

Implementation Of Continuous Improvement Based On Improvement Recommendations: A Case Study Of Pt Dian Swastatika Sentosa 2021–2025 Period

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Abstract

Changes in the business environment require companies to continuously improve their processes and strategies to maintain business sustainability and performance. This study aims to analyze the implementation of continuous improvement at PT Dian Swastatika Sentosa Tbk (DSSA) during 2021-2025 by identifying problems, improvement actions, and opportunities for further improvement in quality, employee turnover, revenue and sales, innovation and ideas, and customer loyalty. This study uses a descriptive quantitative approach with a case study method. The data are secondary data obtained through documentation of DSSA Annual Reports for the 2021-2025 period. Data analysis was conducted descriptively and comparatively by identifying conditions, comparing changes across periods, evaluating improvement actions, and formulating recommendations based on the identified conditions. The results show that DSSA has implemented various improvement efforts through quality management, human resource development, business diversification, innovation and digitalization, and customer relationship management. Nevertheless, several aspects still require continuous evaluation, particularly employee turnover, fluctuations in revenue and sales, quality risks, innovation effectiveness, and customer retention. The findings imply that DSSA can strengthen continuous improvement by establishing more structured and measurable performance indicators, evaluating the effectiveness of improvement actions, and using evaluation results as a basis for subsequent corrective actions.

Keywords: Continuous Improvement; Customer Loyalty; Employee Turnover; Innovation; Revenue.

INTRODUCTION

Dynamic changes in the business environment force companies to continually adapt their processes and strategies to maintain business sustainability. This requires companies not only to achieve high performance but also to continuously improve processes, resources, product and service quality, and customer service. *Continuous improvement* is an approach that emphasizes continuous improvement through problem identification, implementation of corrective actions, evaluation of results, and follow-up to enhance organizational performance. (Bhuiyan & Baghel, 2005) explains that *continuous improvement* is developing as an approach that organizations use to make improvements at various levels and through various methods. (Bessant et al., 2001) also explains that *continuous improvement* needs to be developed as an organizational capability so that the company is able to maintain continuous improvement activities.

PT Dian Swastatika Sentosa Tbk (DSSA) operates in the energy, digital infrastructure and technology, chemicals, and investment sectors. Companies with diverse business activities need to continuously adapt and develop to respond to changes in the business environment. In its annual report, DSSA also demonstrates the implementation of a continuous improvement program in its activities, including through programs to improve the quality and effectiveness of processes. This is in line with (Paipa-Galeano et al., 2020) . which shows that the sustainability of *continuous improvement* requires a systematic improvement process, management support, employee involvement, training, and verification and control mechanisms.

The implementation of *continuous improvement* in DSSA becomes increasingly relevant when viewed from changes in company performance during the 2021–2025 period. The company's revenue increased from USD 2.16 billion in 2021 to USD 5.96 billion in 2022, then decreased to USD 5.01 billion in 2023, USD 3.02 billion in 2024, and USD 2.79 billion in 2025. Net profit also changed from USD 265.3 million in 2021 to USD 1.30 billion in 2022,

then decreased to USD 865.3 million in 2023, USD 542.8 million in 2024, and USD 361.2 million in 2025 (PT Dian Swastatika Sentosa Tbk, 2021–2025). These fluctuations cannot be directly interpreted as company failure because organizational performance can be influenced by various internal and external conditions. However, (Bessant et al., 2001) emphasizes that the ability to continuously improve is crucial for organizations facing complex and changing environments. Therefore, changes in DSSA performance serve as a basis for identifying aspects of the company that still offer opportunities for continuous improvement.

Based on an analysis of the DSSA *Annual Report* for the 2021–2025 period, several aspects indicate opportunities for strengthening through the implementation of *continuous improvement*, namely quality, *employee turnover*, revenue and sales, innovation and ideas, and customer loyalty (PT Dian Swastatika Sentosa Tbk, 2021–2025). In terms of quality, the company has implemented a quality management system and conducted monitoring, but risks related to the ability to maintain product and service quality are still disclosed in the company's report. In terms of human resources, changes in *employee turnover* indicate the need to evaluate factors that influence employee sustainability and engagement. In terms of revenue and sales, the decline in revenue after 2022 indicates the need to evaluate the effectiveness of sales and business strategies. Meanwhile, developments in digitalization, automation, and product development demonstrate the importance of innovation that remains relevant to market needs. This is in line with (Khan et al., 2019). which shows that the implementation of *continuous improvement* can be done by identifying problems and taking corrective actions in various parts of the organization to improve performance.

