



THE PERFORMANCE MEASUREMENT OF CONSULTING SERVICE COMPANY IN INDONESIA; CASE STUDY

Wahyu Ismail Kurnia¹, Ariamin², Elisa Kusrini³

Department of Industrial Engineering, Faculty of Industrial Technology, Universitas
Balikpapan¹

Department of Industrial Engineering, Faculty of Industrial Technology, Universitas Islam Indonesia^{2,3}

Jl. Pupuk Raya, Gn. Bahagia, Kota Balikpapan, Kalimantan Timur 76114

E-mail: wahyu.ismail.kurnia@uniba-bpn.ac.id, ariamin@gmail.com, elisakusrini@uui.ac.id

ABSTRACT

Performance evaluation is the first step of a company in reaching its competitive advantage in the midst of globalization and free market enactment. The result of performance evaluation can be used as strategic formulation and decision making in fixing performance indicator which is considered as poor. From the facts, this research uses the evaluation adopted from PwC, which used to evaluate the performance of a consulting service company in Indonesia named XYZ Ltd. The reason for choosing PwC business model is because it covers all aspects that affect company's ability to achieve competitive advantage. Moreover, this research uses 5 of 7 aspects of performance measurement offered by PwC business model. Measurement indicators and characteristics based on library research and company's internal managerial party interviews are made, so that the evaluation process can be interpreted into the formulation of strategic improvement and decisions making. The result of performance measurement is expected to be able to give a new perspective in overall performance evaluations of consulting companies and evaluate company's ability to win over its competitors, as well as to prove the ability of PwC's measurement model in evaluating the performance of consulting companies in Indonesia model of performance.

Keywords: business model; performance evaluation; pwc

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Address :

Address :
Jl. Urip Sumoharjo Km. 5 (Kampus II UMI)
Makassar Sulawesi Selatan.

Email :

E-mail :
Jiem@umi.ac.id

Phone :

Phone :
+6281341717729
+6281247526640

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1. Introduction

The focus in strategic development in creating the balance of performance efficiency and effectiveness still considered as hard for mostly companies (Mentzer et al., 2000). Moreover, globalization and global free market added the burden for the companies to reach competitive advantage. Ghezzi and Cavallo (2019) explain that a number of companies are not ready with the reality that is happening today. It can be seen from the using of business model that considered incapable in reaching competitive advantage for some companies. Murray et al. (2017) add that the company will face difficulties to reach the advantage in the realm of competition when redesigning business strategies without considering the innovative and rational aspects. Thus, fundamental business remodeling is needed to win the competition. The first step is evaluating company's performance. The results then interpreted into model formulation and business strategies.

Ferraz and Gallardo-Vázquez (2016) explain that performance is the result of company's strategic implementation on strict challenge and competition. When company performance is not in advantage, economical aspect then become in the spotlight. Lages and Piercy (2012), then share their opinion that company performance can be shown through the result of business activities. Meanwhile, Avci et al. (2011) consider that the result of performance measurement is closely related to evaluation process and company decision's making. When the designed criteria of company performance measurement has covered all aspects of business process, thus the results can be interpreted into operational activities improvement or business model redesign (Grosswiele et al., 2013), and the management of resources effectively and efficiently (Halachmi, 2002). The output of performance measurement is considered crucial for its influence to sustainability, growth, and development of company in the future.

One of the implications of company performance measurements is making the decision to fix business aspects that considered as less satisfactory. Consulting service companies in particular have shown unsatisfactory performance to customers in the aspect of services recently (Lages and Piercy, 2012). But on the other hand, this business sector has grown rapidly in the last decade (Brock et al., 2014).

Consulting service has been known as a distributor of significant knowledge and service provider for companies / organizations in terms of identifying, analyzing and providing solutions to business or management problems (Canback, 1998). In developing countries, consulting services companies experience uncertainty due to a lack of marketing intermediaries and high competition between companies (Khanna and Palepu, 2010). If the process of evaluation and decision making are not carried out in appropriate and strategic manner, the interest in using consulting services will gradually decrease.

