

The Implementation of the Balanced Scorecard for Improving Quality of Education

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Abstract

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The Balanced Score-Card is a principle of managing professional and balanced organizational institutions concerning financial and non-financial aspects. The BSC can be applied to for-profit and non-profit institutions, such as the Putra Satria educational institution. This study uses a qualitative-descriptive approach. It is collecting data by interview, observation, and documentation notes. Data analysis refers to the balanced scorecard theory, which includes financial and non-financial aspects. The result is that the BSC has been implemented well by the Putra Satria Junior High School so that the school has a financial surplus. In addition, internal and external customers aspects of customer satisfaction feel satisfied with school management services. Internal business aspects by carrying out innovations in facilities and infrastructure that have been carried out by school management, as well as innovations in teaching (teaching and learning activities), carried out by teachers. In addition, it was found that the school cares for the development of human resources for teachers and employees through courses, training, seminars, or academic activities that support improving their education.

Kata kunci:

Balanced Scorecard,
Lembaga Organisasi,
Pelayanan Manajemen
Sekolah.

Abstrak.

Balance score-card (BSC) ialah sebuah prinsip pengelolaan lembaga organisasi yang bersifat profesional dan seimbang dengan mengacu aspek keuangan dan non-keuangan. BSC dapat diterapkan dalam lembaga profit dan non-profit, seperti dalam lembaga pendidikan Putra Satria. Penelitian ini menggunakan pendekatan kualitatif-deskriptif. Pengambilan data dengan wawancara, observasi dan catatan dokumentasi. Analisis data dengan mengacu konsep teori balance score-card yang meliputi aspek keuangan dan non-keuangan. Hasilnya bahwa BSC telah diterapkan dengan baik oleh SMP Putra Satria, sehingga pihak sekolah memperoleh surplus keuangan. Selain itu, aspek kepuasan pelanggan baik pelanggan internal dan eksternal merasakan kepuasan atas layanan manajemen sekolah. Aspek bisnis internal dengan menjalankan inovasi sarana dan prasarana yang telah dikerjakan oleh manajemen sekolah, serta inovasi dalam pengajaran (kegiatan belajar mengajar/ KBM) yang dilakukan oleh guru. Selain itu, ditemukan bahwa pihak sekolah peduli untuk pengembangan SDM guru dan karyawan melalui kursus, pelatihan, seminar atau kegiatan akademik yang mendukung peningkatan pendidikan mereka.

INTRODUCTION

The application of management in educational institutions is an important key for a leader to realize the quality of education (Jamilus, 2022) because an educational leader is responsible for carrying out management activities to achieve the quality of the education he leads (Wanto, Siswanto, & Irawati, 2022). The quality of education is the best measure that is pinned on educational activities by referring to 8 minimum criteria of national education standards, namely graduate competency standards, content, processes, educators and education personnel, facilities and infrastructure, management, education financing, and education assessment (PP No. 57/2021). If an educational institution has been able to meet these 8 criteria, then the educational institution can be classified as a quality educational institution (Idris, Trisnamansyah, & Wasliman, 2022; Jamaluddin, Ramdhani, Priatna, & Darmalaksana, 2019; Muhammad, Nurjaman, Sukandar, Khorri, & Lestere, 2022). Every educational institution at various levels strives to realize the quality of education, including the Islamic Junior High School Putra Satria Pesanggrahan, South Jakarta.

Putra Satria Islamic Junior High School is a secondary education institution based on Islamic teachings under the auspices of the Putra Satria Islamic Education Foundation. People know this junior high school with middle to lower socioeconomic status because the cost of education is quite affordable, but the quality of education is quite good. Moreover, the educational services provided by these educational institutions are classified as human, namely trying to understand the financial condition of the parents of students if they have problems financing their children's education (Atmadja, Saputra, Tama, & Paranoan, 2021; Hilkens, Reid, Klerkx, & Gray, 2018; Yurieva, Voropaeva, Beliakova, & Adamchuk, 2021). This means that parents get relief in paying tuition fees, how to pay tuition fees in installments under the agreement between the parents of students and the school. What is done by the school is an effort to realize quality services that can be felt by parents (M, Militina, & Achmad, 2020). Quality services will make loyal customers use products or services produced by educational institutions (Rosi, Hefniy, Widat, Aisyah, & Munaamma, 2022). If an educational institution cannot provide quality services, of course the institution will be unable to compete with other institutions. As a result, it will be abandoned by the community using educational services (Habibi, Arismunandar, Rahman, & Darmawangsa, 2022). What has been done by Putra Satria Junior High School as the implementation of the balanced scorecard (BSC).