Previous research on *continuous improvement* shows that studies in this field largely discuss factors supporting sustainability and the application of specific improvement techniques. (Paipa-Galeano et al., 2020) analyzed the factors that support the sustainability of *continuous improvement* through case

studies of four companies, while (Khan et al., 2019) Analyze the application of *continuous improvement techniques* to identify problems and improve organizational performance. (Bhuiyan & Baghel, 2005) also shows that research on *continuous improvement* has developed through various approaches such as Lean, Six Sigma, and Total Quality Management. However, these previous studies mostly discussed the application of *continuous improvement* through case studies, methods, or specific improvement techniques. The research gap in this study lies in the *continuous improvement analysis approach* based on the disclosure of the company's *Annual Report* longitudinally over several years, by comparing changes in conditions, identifying problems, assessing corrective actions, and formulating recommendations for improvements in several aspects of the company. Thus, this study does not focus on the application of one *continuous improvement method*, but on mapping improvement opportunities based on the company's development from year to year.

Based on the description, this study aims to analyze the implementation of *continuous improvement* at PT Dian Swastatika Sentosa Tbk for the period 2021–2025 through identifying problems, changes in company conditions, and corrective actions in the aspects of quality, *employee turnover*, revenue and sales, innovation and ideas, and customer loyalty. Furthermore, this study formulates relevant improvement recommendations based on the conditions found to strengthen the implementation of *continuous improvement* and support the continuous improvement of company performance. This approach is supported by (Paipa-Galeano et al., 2020) who emphasize the importance of the sustainability of the improvement process and (Khan et al., 2019) who show that problem identification and corrective actions can contribute to improving organizational performance.

RESEARCH METHOD

This research uses a quantitative descriptive approach with a case study method focusing on PT Dian Swastatika Sentosa Tbk (DSSA) during the 2021–2025 period. The quantitative descriptive approach is used to describe the company's condition based on numerically measurable data and to compare changes that occurred during the study period. The research object is PT Dian Swastatika Sentosa Tbk, so this study does not use a population and sample as in quantitative research that involves multiple units of analysis (Alzeer et al., 2018). The data used is secondary data obtained through documentation techniques from the Annual Report of PT Dian Swastatika Sentosa Tbk for the 2021–2025 period. The data collection instrument, a documentation sheet or table, was used to record quantitative data related to five research indicators: quality, employee turnover, revenue and sales, innovation and ideas, and customer loyalty. The data obtained was then grouped by year to facilitate measurement and comparison of changes during the research period (Diwanti, 2023).

Data analysis was conducted descriptively and comparatively by comparing data on each indicator for the 2021–2025 period. The analysis was conducted by identifying the value or condition of each indicator, comparing changes between periods, identifying conditions requiring improvement, and developing recommendations for corrective actions based on the analysis results. The results of the analysis of the five indicators were then used as the basis for formulating improvement recommendations as part of the implementation of continuous improvement (Amalia & Musa, 2023).

RESULTS AND DISCUSSION

The results of this study were obtained through an analysis of the Annual Reports of PT Dian Swastatika Sentosa Tbk (DSSA) for the 2021–2025 period. The analysis aimed to examine the company's performance conditions, identify changes in its business and organizational activities, evaluate disclosed improvement initiatives, and formulate recommendations to

strengthen the implementation of continuous improvement. Five dimensions were examined: quality, employee turnover, revenue and sales, innovation and ideas, and customer loyalty. These dimensions were selected because they represent interconnected aspects of organizational performance that can be evaluated and improved through systematic monitoring, corrective action, and continuous organizational learning (PT Dian Swastatika Sentosa Tbk., 2021–2025).