So far, the framework used by companies in measuring and evaluating performance only focused on the financial aspects. In fact, other aspects also influence company's performance in achieving competitive advantage. Therefore, this study tries to use a performance measurement model adopted from PricewaterhouseCoopers (PwC) company to evaluate the performance of consulting services companies in Indonesia. Although there are already so many literatures that discuss company performance measurement, researcher has not found the adoption of PwC performance measurement model in the case of consulting services company performance evaluation in Indonesia. It is known that the sector of service industry in Indonesia has experienced quite rapid development and contributed in creating jobs and growing Indonesian economy (Kusrini et al., 2019). Specifically in Special Region of Yogyakarta, the growth rate of consulting services industry is experiencing positive trend with the average growth 5.20% (BPS Yogyakarta 2017). Whereupon, to prove the reliability of performance measurement model from PricewaterhouseCoopers (PwC) as well as to evaluate the performance of consulting service companies in Indonesia, the researcher chose XYZ Ltd. as case study. Apart from consulting services, XYZ Ltd. also engages in certification and training services. Established in 2013 and still exists today, XYZ Ltd. already has a relatively good market share. This is proven by the number of customer requests for public training services from 2017 to 2018, which reach the average number of 112 requests / month. Therefore, this study is expected to be able to provide a new perspective that proves the reliability of PwC's performance measurement model in evaluating the performance of consulting services

companies, as well as giving recommendations for the improvements of company performance.

2. Literature Reviews

2.1. Company Performance Measurement

Performance measurement is an important instrument in perceiving company's position. The output generated from the performance measurement will determine the extent of progress and can determine the steps to be taken in the future (Purnomo et al., 2019). Lages and Piercy (2012) express that company performance can be observed from the company's business activities, and usually associated with the company's strategy in achieving competitive advantage. A way to find out whether the company's performance is in good condition or not is by evaluating the level of customer satisfaction through time delivery, as well as the accuracy of product quantity and quality to the customer (Murniati et al., 2019). Based on a management perspective, performance measurement is considered to be the core of company's management (Neely and Najjar, 2006). Its role should be able to provide useful information for managers and stakeholders to assess company's progress (Laporinte and Rivard, 2005). Basically, performance measurement aims to identify company achievements, to understand the processes, to ensure proper decision making, to manage resources optimally, and to design solutions for any problems that occur (Franco-Santos et al., 2012). Neely et al. (2002) adds that performance measurement can be understood as a process to determine the level of company's efficiency and effectiveness in the past. There are three stages in performance measurement system, consisted of designing measuring instruments in accordance with company objectives, implementation (the process of collecting and distributing data), and the using of measurement results (Bourne et al., 2000). It is necessary to categorize the key factors at each stage of performance measurement so that the stages can run optimally (Pekkola and Ukko, 2016).

The importance of performance measurement is referred to the contributions from academia and practitioners. It can be seen from the numbers of criteria developed to measure company performance (Baxter et al., 2018; Osiro et al., 2018). Beside considering

social, economic and environmental aspects (Dubey et al., 2017; dos Santos et al., 2019; Pislaru et al., 2019), there are also those who consider aspects of innovation (Bourlakis et al., 2014), commitment (Kim and Choi, 2015), process orientation (Kłosiewicz-Górecka, 2015), information and technology (Prajogo et al., 2016; Ralston et al., 2015), people (Úbeda-García et al., 2013; Martínez et al., 2013), organizational structure, strategy and governance (Kłosiewicz-Górecka, 2015). Then, Roses et al. (2009) suggest strategic uniformity to increase service levels.

2.2. Theoretical Framework

The model used for measuring the performance of XYZ Ltd. was adopted from the PricewaterhouseCoopers (PwC) business model. PwC is a global company formed in 1998 from the merger of Pricewaterhouse and Coopers & Lybrand. This company focuses on the industry of guarantees, taxation, human resources, up to help clients in solving complex financial and stakeholder problems around the world. The framework proposed by PwC covers all aspects that affect company's ability to maintain its existence. The process of developing the model has gone through a series of interviews with a number of respondents and experts from various companies regarding the challenges faced today (PwC, 2013). The results of the interview stated that there were a number of challenges that became under the spotlight, such as utilizing supplier's capability, reducing costs, supplies security, as well as the lackness in training, in company strategies and objectives, and in harmony between workers and standard toolkit (PwC, 2013). The facts state that company performance measurement tool only focuses on operational problems. For this reason, PwC proposes company performance measurement framework by introducing every aspect that affects the ability of a company, as shown in Figure 1. PwC measurement model consists of 7 aspects with 4 levels that have been adjusted to the conditions of the company for which performance evaluation will be carried out, as shown in table 1.