According to (Kaplan & Norton, 2015), the Balanced Scorecard application aims to maintain the continuity of providing quality education to meet the community's educational needs. An educational institution will survive in the long term, if the management of education applies a balance of financial and non-financial aspects (Faraji, Ezadpour, Rahrovi Dastjerdi, & Dolatzarei, 2022; Li, Yang, & Shih, 2021). All educational activities will continue to run smoothly, if the financial aspect is adequate to support non-financial activities, namely educational operational activities from time to time (Chang, McAleer, & Wong, 2020; Goyal, Kumar, & Xiao, 2021; Hilkens et al., 2018). On the other hand, if the financial aspect is not adequate, then the operational activities of education will be disrupted, even become jammed or not run at all. The next impact if an educational institution is not running properly, then bankruptcy of the educational institution will occur. So the management of an educational institution that is balanced (balance principles) between financial and non-financial aspects will be able to save the educational institution itself in the present and in the future (Pusvitasari & Sukur, 2020), able to compete with other educational

institutions. , so that it persists and is accepted by the community of users of educational services (Hadijaya, Nasution, & Suhairi, 2018; Rosi et al., 2022; Tawse & Tabesh, 2022).

Various studies regarding the application of BSC in educational activities have been carried out by experts (Ferine, Aditia, Rahmadana, & Indri, 2021; Hadijaya et al., 2018; Lubis, Nurullah, Handayani, & Sofyan, 2022; Novitasari & Hamid, 2021; Subiyantoro, 2022). Hadijaya et al (2018) found that BSC is a strategic management to manage and develop religious education institutions that are able to survive in society. Handayani's research (2018) states that the application of the BSC will be able to improve the quality of education. This means how the school pays attention to and applies the balanced scorecard principle in the management of educational activities to achieve a balance between financial and non-financial aspects, so that educational activities survive and are accepted by all levels of society. (Amin, Su'ad, & Santoso, 2021; Freitas, Oliveira, Veroneze, & Pereira, 2021), conducted a balanced scorecard research for higher education (continued). Implementing the BSC can support the success of educational institutions in managing education by applying financial and non-financial aspects in a balanced way, which in turn can improve the quality of education in the future. Furthermore, (Muksin, 2020) researched that the BSC will be able to help pre-school educational institutions such as Playgroups (KB) to improve the quality of education that is professionally managed based on the BSC.

However, the research by Hadijaya et al (2018) and Handayani (2018) are still general in nature and have not led to specific schools. Meanwhile, Muksin's research (2020) focuses on applying BSC in Playgroups. Based on various studies, this research will focus on applying balanced scorecard analysis to improve the quality of education at SMP Putra Satria, South Jakarta.

METHODS

This study uses a qualitative approach (qualitative approach) that emphasizes descriptive qualitative analysis. The criteria for the research subject are each individual who is part of the academic community of SMP Putra Satria, such as the principal, administrative staff, security staff, students or other staff relevant to the research theme. The research was conducted at Putra Satria Junior High School, South Jakarta.

Data collection techniques with interviews, observations, and documentation notes. Interviews were conducted with parties authorized to manage educational activities, such as school principals, staff employees, teachers, students, and parents of students. Observations were made directly to determine the condition of the location and educational activities in the school. Documentation data are written records used as evidence of school administrative activities and learning activities (Bowen, 2009).

The data analysis technique uses a thematic approach focusing on the research theme. Every interview, observation, and documentation data relevant to the research theme will be used for this study's analysis (Bogdan & Biklen, 2007; Creswell & Creswell, 2018). Therefore, things that are not relevant will be reduced in such a way and focused on the research theme.

RESULTS AND DISCUSSION

Results

Description of Putra Satria Middle School

The research location is focused on the Putra Satria Pesanggrahan Junior High School, South Jakarta. Putra Satria Junior High School is a private educational institution managed by the Putra Satria Education Foundation and located in North Petukangan, Pesanggrahan, South Jakarta.

