

Performance analysis in PT perkebunan nusantara XII Wonosari agritourism

Fidi Mahendra^{*}, Jangkung Handoyo Mulyo, Lestari Rahayu Waluyati.

Master of Agribusiness Management, Faculty of Agriculture, Universitas Gadjah Mada

Jalan. Flora no. 1, Bulaksumur, Sleman, Yogyakarta 5528, Indonesia

Corresponding Author: Fidi Mahendra

Abstract: *PT Perkebunan Nusantara XII (PTPN XII) is an agribusiness in East Java which develops agritourism business, one of the biggest agritourism sites is Wonosari Agritourism in Malang Regency East Java. This research aimed at investigating the performance of Wonosari Agritourism both financial and non-financial performances. This research employed a Balanced Scoreboard (BSC) analysis method with four perspectives (financial, customer, internal business as well as learning and growth). Additionally, it also utilized 11 indicators namely revenue, cost, profit, return on asset (ROA), market share, customer satisfaction, innovation rate, quality of tourism object, employee satisfaction, employee turnover, and employee productivity. The types of data used were primary data as well as secondary data from the management report of Wonosari Agritourism.*

The research results showed the financial perspective belonged to

Very Good category (Ratio score 100%) consisting of revenue indicator (81%), cost (110%), profit (111%), Return on Asset (112%).

Customer Perspective was included in

Good category (Ratio score 89%) consisting of market share indicator (89%), customer satisfaction (89%) and for internal business process perspective belonged to

Good category (Ratio score 84%) consisting of innovation indicator (83%), service quality of tourism object (85%). Meanwhile, for learning and growth factor perspective was included in Good category (Ratio score or 94%) consisting of employee satisfaction indicator (93%), employee turnover (80%) and employee productivity (111%). The total score of KPI (key performance indicator) of Wonosari agritourism was 93% included in Good performance category.

Keywords: *performance, agritourism, balanced scorecard, PT Perkebunan Nusantara XII*

Date of Submission: 11-03-2019

Date of acceptance: 28-03-2019

I. Introduction

Background of Study

PT Perkebunan Nusantara XII (PTPN XII) is an agribusiness company which owns a business in the field of agribusiness. The massive development of agritourism in the scope of PTPN XII was recorded in 2012. There were 11 units of the plantation which developed agritourism and in 2017 became 15 units of the plantation. Agritourism becomes the business core and new competence core for PTP XII which is incidentally agribusiness company with the main commodities including rubber, coffee, cocoa, tea, and sugarcane.

According to Maetzold (2002), Agritourism is an alternative business related to the added value on agricultural products and non-traditional marketing. Also, farmers or breeders can obtain a more significant part of the revenue with various activities. This idea has been focused on the Agritourism in alternative business perspective and marketing opportunities. Another meaning of Agritourism is the act of visiting the operations of agriculture, horticulture, or agribusiness for pleasure, educational, or active involvement purposes in the agricultural operational activities (Lobo, n.d.). According to Astuti (2014), the potential of Agritourism is one of the society-based tourism attractions which can give impacts to the increase of society's economy in the form of society's income, job opportunities, and business opportunities.

Agritourism plays an increasingly important role in the versification of the agricultural and tourism sectors in rural areas. Agritourism is essential for diversification, changing, and improving the competitiveness and quality of agriculture (Lopez, E.P and Garcia, F.J, 2006). According to Cichowska, J and Klimek, A (2011), Agritourism plays a significant role in the activation of rural areas and contributes positive impacts on the economy and social development in the rural areas.

According to Baskara and Sitawati (2005), the efforts in developing agriculture in Wonosari plantation do not only have principles on the economy purposes (increasing income) but also must be in line with the surrounding environment so that the plantation management can be performed sustainably. As the first developed Agritourism business, Wonosari becomes a role model for the development of Agritourism in other plantations. Until this time, the facilities provided in Wonosari Agritourism are bungalow/guesthouse, hotel & resort with 105 rooms and MICE (Meeting, Incentive, Convention, Exhibition). Besides that, there were also recreational and sport facilities such as playground, swimming pool, mini train, camping ground, tea house restaurant, minimarket, tea walk route, tea processing factory tour, healthy bike lane, tennis court, outbound plantation tour, flying fox, paintball, ATV motorbikes, and battery cars.

In 2016, total income from the Agritourism business in PTPN XII reached IDR 24.7 billion, while in 2017 the Agritourism income was IDR 23.8 billion or decreased as much as 3.51% from 2016. The decrease in this income can be suspected that there is a performance problem in the field of Agritourism.

The contribution of Agritourism revenue on the total company revenue (PTPN XII) has not shown a significant number. The contribution of Agritourism revenue in 2017 was only 2.42% of the total company revenue (Management report, 2017). When this Agritourism is well-managed and implements appropriate strategies, then the potentials of revenue contribution can be increased from 2.42 % to 5 % or even 10%.