Continuous improvement refers to an ongoing effort to improve organizational processes, products, services, and performance through the identification of deficiencies, implementation of corrective actions, and evaluation of results. Bhuiyan and Baghel (2005) emphasize that continuous improvement involves sustained and systematic efforts rather than isolated changes. In this study, the Plan–Do–Check–Act (PDCA) cycle provides a conceptual foundation for understanding how improvement recommendations can be translated into organizational practices. The cycle emphasizes the importance of planning improvement objectives, implementing appropriate interventions, evaluating their effectiveness, and standardizing successful outcomes. Accordingly, the analysis distinguishes between improvement initiatives disclosed in DSSA's annual reports and recommendations developed from the findings. This distinction is necessary because the existence of a management initiative does not automatically demonstrate its effectiveness or establish that a particular recommendation has already been implemented (Suparman Kholil et al., 2025).

Quality Analysis

Quality is a fundamental dimension of business sustainability because it influences operational reliability, customer satisfaction, process efficiency, and the company's ability to maintain competitiveness. The analysis of DSSA's Annual Reports for 2021–2025 indicates that quality management, operational monitoring, evaluation, and product and service development are relevant components of the company's business activities. The company also

identifies risks associated with maintaining product and service quality, highlighting the importance of ensuring that established standards remain effective as business activities and customer expectations evolve (PT Dian Swastatika Sentosa Tbk., 2021–2025).

From a continuous improvement perspective, the central issue is not merely whether quality management systems and procedures exist, but whether they contribute to measurable and sustainable improvements. Bhuiyan and Baghel (2005) explain that continuous improvement requires an ongoing process of identifying opportunities and implementing changes to enhance organizational performance. Applied to DSSA, this perspective suggests that quality management should be evaluated through the relationship between established standards, operational implementation, and actual performance outcomes. Quality procedures may provide an essential foundation, but their effectiveness depends on consistent monitoring, the identification of deviations, and the implementation of corrective actions that prevent recurring problems (Ali et al., 2021).

The PDCA cycle provides a useful framework for interpreting this relationship. During the planning stage, quality objectives and performance standards are established. The implementation stage involves applying appropriate procedures and controls to operational activities. Performance monitoring and evaluation then determine whether actual results meet the established objectives. Finally, corrective actions are implemented to address deficiencies, while successful practices are incorporated into standard operating procedures. This cycle enables quality management to function as a mechanism for organizational learning rather than simply as a compliance activity (Suud Sarim Karimullah, 2025).

Based on this framework, DSSA could strengthen its quality improvement practices by developing a more structured performance measurement system. Relevant indicators may include product or service nonconformity rates, customer complaints, complaint resolution time,

recurring operational problems, and the completion of corrective actions within established deadlines. These indicators should be adapted to the characteristics of individual business units because the quality requirements of energy operations may differ from those of digital infrastructure, chemical products, or other business activities. The results of these measurements could then be used to identify recurring deficiencies, determine their underlying causes, and establish more targeted corrective actions (Karimi, 2024).

The effectiveness of quality improvement should also be evaluated after corrective actions have been implemented. Resolving an individual complaint, for example, does not necessarily eliminate the underlying problem if the same issue continues to occur in other operational processes. Therefore, management should assess whether corrective actions reduce the frequency of recurring problems and whether the resulting improvements can be maintained over time. Paipa-Galeano et al. (2020) may be used to support this discussion provided that the cited publication directly addresses the improvement approach described. Overall, the quality dimension demonstrates that the implementation of continuous improvement at DSSA can be strengthened by connecting quality standards, measurable performance indicators, root-cause analysis, and systematic follow-up evaluation.