The land area occupied by this SMP is 2400 square meters, with 16 classrooms, 1 laboratory, 2 libraries, sports fields (basketball, volleyball), and parking lots. This institution is led directly by the head of a junior high school named Johan Wahyudi, S.Ag. The number of teachers as many as 14 people. Putra Satria Junior High School has 197 students, 100 boys and 94 girls.

Financial Management

The main source of finance for this institution comes from the parents of students who send their children to the school, especially the cost of starting/construction fees and monthly tuition fees. Furthermore, the finances are used for operational financings such as electricity, telephone costs, and payment of salaries for teachers and employees.

As for new student registration income, payment of new student tuition fees and the monthly payment (SPP) of Rp. 370 000 000, - (Three hundred and seventy million rupiah). Likewise, payment of salaries for teachers and employees, electricity and internet costs, environmental safety, student activity development, and teacher/employee training and development amounted to 98 000 000 (Ninety-eight million rupiah). Thus the result of income minus expenses is Rp. 370 000 000,- - Rp. 98 000 000,- = Rp. 282 000 000,-. This means that there is a financial surplus.

Customer service

This educational institution focuses on customer satisfaction, both internal customers and external customers. Internal customers are teachers, education employees, and other staff. External customers are students and parents. This institution is aware of the financial conditions obtained during managing educational institutions. However, the leadership always tries to pay salaries on time to teachers and employees. Likewise, this Institute provides opportunities for teachers for self-development through training, seminars, or courses that match their teaching interests. Both internal and external customers are satisfied with the service from the school.

Table 1. Teacher customer satisfaction

No	Indicator	Satisfaction	Criteria
1	Teachers feel salary payments on time.	90 %	Good
2	Teachers get the opportunity for periodic salary increases.	90 %	Good
3	Teachers have the opportunity to take part in higher education	50 %	Enough
4	Teachers have the opportunity to attend courses, seminars or trainings that are appropriate to the field of teaching.	80 %	Good
5	Teachers get the opportunity to take leave, vacation or rest time.	80 %	Good
6	Teachers get reduced tuition fees, if their children study in Junior High School Putra Satria.	80 %	Good

Table 2. Customer satisfaction of administrative staff

No	Indicator	Satisfaction	Criteria
1	Administrative staff get salary on time.	87 %	Good
2	Administrative staff receive periodic salary increases.	90 %	Good

3	Administrative staff attend courses, seminars, or training according to their duties.	80 %	Good
4	Administrative staff get the opportunity to take leave, vacation or rest time.	80 %	Good
5	The administrative staff gets a reduction in tuition fees, if their children study at the Putra Satria Junior High School.	85 %	Good

Table 3. Student customer satisfaction

No	Indicator	Ideal	Realization	Criteria
1	Students feel the quality of teacher teaching in the classroom.	100 %	81 %	Good
2	Students feel the service quality of library staff.	100 %	80 %	Good
3	Students feel the service quality of the administrative staff at the school.	100 %	90 %	Good
4	Students feel the leadership of the principal.	100 %	80 %	Good
5	Students feel the protection and security of the school security guard.	100 %	90 %	Good

Internal business processes

Norton & Kaplan (2000) emphasizes 3 stages of internal business processes: innovation, internal processes, and after-sales service. Innovation is a practical effort that school leaders have planned to develop and advance schools in the future (Ibrahim, Akbari & Suaidah, 2022). The principal carries out the foundation's mandate so that the school he leads can develop rapidly. This means that schools are known as educational institutions that attract every community member to send their children to school. Likewise, prospective elementary school graduates are interested in registering as Putra Satria Junior High School students.

Innovation activities can be carried out by designing buildings that look modern and attractive to everyone who sees the school. School rooms also provide internet access to support teaching and learning activities. Because the internet is a source of information easily accessible by teachers and students. Of course, efforts are made to have a strict filter so that the internet is not misused for purposes that are irrelevant to schools' teaching and learning processes.

Table 4. Performance of internal business processes

No	Indikator	Plan	Realization	Criteria
1	The Foundation plans to build schools and classrooms that are more modern and equipped with educational technology facilities.	100 %	75 %	Good
2	Principals plan and develop innovations and information technology development.	100 %	70 %	Good
3	Teachers design and develop creative teaching innovations.	100 %	100 %	Excelece.

