

PERFORMANCE MEASUREMENT ANALYSIS WITH BALANCE SCORECARD METHOD ON SDIT NURUL AKBAR KLATEN

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Abstract: This study aims to measure performance using the Balance Scorecard method at SDIT Nurul Akbar Klaten. This research is included in quantitative research. The population of this study were all students and teachers of SDIT Nurul Akbar Klaten. The samples collected in this study were 52 respondents for students and 30 respondents for teachers. The sample selection technique is using purposive sampling where the sample is determined based on certain criteria. The data used is primary data where data is obtained from respondents' answers through a questionnaire that has been given. SPSS is used in research as an analytical tool. The results of this study indicate that (1) Finance has a positive and significant influence on company performance. (2) Customers have a positive and significant influence on the Company's Performance. (3) Internal business processes have a positive and significant impact on Company Performance. (4) Growth and Learning have a positive and significant impact on Company Performance

Keywords: *Internal Business Process, Finance, Company Performance, Customers, Growth and Learning*

1. Introduction

Education is one of the most important pillars in improving human quality. The community's right to education is stated in the preamble of the 1945 Constitution. Furthermore, the body of the 1945 Constitution mandates the importance of education for all Indonesian citizens as stated in Article 28B paragraph (1) and Article 31 paragraph (1) (Noorfianto, 2012). General education that we often encounter is basic education which begins with education in school institutions.

The ability to manage and develop organizations in the field of education has felt the need to use modern and quality-oriented management principles to improve and perfect educational activities and at the same time anticipate the development of increasingly large institutions, anticipate the development of globalization, and prepare themselves for the gates of competition. international. (Sustainable, 2013)

The measurement of school performance that is often used is using the National Examination and school rankings taken from the average National Examination score, dropout rate, number of championships obtained and finances. School performance appraisal that is still used by the government is a performance appraisal system with a

school accreditation pattern implemented by BNSP. The model of the accreditation system still has several weaknesses, such as only looking at physical evidence without looking at other factors and the results achieved have not improved. Even some schools that have an A accreditation score have fewer students or are abandoned by their main customers. The results from the Ministry of National Education (2011: 12) contained in the "School Accreditation Analysis Study" discuss some of the weaknesses of the performance appraisal system with the accreditation pattern, namely: 1) The length of workflow in accreditation; 2) Implementation of manual tasks; 3) The complexity of the work; 4) Repetition of work; 5) No integration with other services and; 6) Risk of losing documents.

In line with the stipulation of PP No. 19 of 2005 concerning National Education Standards (SNP), schools are expected to use performance assessments with the School Self Evaluation (EDS) instrument. EDS is a school's self-evaluation in achieving SNP. Through EDS schools can find out the correct data about 8 SNP instruments that provide an overview of the implementation of education in schools but are not able to provide an overview of school performance as a whole.

Performance measurement using the above system has not touched all of these aspects that exist in schools, for example the measurement of community/guardian and student satisfaction, teacher and employee satisfaction as well as other educational stakeholders has not become a priority for measuring performance. This condition makes schools do not know holistically about school performance. Schools must be able to evaluate their performance comprehensively.

One of the comprehensive performance appraisal tools is the Balanced Scorecard (BSC) method. BSC is defined briefly as a management framework that translates an organization's mission and strategy into a set of performance measures that provide a framework for strategic management measures and systems (Kaplan & Norton 1996: 30). BSC has four perspectives, namely finance, customers, business processes within the company, and learning and growth processes. The Balanced Scorecard method can be applied in the world of education. Arabaci (2017: 175)

The use of the Balanced Scorecard approach in measuring school performance is viewed from 4 perspectives, namely the financial perspective where schools are expected to provide better educational services to the community, the customer perspective where schools are expected to empower the community in the decision-making process and evaluation of school performance, the internal process perspective where Schools are expected to provide appropriate programs and activities that have been planned, and the learning and growth perspective where schools are needed can improve and shape values. School performance evaluation using the Balanced Scorecard approach is expected to overcome the weaknesses of various performance assessments that have been carried out in educational institutions.

SDIT Nurul Akbar Klaten is one of the educational institutions managed under the Darul Amal Cab Foundation. Klaten, and is an integrated Islamic-based elementary school. This school has a vision of "Educating students to become intelligent, independent, creative, and taqwa people". SDIT Nurul Akbar Klaten has been established since 2010, the location of this school is on Jl. Ki Ageng Gribig Gg. II Tegalmulyo Gergunung, North Klaten, Klaten, Central Java.