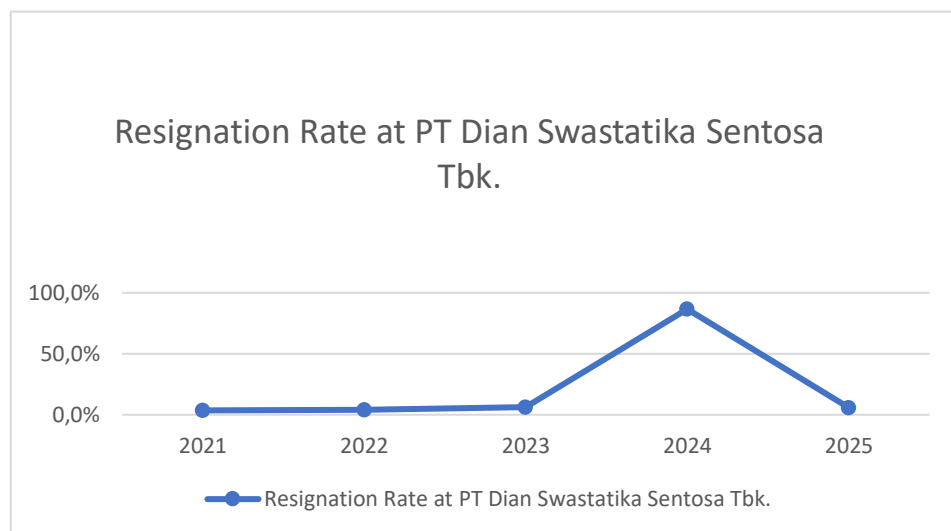
Employee Turnover Analysis

Employee turnover is an important indicator of workforce stability because employee departures may affect operational continuity, organizational knowledge, recruitment costs, and the allocation of human resources. The analysis of DSSA's Annual Reports for 2021–2025 identifies recruitment, onboarding, education and training, competency development, and employee welfare as relevant areas of human resource management. These activities provide a foundation for developing employee capabilities and supporting organizational performance. However, the effectiveness of human

resource initiatives in maintaining employee retention requires further evaluation through comparable workforce data and evidence concerning employees' experiences within the organization (PT Dian Swastatika Sentosa Tbk., 2021–2025).

The reported employee turnover rate changed during the research period. As presented in Figure 1, the turnover rate was 4.9% in 2021, declined to 4.1% in 2022, increased to 6.8% in 2023, rose sharply to 86.6% in 2024, and subsequently reached 6% in 2025. This pattern indicates substantial variation in the reported figures, particularly in 2024. The exceptionally high figure requires verification against the original annual report and the underlying calculation before it can be interpreted as evidence of a major change in workforce conditions.

Figure 1. Employee Turnover Rate of PT Dian Swastatika Sentosa Tbk, 2021–2025



Source: PT Dian Swastatika Sentosa Tbk. (2021-2025).

The reported increase in 2024 should be examined carefully because its magnitude differs substantially from the rates recorded in the surrounding years. Several possibilities require consideration, including changes in workforce composition, differences in reporting scope, changes in the turnover calculation method, or a potential data transcription issue. These

possibilities cannot be distinguished without consulting the original reports. Therefore, the comparability of the figures should be established before conclusions are drawn about the company's employee retention performance.

This issue is directly relevant to continuous improvement because effective corrective action depends on the reliability of the information used to identify organizational problems. Within the PDCA framework, the evaluation stage requires management to compare actual performance against established objectives using consistent and valid data. If the underlying information is inaccurate or inconsistent, subsequent decisions may address an apparent problem rather than the actual organizational condition (Deming, 1986). Consequently, the first improvement priority is to verify the reported turnover figures, clarify the definition of employee turnover, and ensure that the same calculation method is applied throughout the research period.

Beyond data verification, employee turnover should be examined in relation to employee experience and organizational performance. Hancock et al. (2013) demonstrate the importance of understanding the relationship between employee turnover and organizational outcomes. In the context of DSSA, potential explanatory factors include job satisfaction, career development opportunities, compensation, workload, supervisory relationships, and employee well-being. These factors should be treated as areas for further investigation rather than established causes of turnover at DSSA, because the annual-report figures alone cannot demonstrate why employees leave.

DSSA could strengthen its employee retention practices through periodic employee engagement surveys, structured exit interviews, and systematic analysis of workforce data. The results could help identify recurring concerns and determine whether particular employee groups or business units require additional support. Recruitment, onboarding, and training initiatives could also be evaluated against indicators such as early-stage turnover, competency development, employee engagement, and

workforce continuity. Such an approach would enable management to assess not only whether human resource programs have been implemented but also whether they contribute to the intended organizational outcomes.

