ISSN: 2583 – 5238 / Volume 3 Issue 7 July 2024 / Pg. No: 240-250 Paper Id: IRJEMS-V3I7P126, Doi: 10.56472/25835238/IRJEMS-V3I7P126

Research Article

Analysis of the Implementation of Total Quality Management and Company Performance at Anisa Driving School in Bali

¹Eighne Al Fassy Dwi Alya Eltamamy, ²I Nyoman Nurcaya, ³Ni Ketut Purnawati

¹Faculty of Economics and Business, Udayana University, Bali, Indonesia.

Received Date: 14 June 2024 Revised Date: 25 June 2024 Accepted Date: 30 June 2024 Published Date: 14 July 2024

Abstract: Total Quality Management (TQM) ensures that every job, process, and individual within a company performs correctly to meet customer expectations on time, standard, and defect-free. TQM can aid companies in achieving the highest quality and maintaining competitive advantage. Performance results from a company's operational activities in optimally utilizing resources. Company performance is crucial to monitor as it influences corporate achievements. Anisa Driving School's TQM adoption and performance levels are the focus of this research. The study technique used was a quantitative approach to descriptive analysis. Effective implementation of the analytical findings for the TQM factors has been achieved. These variables include customer focus, continuous improvement, education and training perspectives, and staff empowerment. The performance level of Anisa Driving School, measured using the balanced scorecard method and assessed based on a performance scale, was categorized as good, with an average score of 0.6. Based on the findings, the company is encouraged to continue making continuous improvements to achieve customer satisfaction, enhance competitiveness, and realize optimal performance through ongoing performance measurement.

Keywords: Company Performance, Total Quality Management.

I. INTRODUCTION

The implementation of Total Quality Management (TQM) in a company is a continuous improvement effort aimed at satisfying the needs of current and future customers (Ramlawati, 2020:42). The application of Total Quality Management (TQM) in companies is considered important because it significantly impacts quality and service, thereby motivating employees, resolving problems, and increasing company productivity (Samsinar, 2021). Ramlawati (2020:39) explains that Total Quality Management (TQM) is a management method applied to an organization's system to ensure that every task, process, and person within the company performs their roles correctly and cohesively, so that the output produced meets customer expectations promptly, up to standard, and free from all types of damage or defects (zero defects). Total Quality Management (TQM) can help companies achieve the best quality and maintain their competitive advantage over competitors (Putra and Maharani, 2023). Total Quality Management (TQM) is implemented based on its existing dimensions or elements. Antari and Setiawan (2022) in their research mention that if the elements of Total Quality Management (TQM) are well implemented, the company's performance will improve.

Performance is the output or achievement of a company's operational activities in optimally utilizing all its resources (Galib and Hidayat, 2018). According to Wibowo (2016:36), a company needs to evaluate its performance. Companies need to conduct a comprehensive evaluation of performance to monitor the success of the performance strategies that have been implemented (Anggraini et al., 2020). Li et al. (2021) describe how the balanced scorecard may be used to assess the effectiveness of a business. According to Bose and Bandyopadhyay (2018), balanced scorecards are a strategic management tool that may assist businesses in attaining integrated performance and achieving their goals.

The relationship between Total Quality Management (TQM) and business outcomes has been the subject of prior empirical research

The impact of total quality management (TQM) on improving company performance was investigated in a research by Utami et al. (2019). The examination of the application of Total Quality Management (TQM) in enhancing firm performance using the balanced scorecard approach indicated that PT INTI in Bandung had strong Total Quality Management (TQM) and was not yet at its maximum potential. Tsani and Nurleli's study from 2021, "Analysis of the Implementation of Total Quality Management and Organizational Commitment in Improving Company Performance," graded the firm's performance and the adoption of TQM as outstanding. Gumolili et al. (2021) conducted a research titled "Analysis of the Implementation of Total Quality Management (TQM) at PT Bank Sulutgo Manado." The results showed that both the TQM implementation and the company's performance were excellent. Additionally, the research demonstrated that TQM was able to boost business results



Table 1: Number and Types of Customer Complaints in 2022

No	Type of Complaint	Number
1	Poor instructor service	2
2	Poor administrative service	2
3	Failure to keep promises	3
	Total	7

Source: Anisa Driving School, 2022

This research was conducted at Anisa Driving School, a company engaged in providing driving lessons. Based on observations and interviews conducted at Anisa Driving School, there are still several customer complaints about the services provided by Anisa Driving School, as shown in Table 1. In the past two years, Anisa Driving School has also closed three of its branch offices (Nangka branch, Glogor Carik branch, and Jimbaran branch). The number of customers at the main office of Anisa Driving School has also tended to decrease, as shown in Table 2.