Figure 1. Performance Measurement Framework Based on PwC Business Model

This research only uses 5 aspects in measuring the performance of XYZ Ltd., consisted of strategy & governance, process, structure, people / stakeholders, and technology.

In order for the performance measurement process to run smoothly, indicators are made based on each aspect. Measurement indicators are obtained from literatures and interviews with company's middle and top management, by considering the measurement aspects based on the PwC model. Then, the characteristic is made based on each indicator thus company's performance can be evaluated and measured in finding to what extent that the level of success has been obtained. One of the measurement characteristics is the using of Likert scale which scored 1-5 [very bad (1) to very good (5)]. To make a clearer understanding regarding the use of aspects, indicators and characteristics of the performance measurement model, it can be seen in Table 2 as follows. For more explanation regarding the use of aspects, indicators, and characteristics of the performance measurement model, see table 2 as follows.

Table 1. The Aspects and Levels of PwC Model Performance Measurement

| Aspect \ Level | Level 1 | level 2 | level 3 | level 4 |
|----------------------------------|---|---|---|---|
| Strategy & Governance | Focus on operational activities only | Focus on cost efficiency but only on a few items | Focus on value creation strategy but not yet integrated | Fully focused on strategy that is integrated with business strategy |
| Process | No specific toolkit in business processes | Using basic toolkit with a slight differentiation | The entire business process starts to use a sophisticated toolkit but is not yet fully integrated | Business processes have been integrated and a sophisticated toolkit has been fully implemented |
| Structure | No organizational structure | Organizational structure is exist, but job description and coordination are not yet clear | The effectiveness of the organizational structure is starting to become clear | Regular evaluation, the clarity of roles and tasks, and the effectiveness of organizational structure is getting higher |
| People | Lack of competent human resources and no training | Various HR competencies with some basic training | Stakeholders have moderate competence with the training program | All stakeholders are competent and training is available. |
| Technology | No support system | Limited supporting system | Integrated system for sharing information | Real time exchange of operational, tactical and strategic information |
| Performance Management | Company's performance cannot be tracked or noted | Performance evaluation is only on certain divisions and conditions | Performance evaluation considers engagement between divisions and cooperation between divisions | Collective internal and external cooperation that covers all company performance determinants |
| Risk Management | No risk management approach | Risks are charted, but real action is minimal | There is visibility into risks and methods for reducing risk internally | Full visibility into relevant risks, mitigation approaches developed by colleagues and customers |