Wonosari is the first plantation which develops agritourism business and contributes the most significant revenue among other agritourism sites. The revenue contribution of Wonosari agritourism in 2016 reached up to 10.6 billion, but if seen from the performance of its profit achievement, it is still below 2016 RKAP target which only reached 84%. The achievement of Wonosari agritourism profit in 2015 is still below RKAP target which only reached 50.29%. The presentation of the performance achievement which did not reach the target must be improved so that in the future it can give positive contributions to the company.

This research will give a description of the performance of Wonosari Agritourism using BSC method which is a comprehensive method to know the performance of a company from the financial and non-financial perspectives. Balanced scorecard method is first introduced by Robert S Kaplan and David P Norton in Harvard Business Review in 1992. Kaplan and Norton define balanced scorecard as one set of measures which enables the senior manager to obtain a swift but thorough business perspective. This includes the measure of finance which contains the program results which have been conducted to complete the measures of finance and operational on customer satisfaction, internal process, innovation, and operational measures.

According to Rangkuti (2011), a balanced scorecard is a set of instruments to motivate employees to actualize the visions of the company, not only as a performance measuring tool but management which focuses on the people's business through organization both primary objectives and secondary objectives. According to Kaplan and Norton (2017), Balanced Scorecard emphasized that all measures of financial and non-financial aspects must be parts of the information system for employees in all levels of the company.

The stages of application from balanced scorecard can be seen in the scheme below.

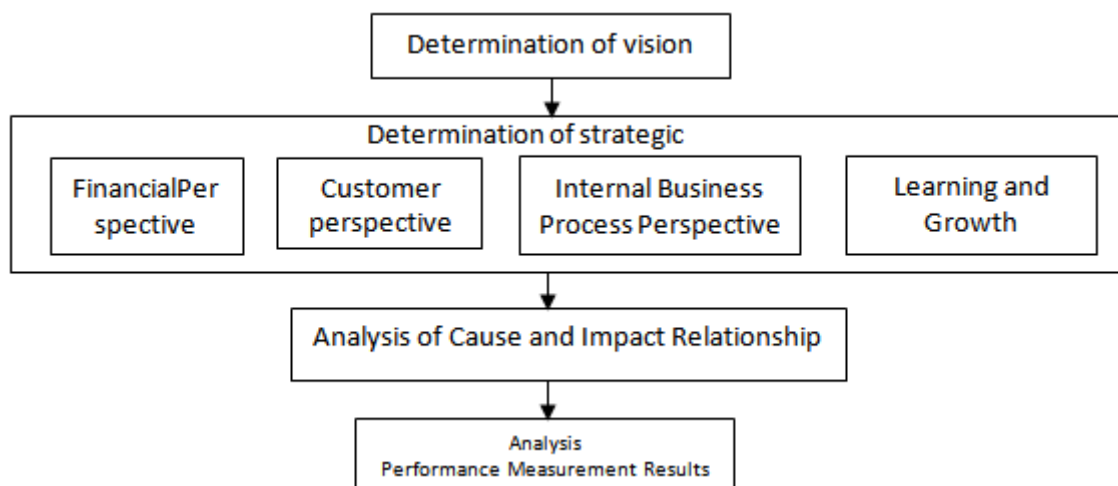


Figure 1. Analysis steps of balanced scorecard implementation

(Source: Widaningrum dan Kabul, 2014)

This research aimed at analyzing the performance of Wonosari Agritourism performance from the financial and non-financial aspects so that it can capture the actual performance comprehensively.

II. Research Method

The fundamental method of this research was descriptive research, which is research that is conducted to obtain a description of the studied objects. Furthermore, the selection of research setting was purposively conducted which was Wonosari Plantation Malang Regency, East Java with the consideration that Wonosari plantation is one of the business units belongs to PT Perkebunan Nusantara XII and the first plantation to develop agritourism business.

The data sources used were primary and secondary data from the management report of Wonosari agritourism. The method of data analysis used Balanced Scorecard with four perspectives and 11 indicators detailed as follows:

Financial Perspective

- Revenue: showing the sales results of agritourism services obtained during a specified period and stated in the unit of Indonesian Rupiah (IDR).
- Cost: showing the amount of expenditure related to the operation in running the business of Wonosari agritourism.
- Profit: showing the profit obtained from the agritourism business formulated as follow: Profit = Income – Cost
- Return On Asset (ROA): showing the improvement of operational performance and measuring the efficiency of the total asset used to generate profit, which is formulated as follow:

$$\text{Return on Asset (ROA)} = \frac{\text{Profit}}{\text{Total Asset}} \times 100\%$$

Customer Perspective

- Market share=
$$\frac{\sum \text{Wonosari Visitors}}{\sum \text{Tourists in Malang}} \times 100\%$$

- The level of customer satisfaction was measured using a Likert scale through the questionnaires distributed to visitors/customers in Wonosari Agritourism.

