



Association of Researcher of Skills and Vocational Training, Malaysia

ANP

ISSN: 2773-482X, e-ISSN 2785-8863

DOI: <https://doi.org/10.53797/anp.jssh.v2i2.19.2021>

Balanced Scorecard Perspectives on School Performance at the Islamic Primary School Lentera Hati

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Available online 24 November 2021

Abstract: The purpose of this study is to describe the performance of the Lentera Hati Islamic Primary School based on the Balanced Scorecard approach from four perspectives, which are finance, customers, internal business, learning and growth. This research is quantitative descriptive research type. Research data obtained through questionnaires, interviews, and documentation. The research sample was taken from the population of teachers and parents/guardians of students as many as 20 teachers and 130 parents/students guardians. The results showed that the performance of the Lentera Hati Islamic Primary School based on Balanced Scorecard approach from: 1) financial perspective by 60% in the good category; 2) the customer perspective by 80% in the good category; 3) internal business perspective by 82% in the excellent category; 4) learning and growth perspective by 80% in the good category.

Keywords: Balanced scorecard perspective, school performance, Islamic primary school

1. Introduction

The condition of education in Indonesia is generally still low when compared to other countries. The problem of low performances in education and educational institutions are caused by many things. First, the impact and effect of globalization forces schools to produce good-quality and competitive graduates. Second, the development of democratization and the demand for paradigm change. Third, autonomy and decentralization of education management, reformation of education management is absolutely necessary (Oviawe, Mat Nashir, & Azman, 2021; Oluwaleyimu et al., 2020). Fourth, School Based Management which has been implemented in Indonesia is a strategic step in order to improve the quality of education (Katuuk, 2014).

School-based management is a management model that provides greater autonomy to schools and encourages joint / participatory decision-making from all school members and communities to manage schools in order to improve the quality of education based on national education policies (Makruf, Suad, & Jakkrapan, 2021). The school management system is the main key in improving the quality of education, especially for private schools to be able to compete in a global competitive era like today (Hanif, Che Mustafa, & Yusof, 2020). Improving the quality of education can be seen from the ability of schools to produce good graduates (outcomes). Improving the quality of school management is evidenced by the ability of institutions to manage resources so that they are able to provide excellent service to customers, have good administrative governance, financial independence and welfare, and develop organizational assets.

The measurement of school performance that has been frequently used is the use of National Examinations or school rankings taken from the average National Exam scores, dropout rates, the number of competitions won and finances only (Ridluwan et al., 2020). The school performance assessment that is still used by the government is a performance appraisal system with the school accreditation pattern implemented by BNSP. The accreditation system model still has several weaknesses, such as only seeing from physical evidence without looking at other factors and the results achieved do not experience improvement. Even some schools that have an A accreditation score, instead have fewer students or are abandoned by their main customers. The results of the review from the Ministry of National Education which are contained in the "Study of School Accreditation Analysis" discusses several weaknesses of the performance appraisal system with accreditation patterns, namely: 1) The length of work flow in accreditation; 2) Implementation of manual tasks; 3) The complexity of the work; 4) Rework; 5) No integration with other services and; 6) Risk of losing documents.

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In line with the stipulation of PP. 19 of 2005 on National Education Standards (SNP), schools are expected to use performance appraisal with School Self-Evaluation (EDS) instruments. EDS is a school self-evaluation in achieving SNP. Through the EDS, schools can find out the correct data on 8 SNP instruments which provide an overview of the implementation of the education process in schools but are unable to provide an overall picture of school performance.

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

One of the comprehensive measurement tools for job assessment is the Balanced Scorecard (BSC) method (Siddiqi, 2012). BSC is defined briefly as a management framework that translates an organization's mission and strategy into a set of performance measures that provides a framework for measurement and strategic management systems (Kaplan, 2012). BSC has four perspectives, namely finance, customers, business processes within the company, and the learning and growth process.

Gündüzalp & Arabacı (2017) in his research also revealed that the Balanced Scorecard method can be applied in the world of education. School performance appraisal using the Balanced Scorecard approach is expected to overcome the weaknesses of various performance assessments that have been carried out in educational institutions.

The Lentera Hati Islamic Primary School as an organization, has a vision, mission and goals to be achieved. The achievement of the vision, mission and goals of the organization is very much determined by the management of all resources and stakeholders of Lentera Hati Islamic Primary School. To what extent the achievement of the vision, mission and goals of the organization requires an assessment of school performance so that the quality of education and school management continues to increase and provides satisfaction to all customers and stakeholders (Ketheeswaran, 2021).