Table 2. Criteria and Indicator of Proposed Performance Measurement

| Aspect | Measurement Indicators | Characteristic | Sources | |
|-------------------------|--|------------------------|---|--|
| Strategy and governance | Documented strategy, strategy uniformity, and monthly evaluation | Likert scale (1-5) | Interview and literature research (Pwc, 2013; Gunday et al., 2011; Kłosiewicz-Górecka, 2015) | |
| | Employees understand company strategy | Likert scale (1-5) | | |
| | Employees act according to company strategy | Likert scale (1-5) | | |
| | Client acceptance | | | |
| | Total client that request for training | (Person) per 6 months | | |
| | Total of training that requested by client | (Unit) per 6 months | | |
| | Client Follow-up | | | |
| | Client response time | (Minutes) per 6 months | | |
| | Total Sales Call | (Unit) per 6 months | | |
| | Total prospective clients | (Unit) per 6 months | | |
| Proces | Client Confirmation | | | |
| | Total of confirmed forms | (Unit) per 6 months | | |
| | Total of training deals | (Unit) per 6 months | | |
| | Total of training participants | (Person) per 6 months | | |
| | Training Venue Preparation | | | |
| | Total confirmed participants to the hotel | (Unit) per 6 months | | |
| | Total cost and location | (IDR) per 6 months | | |
| | Making Receipts and Invoices | | | |
| | Total time for invoice making | (Minutes) per 6 months | | |
| | Invoice | (Unit) per 6 months | | |
| structure | Receipt | (Unit) per 6 months | Interview and literature research (Pwc, 2013; Kim et al., 2011; Baxter, 2012; Kłosiewicz-Górecka, 2015) | |
| | Price Negotiation | | | |
| | Total cost for training | (IDR) per 6 months | | |
| | Total of training syllabus | (Unit) per 6 months | | |
| | Total of confirmed instructor | (Person) per 6 months | | |
| | Training material | (Unit) per 6 months | | |
| | Preparation of Training Kits and Souvenirs | | | |
| | Participant data | (Person) per 6 months | | |
| | Total of training kits & souvenirs | (Unit) per 6 months | | |
| | Preparation of Training Participant Certificates | | | |
| People/Stakeholders | Training participant data | (Person) per 6 months | Interview and literature research (Pwc, 2013; Gunday et al., 2011; Kłosiewicz-Górecka, 2015) | |
| | Deal price certificate | (IDR) per 6 months | | |
| | Number of participants | (Person) per 6 months | | |
| | Training Implementation | | | |
| | On time | (Minutes) or scale | | |
| | Print certificates based data | (Unit) per 6 months | | |
| | Evaluation Form | (Unit) per 6 months | | |
| | Training Fees Billing | | | |
| | Billing data for clients | (IDR) per 6 months | | |
| | Total of periodical team evaluations | (Person) per 6 months | | |
| | Effectivity of organizational structure | Likert scale (1-5) | | |
| | Clarity on duties and responsibilities | Likert scale (1-5) | | |
| | Total complaints regarding operational training | Likert scale (1-5) | | |
| | Social media effectivity | Likert scale (1-5) | | |
| | IT sophistication | Likert scale (1-5) | Interview and literature research (Pwc, 2013; Collier et al., 2011; Martínez et al., 2013; Úbeda-García et al., 2013) | |
| | Traffic / visitors | Likert scale (1-5) | | |
| | The number of social media used | Likert scale (1-5) | | |

| Aspect | Measurement Indicators | Characteristic | Sources |
|--------------------------|------------------------|--------------------|---|
| Technology & Information | Convenient for contact | Likert scale (1-5) | Interview and literature research (Pwc, 2013; Prajogo et al., 2016; Ralston et al., 2015) |
| | Availability of help | Likert scale (1-5) | |
| | Employee satisfaction | Likert scale (1-5) | |

3. Research Method

This study consists of 5 (five) stages, including: (1) Identifying measurement indicators used to evaluate the performance of consulting services company that is XYZ Ltd. The identification of measurement indicators is taken from literature review and interviews with stakeholders of consulting services companies in Yogyakarta; (2) Indicator validation through expert appraisal. The validation process uses SMART (Specific, Measurable, Achievable, Relevant and Time bound) (Kaganski et al., 2016); (3) Measuring company performance by referring to validated indicators, and the measurement process is carried out directly with company internal party; (4) Aligning or normalizing the measurement scale of performance values obtained, because each performance indicator has different measurement scale. Thus, normalization is necessary (Purnomo et al., 2019). The normalization scale used is Snorm de Boer. Then, to facilitate performance evaluation process, the performance indicator values are grouped or tagged by using traffic light system; and (5) Evaluating the measurement results and providing suggestions based on findings.

Snorm de Boer formulation:

$$snorm = \frac{(SI - S \min)}{S \max - S \min} \times 100$$

SI = indicator value that has been achieved

$S \min$ = indicator's worst performance value

$S \max$ = indicator's best performance value

4. Results and Discussions

4.1. Performance Indicator Validation

Based on the validation results referred to SMART standard criteria, all proposed indicators were avowed as good and acceptable for

performance measurement of XYZ Ltd. Yogyakarta.