Internal Business Perspective

a. Innovation

The measurement of innovation was conducted by observing the company data whether there is innovation has been made in the specific year. Furthermore, conducting a survey to the visitors on the satisfaction level in experiencing the innovation done by Agritourism management. Innovation is measured using a Likert scale.

b. Service Quality of tourism object

The measurement on service quality of tourism object is performed by distributing questionnaires to the visitors after they enjoy the tourism object in Wonosari, seeing the company data on the response or complaints made by the visitors or in the form of a suggestion box. Moreover, the service quality of tourism object is measured using a Likert scale generated from the results of the questionnaire distributed to the visitors.

Learning and growth perspective

- Customer Satisfaction Index is the information on the level of customer satisfaction during the work in the field of agritourism within one year, measured using a Likert scale and formulated as follow:

$$\text{Employee Satisfaction Index} = \frac{\text{Total Score}}{\sum \text{Respondents} \times \sum \text{question} \times \text{Maximum Score}} \times 100\%$$

- Employee turnover rate shows the number of employees resigning in the period of one year, formulated as follow:

$$\text{Employee turnover rate} = \frac{\text{Number of employees resigning}}{\text{Total Employees}} \times 100\%$$

- Employee productivity is the ability of employees in generating profit (Indonesian Rupiah unit/employee) obtained by the following formulation:

$$\text{Employee Productivity} = \frac{\text{Profit}}{\text{The number of employees}}$$

Calculation of the Total Score and Determination of Performance Categories

The calculation of the score was performed by comparing the performance results and the predetermined target. In this case, the target of RKAP (*Rencana Kerja Anggaran Perusahaan/ Company Budget Work Plan*) has been determined by the management of PTPN XII. The determination of the weight from the balanced scorecard perspective was conducted through forum group discussion (FGD) with the management of Wonosari consisting of the Manager of the plantation were Chief Assistant, Financial and General Assistant, Wonosari Agritourism Assistant and Head of Sub Division of Agro Management of Surabaya Board of Directors Office.

The obtained score was then set as the basis in the calculation the weight score times the score. The weight score times the score of all indicators was then compared to the weight to gain the ratio of achievement score. The total ratio of achievement score became KPI of Wonosari agritourism. The following is the table of total score calculation so that the score of Key Performance Indicator (KPI) was obtained.

Table1. KPI Score of Wonosari Agritourism

KEY PERFORMANCE INDICATOR (KPI) OF AGROTOURISM								
No	KPI	Weight	Unit	Target	Realization	Score	Score weight x score	Ratio Score (%)
A. Financial Aspect								
	1. Revenue	15%						
	2. Cost	15%						
	3. Profit	5%						
	4. ROA	5%						
	Total	40%						
B. Customer Aspect								
	5. Market share	10%						
	6. Customer Satisfaction	10%						
	Total	20%						
C. Internal Business Process Aspect								
	7. Innovation	10%						
	8. Service Quality of tourism object	10%						
	Total	20%						
D. Learning and growth aspect								
	9. Employee satisfaction	10%						
	10. Employee Turnover	5%						
	11. Employee Productivity	5%						
	Total	20%						

The results of ratio score from all aspects of the balanced scorecard in the form of quantitative data then were put into qualitative by making categories developed from Key Performance Indicator (KPI) of PT Perkebunan Nusantara XII in 2016 as presented in the following table:

Table 2 Performance category of Balanced Scorecard for agritourism

Total Score (%)	Performance category
> 95	Very Good
> 80 - 95	Good
> 65 - 80	Fairly Good
> 30 - 65	Poor
≤ 30	Not Good

Source: Developed from KPI of PTPN XII in 2016

III. Results and Discussion

Financial Perspective

1) Revenue

Revenue shows the amount of tourism service sales which have been done by Wonosari in a certain period. The management of Wonosari agritourism used revenue as the main indicator in performance

assessment. The realization of income is always compared to the RKAP (*Rencana Kerja Anggaran Perusahaan* or Company Budget Work Plan) to find out how good the financial performance of Agritourism is. Based on the data of Wonosari management report, the revenue data of Wonosari agritourism were as follow:

Table 3. Income of Wonosari Agritourism in 2013-2017

Year	Revenue (IDR.000)			Revenue Growth	
	Target	Realization	Rasio Real thd Target (%)	Target (%)	Realization (%)
2013	6.827.300	8.453.128	123,81	-	-
2014	8.696.600	9.481.951	109,03	27,38	12,17
2015	12.711.000	10.484.209	82,48	46,16	10,57
2016	10.450.860	10.699.236	102,38	(17,78)	2,05
2017	13.021.355	10.601.299	81,41	24,60	(0,92)

Source: Management report of Agritourism, 2013-2017

In Table 3, it can be concluded that the revenue of Wonosari Agritourism in 2017 only achieved 81.41 % from the target, this achievement is significantly far compared to the percentage of revenue in 2016 which was 102.38%. The percentage of revenue realization compared to its target in the period of five years tended to decrease which was from 123.81% into 81.41 %.