Table 2: Number of Customers/Students at Anisa Main Office in 2022

No	Month	Number					
1	January	57					
2	February	38					
3	March	33					
4	April	42					
5	May	38					
6	June	60					
7	July	50					
8	August	58					
9	September	53					
10	October	40					
11	November	52					
12	December	39					
	Total 560						

Source: Anisa Driving School, 2022

This research used four elements to analyze the implementation of Total Quality Management (TQM): customer focus, continuous improvement, education and training, and employee empowerment. Customer focus was chosen due to customer complaints about the services provided, with the aim that the company can eventually deliver optimal services to meet customer expectations. Continuous improvement was selected to assess the company's ability to address existing problems or complaints, thereby achieving customer satisfaction through the realization of zero defects. Education and training were chosen because every employee at Anisa Driving School, such as staff and drivers, needs to be equipped with education and training to enhance their competencies according to their responsibilities and duties. Employee empowerment was selected to determine employees' ability to handle the responsibilities given by the company, such as making decisions on issues that arise within the company (Dinata and Purnawati, 2021). The declining number of customers and the reduction in the number of branch offices indicate that there are issues with the performance of Anisa Driving School. These various phenomena form the basis for the need for further analysis of the implementation of Total Quality Management (TQM) and company performance.

II. LITERATURE REVIEW

A) Total Quality Management

In order to maximize the competitiveness of a business, Total Quality Management (TQM) seeks to continually improve people, processes, products, services, and the environment (Juharni, 2017:8). Ramlawati (2020:39) explains that TQM is a management method applied to an organization's system to ensure that every task, process, and individual within the company performs their roles correctly and cohesively, so that the output produced meets customer expectations promptly, up to standard, and free from all types of damage or defects (zero defects). TQM aims to improve quality so that the company can achieve its goals (Dinata and Purnawati, 2021). TQM is a strategic effort that can help direct a company toward continuous improvement to enhance productivity and meet customer expectations (Olayiwola *et al.*, 2024).

B) Company Performance

Company performance is the result of a company's operational activities or the achievement of its goals, efficiency in capital management, employee job satisfaction, and customer satisfaction with the company's products and services (Asad *et al.*, 2020). Performance measurement aims to provide information on whether the desired results of the company have been achieved (Wibowo, 2016:157). Moeheriono (2014: 126-127) describes several models that can measure company performance, one of which is the balanced scorecard, which is most commonly used. Tubis and Wojciechowska (2017) Note that according to their study, the balanced scorecard encompasses four viewpoints: financial, customer, internal company process, and development and learning. The balanced scorecard is an effective method for assessing the performance of a corporation, as Li et al. (2021) demonstrate.

III. RESEARCH METHODS

A quantitative and descriptive technique was used in this investigation. Its purpose is to shed light on the company's performance and Total Quality Management (TQM) implementation. Anisa Driving School, whose main office is in Jalan Raya Sesetan No. 14, was the site of the research. The focus of this research is on TQM and its relationship to company performance. The variables that were examined included those related to Total Quality Management (TOM), which include customer focus, continuous improvement, education and training, and employee empowerment, as well as those related to company performance, which include the financial, customer, internal business process, and growth and learning perspectives. Combining nonprobability sampling with a saturated sampling approach was used in this investigation. Due to the small size of the population, every single person is used as a sample in a technique called saturation sampling, also called a census (Sahir, 2021:36). This study includes a sample of 20 persons, all of whom are members of the management team of Anisa Driving School. Questionnaires, interviews, and participant observation were used to collect data for this research. The research instrument for measuring the indicators of the Total Quality Management (TQM) variable uses a 5-point Likert scale, which is then tested for validity and reliability using SPSS. A research variable is considered valid if the correlation coefficient is > 0.3, which is the minimum comparison value to obtain a valid correlation (Sugiyono, 2019:124). A variable is considered reliable if the Cronbach Alpha (α) value is > 0.6. The company performance variable is measured using the balanced scorecard method. The TQM variables were analyzed using a value interval with the following criteria: 1.00 - 1.79 (very poor), 1.80 - 2.59 (poor), 2.60 - 3.39(fairly good), 3.40 – 4.19 (good), and 4.20 – 5.00 (very good). Company performance was measured using the balanced scorecard method and evaluated on a company performance scale. Performance across all perspectives was analyzed and measured using a rating scale. This study used three values: -1 representing the poor category, 0 representing the fair category, and 1 representing the good category for each indicator from these perspectives. Subsequently, the total score was calculated to determine the overall performance of the company as "less than," "sufficient," or "good." The method involved dividing the total score by the number of indicators to obtain an average score, which was then categorized as follows: -1 to 0 (less than), >0 to 0.5 (sufficient), and >0.5 to 1 (good) (Putri and Wirasedana, 2023).