4.2. The Analysis of Performance Measurement

After passed the validation stage, the performance measurement model was made in form of questionnaire and distributed to the company management for assessment, based on each indicator. Then, to find out whether the company's position was in good shape or not, the researcher conducted a comparison of company's performance results per 6 months from 2018 to 2019. The comparison consisted of results of company's performance in June - December 2018 (period I), January - June 2019 (period II) and July - December 2019 (period III). Furthermore, the uniformity or normalization of the comparison of performance measurement results was carried out, as shown in table 4. Because the measurement indicators had different characteristics, uniformity was regarded as necessary.

The process of uniformity or normalization was carried out using the Snorm de Boer formula, as described in research methods explanation. Then, to find out whether the performance indicators had reached the company's target or not, traffic light system was used. This approach used three types of colors, which are red, yellow and green. Red showed that performance indicator was far below the target set by the company, or insufficient (<60); yellow indicated that the performance indicator was close to target, or sufficient (60-80); and green showed that the performance indicator had reached the target, or very good (> 80) (Adianto et al., 2014).

Table 3. The Performance Measurement Result of Consulting Service Company

| Criteria | Performance Indicator | S Min | S Max | Snorm Score | | |
|-------------------------|--|-------|-------|-------------|-----------|------------|
| | | | | Period I | Period II | Period III |
| Strategy and governance | Documented strategy, synchronization, and monthly evaluation | 1 | 5 | 75 | 75 | 75 |

| Criteria | Performance Indicator | S Min | S Max | Snorm Score | | |
|-------------------------|---|---------------|---------------|-------------|-----------|------------|
| | | | | Period I | Period II | Period III |
| | Employees understand company strategy | 1 | 5 | 75 | 75 | 100 |
| | Employees act according to company strategy | 1 | 5 | 75 | 75 | 100 |
| Process | Client acceptance | | | | | |
| | • Total client that request for training | 100 | 1000 | 65 | 94 | 92 |
| | • Total of training that requested by client | 100 | 1054 | 41 | 73 | 100 |
| | Client Follow-up | | | | | |
| | • Client response time | 2000 | 6500 | 78 | 89 | 96 |
| | • Total Selles Call | 100 | 1000 | 77 | 76 | 89 |
| | • Total prospective clients | 10 | 260 | 52 | 96 | 96 |
| | Client Confirmation | | | | | |
| | • Total of confirmed forms | 100 | 550 | 97 | 93 | 72 |
| | • Total of training deals | 100 | 550 | 97 | 93 | 72 |
| | • Total of training participants | 100 | 550 | 97 | 93 | 72 |
| | Training Venue Preparation | | | | | |
| | • Total confirmed participants to the hotel | 200 | 550 | 96 | 91 | 63 |
| | • Total cost and location | 3.000.000.000 | 5.000.000.000 | 69 | 51 | 72 |
| | Making Receipts and Invoices | | | | | |
| | • Total time for invoice making | 3000 | 1200 | 68 | 89 | 85 |
| | • Invoice | 150 | 360 | 98 | 67 | 68 |
| | • Receipt | 150 | 360 | 87 | 100 | 98 |
| | Price Negotiation | | | | | |
| | • Total cost for training | 1.000.000.000 | 5.000.000.000 | 84 | 75 | 72 |
| | • Total of training syllabus | 50 | 550 | 66 | 94 | 74 |
| | • Total of confirmed instructor | 50 | 550 | 77 | 77 | 74 |
| | • Training material | 50 | 550 | 97 | 97 | 74 |
| | Preparation of Training Kits and Souvenirs | | | | | |
| | • Participant data | 50 | 600 | 60 | 85 | 68 |
| | • Total of training kits & souvenirs | 50 | 600 | 60 | 85 | 68 |
| | Preparation of Training Participant Certificates | | | | | |
| | • Training participant data | 100 | 550 | 62 | 93 | 72 |
| | • Deal price certificate | 15000 | 8000 | 100 | 71 | 71 |
| | • Number of participants | 100 | 550 | 62 | 93 | 72 |
| | Training Implementation | | | | | |
| | • On time | 0 | 5 | 80 | 80 | 80 |
| | • Print certificates based data | 50 | 550 | 66 | 94 | 74 |
| | • Evaluation Form | 50 | 550 | 66 | 94 | 74 |
| | Training Fees Billing | | | | | |
| | • Billing data for clients | 1,000,000,000 | 5,000,000,000 | 84 | 75 | 72 |
| Structure | Total of periodical team evaluations | 0 | 24 | 75 | 83 | 100 |
| | Effectivity of organizational structure | 1 | 5 | 75 | 75 | 75 |
| | Clarity on duties and responsibilities | 1 | 5 | 75 | 75 | 75 |
| People/ Stakeholders | Total complaints regarding operational training | 100 | 0 | 76 | 84 | 85 |
| | Social media effectivity | 1 | 5 | 75 | 75 | 75 |