Based on the data, revenue growth also experienced a significant decrease from 2016 (12.17 %) to – 0.92% in 2017. One of the causes was the decrease in the number of tourists who visited Wonosari Agritourism. The target of revenue growth in 2016 experienced a decrease compared to the target in 2015, and this is because the management of Agritourism in arranging the target of 2016 was adjusted with the realization in 2015 which only achieved 82.48% from its target.

. For the business in the service field, the number of tourist visits becomes the primary factor influencing revenue directly. The more visitors, the more people who stay, then the revenue will also be higher. The effort in improving the revenue can be made by optimizing promotion. Wonosari agritourism is popular for its educational tourism can do promotion to educational institution including kindergarten to higher education by offering educational tour package about tea cultivation starting from plantation maintenance to the processing in the factory. The outbound program I the tea plantation will be much in demand if they are well-packaged.

2) Cost

Cost shows how much the outcome related to the operation in running the business of Wonosari Agritourism. Cost consists of fix cost in the form of salary for employees and variable cost one of which is for the cost supporting the material of operational activity. Besides that, there are depreciation costs which are budgeted annually.

The assessment of performance in using the cost was conducted by comparing the realization with its target. The use of cost is always juxtaposed with its income, the higher the cost spent but not followed by income then performance will get worse. Vice versa, performance can be stated as good when the cost spent is below the target and the income generated is above the target.

Based on the Wonosari Financial report, the cost data of Wonosari Agritourism within the last five years are as follow:

Table 4. Costs of Wonosari Agritourism in 2013-2017

Year	Cost (IDR.000)		
	Target	Realization	Real Ratio on Target (%)
2013	4.063.851	6.318.722	155,49
2014	4.996.000	7.733.721	154,80
2015	7.461.000	7.843.967	105,13
2016	7.317.322	8.068.639	110,27
2017	10.013.504	7.250.541	72,41

Source: Management report of Agritourism, 2013-2017

Table 4 shows that the realization of cost in 2013 is IDR 6,318,722 tends to experience an increase until 2017 as much as 7,250,541 or increases as much as 15%. In terms of cost performance compared to its target, there was a decrease from 155.49% in 2013 became 72.41% in 2017. This is because in 2017 there was a cost efficiency policy by the Directors of PT Perkebunan Nusantara XII.

If seen from the composition of the expense, then the following table is presented:

Table 5. Cost Component of Wonosari Agritourism

Description	Composition of Expense (%)				
	2013	2014	2015	2016	2017
Hotel/Cottage/Aula	30	34	31	30	30
Tourism object	18	17	23	5	5
Consumption	24	23	26	24	29
Others	14	16	3	24	26
Reduction	14	11	17	18	9
Total	100	100	100	100	100

Source: Processed from the management report of Agritourism, 2013-2017

Based on the above data, it can be concluded that the reduction of expenses in 2017 was caused by the reduction of expenses imposed on the tourism object including the operational cost as well as the cost allocated for depreciation expense.

The decrease in expense can be observed in the comparison ratio of total cost and total revenue (TC/TR). TC/TR percentage describes the amount of expense contribution to revenue. The higher the value of TC/TR, then the higher the expense and the lower the profit generated. TC/TR percentages of Wonosari agritourism within 2013 – 2017 are shown as the following:

Table 6. TC/TR percentage of Wonosari Agritourism in 2013 – 2017

Year	Percentage of TC/TR (IDR.000)		
	Total Cost (TC)	Total Revenue (TR)	TC/TR
2013	6.318.722	8.453.128	75%
2014	7.733.721	9.481.951	82%
2015	7.843.967	10.484.209	75%
2016	8.068.639	10.699.236	75%
2017	7.250.541	10.601.299	68%

Source: Management report of Agritourism, 2013-2017

TC/TR percentage of Wonosari agritourism in 2017 was 68%. This score is lower compared to the previous years which ranged between 75% up to 82%. From the data above, it can be concluded that in 2017 Wonosari agritourism can perform budgeting which impacts on the increase of profit in 2017. In the future, the management should be able to reduce the expenses using technology.