4	Teachers design and create innovative and creative teaching materials.	100 %	100 %	Excellence.
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Learning and growth

Learning is an activity carried out by a person to improve academic competence in order to follow the demands of society's needs. A teacher is always required to develop self-potential and competence continuously without stopping, if he still wishes to continue to carry out his professional duties as a teacher. If he stops learning, then gradually he will not be able to keep up with the times and will eventually be replaced by young teachers who are more motivated to progress and develop. That is why, learning is the first step for a person to experience growth in the present and in the future.

Teacher development

The teachers teaching at SMP Putra Satria have an undergraduate education background (Strata one). They are the spearheads who have an important role in the success of students in completing their education at the institution because they are the ones who directly handle teaching and learning activities for students in the classroom.

As teachers, teachers are often required to be able to improve their insight and academic competence, as well as non-academic competencies that support their duties and responsibilities. Academic competence can be achieved through improving education. In this case, educational institutions do not have sufficient funds to finance the education of teachers if they want to continue to a higher level. Therefore, the teachers are obliged to finance educational activities at their own expense. Non-academic competencies such as the ability to lead, cooperate, and communicate. These competencies can be achieved through training, seminars, and direct practice in the field. Educational institutions cannot bear training activities and seminars that require large funds. However, if the funds follow the institution's ability, the educational institution must be brave enough to finance it.

Administrative staff development

Administrative and general staff such as finance staff, secretariat, security (security), cleaners, or office boys receive serious attention from educational institutions because they also support the smooth operation of education. They serve teachers, school principals, parents, and students. Therefore, they also get the opportunity to improve their competence, expertise, and professional abilities. One way is to get opportunities for self-development through training, seminars, or short courses according to their field of work.

Table 5. Learning and Growth Performance

No	Resource	Indicator	Characteristic
1	Teacher	Get the opportunity to attend seminars, training, and courses related to education and teaching topics.	Required 100 % (good)
		Continuing higher education according to the field of science or teaching competence.	Mandatory, but no financial support. 50 % (enough)

2	Tenaga administrasi	Participate in courses, training, and seminars related to the duties and responsibilities of administrative staff in schools. Continuing higher education according to expertise as administrative.	Required 100 % (Good) Mandatory, but no financial support. 50 % (enough)
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Education Quality

The quality of education is a measure that becomes the basis for realizing the achievement of the quality of an educational institution recognized by the government of the Republic of Indonesia. In this case, the government has issued a policy that serves as a guideline for determining the quality of education. Government policy has determined that the achievement of quality education must pay attention to at least national education standards consisting of 8 criteria, namely graduate competency standards, content, educational processes, educators and education personnel, facilities and infrastructure, management, education financing, and education assessment (PP No. 57 /2021). Educational institutions at any level (primary, secondary or higher education) must pay attention to the national education standards because national education standards apply throughout the territory of the Unitary State of the Republic of Indonesia (NKRI).