Based on this background, this research was conducted to analyze the performance measurement of school-based management of Lentera Hati Islamic Primary School with the Balanced Scorecard approach from four perspectives, which are finance, customers, internal business, learning and growth; in order to get a comprehensive picture of performance compared to performance measurements that have been carried out with other approaches that have been done (Terziev & Stoyanov, 2017; Speckbacher, Bischof, & Pfeiffer, 2003).

2. Methodology

The type of research used is descriptive quantitative research. This research was conducted at the Lentera Hati Islamic Primary School Gabus Winong Street Tanjung Anom Gabus Pati District. The research activity schedule is carried out between Octobers until December 2019.

2.1 Data Collection

Data collection was carried out by means of documentation, questionnaires, and interviews. Documentation is carried out to obtain secondary data related to financial perspectives and internal business processes. The questionnaire was used to obtain primary data relating to customer perspectives and learning and growth perspectives. Interviews were conducted in the context of deepening the results of the questionnaire and were conducted in an unstructured manner with the vice principal of the school and its fields.

The study population included 20 teachers and education staff and 265 students' parents / guardians. The research sample for the perspective of growth and learning is the same as the population, which is as many as 20 educators and educational staff, considering the number is quite small. As for the consumer and stakeholder perspective, the method for determining the number of samples is by using the Slovin formula in order to obtain a sample of 128 student guardians rounded up to 130 respondents.

2.2 Data Analysis

The data analysis techniques for each balanced scorecard perspective are as follows:

2.2.1 Financial perspective

Measurement of financial performance is carried out using the value for money on the financial statements of the Lentera Hati Islamic Primary School for the 2018/2019 learning year. In the value for money concept, financial performance appraisal is assessed on three bases, namely: economy, efficiency and effectiveness [5]. Financial performance is economic in nature to see the realization of operational expenditures from the expenditure budget. The effectiveness analysis aims to determine the ability of the Lentera Hati Islamic Primary School to achieve revenue targets. The level of efficiency in managing finances by looking at the comparison between revenue realization and expenditure budget realization.

2.2.2 Customer Perspective

To measure customer satisfaction in education consists of 5 components, namely: Tangibility, Reliability, Responsiveness, Assurance, and Empathy. Measuring the level of customer satisfaction is done by comparing the score of customer expectations with the score of customer perceptions of the reality of the service received. Customer expectation score is taken from the maximum value.

2.2.3 Internal Business Process Perspective

Performance measurement of the internal business process perspective using School Self Evaluation (EDS) at the end of the school year which refers to the SNP components, including 1) Graduate Competency Standards; 2) Content Standards; 3) Process Standards; 4) Educators and Education Staff Standards; 5) Standard for Facilities and Infrastructure; 6) Standard for Management; 7) Standard for Financing; and 8) Standard for Assessment.

2.2.4 Learning and Growth Perspective

To measure growth and learning performance, the Minnesota Satisfaction Questionnaire is used which is often used to measure the level of employee satisfaction. This questionnaire was distributed to educators and education staff at the Lentera Hati Islamic Primary School who were respondents in this study.

3. Results and Discussion

3.1 Results

3.1.1 Financial Perspective

The measurement of the financial performance of the Islamic Primary School Lentera Hati uses secondary data in the form of the School Budget Plan and the 2018/2019 School Budget Report. The results of the analysis of the financial performance of the Islamic Primary School Lentera Hati based on the concept of value for money are in Table 1 below:

Table 1: Financial Performance of the Islamic Primary School Lentera Hati

Aspect	Percentage	Score	Category
economical	100%	3	Quite economical
Effective	91,7%	4	Effective
efficiency	100%	2	Not efficient
Total		9	

3.1.2 Customer Perspective Performance

To determine customer perceptions of the services provided by the Lentera Hati Islamic Primary School, the study used an instrument in the form of a questionnaire consisting of 20 questions. The questions in the questionnaire represent the five dimensions of service quality in service quality.

- **Tangibility**

Tangibility aspect includes the physical facilities at the Lentera Hati Islamic Primary School. In this study, the level of customer satisfaction was measured based on customer responses to 4 questions in the questionnaire including 1) the cleanliness and appearance of the school building; 2) the appearance of employees on duty who always appear neat and clean and polite including security guards; 3) The appearance of the teacher while teaching at in the classroom in a tidy and polite condition; 4) customers participate in promoting the school to others so that their children go to school at the Lentera Hati Islamic Primary School. The level of customer satisfaction on the tangibility dimension can be seen in Fig. 1.