3) Profit

Profit is the benefits generated by the agritourism business. The amount of profit obtained from the total revenue minus the number of expenses spent within a certain period. The amount of profit of agritourism within the last five years (2013 – 2017) is as the following:

Table 7. Profit of Wonosari Agritourism in 2013-2017

Year	Profit (IDR.000)		
	Target	Realization	Real Ratio on Target (%)
2013	2.763.449	2.134.406	77,24
2014	3.700.600	1.748.230	47,24
2015	5.250.000	2.640.242	50,29
2016	3.133.538	2.630.597	83,95
2017	3.007.851	3.350.758	111,40

Source: Management Report of Agritourism, 2013-2017

Based on the data above, it can be concluded that the trend of profit of Wonosari agritourism within the last five years experiences an increase. The profit of Wonosari agritourism in 2017 reached up to IDR 3,350,758,433 or increased as much as 7% since 2013. When compared to the RKAP target, then the profit in 2017 exceeded RKAP as much as 111.4%. The profit performance in 2017 was the best within the last five years. The achievement of positive profit in 2017 is inseparable from the efficiency of expense performed by the management.

4) Return on Asset (ROA)

Return on Asset illustrates the improvement of operational performance on the use of the asset. This measurement is also used to measure the efficiency of the total assets to generate profit.

From the data of financial report of Wonosari agritourism, 2013 – 2017 ROA can be calculated as the following:

Table 8. ROA of Wonosari Agritourism

Tahun	Profit	Rp.000	
		Total Aset	ROA (%)
2013	2,134,406	7,702,640	27.71%
2014	1,748,230	8,903,043	19.64%
2015	2,640,242	15,805,179	16.70%
2016	2,630,597	19,172,929	13.72%
2017	3,350,758	19,921,622	16.82%

Source: Management Report of Agritourism, 2013-2017

Based on the data above, it can be concluded that the ROA score tends to experience a decrease since 2013 as much as 27.71% became 16.82% in 2017. This reduction was caused by a significant increase in asset value within five-year-period as much as 249% and was not followed by the rise in its profit as much as 156.98%. The increase of relatively significant assets was caused by the reevaluation of assets and investment in the form of renovation of Rollas hotel and the addition of a cottage. Notably in 2016 to 2017, an increase in asset did not occur since Wonosari Management limited the expense for the new investment.

Customer Perspective

1) Market Share

Market share showed the ratio of the number of tourists visited in Wonosari compared to the total visitors visited Malang Regency. This percentage shows the amount of Wonosari Agritourism market share both from domestic and foreign tourists. The amount of Wonosari Agritourism market share in 2013-2017 is as the following:

Table 9. Market Share of Tourist Visit

Year	Wonosari Agrotourism			Malang Regency			Market Share (%)		
	Foreign	Domestic	Total	Foreign	Domestic	Total	Foreign	Domestic	Total
2013	2.514	249.622	252.136	33.226	2.517.248	2.550.474	7,57	9,92	9,89
2014	2.298	239.804	242.102	90.792	3.170.575	3.261.367	2,53	7,56	7,42
2015	1.931	294.103	296.034	99.873	3.554.609	3.654.482	1,93	8,27	8,10
2016	1.715	307.155	308.870	129.663	5.719.881	5.849.544	1,32	5,37	5,28
2017	1.419	281.966	283.385	10.669	2.084.553	2.095.222	13,30	13,53	13,53

Source: Agritourism report and Malang Indonesia statistics data, 2018

Based on the data above, the market share of Wonosari Agritourism tends to decrease from 2013 as much as 9.89% to 5.28% in 2016. In 2017, there is a decrease in the number of Wonosari Agritourism tourists; however, there is a relatively significant increase in market share which is 5.28% to 2016 into 13.53% in 2017. This is caused by the number of tourists visiting Malang regency decrease drastically from 5,849,544 in 2016 became 2,095,222 tourists in 2017.

The decrease in the number of tourists visiting Malang Regency in 2017 was caused by in 2017 fourth trimester natural disaster took place which was the eruption of Mount Agung in Bali. This natural disaster has significantly decreased the number of foreign tourists visiting Malang since for all this time Bali is the main gate of foreign tourists to Indonesia. Several other natural disasters throughout 2017 such as the earthquake, flood, eruptions of Mount Sinabung and Mount Agung have significantly decreased the visits of domestic tourists to Malang Regency.

Market share can be improved by conducting promotion and innovation related to tourism object in Wonosari. According to Saraswati, *et al.* (2017), the strategies that can be used are arranging tour package with a different range of price so that all levels of society from the lowest to the highest category can enjoy the tourism object.

2) Customer Satisfaction Rate

The level of customer satisfaction shows how much the customers feel satisfied with the service of Wonosari Agritourism. The amount of customer satisfaction level is measured by distributing questionnaires to 50 respondents and measured using a Likert scale. Based on the measurement results, the customer satisfaction level was 71%. The level of satisfaction level can be increased by improving the service quality. According to Mantauv (2015), service quality significantly influences customer loyalty which is proven by his research in the banking institution.