Less Than	Sufficient	Good
-1	0	1

Fig. 1 Company Performance Scale

IV. RESULTS AND DISCUSSION

A) Total Quality Management

Validity tests can be conducted by evaluating the instruments filled out by respondents. A research variable is considered valid if the correlation coefficient is > 0.3. The results of the validity test for the variables tested can be seen in Table 3. Based on the data processing results shown in Table 3, it is evident that the correlation coefficient values for each indicator are greater than 0.3 (r > 0.3), which means all the variable instruments used are valid.

Table 3: Validity Test Results

No	Variable	Indicator	Correlation Coefficient	Remark
		Identifying customer needs Measuring and fulfilling customer satisfaction	0.627	Valid
1	Focus on Customer	 Building direct relationships with customers 	0.697	Valid
			0.738	Valid
2	Continuous Improvement	 Communicating issues occurring in the system 	0.562	Valid

		• Root cause analysis	0.811	Valid
		Clear and concrete problem resolution Documenting progress of problem resolution	0.577	Valid
		Monitoring changes and developments in the system	0.612	Valid
			0.601	Valid
3	Education and Training	Management of training and development programs according to quality principles	0.663	Valid
3		Training and development of all employees' skills	0.597	Valid
4	Employee	Management's attitude towards employees	0.738	Valid
	Empowerment	Involving employees in decision making	0.721	Valid

Source: Processed Data, 2024

Table 4: Reliability Test Results

No	Variable	Cronbach Alpha	Remark
1	Focus on Customer	0.813	Reliable
2	Continuous Improvement	0.713	Reliable
3	Education and Training	0.865	Reliable
4	Employee Empowerment	0.614	Reliable

Sumber: Processed Data, 2024

A variable is considered reliable if its Cronbach Alpha (α) value is greater than 0.6. The reliability test results for the variables tested can be seen in Table 4. Based on the data processing results shown in Table 4, the Cronbach Alpha values for all instruments indicate values greater than 0.6 (Cronbach Alpha (α) > 0.6), which means all the variable instruments used are reliable.

Table 5 shows that the average score of respondent answers regarding the customer focus perspective is 4.58, representing the "very good" criteria. This indicates that Anisa Driving School has implemented the customer focus element very well. Consistent with observations, employees at Anisa Driving School are able to build good relationships with customers through direct interactions excellently. Employees at Anisa Driving School are also very responsive and informative.

Table 5: Respondent Assessment of the Customer Focus Perspective

Table 5. Respondent Assessment of the Customer Poeus Perspective									
Indicator		spon	dent	tion Ans	wers	Total Score	Average Score	Remark	
		2	3	4	5				
Identifying customer needs (Y _{1.1})	0	0	0	8	12	92	4.6	Very Good	
Measuring and fulfilling customer satisfaction (Y _{1.2})	0	0	0	8	12	92	4.6	Very Good	
Building direct relationships with customers $(Y_{1.3})$	0	0	0	9	11	91	4.55	Very Good	
Total						275	4.58	Very Good	

Source: Processed Data, 2024

Table 6 shows the average score of respondent answers on the perspective of continuous improvement, which is rated "very good" with an average score of 4.41. This score indicates that Anisa Driving School has implemented the element of continuous improvement very well. Employees at Anisa Driving School frequently communicate issues related to operational processes encountered or experienced to their colleagues and superiors. Problems encountered are always resolved properly according to existing procedures and are truly addressed without delaying problem resolution. Developments from the resolution of issues that occur are often well documented, and employees at Anisa Driving School also participate in monitoring any forms of quality decline from the existing service system.

