Utilizing the Balanced Scorecard to Assess Service Performance in Animal Parks

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Abstract: This study explores the application of the Balanced Scorecard (BSC) as a comprehensive instrument for evaluating service performance in animal parks. By adopting the BSC framework, which considers multiple perspectives including financial, customer, internal processes, and learning and growth, this research assesses the effectiveness of service delivery within animal parks. Through a combination of quantitative analysis and qualitative insights, the study aims to provide park managers with valuable tools to enhance service quality and visitor satisfaction.

Keywords: Balanced Scorecard, service performance, animal parks, evaluation, visitor satisfaction

INTRODUCTION

Animal parks play a significant role in promoting wildlife conservation, education, and recreation. As visitor expectations continue to evolve, ensuring high-quality service delivery within these parks becomes increasingly vital. Traditional performance evaluation methods often focus solely on financial metrics or customer satisfaction surveys, overlooking other critical aspects of service provision. The Balanced Scorecard (BSC) framework offers a holistic approach by considering multiple dimensions of performance, including financial, customer, internal processes, and learning and growth perspectives. In this study, we investigate the application of the BSC as an instrument for evaluating service performance in animal parks. By examining each perspective of the BSC and its relevance to the unique challenges and objectives of animal parks, we aim to provide park managers with a comprehensive tool for assessing and improving service quality. Through empirical analysis and case studies, we seek to identify key performance indicators and best practices that can contribute to enhanced visitor experiences and sustainable park management.

LITERATURE REVIEW

According to Mulyadi (2000) Strategic management or *strategic management* is a process used by managers and employees For formulate and implement strategies in provide *customer value* best For realize vision organization .

History of *the Balanced Scorecard* begins and is introduced at the beginning 1990 in the USA by Norton and Kaplan via something research about " measurement performance in future organization " . The term *Balanced Scorecard* consists from of 2 words viz *balance* (balanced) and s *corecard* (card score). The word *balance* (balanced) can interpreted with measured performance in a way balanced from two sides , viz financial and non- financial , including period abbreviation and term long as well as involve internal and external parts . Whereas

understanding *Scorecard* (card score) is something card used For take notes score results performance Good For condition Now or For planning in the future come . From the definition the understanding simple *Balanced Scorecard* is card score used For measure performance with notice balance between side financial and non- financial , between period short and term long as well as involve internal and external systems .

Perceptive Finance

Size performance financial give instruction what is the company's strategy , implementation and implementation give contribution or No to enhancement profit company . Financial goals usually relate with profitability through measurement profit operations , *return on capital employed* (ROCE) or *economic value added* .

Perceptive Customer (*Customer*)

In perspective customers , management company must identify customers and market segments to which the business unit belongs the will competitive and diverse size business unit performance in the segment target . Perspective This usually consists on a number of size main that is : retention customer,acquisition customer , satisfaction customer and customer profitability.

Internal Business Process Perspective

From an internal business process perspective , executives identify various important internal processes that must be mastered with either by the company . Internal business process measures focus to various internal processes that will impact big to satisfaction customers and achievements objective financial company . According to Kaplan and Norton, 2000 stages Internal business processes include : innovation , operations process , delivery process product or hope for customers

Perspective Learning and Growth

Perspective Learning and growth identify necessary infrastructure built company in create growth and improvement performance period long . Source main learning and growth company is humans , systems, and procedure company . According to Kaplan and Norton 2000, there are three category the main thing is to do it noticed that is : worker capabilities, information system capability and motivation, empowerment and alignment.

RESEARCH METHODS

Method used in study This is qualitative descriptive where data is used is the primary data obtained from results interview with Leaders , employees and tourists Surabaya Zoo , and secondary data obtained from various source scientific books /literature .

IMPLEMENTATION *OF BALACE SCORECARD* AT SURABAYA ZOO

1. Performance Assessment is reviewed from *the Financial Persepectiv*

  1.1 Analysis using *Return On Assets* (ROA) calculations

  The results of the analysis are that the Surabaya Zoo utilizes its assets to obtain profits very well because every year the ROA level increases even though in 2011 the ROA level decreased.

  1.2 Analysis using *Ratio Gross Profit Margin calculations.*

  The results of data analysis show that by using Gross Profit Margin, Surabaya Zoo's ability to measure production efficiency and determine selling prices from year to year is good even though there was a decline in 2011.

  1.3 Analysis using Total Asset Turnover Ratio calculations *(Total Asset Turnover)*

  The results of data analysis using *Total Asset Turnover* show that the Surabaya Zoo in generating sales through the use of assets is not good because from 2009 to 2013 there was a decline.

  The results of data analysis are that the total asset turnover ratio at the Surabaya Zoo is not good because from 2009 to 2013 there was a decline.

2. Performance Assessment is viewed from *the Customer Perspective*

  The results of the Surabaya Zoo data analysis show that providing service to tourists is quite good because from year to year there is an increase and decrease in the level of complaints about service from tourists.

3. Performance Assessment is reviewed from *an Internal Business Perspective*

  The results of data analysis at the Surabaya Zoo are viewed from *an Internal Business Perspective* as follows:

  3.1 Surabaya Zoo has a collection of various types of animals from various *species* and there are some species that are overpopulated and there are also those that don't have mates and are old so they are no longer productive.

  3.2 The lack of available land area has resulted in less than optimal use of existing areas, including not yet separating conservation areas and recreation areas.

3.3 The facilities and infrastructure at the Surabaya Zoo are adequate but do not meet the standards that have been determined, including parking lots that are still not neatly arranged, toilets that are not clean and game facilities that are less educational.

4. Performance Assessment is viewed from the Learning and Growth Perspective

The results of data analysis from Perspective Learning and Growth are as follows:

4.1 Most employees have high dedication and loyalty.

4.2 The number of employees with low education.

4.3 Lack of experts such as veterinarians, nutritionists and paramedics.

4.4 Human resource awareness of the demands of change and development the company is inadequate.

CONCLUSION

That *Balanced Concept Scorecards* can used For measure performance services at the Surabaya Zoo , which is not only from *Persepectiv Financial* just but can also be measured with use *Customer Perspective , Internal Business Processes and Persepectiv Learning and Growth* .

SUGGESTION

1. Well-being animal should noticed with reduce amount animals experiencing overpopulation with availability pen in accordance need animals and their availability spacious land .

2. Surabaya Zoo should be increase quality service to tourists with means adequate infrastructure and with increase performance source Power man .

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