The level of satisfaction which only reached 71% forced the management of Wonosari Agritourism to improve by increasing the service quality and human resource quality since human resource holds a vital role in improving customer satisfaction, such as the research results by Munhurrun *et al* (2010) entitled: Service Quality in the Public Service. This reveals that actually employees have a good understanding of what is expected by the consumers, and employees should focus on the aspects which are lacking or having the highest gap between reality and consumer expectancy.

Internal Business Perspective

1) Innovation

The measurement of innovation aimed at knowing the level of innovation performed by Wonosari agritourism according to the visitors. The level of innovation was measured by distributing questionnaires to 50 respondents and then measured using a Likert scale. From the results of measurement, it was obtained the level of innovation which has been performed by Wonosari Agritourism according to the visitors as much as 80%. The efforts made were adding a spot for taking selfie-photograph and new tourism object such as Kuneer hill. Innovation is the key to the development of Wonosari Agritourism. All new aspects which can be established in Wonosari will become its own attraction for the tourists. From the data observation conducted by the author, the recent innovation held by Wonosari Agritourism Management is the establishment of Kuneer Hill tourism object in 2016.

2) Service Quality of Tourism Object

The service quality of tourism object shows a distinctive attribute of the tourism object perceived by the visitors/customers. The measurement of service quality of tourism object was measured using a Likert scale in the form of questionnaires. Based on the measurement results, it was obtained the level of quality of tourism object in Wonosari perceived by visitors as much as 68% from the determined target which was 80%. The

service quality will impact on the customer loyalty as in the research report conducted by Jimanto and Kunto (2014), entitled “*Pengaruh Service Quality Terhadap Loyalitas Pelanggan dengan Customer Satisfaction Sebagai Variabel Intervening pada Ritel Bioskop The Premiere Surabaya*” or translated to “The influence of service quality on customer loyalty and customer satisfaction as Intervening variable on The premiere Cinema retail Surabaya” that service quality variable positively influences customer satisfaction of cinema visitors.

Several tourism objects which become the favorites of the visitors including educational tourism such as visiting tea processing factory. This tour package is unique tourism which cannot be found anywhere else and is the advantage owned by Wonosari agritourism. According to Andriani and Irianti (2010) in the research on “*Analisis Dimensi Kualitas Terhadap Kepuasan Pengunjung dan Perilaku Purna Penggunaan Fasilitas Touring Kebun Pabrik Teh Wonosari Wisata Agro Wonosari Malang*” or “Analyzing the Dimension of Quality on Customer Satisfaction and After-Use Behavior on Touring Facility of Wonosari Agritourism Tea Plantation Malang” that the customer satisfaction showed that all variables of the service quality dimension have coefficient value (r) higher than 0.5 with a positive sign. This means that all variables of the service quality dimension have a strong and in the same direction correlation with customer satisfaction variable.

Learning and Growth Perspective

1) Employee Satisfaction Index

Employee satisfaction index shows how much the level of satisfaction of the employees during working in Wonosari in the period of one year. Employee satisfaction index was measured by distributing questionnaires to 30 employees. The measurement results were performed using a Likert scale showed that the total score of customer satisfaction was as much as 1.340.

From the calculation results based on the formulation above, the score of Wonosari agritourism employee satisfaction index was obtained as much as 74% or lower than the target which was 80%. The efforts to improve employee satisfaction can be made by giving the training to the employees, clear human resource career planning, and excellent human resource management.

2) Employee Turnover Rate

Employee turnover shows the percentage of employees who resigned compared to the total employees within one year period. The amount of employee turnover in the last five years is as the following:

Table 10. Employee Turnover Rate of Wonosari Agritourism

Year	Employee Turnover		
	Employee left (org)	Number of employees	Employees Turnover (%)
2013	0	96	0
2014	0	96	0
2015	0	96	0
2016	1	95	1,04
2017	2	93	2,11

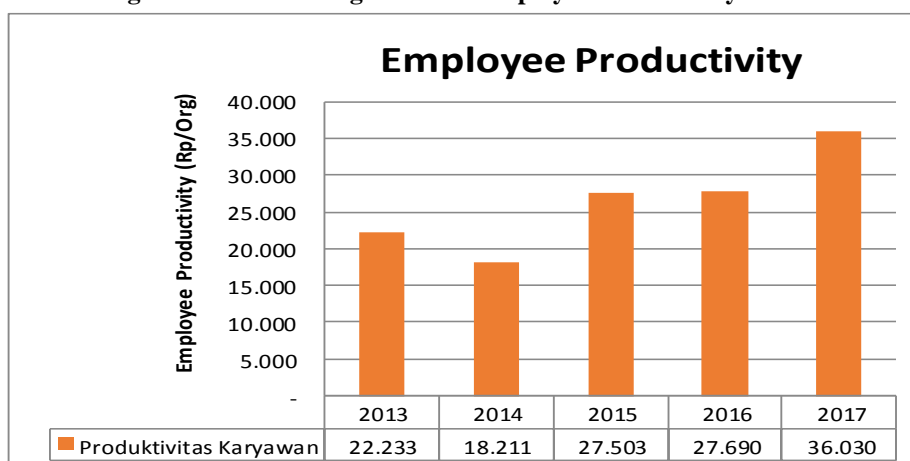
Source: Management report of Agritourism, 2013-2017

Based on the data above, it can be concluded that the employee turnover rate of Wonosari agritourism in the last five years experiences an increase which is 0% in 2013 becomes 2.11% in 2017. One of the causes of the employees resigning is due to joining their relatives to find other jobs. To decrease the employee turnover rate is by creating a pleasant work environment, giving basic facilities needed by the employees two of which are housings and health facility.