Table 6: Respondent Assessment on the Continuous Improvement Perspective

Indicator			-		of swers	Total Score	Average Score	Remark
	1	2	3	4	5			
Communicating issues in the system $(Y_{2,1})$	0	0	1	10	9	88	4.4	Very Good
Root cause analysis (Y _{2.2})	0	0	0	12	8	88	4.4	Very Good
Clear and real problem resolution (Y _{2.3})	0	0	0	10	10	90	4.5	Very Good
Documenting problem resolution progress (Y _{2.4})	0	0	2	11	7	85	4.25	Very Good
Monitoring changes and developments in the system $(Y_{2.5})$	0	1	1	5	13	90	4.5	Very Good
Total						441	4.41	Very Good

Source: Processed Data, 2024

Table 7 shows that the average score for the education and training perspective is 4.22, rated as "very good". This indicates that Anisa Driving School has effectively implemented education and training elements, providing relevant training to all employees, covering customer service procedures, and introducing company operational standards and requirements.

Table 7: Respondent Assessment on the Education and Training Perspective

Indicator		espoi	nden (peo	ntion t Ans ple)	-	Total Score	Average Score	Remark
	1	2	3	4	5			
Management of training and development programs (Y _{3.1})	0	0	1	15	4	83	4.15	Good
Training and development of all employees' skills (Y _{3.2})	0	0	1	12	7	86	4.3	Very Good
Total						169	4.22	Very Good

Source: Processed Data, 2024

Table 8: Respondent Assessment on the Employee Empowerment Perspective

Indicator		espoi		ation t Ans ple)		Total Score	Average Score	Remark
	1	2	3	4	5			
Management of training and development programs (Y _{3.1})	0	0	0	9	11	91	4.55	Very Good
Training and development of all employees' skills (Y _{3.2})	0	0	1	10	9	88	4.4	Very Good
Total						179	4.47	Very Good

Source: Processed Data, 2024

Table 8 shows that the average score of respondent evaluations on the employee empowerment perspective is 4.47, rated as "very good". This reflects that Anisa Driving School has excellently implemented employee empowerment, treating employees well, being open to their opinions, and providing opportunities for decision-making in their respective work areas.

B) Company Performance

Company performance is measured using the Balanced Scorecard method. The analysis technique for the four perspectives within the Balanced Scorecard is as follows:

a. Financial Perspective

Table 9: Financial Data of Anisa Driving School for the Year 2023

Description	Amount
Income for Jan-June	IDR 514,896,000
Income for July-Dec	IDR 516,838,750
Expenditure for Jan-June	IDR 432,059,400
Expenditure for July-Dec	IDR 417,776,400
Net Profit	IDR 181,898,950
Taxes Jan-June	IDR 3,000,000

Taxes July-Dec	IDR 5,000,000
Net Profit After Tax	IDR 173,898,950
Total Assets	IDR 1,367,244,300
Total Liabilities/Debt	IDR 411,828,900
Total Equity	IDR 955,415,400

Source: Anisa Driving School, 2024

1) Net Profit Margin (NPM)

 $NPM = \frac{IDR \, 173,898,950}{IDR \, 1,031,734,750} \, x \, 100\%$

 $= 0.1685 \times 100\%$

= 16.85%

Based on the calculation results from the data obtained, the Net Profit Margin (NPM) for Anisa Driving School is 16.85%. This ratio indicates a very good criterion as it exceeds the standard NPM ratio for companies, which is $\geq 15\%$. A Net Profit Margin (NPM) of 16.85% means that every IDR 1 in sales generates a net profit of IDR 0.1685. This ratio demonstrates that the Company can achieve substantial profits and has good performance.

2) Return on Equity (ROE)

 $ROE = \frac{IDR \, 173,898,950}{IDR \, 955,415,400} \times 100\%$

 $= 0.1820 \times 100\%$

= 18.2%

Based on the calculation results from the data obtained, the Return on Equity (ROE) for Anisa Driving School is 18.2%. This ratio indicates a very good criterion as it exceeds the standard ROE ratio for companies, which is \geq 17%. A Return on Equity (ROE) of 18.2% means that every IDR 1 of equity can generate a net profit of IDR 0.182. This indicates that the company has good performance as it can generate profit from its capital.