SDIT Nurul Akbar Klaten becomes an organization, has a vision, mission and goals to be achieved. The achievement of the vision, mission and goals of the organization is

strongly influenced by the management of all resources and stakeholders of SDIT Nurul akbar Klaten. The extent to which the achievement of the vision, mission and goals of the organization requires an evaluation of school performance so that the quality of school education continues to improve and provides satisfaction to the entire community and its stakeholders.

Based on this background, this research was conducted to analyze the performance measurement of school-based management at SDIT Nurul akbar Klaten using the Balanced Scorecard approach in order to get a comprehensive illustration of performance compared to using performance measurements that have been carried out using other approaches that have been carried out.

2. Research Method

According to (Morissan, 2012), population is a collection of subjects, variables, concepts, or phenomena. We can examine each member to know the nature of the population in question. The population in this study were all students and teachers of SDIT Nurul Akbar Klaten. While the sample was part of the number and characteristics possessed by the population (Sugiyono, 2011). It can be concluded that the sample is part of the existing population, the sampling must use a certain way with existing considerations. In this study there are 2 types of respondents, namely teachers and students. For teachers, the entire population will be used as a sample because the total population for teachers is only 30. For students, purposive sampling is used. Purposive sampling is a sampling technique with certain considerations in Sugiyono, (2016: 85). Meanwhile for students who are taken are students with grade 6 criteria only or those aged > 12 years. The number of 6th grade students is 52 students so that the sample taken is the entire population with a total of 52 respondents.

This study uses primary and secondary data types. According to (Sugiyono, 2016) primary data is data that is directly obtained from the object of SDIT Nurul Akbar and given to data collectors or researchers, and the primary data source is interviews with research subjects either by observation or directly. According to (Sugiyono, 2016) secondary data is a data source that does not directly provide data to data collectors, for example through other people or through documents. Secondary data sources are complementary data sources that function to complete the data needed by primary data. will be obtained by means of observation and questionnaires.

3. Results and Discussion

3.1. Results

This section aims to explain the overall research results that have been found by going through the stages based on a good research methodology. This study aims to explain the company's performance appraisal from the perspective of finance, internal business processes, customers, growth and learning at SDIT Nurul Akbar Klaten. To carry out this research, researchers took as many as 82 respondents from SDIT Nurul Akbar Klaten. The analysis process is carried out using the SPSS application.

Description of Respondents Characteristics

1. Age Description

a) Student Age Description

Table 3.1
Student Age Description

Age	Frequency	Percen
11 year	15	71%
12 year	37	29%
sum	52	100%

Source: Primary Analysis Data, 2022

From the table above, the characteristics of respondents based on age show that there are 15 respondents with the age of 11 years with a percentage of 71%. Age 12 years amounted to 37 people with a percentage of 29%. The table shows that respondents aged 12 years are dominating.

b) Description of Teacher Age

Table 3.1
Description of Teacher Age

Age	Frequency	Percen
25-30 year	6	20%
31-40 year	18	60%
>40 year	6	20%
sum	30	100%

Source: Primary Analysis Data, 2022

From the table above, the characteristics of respondents based on age show that there are 6 respondents aged 25-30 years with a percentage of 20%. Age 31-40 years amounted to 18 people with a percentage of 60%. Age over 40 years amounted to 6 people with a percentage of 20%. The table shows that respondents aged 31-40 years are dominating.

2. Gender Description

a) Student Gender

Table 3.1
Description of Student Gender

Gender	Frequency	Percen
Male	25	48%
Female	27	52%
sum	52	100%

Source: Primary Analysis Data, 2022

Based on the table above, the characteristics of respondents by gender indicate that respondents with male sex are 25 people with a percentage of 48%. As for the female respondents, there were 27 people with a percentage of 52%. So it can be concluded that the respondents with the dominant gender.

b) Teacher Gender

Table 3.1
Description of Teacher Gender

Gender	Frequency	Percen
Male	9	30%
Female	21	70%
sum	30	100%

Source: Primary Analysis Data, 2022

Based on the table above, the characteristics of respondents based on gender indicate that respondents with male sex are 9 people with a percentage of 30%. As for the female respondents, there were 21 people with a percentage of 70%. So it can be concluded that the respondents with the dominant gender.

3.2. Discussion

1) *Financial Influence on Company Performance*

Based on the results of the t-test above, the t-count value is 2.518. The condition for accepting the hypothesis is that the t value is greater than t table and the significance value is less than 0.05. So the first hypothesis in this study was accepted because $2,518 > 2,042$ and a significance value of $0.026 < 0.05$. So partially the financial perspective has a positive and significant effect on company performance. The results of this study are in line with the research of Wistigarum (2019) which states that the financial perspective has a positive and significant effect on company performance.