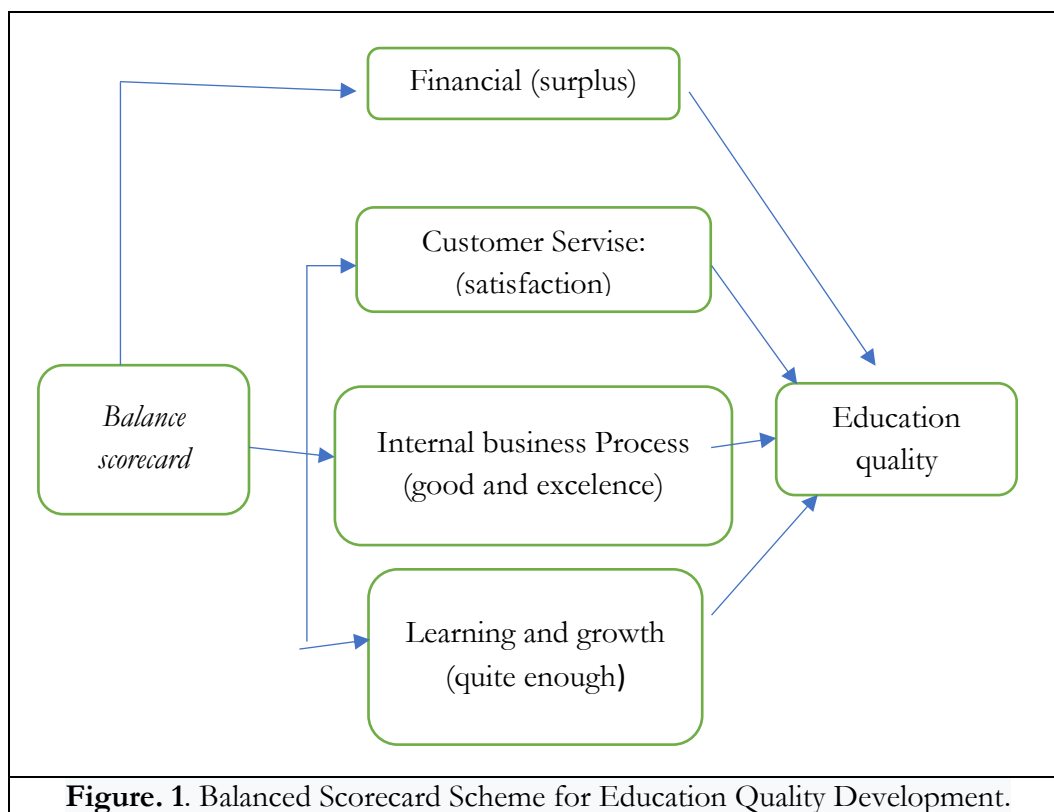


Figure. 1. Balanced Scorecard Scheme for Education Quality Development.

DISCUSSION

SMP Putra Satria well implements the concept of a Balanced scorecard. Financial and non-financial aspects are balanced so that every educational activity receives adequate financial support (Cignitas, Torrents Arévalo, & Vilajosana Crusells, 2022; Hadijaya et al., 2018; Khotimah, Karnati, & Sutjipto, 2022; Pietrzak, 2021; Psarras, Anagnostopoulos, Salmon, Psaromiligkos, & Vryzidis, 2022; Supendi, 2016). This means that financial and non-financial management always goes in rhythm, and there are no disturbances/problems from these two aspects so that educational institutions can face even the most difficult situations. Still, these educational institutions will survive forever (Komariah et al., 2018). According to Kaplan & Norton (in Muksin, 2001; Supendi, 2016; Handayani, 2020), creating a balance of financial and non-financial aspects in educational institutions will facilitate academic activities. According to (Amboro, 2016; Arifudin, Mayasari, & Ulfah, 2021), the application of BSC is the application of scientific management that really pays attention to financial and non-financial aspects that can help maintain a college for the effectiveness and efficiency of educational institutions to achieve the best accreditation.

In general, the financial condition of the Putra Satria Junior High School is classified as a surplus, meaning that there are still sufficient funds that are well stored, after deducting various activities related to educational operations. This indicates that the school's financial condition is classified as healthy, because there are still some funds that can be used to support educational operations and the development of infrastructure aimed at improving the quality of education in the future (Anaya-García & Rodríguez-Soriano, 2018; Hegay, Koberidze, & Efremov, 2020; Oliveira, Martins, Camilleri, & Jayantilal, 2021). The achievement of the quality of education is an important achievement that is carried out continuously from time to time by taking into account the principle of the Balanced Scorecard, so that educational institutions gain external recognition by the wider community (Vladimir, Mercedes, Francisca, & José, 2020). With the application of the BSC principle, it turns out that SMP Putra Satria is able to achieve a financial surplus, so that it can be used to improve the quality of education. For example, budgeting finances to add facilities and infrastructure that support improving the quality of education (Sukma & Nasution, 2022).

With the surplus funds, it can be said that the leadership and staff have worked well in carrying out their duties and responsibilities so that the educational institutions obtain adequate financial benefits. It can also be said that the school's financial management is based on economic and professional principles (Alghifari, Hermawan, Gunardi, Rahayu, & Wibowo, 2022; Zaytsev, Blizkiy, Rakhmeeva, & Dmitriev, 2021). This means that the application of financial management pays attention to the effectiveness and efficiency of financial utilization following the needs of education (Atmadja et al., 2021). The amount of expenditure is smaller than income, so you still get a profit. The funds collected are even greater if the school's financial condition is always in the surplus from year to year. It is possible that the school management can increase the salary for teachers and employees. Likewise, the school can construct a new building that can be used to increase the number of classes, thereby increasing the capacity of students who will be accepted as students from year to year.