3) Return on Asset (ROA)

 $ROA = \frac{IDR \, 173,898,950}{IDR \, 1,367,244,300} x \, 100\%$

 $= 0.1271 \times 100\%$

= 12.71%

Based on the calculation results from the data obtained, the Return on Assets (ROA) for Anisa Driving School is 12.71%. This ratio indicates a very good criterion as it exceeds the standard ROA ratio for companies, which is \geq 10%. A Return on Assets (ROA) of 12.71% means that every IDR 1 of total assets can generate a profit of IDR 0.1271. The high value of this ratio shows that the company is capable of using its assets effectively to gain profits.

b. Customer Perspective

1) Customer Acquisition

Table 10: Anisa Driving School Customer Acquisition Results 2023

Month	New Customers (a)	Total Customers (b)	Customer Acquisition (a:b)x100%	Measurement Standard	Criteria
January	108	117	92.31%		-
February	98	109	89.91%		Poor
March	83	97	85.57%	G	Poor
April	89	103	86.41%	Customer acquisition	Good
May	108	125	86.40%	is rated good if there	Sufficient
June	138	153	90.20%	is an increase, sufficient if constant,	Good
July	127	141	90.07%	and poor if there is a	Poor
August	112	133	84.21%	decrease (Putri and	Poor
September	103	124	83.06%	Wirasedana, 2023).	Poor
October	111	132	84.09%	wirascuana, 2023).	Good
November	100	114	87.72%		Good
December	113	129	87.60%		Poor
Total	1290	1477			

Source: Anisa Driving School (data processed), 2024

Based on calculations from the data obtained, customer acquisition showed fluctuating values from January to December 2023. This can be seen in Figure 2, which displays the customer acquisition calculations in graphical form. Figure 2 indicates a significant decrease in customer acquisition in February and March. However, from April to July, there was an increase despite some minor fluctuations.



Fig. 2 Anisa Driving School Customer Acquisition Graph 2023

A decrease in customer acquisition value occurred again in August. Customer acquisition appeared to recover and remained relatively stable until December. However, based on the trend tendencies from the evaluations, the customer acquisition graph predominantly shows declines, thus meeting the criteria for being rated poor. This assessment is based on the standard criterion that customer acquisition is rated poor if there is a decline (Putri and Wirasedana, 2023).

2) Number of Complain

The number of complaints from January to June =
$$\frac{3}{1,290}$$
 x 100% = 0.0023 x 100% = 0.23%

Number of complaints from July to December =
$$\frac{2}{1,290}$$
 x 100%
= 0.0015 x 100%
= 0.15%

Based on the calculations, there has been a decrease in the percentage of total complaints from the first six months to the last six months of 2023. This reduction is considered good as it aligns with the evaluation criteria for the number of complaints, which states that a decrease from the previous period is deemed positive (Puspita and Narew, 2023). In the first six months, from January 2023 to June 2023, there were three customer complaints, representing 0.2% of the total number of customers in 2023. In the last six months, from July 2023 to December 2023, there were only two customer complaints, representing 0.13% of the total number of customers for the year. This decrease in the percentage of customer complaints indicates the company's ongoing efforts to provide the best possible service to its customers.

c. Internal Business Process Perspective

1) Innovation

Based on interview results, Anisa Driving School has innovated or updated its feedback system from the services provided to customers. Initially, the admin staff would randomly ask customers about their experiences after attending courses at Anisa Driving School, and some customers would voluntarily provide feedback on the service through Google reviews or written messages to the admin staff. This method was deemed ineffective for the company to gauge the quality of service provided to all customers.

Anisa Driving School now utilizes Google Forms, distributed to customers at the last meeting of the course, to determine customer satisfaction levels with the services rendered. This medium greatly assists the company in posing more structured questions to customers, allowing the company to assess employee performance based on customer opinions and ratings. The innovation undertaken by Anisa Driving School is considered positive as it shows improvement in the customer feedback system. This innovation enhancement is considered good as it aligns with the

criteria that innovation is deemed good if it involves an improvement in the form of renewal (Frismaya and Santoso, 2022).