The measurement of financial performance shows whether the planning and implementation of agency strategies related to organizational capabilities, especially in the financial sector, can continue to survive and contribute to providing improvements to the overall financial improvement and welfare of the organization. Measurement of financial performance considers three stages of development of the business life cycle (Kaplan and Norton, 1996), namely: growing, gradual and harvesting.

2) *Influence of Customers on Company Performance*

Based on the results of the t-test above, the t-count value is 3.344. The condition for accepting the hypothesis is that the t value is greater than t table and the significance value is less than 0.05. So the first hypothesis in this study was accepted because it was $3.344 > 2.042$ and the significance value was $0.009 < 0.05$. So partially the customer perspective has a positive and significant effect on company performance. This research is in line with Ernawati (2019) stating that the customer perspective has a positive and significant effect on company performance.

The customer perspective focuses on how the strategic management of an organization is driven by efforts to pay attention to its customers to succeed by producing the best value for their customers. This view is very important when the company must be able to identify customer needs and new performance to achieve customer satisfaction. Because if the performance is not good, even though the company's financial performance is good, customers cannot become loyal customers. So in this study related to the customer perspective, it is measured by the growth in the number of customers. continues to increase means satisfied with the company.

3) *The Influence of Internal Business Processes on Company Performance*

Based on the results of the t-test above, the t-count value is 2.979. The condition for accepting the hypothesis is that the t value is greater than t table and the significance value is less than 0.05. So the first hypothesis in this study was accepted because it was $2.979 > 2.042$ and the significance value was $0.013 < 0.05$. So partially the customer perspective has a positive and significant effect on company performance. The results of this study are in line with research conducted by Desnila (2021) which states that the internal business process perspective has a positive and significant effect on company performance.

Internal business process perspective is a series of activities used by organizations to produce products and services for customers. In internal business processes,

organizations must identify internal processes that require the company to run well because these internal business processes have the value desired by customers. The objectives of internal business processes that emphasize important processes in order to achieve company goals are the same as in the world of education. The important processes in education so far have only been monitored externally, namely by the National Accreditation Board (BAN) which emphasizes the measurement of eight SNPs. Meanwhile, in the realm of education, it is also in dire need of supervision carried out from within (internal supervision) by the school on the important processes of education in elementary schools. The internal control process can be carried out through the internal business processes in the BSC. The purpose of internal business processes in education is essentially in line with the objectives of accreditation, which aims to obtain a description of the state and performance of high schools and to determine the level of feasibility of a high school in providing education, as a basis that can be used as a tool of guidance and development in order to improve the quality of education. Mulyono, 2014: 279).

4) *The Effect of Learning and Growth on Company Performance*

Based on the results of the t-test above, the t-count value is 5.023. The condition for accepting the hypothesis is that the t value is greater than t table and the significance value is less than 0.05. So the first hypothesis in this study was accepted because it was $5.023 > 2.042$ and the significance value was $0.000 < 0.05$. So partially the perspective of growth and learning has a positive and significant effect on company performance. The results of this study are in line with research conducted by Ananta (2019) which states that the growth and learning perspective has a positive and significant effect on company performance.

The learning and growth perspective focuses on productive and committed personal abilities. According to Kaplan and Norton (1996) in the process of learning and growing about various kinds of services and improving the quality of an organization. Employee retention is an organizational strategy to retain potential employees owned by the organization to remain loyal to the organization. If the employee retention strategy is implemented properly, the employee turnover rate will be reduced.

5) *The Influence of Finance, Customers, Internal Business Processes, Learning and Growth on Company Performance*

The magnitude of the effect can be seen by using the coefficient of determination, namely to measure how far the ability of the independent variable to explain the dependent variable. The results obtained state that the value of the Determinant Coefficient (R Square) is 0.511 or 51.1% so that the independent variables in this study are finance, internal business processes, customers, growth and learning can explain that the variation on the dependent variable, namely company performance, is 51.1% and the remaining 48.9% is explained by other variables outside the variables in this study.

Based on the results of the t-test of the financial aspect, the t-count value is 2.518. The first hypothesis in this study was accepted because $2.518 > 2.042$ and a significance value of $0.026 < 0.05$. So partially the financial perspective has a positive and significant effect on company performance. The results of this study are in line with the research of Wistigarum (2019) which states that the financial perspective has a positive and significant effect on company performance.