Furthermore, the company could integrate employee feedback into a structured corrective action process. Identified problems should be linked to specific interventions, responsible personnel, implementation deadlines, and measurable evaluation criteria. For example, if reliable evidence identifies limited career progression as a recurring concern, management could review career pathways and internal promotion opportunities before evaluating the effects of the intervention. Successful practices could then be standardized and adapted to other relevant business units. Through this process, employee turnover management would move beyond recording employee departures toward identifying underlying problems, implementing targeted solutions, and evaluating the sustainability of improvements.

Revenue and Sales Analysis

Revenue and sales provide important indicators of business performance because they reflect the outcomes of market demand, pricing decisions, product and service competitiveness, and the characteristics of the company's business portfolio. The analysis of DSSA's Annual Reports for 2021–2025 shows that reported revenue increased significantly in 2022 before declining over the following three years. Revenue rose from USD 2.16 billion in 2021 to USD 5.96 billion in 2022, then decreased to USD 5.01 billion in 2023, USD 3.02 billion in 2024, and USD 2.79 billion in 2025 (PT Dian Swastatika Sentosa Tbk., 2021–2025).

This pattern indicates that the company's revenue performance experienced substantial fluctuations during the research period. The increase in 2022 suggests stronger revenue performance relative to the preceding year, whereas the subsequent decline highlights the need to examine the factors influencing business performance. Nevertheless, declining revenue should not automatically be interpreted as evidence of management failure. Revenue may

be affected by changes in commodity prices, market demand, exchange rates, business segment contributions, sales volumes, and other external or internal conditions. A reliable interpretation therefore requires consideration of the company's business characteristics and the information disclosed for each reporting period (Said & Hilalludin, 2025).

From a continuous improvement perspective, the key issue is how revenue changes are translated into managerial evaluation and corrective action. Bhuiyan and Baghel (2005) emphasize the importance of systematic improvement in organizational processes and performance. Applied to DSSA, this principle suggests that revenue monitoring should be accompanied by an evaluation of the factors contributing to changes in performance. Examining consolidated revenue alone may not reveal whether a decline originates from a particular business segment, changes in selling prices, lower sales volumes, or broader market conditions. Segment-level analysis is therefore important for identifying where improvements may be required.

DSSA operates across several business areas, including energy, renewable energy, digital infrastructure and technology, chemicals, and investments. Business diversification can provide opportunities to develop multiple revenue sources and reduce dependence on a single business activity. However, diversification does not automatically guarantee stable revenue growth because each segment may face different market risks, investment requirements, competitive conditions, and profitability levels. Consequently, the contribution of each business segment should be evaluated in relation to revenue, profitability, operating costs, market prospects, and strategic objectives (PT Dian Swastatika Sentosa Tbk., 2021-2025).

Based on these findings, DSSA could strengthen its revenue improvement process by conducting periodic evaluations of business segment performance and the factors influencing sales outcomes. The evaluation should distinguish between temporary market fluctuations and operational problems that can be addressed through management intervention. Relevant

considerations include pricing strategies, customer needs, sales effectiveness, product and service quality, cost efficiency, and the contribution of individual business units. Such an approach would help management identify which activities require corrective action and which strategies should be maintained or developed further.

The company could also establish a more structured performance review cycle in which revenue deviations trigger further investigation rather than immediate changes in business strategy. Management could first identify the relevant performance gap, examine its causes, formulate an appropriate response, and subsequently evaluate the results. If a particular intervention produces measurable improvements, the effective practices could be incorporated into future planning. Conversely, if the intervention fails to produce the intended results, the strategy should be reassessed. This process would strengthen the connection between performance measurement and continuous improvement while reducing the risk of making decisions based solely on short-term fluctuations (Diwanti, 2023).