2) After-sales Service

After – sales service January-June =
$$\frac{3}{3}$$
x 100%
= 1 x 100%
= 100%
After – sales service July-December = $\frac{2}{2}$ x 100%
= 1 x 100%
= 100%

Based on the calculations, the after-sales service at Anisa Driving School Company from the first six months to the last six months of 2023 shows that all received complaints have been handled well, as indicated by the data analysis results of 100%. Although there was no change in the percentage of complaints addressed between the first six months and the last six months, the after-sales service can be considered good because there was no decline in the quality of complaint handling. This assessment refers to the after-sales service criteria standard, which is considered good if there is an improvement (Frismaya and Santoso, 2022). According to the information obtained from the company, all customer complaints are always addressed and resolved properly in accordance with company procedures. Anisa Driving School Company strives to always be communicative when operational barriers occur, such as delays due to unavoidable traffic congestion. Forms of after-sales service provided by Anisa Driving School include replacing instructors when customers feel uncomfortable with the assigned instructor, and offering partial refunds if customers cannot complete their course package due to personal issues. Anisa Driving School also strives to maintain communication during operational hurdles from the shuttle service, such as delays caused by unavoidable traffic congestion.

d. d) Growth and Learning Perspective

Table 11: Employee Count at Anisa Driving School in 2023

No	Position/Role	Initial Count	Exits		Final Count	
INO	Position/Role	Initial Count	January-June	July-Dec.	Final Count	
1	General Manager	1	-		1	
2	Staff	20	3	2	15	
3	Instructor	9	1	2	6	
Total		30	4	4	22	

Source: Anisa Driving School (processed data), 2024

1) Employee Turnover Rate

Employee retention =
$$\frac{8}{30} \times 100\%$$

= 0.26 x 100%
= 26%

According to the calculations, the employee turnover rate at Anisa Driving School is 26%. This rate is considered poor based on the evaluation criteria of Haidiputri and Cahyanty (2019), which state that an employee turnover rate is deemed poor if it exceeds 8%. The high turnover rate indicates that employee loyalty to the company is very low and the company's ability to retain its employees is also very insufficient. Frequent employee turnover can also lead to a decline in the quality of the organizational structure. This condition may hinder the organization's ability to innovate and develop.

2) Employee Training

Employee training =
$$\frac{22}{22} \times 100\%$$

= $1 \times 100\%$
= 100%

Based on the calculations at the end of 2023, employee training at Anisa Driving School is considered good because 100% of the company's employees received training. This assessment is based on the criteria that employee training is deemed good if it exceeds 50% (Haidiputri and Cahyanty, 2019). According to information obtained from the company, there is a mandatory training policy for all employees. Staff and instructors recruited by the general manager are required

to undergo a training period of three months. The company considers the training process to be a crucial part of ensuring that employees can provide the best service in accordance with company procedures.

3) Employee Productivity

Employee Productivity January – June =
$$\frac{IDR 79,836,600}{26}$$
= IDR 3,070,638
Employee Productivity July – December =
$$\frac{IDR 94,062,350}{22}$$
= IDR 4,275,561

According to the calculations, there was a significant increase in productivity per employee, from IDR 3,070,638 in the period from January to June to IDR 4,275,561 in the period from July to December. Although the number of employees decreased from 26 to 22, employee productivity increased. This indicates operational efficiency within the company. However, the increase in employee productivity was also influenced by the company's net profit, which rose from IDR 79,836,600 in January-June to IDR 94,062,350 in July-December. Overall, employee productivity at Anisa Driving School is considered good due to the improvement. This assessment is based on the criteria that employee productivity is deemed good if there is an increase (Sary and Mildawati, 2022). Despite having fewer employees, this demonstrates that the company is effectively optimizing its resources to achieve good outcomes.

Table 12: Anisa Driving School Performance Measurement Results 2023

BSC	Evaluation	Result	Measurement Standard	Criteria	Weight	
Financial Perspective	NPM	16,85%	15%	Good	1	
	ROE	18,2%	17%	Good	1	
	ROA	12,71%	10%	Good	1	
Customer Perspective	Customer Acquisition Trending downward (Table 4.9		Rated good if increasing, sufficient if constant, poor if decreasing (Putri and Wirasedana, 2023).	Poor	-1	
	Number of Complaints	Decreased from 0.2% to 0.13%	Rated good if increasing, sufficient if constant, and poor if decreasing (Putri and Wirasedana, 2023).	Good	1	
Internal Business Process Perspective	Innovation	Customer feedback system renewal	Rated good if there is improvement in the form of renewal, and poor if there is no renewal (Frismaya and Santoso, 2022).	Good	1	
	After-sales service	100%	Rated good if increasing, and poor if decreasing (Frismaya and Santoso, 2022)	Good	1	
Growth and Learning Perspective	Employee Turnover Rate	26%	Rated good (<2%), sufficient (3%-8%), and poor (>8%) (Haidiputri and Cahyanty, 2019).	Poor	-1	
	Employee Training	100%	Rated good (>50%), sufficient (25%-50%), and poor (<25%) (Haidiputri and Cahyanty, 2019).	Good	1	
	Employee Productivity	From IDR 3,070,638/e mployee to IDR 4,275,561/e mployee	Rated good if increasing, and rated poor if decreasing (Sary and Mildawati, 2022).	Good	1	
Total						
Average Score						

