Agro Industry to assess the time needed to fulfill the customer order from order received until product delivered to customer. The indicator is late delivery rate which measure total of late delivery in maintains precise delivery time.
4. *Equipment breakdown*. Maintenance of Pamarican Agro Industry infrastructure is also need to be considered in order to provide the best product quality. Therefore this variable is important to assess the opportunity cost borne by company while equipment is broken. The more frequent for the equipment to breakdown means the company will suffer more losses and cost.
5. *Infrastructure availability*. It is crucial for Pamarican Agro Industry to make sure if the infrastructure is available when it is needed regarding to coconut fiber production, raw material transportation and finished product delivery which makes this variable important. The indicator for this variable is downtime hours rate which measure hours of downtime which interfere the infrastructure availability.

The third aspect is marketing aspect. The aim of marketing aspect is to satisfy and fulfill the target market needs and desire. The variable for marketing aspect is achievement of potential target market (adopted from Wibisono, 2012). This variable is important to know the size of potential market that has already achieved by company. The indicator for this variable is potential market ratio which measure company ability in achieving its potential market. The last aspect is after sales service. This is one of important aspect to increase competitiveness of the company. The variable for after sales service aspect is service level (adopted from Wibisono, 2012) to know how many complaints that can be resolved and satisfy the customers or partners. The indicator is complaints settlements rate to measure number of resolved complaints to maintain company's proficiency in handling complaints.

Resources Capabilities

There are three aspects for resources capabilities which are; human resources, technology and organizational resources (Wibisono, 2012). The variables for the resources capabilities perspective are described in Table 4.11. The variables for human reseources are employee safety, employee satisfaction, and employee training (adopted from Wibisono, 2012)

1. *Employee safety*. Pamarican Agro Industry is a manufacture company which operating production equipment that poses high health and safety risk while operating these machines in daily basis. Therefore, this variable is important to measure level of safety of the company's working environment. Indicator for this variable is number of accidents which measure total accidents occur in working hours that cause injury or even death.
2. *Employee satisfaction*. It is important for Pamarican Agro Industry to measure the satisfactory level of the employee since high level of employee satisfaction will improve company's productivity. Indicators for this variable are employee satisfaction rate and employee turnover. Employee satisfaction rate is to measure company capability in fulfilling the employees' needs and wants through survey. Employee turnover is to measure level of employee turnover to comprehend employee motivation.
3. *Employee training*. This variable measure company capability in providing training for their employee development. With employee capability is measured through this variable, the employee capability will increase if the company continue to measure through this variable. Indicator for this variable are; training availability and learning index. Training availability measure the company capabilities in providing training for employee improvement. While, learning index measure number of employee who already trained in order to distribute the learning opportunities.

The technology and infrastructure hold important aspect in executing strategy and gain customer satisfaction. Investment in technology to improve level of company competitiveness is important for

company's long-term sustainability (Roth, 1992). Variables for technology and infrastructure are technology efficiency, infrastructure investment and certification (adopted from Wibisono, 2012).

1. *Technology efficiency.* This variable is important for Pamarican Agro Industry since all production equipment is considered the latest coconut fiber processing machines technology (Rachmat, 2016). The indicator for this variable is technology availability to measure company capability in providing precise technology that needed for production that compatible with standard specification.
2. *Infrastructure investment.* Beside technology, infrastructure is essential for Pamarican Agro Industry to maintain its production capability. This variable is using infrastructure procurement cost for indicator to measure company capability in providing appropriate infrastructure.
3. *Certification.* Certification is to measure the quality of Pamarican Agro Industry in order to become the leading company. The indicator for this variable is quality certification achievement which to measure any appropriate quality certification that already achieved in Pamarican Agro Industry operational division.

Organizational resources are the organization's ability to move and support all the changing process needed to execute the strategy (Wibisono, 2012). Therefore, the capability of leadership in Pamarican Agro Industry is important to be measured. Indicator for leadership variable is leadership index which measure leader capability in leading and managing the company's assets.

Conclusion

Pamarican Agro Industry external condition was determined using PESTEL Analysis. From six dimensions several numbers of external factors were successfully identified and explained further. In general Pamarican Agro Industry external conditions were feasible for company to growth further with several obstacle that may encountered in the future. Results from this analysis were used as external analysis inputs for SWOT Analysis.

Pamarican Agro Industry internal condition was determined using Research Based View Analysis. It is shown that competitive advantage of Pamarican Agro Industry from its resources, capabilities and competencies is having an up-to-date production machines, large warehouse, and its good reputation on producing high quality product. Results from this analysis were used as internal analysis inputs for SWOT Analysis.

Result from internal and external analyses is used to generate SWOT analysis to identify internal and external factors that affecting company performance in order to understand overall condition of company. After examining the external and internal factors through SWOT analysis, TOWS matrix is conducted to develop a sustainable competitive advantage of Pamarican Agro Industry by using strategic factor. This analysis recommend Pamarican Agro Industry to immediate action to develop performance management system is important because it manages all aspect of the company and increase company overall performance.

This research found that appropriate performance management system that suitable for Pamarican Agro Industry is Integrated Performance Management System Framework. Therefore, a new performance management framework was developed to be proposed for Pamarican Agro Industry which based on Integrated Performance Management System Framework.

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