3) Employee Productivity

Employee productivity shows the ability of employee in generating profit for the company. The higher the score of employee productivity, the higher their contribution to the company. The amount of employee productivity of Wonosari agritourism within 2013 – 2017 are shown as the following:

Figure 2. Wonosari Agritourism Employee Productivity in 2013 - 2017



Source: processed from the Management Report of Agritourism, 2013-2017

From the data above, it can be concluded that within five years, the employee productivity of Wonosari agritourism experienced an increase which was IDR 22,233,000 in 2013 becoming IDR 36,030,000 into 2017 or increased as much as 62%. The effort in enhancing employee productivity can be conducted through the employee training programs.

Scorecard compilation and KPI calculation

From the results of balanced scorecard weight calculation and score of each indicator then it can be determined the KPI score of Wonosari Agritourism as presented in the following table.

Table 11 KPI Score of Wonosari Agritourism

KEY PERFORMANCE INDICATOR (KPI) OF AGROTOURISM								
No	KPI	Weight	Unit	Target	Realization	Score	Score Weight x score	Score Ratio (%)
A. Financial Aspect								
1.	Revenue	15%	IDR.000	13.021.355	10.601.299	81,41	12%	81
2.	Cost	15%	IDR.000	10.013.504	7.250.541	72,41	17%	110
3.	Profit	5%	IDR.000	3.007.851	3.350.758	111,40	6%	111
4.	ROA	5%	%	15,00%	16,82%	112,13	6%	112
Total		40%					40%	100
B. Customer Aspect								
5.	Market Share	10%	%	15%	13%	88,67	9%	89
6.	Customer Satisfaction	10%	Likert Scale	80%	71%	88,75	9%	89
Total		20%					18%	89
C. Aspek Proses Bisnis Internal								
7.	Inovation	10%	Likert Scale	80%	66%	82,50	8%	83
8.	Service quality of tourism object	10%	Likert Scale	80%	68%	85,00	9%	85
Total		20%					17%	84
D. Learning and Growth Aspects								
9.	Employee Satisfaction	10%	Likert Scale	80%	74%	92,50	9%	93
10.	Employee Turnover	5%	%	0	2%	80,00	4%	80
11.	Employee Productivity	5%	IDR/person	32.694.033	36.421.287	111,40	6%	111
Total		20%					19%	94

Source: Primary Data Analysis, 2018

Based on the table above, the KPI ratio score of Wonosari agritourism is 93%, and according to the performance category Wonosari agritourism is included in the good category. In the financial aspect, the KPI ratio score reached up to 100% belong to a Very Good category. The financial perspective indicators which has the lowest score compared to its target was revenue which was 81% included in Good category. The negative growth of revenue in 2017 showed there was a decrease in revenue compared to the previous year, while the biggest revenue contributor in Wonosari comes from hotels and cottages. The decrease in the number of tourists

who stay becomes one of the causes of the decrease in revenue. Therefore, strategies are needed to optimize the level of tourist occupancy, especially during weekdays. Other indicators from a financial perspective which have the ratio score above 100% include cost (110%), Profit (111%) and ROA (112%).

The achievement of KPI ratio score in the customer aspect was 89% included in the Good category. Customer perspective indicators which did not meet the target were market share and customer satisfaction, each only reached the score of 89%. The efforts made to increase the market share were made by promotion, creating attractive events, and giving discounts for the visitors.

The achievement of KPI ratio score on the internal business process perspective was as much as 84% included in Good category. Internal business process perspective indicator which was still below the target among them are innovation (83%) and service quality of tourism object (85%).

The achievement of KPI score on the learning and growth perspective was as much as 94% included in Good category. Learning and growth perspective indicators which had lower scores compared to its target are the customer (93%) and employee turnover (80%).

IV. Conclusion

Based on this research result, it can be concluded that overall the performance of Wonosari agritourism in 2017 is included in Good category with a score of 93%. The performance of the financial perspective was included in a Very Good category as shown by the ratio score of 100%. Meanwhile, for the performance of non-financial aspect was included in Good category as shown by the ratio score of customer perspective as much as 89%, ratio score of internal business process was 84%, and ratio score of learning and growth perspective was 94%.