Source: Data processed, 2024

The financial perspective shows results higher than the established standards. The customer perspective shows a decrease in customer acquisition, which requires further attention, although the number of complaints has decreased. The internal business process perspective includes innovation and after-sales service, rated good due to adapting well to customer feedback. The growth and learning perspective, employee training and productivity levels show positive results, although the employee turnover rate remains a challenge. Based on the calculations, the overall performance of

the company is categorized as good, with an average score of 0.6, indicating performance levels between >0.5 and 1 (Putri and Wirasedana, 2023).

IV. CONCLUSION AND RECOMMENDATIONS

A customer-centric, continuously improving, educational, and empowering Total Quality Management system is now in place at Anisa Driving School, uniformly displayed values within the range of 4.20 - 5.00, categorizing them as excellent. The respondent scores for the customer focus perspective averaged 4.58, the continuous improvement perspective 4.41, education and training 4.22, and employee empowerment 4.47, with all perspectives within the Total Quality Management variable representing very good criteria. The overall performance level of Anisa Driving School in 2023 was rated as good based on the company performance measurement scale. The financial perspective showed financial efficiency with NPM, ROE, and ROA values exceeding the set standards. The customer perspective indicated a decline in customer acquisition, necessitating further attention. The internal business process perspective, including innovation and after-sales service, was rated as good. The growth and learning perspective, employee training, and productivity levels showed positive results, although the employee turnover rate remains a challenge for the company.

Given the findings from the study that was carried out, the recommendations that can be given to the company and for future research are as follows: First, the company could optimize the marketing strategies used to reach a broader market and increase the number of customers. This could serve as a way to continuously improve customer acquisition. Second, the company could develop special programs for employees to maintain their loyalty, such as using a contractual system when recruiting employees, as well as creating a positive and motivating work environment. This includes evaluating incentive programs and implementing better compensation strategies to reduce the high or frequent employee turnover rates. Third, the company could develop a more comprehensive performance evaluation system to enhance the quality of service and the efficiency of existing branch offices. By conducting comprehensive performance evaluations, the company could gather the necessary data for better decision-making in resource management. The limitations of this study are that it only analyzed variables related to Total Quality Management and company performance. Therefore, future researchers are encouraged to include additional variables or use different methods to measure company performance, and to conduct research in different business sectors to gain a broader understanding