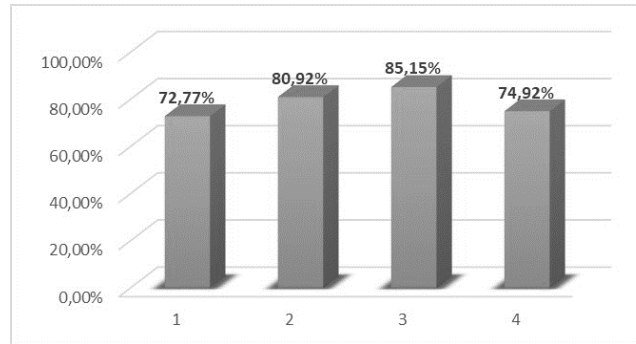


Fig. 1: Satisfaction level of tangibility dimension

- Reliability

The dimension of reliability is related to teacher reliability. In this study, the level of customer satisfaction in the dimension of reliability is measured based on customer responses to 4 questions in the questionnaire including 1) the teacher's accuracy in starting lessons; 2) the teacher is able to solve student problems; 3) the teacher provides the best service in dealing with student parents complaints; 4) the teacher is not doing meaningful mistakes. The level of satisfaction of each item of the reliability dimension can be seen in Fig. 2.

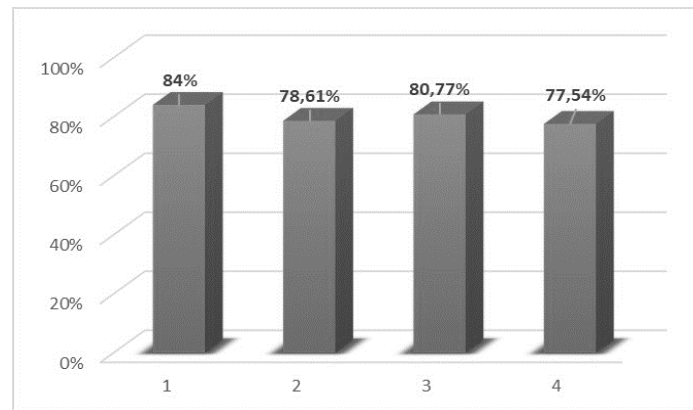


Fig. 2: Satisfaction level of reliability dimension

- Responsiveness

The responsiveness dimension in this study is related to teacher alertness. In this study, the level of customer satisfaction in the responsiveness dimension is measured based on customer responses to 4 questions in the questionnaire including: 1) timely information; 2) teachers provide immediate service when needed; 3) teachers try to provide help to students who have difficulty learning; and 4) the teacher does not show the impression of being busy when met by a student guardian. The level of customer satisfaction with the responsiveness dimension component can be seen in Fig. 3 below.

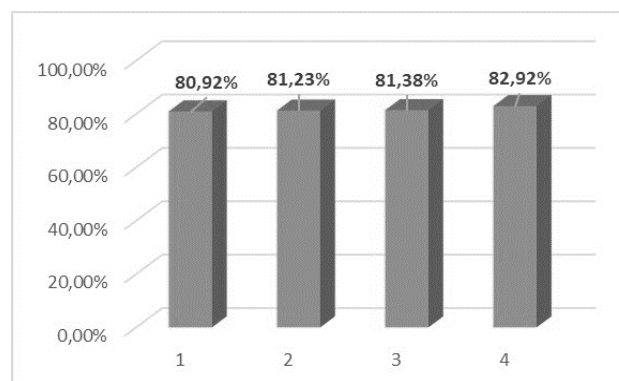


Fig. 3: Satisfaction level of responsiveness dimension

- Assurance

Measurement of the level of customer satisfaction on the assurance dimension is related to parental comfort. In this study, the level of customer satisfaction in the assurance dimension was measured based on customer responses to 4 questions in the questionnaire including: 1) credibility of the Lentera Hati Islamic Primary School trust in carrying out the teaching and learning process; 2) the school respects all work professions of parents/ guardians of students; 3) schools treat parents / guardians of students politely and politely; 4) the teachers have the right ability to teach. The level of customer satisfaction with each item of the assurance dimension can be seen in Fig. 4.