| Criteria | Performance Indicator | S Min | S Max | Snorm Score | | |
|--------------------------|---------------------------------|-------|-------|-------------|-----------|------------|
| | | | | Period I | Period II | Period III |
| | IT sophistication | 1 | 5 | 100 | 100 | 100 |
| | Traffic / visitors | 1 | 5 | 75 | 75 | 75 |
| Technology & Information | The number of social media used | 0 | 7 | 71 | 86 | 100 |
| | Convenient for contact | 1 | 5 | 100 | 75 | 75 |
| | Availability of help | 1 | 5 | 100 | 75 | 100 |
| | Employee satisfaction | 1 | 5 | 75 | 75 | 75 |

Based on the measurement results and normalization scale as shown in table 3 was clearly seen which indicators that classified as reached the target (good), close to target (sufficient), and far from company's target (not good). Based on the traffic light system mapping, there were 3 performance indicators that still far from company's target (not good), consisted of the indicator of total training which asked by clients in the process aspect, with percentage value of 41 (<60) in period I; the indicator of total prospective clients in process aspect, with percentage value of 52 (<60) in period I; and the indicator of total deal prices and locations in the process aspect, with percentage value of 51 (<60) in period II. However, the three indicators had improved quite significantly in periods II and III, which meant the company had realized that the performance of those three indicators should be improved because it was related to customer satisfaction through competitive prices, access to affordable training locations, and the trainings availability at XYZ Ltd. Of the five measurement aspects used, the performance shown through each indicator starting from period I to III could be considered as quite good. Although most of them were still dominated by indicators that went near to company's targets, and several others that had not been able to maintain the stability of the achieved targets, but the company had taken the initiative to change and improve performance indicators. For example, the indicator of number of social media used in technology and information aspects, and the indicator of total clients that requested for training on the process aspect had increased significantly from period I, II and III, which meant that the company had realized the connection between the aspect of technology and information, and the process aspect. The increasing in the use of information technology through social media in the present era increased the opportunities for companies to meet customer demands. When customers easily

got information regarding the amount and type of training or wanted to use company consulting services, it showed that the company had used technology and information in optimal way and wanted to achieve competitive advantage.

Thus, the performance measurement model adopted from PwC business model showed the reliability in measuring company's performance, including consulting service companies. This model could evaluate all aspects that affected company's ability to win the competition. Moreover, this model was also proposed by considering the attachments / relationships between one aspect and another. If one aspect was not able to show a good performance, it will certainly affect other aspects.

5. Conclusions

The performance evaluation results of XYZ Ltd. by adopting the measurement model from PwC is concluded to be able to evaluate all important aspects that affect the company's ability to achieve competitive advantage. Not only for manufacturing companies, but PwC performance measurement model also applicable for consulting service companies, such as XYZ Ltd. Then, from the results obtained can be stated that XYZ Ltd. has identified and improved a number of indicators that are considered important. Although not fully consistent in maintaining the stability of achievement of each performance indicator shown based on the three performance periods, there are several indicators that have been consistently improved. For this reason, recommendations are made for company management to maintain the consistency in improving performance indicators, even though they have implemented innovative and superior business strategies. When the company creating a balance of efficiency and effectiveness through the implementation of innovative and superior business strategies without paying attention to sustainable consistency, then the company will be

difficult to achieve a competitive advantage amidst the influence of globalization and global free markets

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