Overall, the revenue and sales dimension highlights the importance of evidence-based business evaluation. The decline in DSSA's reported revenue after 2022 provides a reason to investigate business performance more closely, but the appropriate response should be determined through segment-level analysis and consideration of market conditions. Continuous improvement can contribute to more effective managerial decisions by ensuring that changes in revenue are systematically analyzed, corrective actions are appropriately targeted, and subsequent outcomes are evaluated.

Innovation and Idea Analysis

Innovation is an important driver of organizational adaptability because it enables companies to respond to technological developments, changing market conditions, and evolving customer expectations. The analysis of DSSA's Annual Reports identifies product and service development, digitalization, automation, information systems, and digital infrastructure

development as relevant areas of innovation. The company also recognizes risks associated with the development of innovative products, highlighting the importance of ensuring that innovation initiatives are aligned with market needs and create practical value for the organization and its customers (PT Dian Swastatika Sentosa Tbk., 2021–2025).

From a continuous improvement perspective, innovation should not be understood solely as the introduction of new technologies or products. It also includes incremental changes to existing processes, work methods, service delivery, and operational systems that produce measurable improvements. Bessant et al. (2001) provide a relevant foundation for understanding continuous improvement as an organizational capability that can be developed through systematic participation, learning, and the integration of improvement activities into everyday work. This perspective suggests that innovation becomes more sustainable when ideas are not generated only through major projects but are also identified, evaluated, tested, and refined through routine organizational activities (Hasan & Hilalludin, 2025a).

The principal challenge is ensuring that innovation initiatives generate demonstrable benefits. A new technology may appear promising but fail to improve performance if it is poorly integrated into operational processes, insufficiently aligned with user requirements, or more costly than anticipated. Therefore, innovation performance should be evaluated using indicators that correspond to the objectives of each initiative. Depending on the project, these indicators may include productivity improvements, operating cost reductions, process reliability, service quality, customer adoption, or revenue contribution. Such measures would allow management to distinguish between the implementation of an innovation and its actual contribution to organizational performance (Abdurrozak & Hilalludin, 2026).

DSSA could strengthen innovation management by establishing a structured mechanism for collecting and evaluating ideas from employees and other relevant stakeholders. Proposed ideas could be assessed according to

strategic relevance, expected benefits, implementation costs, technical feasibility, operational risks, and customer value. Promising ideas could then be tested through pilot projects before being adopted more widely. The results of each pilot should be compared with the original objectives to determine whether the innovation should be expanded, modified, or discontinued.

Employee participation is particularly important in this process because employees often encounter operational inefficiencies and recurring problems directly through their daily work. Creating opportunities for employees to communicate suggestions could help the company identify practical improvement opportunities that may not be apparent through high-level performance indicators alone. However, participation should be supported by a transparent evaluation process, clear responsibilities, and feedback to employees regarding the status and outcomes of their ideas (Karimi, 2024b).

The PDCA cycle can support this approach by linking innovation objectives to implementation and evaluation. Management first defines the problem and the expected improvement, implements the proposed solution on a manageable scale, evaluates the results against established criteria, and then standardizes or adjusts the solution based on the findings. This process reduces the risk of adopting innovations without adequate evidence and enables the organization to learn from both successful and unsuccessful experiments (Sugari et al., 2026).

Accordingly, the continuous improvement opportunity for DSSA lies in strengthening the relationship between idea generation, systematic evaluation, practical experimentation, and organizational learning. By treating innovation as a measurable process rather than an isolated activity, the company could improve the likelihood that technological and operational developments produce sustainable benefits. This approach also reinforces the broader objective of continuous improvement: ensuring that

recommendations are translated into actions whose effectiveness can be evaluated and whose successful outcomes can be maintained over time.

Customer Loyalty Analysis

Customer loyalty is an important factor in sustaining business performance because it reflects a company's ability to maintain customer relationships and deliver consistent value. The analysis of DSSA's Annual Reports for 2021–2025 highlights customer satisfaction, complaint management, product and service quality, and customer retention as important areas for evaluation. The risks associated with customer complaints and potential customer loss indicate the need for continuous monitoring of customer experience (PT Dian Swastatika Sentosa Tbk., 2021–2025).