On the financial perspective, the indicator with the lowest score was revenue (81%). This low revenue was caused by the decrease in the number of visitors in 2017 compared to the previous years. The biggest revenue contributor of Wonosari agritourism comes from hotel and cottages. Therefore, the efforts made by the Wonosari management was increasing the occupancy of hotel and cottages in weekdays which is Monday-Friday by giving a discount to the visitors.

On the non-financial perspective, the indicators with the lowest score employee turnover (80%), innovation (83%), service quality (85%), market share (89%) and customer satisfaction (89%). The strategies that can be used are by managing and training the human resources, human resources career planning, improving service quality, optimizing promotion to various institutions by offering training programs and holding events which can attract visitors to visit Wonosari.

References

- [1]. Anonymous. 2017. *Laporan Manajemen Audited Tahun 2016*. PT Perkebunan Nusantara XII. Surabaya.
- [2]. Astuti, M.T. 2014. *Potensi Agrowisata dalam Meningkatkan Pengembangan Pariwisata*. Jurnal Destinasi Pariwisata volume 1 no.1. Kementerian Pariwisata dan Ekonomi Kreatif. Jakarta.
- [3]. Bhaskara, M dan Sitawati. 2005. *Konsep Pengembangan Wisata Agro Kebun Teh Wonosari: Usaha Diversifikasi dalam Meningkatkan Nilai Tambah Pengelolaan Perkebunan Teh*. Prosiding Seminar Nasional Perhimpunan Agronomi Indonesia (PERAGI). Malang
- [4]. Cichowska, J and Klimek, A. 2011. *The Role of Agritourism in the Development and Conversion of Rural Areas*. Polska Akademia Nauk, Oddzia w Krakowie, s. 97-107
- [5]. Jimanto, R.B dan Kunto, Y.S. *Pengaruh Service Quality Terhadap Loyalitas Pelanggan dengan Customer Satisfaction Sebagai Variabel Intervening Pada Ritel Bioskop The Premiere Surabaya*. Jurnal Manajemen Pemasaran Petra. Vol. 2, No. 1, (2014) 1-7
- [6]. Kaplan, R dan Norton, D. 2017. *Balanced Scorecard* (Menerapkan Strategi Menjadi Aksi) Penerbit Erlangga. Jakarta.
- [7]. Lobo, R. (n.d.). *UC Small farm Program, University of California Corporative Extension*. [Online] Available from: <http://sfp.ucdavis.edu/agritourism/Definitions/> [Accessed 3.10.2018].
- [8]. Lopez, E.P dan Garcia, F, J. 2006. Agritourism, sustainable and Ulthraperipheral area: The case of Canary Islands. *Revista de Turismo y Patrimonio Cultural* Vol 4 No 1 pags. 85-97 ISN 1695-7121.2006.
- [9]. Maetzold, J.A. (2002). *Nature based tourism and agro tourism trends: Unlimited opportunities* [Online] Available in: www.kercenter.com/publications/2002_proceedings/agritourism.pdf.
- [10]. Mantauv, S.C. 2015. *Pengaruh Service Quality Terhadap Loyalitas Nasabah dengan Kepuasan Nasabah Sebagai Variabel Intervening*. E- Jurnal Apresiasi Ekonomi Volume 3, Number 2, Mei 2015: 85 – 92.
- [11]. Munhurrun, P.R, Bhiwajee, S.D dan Naidoo, P. 2010. *Service Quality in The Public Service*. International Journal of Management and Marketing Research. Volume 3. Number 1. 2010.
- [12]. Rangkuti, F. 2011. *SWOT Balanced Scorecard*. PT Gramedia Pustaka Utama. Jakarta.
- [13]. Saraswati, I. A, Vipriyanti. N.U, dan Kardi C. 2017. *Strategi Pengembangan Agrowisata Strawberry Stop Berbasis Kepuasan Pengunjung*. Jurnal AGRIMETA. Vol. 7. No. 13. Hal. 20-29. April 2017. ISSN: 2088-2521.
- [14]. Songkhla, T and Somboonsuke, B. 2012. *Impact of agro-tourism on local agricultural occupation: A case study of Chang Klang district, southern Thailand*. Journal of Agricultural Technology 2012 Vol. 8(4): 1185-1198.
- [15]. Widaningrum, D.L dan Kabul, I. 2014. *Implementasi Balanced Scorecard Pada Unit Usaha Menengah Studi Kasus Sebuah Restoran di Jakarta*. Jurnal ComTech. Vol. 5. No.2 December 2014: 1031 - 1040.

Fidi Mahendra. " Performance analysis in PT perkebunan nusantara XII Wonosari agritourism. "IOSR Journal of Agriculture and Veterinary Science (IOSR-JAVS) 12.3 (2019): PP- 01-11.