V. REFERENCES

- [1] Antari, L. P. R., dan Setiawan, P. Y. (2022). Pengaruh Total Quality Management terhadap kinerja perusahaan PT. Pos Indonesia (Persero) Denpasar 80000. Fair Value: Jurnal Ilmiah Akuntansi dan Keuangan, 4(9).
- [2] Anggraini, A.M., Sari, R.M. dan Fristiani, N. (2020). Implementasi Metode Balanced Scorecard Sebagai Tolok Ukur Pengukuran Kinerja Pada Organisasi Sektor Publik. *JCA (Jurnal Cendekia Akuntansi)*, 1(2), pp.58-70.
- [3] Asad, M., Devi, S., Chethiyar, M., dan Ali, A. (2020). Total Quality Management, Entrepreneurial Orientation, and Market Orientation: Moderating Effect of Environment on Performance of SMEs. *Paradigms*, 14 (1), pp. 102–108.
- [4] Bose, I., Bandyopadhyay, I. (2018). Balanced Scorecard (BSC) in Retail Banking in UAE: a Study on Sustainability. *The Indian Journal of Industrial Relations*, 54 (1).
- [5] Dinata, I. M. W., dan Purnawati, N. K. (2021). Pengaruh Total Quality Management terhadap Kinerja Perusahaan pada Bengkel Mobil Paramitha Auto Graha Denpasar. *E-Jurnal Manajemen Universitas Udayana*, 10(5), pp. 456–478.
- [6] Frismaya, N., dan Santoso, B. H. (2022). Analisis Kinerja Perusahaan X Menggunakan Pendekatan Balanced Scorecard. *Jurnal Ilmu dan Riset Manajemen (JIRM)*, 11 (10).
- [7] Galib, M., dan Hidayat, M. (2018). Analisis Kinerja Perusahaan Dengan Menggunakan Pendekatan *Balanced Scorecard* Pada PT. Bosowa Propertindo. *SEIKO: Journal of Management dan Business*, 2 (1), pp. 92-112.
- [8] Gumolili, S. O., Morasa, J., dan Wokas, H. R. (2021). Analisis Implementasi *Total Quality Management* (TQM) pada PT. Bank Sulutgo Manado. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi*, 9 (3), pp. 1510-1519.
- [9] Haidiputri, T.A.N. dan Cahyanty, R. N. (2019). Penggunaan Metode Balance Scorecard dalam Pengukuran Kinerja Perusahaan Daerah Air Minum (PDAM) Kota Probolinggo. *Jurnal Manajemen Bisnis*, 6(2), pp.59-68.
- [10] Juharni. (2017). Manajemen Mutu TeIDRadu (Total Quality Management). Makasar: Sah Media.
- [11] Li, C. H., Yang, W. G., dan Shih, I. T. (2021). Exploration on the GAP of Single-And Double-Loop Learning of Balanced Scorecard and Organizational Performance in A Health Organization. *Heliyon*, 7(12).
- [12] Moeheriono. (2014). Pengukuran Kinerja Berbasis Kompetensi. Jakarta: PT Raja Grafindo Persada
- [13] Olayiwola, R.K., Tuomi, V., Strid, J. dan Nahan-Suomela, R. (2024). Impact of Total Quality Management on Cleaning Companies in Finland: A Focus on Organisational Performance and Customer Satisfaction. Cleaner Logistics and Supply Chain, 10.
- [14] Putra, G. A., dan Maharani, E.P. (2023). Analisis Penerapan Total Quality Management (TQM): pada Cristall Party Planner Purwokerto. *Proceedings of the National Conference on Electrical Engineering, Informatics, Industrial Technology, and Creative Media*. 3(1), pp. 202207.
- [15] Putri, I.G.A.A.E. dan Wirasedana, I.W.P. (2023). Analisis Kinerja Perusahaan Berbasis Pendekatan Balanced Scorecard (Studi Kasus Pada PT. BPR Desa Sanur). E-Jurnal Ekonomi dan Bisnis Universitas Udayana, 12(02).
- [16] Ramlawati. (2020). Total Quality Management (TQM): Suatu Tinjauan Teori. Makassar: Nas Media Pustaka.
- [17] Sahir, S.H. (2021). Metodologi Penelitian. Jogjakarta: Penerbit KBM Indonesia.
- [18] Samsinar, A. (2021). Pengaruh *Total Quality Management* (TQM) terhadap Kinerja Perusahaan yang Dimoderasi Biaya Kualitas pada Perusahaan Manufaktur di Kabupaten Serang Provinsi Banten. *Bussman Journal: Indonesian Journal of Business and Management*, 1 (2), pp. 175–196.
- [19] Sary, M.P. dan Mildawati, T. (2022). Analisis Kinerja Dengan Menggunakan Metode Balance Scorecard. Jurnal Ilmu dan Riset Akuntansi (JIRA), 11(3).
- [20] Sugiyono. (2019). Metode Penelitian Kuantitaif, Kualitiatif, dan RdanD. Bandung: Alfabeta.

- [21] Tsani, A. R., Nurleli. (2021). Analisis Penerapan *Total Quality Management* dan Komitmen Organisasi dalam Meningkatkan Kinerja Perusahaan. *Jurnal Riset Akuntansi*, pp. 30-37.
- [22] Tubis, A., dan Werbińska-Wojciechowska, S. (2017). Balanced Scorecard Use in Passenger Transport Companies Performing at Polish Market. In TRANSBALTICA. Proceedings of the International Scientific Conference, 10, pp. 538-547.
- [23] Utama, M. S. (2016). Aplikasi Analisis Kuantitatif Untuk Ekonomi dan Bisnis. Denpasar: CV Sastra Utama
- [24] Utami, R. F., Lestari, R., dan Rosdiana, Y. (2019). Analisis Penerapan *Total Quality Management* (TQM) dalam Meningkatkan Kinerja Perusahaan dengan Menggunakan Metode *Balanced Scorecard. Prosiding Akuntansi*, 5 (2), pp. 425-432. [21] Wibowo. (2016). *Manajemen Kinerja (Edisi kelima)*. Jakarta: Rajawali Pers.