From a continuous improvement perspective, customer complaints should be treated not merely as service problems but as sources of information for identifying weaknesses in operational processes. Bhuiyan and Baghel (2005) emphasize the importance of systematic and sustained improvement in organizational performance. Applied to DSSA, this perspective suggests that customer feedback should be analyzed to identify recurring problems, determine their causes, and develop appropriate corrective actions. Although customer service and product development initiatives provide a foundation for maintaining relationships, their effectiveness needs to be assessed through measurable outcomes (Hasan & Hilalludin, 2025b).

DSSA could strengthen customer loyalty management by monitoring customer satisfaction, retention rates, customer churn, complaint frequency, and complaint resolution time. These indicators should be adapted to the characteristics of each business segment. The results can then guide improvements in service procedures, product development, and customer communication. Through the Plan–Do–Check–Act (PDCA) cycle, corrective actions can be evaluated and standardized when they demonstrate positive results (Paipa-Galeano et al., 2020). Thus, customer loyalty becomes an integral

part of continuous improvement rather than merely an outcome of customer service activities.

Implementation of Continuous Improvement Based on Improvement Recommendations

The analysis of five dimensions quality, employee turnover, revenue and sales, innovation and ideas, and customer loyalty shows that continuous improvement requires a systematic connection between performance evaluation and corrective action. DSSA's Annual Reports for 2021–2025 disclose various management initiatives across these dimensions, but the existence of such initiatives does not automatically establish their effectiveness. Continuous improvement therefore requires reliable performance data, clear improvement targets, and consistent evaluation of results (PT Dian Swastatika Sentosa Tbk., 2021-2025).

Problem identification and corrective action. The first step is to identify performance gaps through comparisons of annual data and relevant operational indicators. Quality issues require process evaluation, employee turnover requires reliable workforce data, revenue fluctuations require segment-level analysis, innovation requires assessment of practical benefits, and customer loyalty requires systematic feedback monitoring. These findings should inform specific corrective actions with clear responsibilities, timelines, and measurable objectives. This approach is consistent with the continuous improvement principles outlined by Bhuiyan and Baghel (Harnano et al., 2026).

Evaluation and follow-up. The effectiveness of corrective actions should be evaluated by comparing actual outcomes with established baselines and targets. The PDCA cycle provides a framework for reviewing results, correcting deficiencies, and standardizing successful practices (Deming, 1986). Bessant et al. (2001) further support the importance of developing continuous improvement as an organizational capability through structured

routines and employee participation. Accordingly, DSSA could strengthen improvement implementation through regular performance reviews, documented corrective actions, and follow-up evaluations across relevant business units (Putri et al., 2026).

Overall, the findings indicate that continuous improvement should be implemented as a recurring process of identifying problems, taking evidence-based action, evaluating outcomes, and refining organizational practices. The main contribution of this approach is to connect improvement recommendations with measurable performance objectives and organizational learning. However, confirming the effectiveness of specific improvements at DSSA requires further evidence of their implementation and outcomes beyond the information disclosed in the annual reports.

CONCLUSION

The results of the study indicate that the implementation of continuous improvement at PT Dian Swastatika Sentosa Tbk for the 2021–2025 period has been seen through the process of problem identification, corrective actions, evaluation, and follow-up in various company activities. Analysis of the Annual Report shows that there are still conditions that require continuous improvement, especially in changes in employee turnover, fluctuations in revenue and sales, risks in maintaining quality, innovation development, and customer relations. The implementation of continuous improvement at DSSA can be said to have been carried out in various aspects, but its effectiveness still needs to be strengthened through more measurable and consistent evaluation.

Companies are advised to strengthen the measurement of the results of each corrective action by establishing relevant and comparable indicators across periods. This evaluation can be used to determine whether the actions taken have resolved the problem, require further improvement, or require further development. This study is limited to information available in the DSSA Annual Report for the 2021–2025 period, thus not providing a more in-depth

picture of the company's internal conditions. Future research could expand the research object and period and utilize primary data such as employee and customer interviews or surveys to obtain a more comprehensive picture of the implementation of continuous improvement.

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