Based on the results of the customer aspect t-test, the t-count value is 3.344. So the

first hypothesis in this study was accepted because it was $3.344 > 2.042$ and the significance value was $0.009 < 0.05$. So partially the customer perspective has a positive and significant effect on company performance. This research is in line with Ernawati (2019) stating that the customer perspective has a positive and significant effect on company performance.

Based on the results of t-test aspects of internal business processes, the t-count value is 2.979. So the first hypothesis in this study was accepted because it was $2.979 > 2.042$ and the significance value was $0.013 < 0.05$. So partially internal business process perspective has a positive and significant impact on company performance. The results of this study are in line with research conducted by Desnila (2021) which states that the internal business process perspective has a positive and significant effect on company performance.

Based on the results of the t-test above, the t-count value is 5.023. So the first hypothesis in this study was accepted because it was $5.023 > 2.042$ and the significance value was $0.000 < 0.05$. So partially the perspective of growth and learning has a positive and significant effect on company performance. The results of this study are in line with research conducted by Ananta (2019) which states that the growth and learning perspective has a positive and significant effect on company performance.

So a balanced scorecard perspective is needed in order to know and assess the performance of agencies/companies, both financial and non-financial. Robert S. Kaplan and David P. Norton (1996 130-131) in their book entitled Translating Strategy Into Action: The Balanced Scorecard. The Balanced Scorecard (BSC), is one of the performance management measurement methods for internal and external factors of a company. Currently, most companies still use financial measurement as a reference for measuring company performance, so managers do not know to what extent the influence caused by the strategy adopted they apply.

4. Conclusion

Based on the results of research and fact testing, the conclusions of this study are as follows:

- 1) Based on the results of the t-test, the t-count value is 2.518. The condition for accepting the hypothesis is that the t value is greater than t table and the significance value is less than 0.05. So the first hypothesis in this study was accepted because $2.518 > 2.042$ and a significance value of $0.026 < 0.05$. Finance has a positive and significant influence on the company's performance so that the first hypothesis is accepted. So finance is one of the important elements at SDIT Nurul Akbar Klaten. If school finances are good, both teachers and students will be enthusiastic because there are adequate facilities in schools to support learning. Finance is a factor in the survival of a company.
- 2) Based on the results of the t-test above, the t-count value is 3.344. The condition for accepting the hypothesis is that the t value is greater than t table and the significance value is less than 0.05. So the first hypothesis in this study was accepted because it was $3.344 > 2.042$ and the significance value was $0.009 < 0.05$. Customers have a positive and significant influence on the company's performance so that the second hypothesis is accepted. Schools certainly also need customers, namely students to ensure the sustainability of the school. Students are also the reason why schools were founded and also to educate the nation's young generation. So it can be ascertained that the presence of students greatly affects school performance.

- 3) Based on the results of the t-test above, the t-count value is 2.979. The condition for accepting the hypothesis is that the t value is greater than t table and the significance value is less than 0.05. So the first hypothesis in this study was accepted because it was $2.979 > 2.042$ and the significance value was $0.013 < 0.05$. Internal Business Process has a positive and significant influence on the Company's Performance so that the third hypothesis is accepted. The influence of internal parties on school performance will be very influential. This is because internal parties have full control over the running of the company/school.
- 4) Based on the results of the t-test above, the t-count value is 5.023. The condition for accepting the hypothesis is that the t value is greater than t table and the significance value is less than 0.05. So the first hypothesis in this study was accepted because it was $5.023 > 2.042$ and the significance value was $0.000 < 0.05$. Growth and Learning have a positive and significant impact on Company Performance so that the fourth hypothesis is accepted. Growth and learning will be part of things that can affect company performance. With all teachers being able to experience growth, especially performance issues, the company's performance will also increase because it has quality human resources.
- 5) The magnitude of the effect can be seen by using the coefficient of determination, namely to measure how far the ability of the independent variable to explain the dependent variable. The results obtained state that the value of the Determinant Coefficient (R Square) is 0.511 or 51.1% so that the independent variables in this study are finance, internal business processes, customers, growth and learning can explain that the variation on the dependent variable, namely company performance, is 51.1% and the remaining 48.9% is explained by other variables outside the variables in this study. As has been analyzed previously, the 4 perspectives of the balanced scorecard will affect the performance of SDIT Nurul Akbar Klaten. If school finances increase, students can achieve learning targets, internal parties support the running of school programs, and teachers continue to experience growth in teaching performance, the performance of SDIT Nurul Akbar will also improve.

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