The implementation of the non-financial aspects of the BSC has also been carried out well by SMP Putra Satria, covering customer satisfaction, internal business processes, and learning and growth. There are 2 types of customers are involved in implementing Putra Satria's education, internal and external customers. Internal customers include teachers and employees. They get satisfactory service. It can be seen that they get salary payment services on time, get citi rights,

vacations or self-development to increase their competence. In general, they are satisfied with the services provided by the school management. Similarly, external customers, namely students, have also been satisfied with the adequate educational services provided by school management (Hidayat & Patras, 2022; Oh & Kim, 2017). A service that is run professionally and humanely in an educational institution will be able to help improve the quality of education (Hidayat, Marwati, & Yasin, 2020; Huda & Rodin, 2020), and will increase the number of students in the future.

The internal business processes have been carried out by the school management well. Planning may be idealistic to reach 100 percent, but the realization reaches 75 percent, meaning that this is quite good. This can be done well, because it gets adequate financial support for developing educational institutions now and in the future. From the teacher's point of view, they also run the internal business processes well. What was originally designed and planned has been executed properly and precisely. What is planned that is executed well. All planning is executed in full. The teachers realize that they are the backbone of implementing educational activities. If they cannot properly carry out their duties and responsibilities, the educational institution will gradually decline and be destroyed. Therefore, they want the progress and development of the school from time to time. Thus, they are committed to running an internal business in the form of teaching (teaching and learning) and carrying out innovation and creativity that supports teaching and learning activities (Rotaria, 2021) because the role of educators is an important key to achieving quality education (Annisa, Akrim, & Manurung, 2020; Arifa & Prayitno, 2019; Mello et al., 2020).

In general, the school management implements the learning and growth aspects by encouraging, facilitating and funding human resources development for teachers and their employees. The school management is aware that it is still not 100 per cent providing funding for human resource development, especially related to improving academic education for teachers or employees. The school management has not been able to finance education for teachers or employees who want to continue their studies at a higher level. This is left to each teacher or employee, meaning that if they want to improve their education, the costs must be borne by themselves. Management only permitted they could study again but did not support their education costs. This condition is not considered ideal because it has not been able to meet the quality of a teacher who should get one hundred per cent support for increasing their competence as professional teachers (Wahab, undated). Ideally, according to (Cardy & Leonard, 2014; Mugizi, Rwothumio, & Amwine, 2021), that a superior, advanced and quality school is a school that implements educational management that pays attention to the development of the quality of human resources, especially the school's teachers (Kaden, 2020; Lusardi, 2019). In this case, it needs to be supported by the role of educational leaders who develop a vision of the quality of education they lead (Imaduddin, Putra, Tukiyo, Wahab, & Nurulloh, 2022). Thus, the school will become a superior, quality school and is sought after by the wider community who want to send their children to the school.

So far, Putra Satria Junior High School continues to refer to government regulations that stipulate 8 National Education Standards in carrying out their educational activities (PP No. 57 of 2021). The institution realizes that the 8 standards are strived to be fulfilled as well as possible. It's just that, what has been done so far, has not been fully achieved perfectly, but the institution continues to strive for the best. If there are still deficiencies or weaknesses in fulfilling these educational standards, educational institutions must understand and be aware of them. However, the spirit of the leadership and all staff of educational institutions deserve to be appreciated that they are trying in such a way to make improvements, renewals, and improvements to realize the

quality of education following the provisions of government regulations. Thus, what educational institutions do can meet the expectations and needs of the community, namely obtaining good quality education services (Tang, Wong, Li, & Cheng, 2020; Yusra & Silvianetri, 2022).

CONCLUSION

It can be concluded that the balanced scorecard has been implemented well by SMP Putra Satria, which includes financial and non-financial aspects. From the financial aspect, it is known that SMP Putra Satria can make a surplus of financial achievements. Likewise, the customer aspect, both internal and external customers, feel satisfied with the services carried out (provided) by the school management. The internal business aspect has been carried out in such a way that school leaders and teachers develop innovations that support progress for the school. The school management has also applied aspects of learning and growth to develop human resources, namely teachers and employees, who can support the progress of the Putra Satria Junior High School.

SMP Putra Satria has well implemented both the financial and non-financial aspects of the BSC concept. However, SMP Putra Satria still lacks in implementing aspects of learning and growth by financing higher education by its teachers. Therefore, the Putra Satria Junior High School needs to increase the number of surplus funds to finance education for teachers and employees.

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