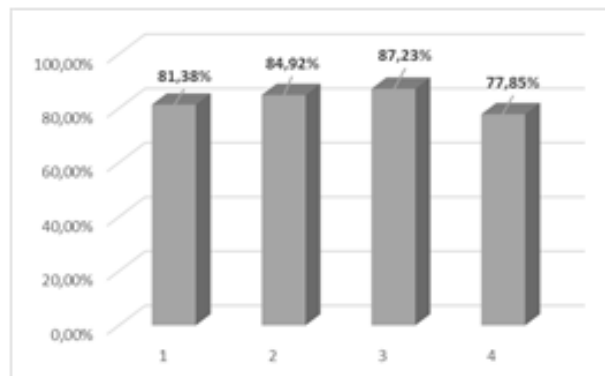


Fig. 4: Satisfaction level of assurance dimension

- Empathy

The dimension of empathy in school services includes the ability of the school / teacher to pay attention to students and parents / guardians of students. Measurement of the level of customer satisfaction in the empathy dimension based on customer responses to 4 questions in the questionnaire includes: 1) the teacher is able to pay attention to students; 2) the school understands the wishes of the parents of students; 3) teaching and learning hours are in accordance with the wishes of the parents of students; and 4) the school always communicates with parents before making a policy. The level of customer satisfaction with each item of the empathy dimension can be seen in Fig. 5 below.

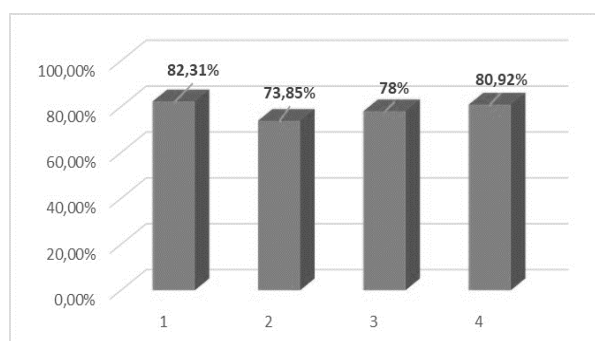


Fig. 5: Satisfaction level of empathy dimension

Customer response to all aspects of customer satisfaction for the Lentera Hati Islamic Primary School services can be recapitulated in Table 2 below:

Table 2: Value of customer perspective performance

Indicators	Customer Satisfaction Level (%)	Weight	Category
Tangibility	78,19%	4	Satisfied
Reliability	80.23%	4	Satisfied
Responsiveness	81,61%	4	Satisfied
Assurance	82,85%	4	Satisfied
Empathy	79,60%	4	Satisfied
Average	80,5%	4	Satisfied

3.1.3 Internal Business Process Perspective

Assessment of the performance of the internal business perspective was carried out by analyzing secondary data from the Lentera Hati Islamic Primary School which is the results of the School Self-Evaluation (EDS) 2018/2019. There are three components used to measure the performance of the school's internal business processes, namely innovation, operation, and after-sales service (alumni service).

- Innovation

The score of EDS Lentera Hati Islamic Primary School in Standard Content is 90.8% and it is in the very good category. If measured by the Linkert scale, the score is 5.

- Operation Process

The results of the 2018/2019, the Lentera Hati Islamic Primary School Self-Evaluation (EDS) can be seen from the scores of each SNP related to internal business processes using the Likert scale in Table 3 below.

Table 3: Acquisition of operating process score

SNP Aspect	Percentage	Score	Category
Process	96,7%	5	Very good
Competence of graduates	87%	5	Very good
Educators and educational personel	43,7%	2	Not good
Facilities and Infrastructure	59,7%	3	Good enough
Management	87%	5	Very good
Assessment	94,9%	5	Very good
Average	78,2%	4	Good

- After Sales Service

Measurement of the full-service aspects of the school organization is measured by the establishment of communication between schools and alumni and the existence of the school website. Based on the results of analysis and observations in the field, the Lentera Hati Islamic Primary School has conducted alumni coaching activities once a year, namely during Eid al-Fitr with a halal bi halal event for alumni of the Lentera Hati Islamic Primary School. In addition, alumni are also often involved in carrying out activities in the form of social activities such as raising funds for building construction, raising humanitarian funds and so on. In addition, the Lentera Hati Islamic Primary School also has a website with the address <http://www.ysdplentera.com> and also an FaceBook account and an Instagram account. The results of the measurement of the after-sales service performance of Lentera Hati Islamic Primary School are in Table 4.

Table 4: After sales service measurement results

Aspect	Indicators	Score
Alumni association	Very active	3 (there is an alumni association, quite active)
	Active	
	Quite active	
	Not active	
	None	
Alumni seacrch data	75 – 100 % complete	4 (there is open data on alumni tracing, 50 -75% complete data)
	50 – 75 % complete	
	25 – 50 % complete	
	0 -25 % complete	
	None	
School website	Very active	4 (there is a website, active in up to date)
	Active	
	Quite active	
	Not active	
	None	
Total		11

Measurement of the performance of internal business processes for the three aspects can be shown in Table 5.

Table 5: Performance of internal business process perspective

Aspect	Score	Category
Innovation	5	Very good
Business process	25	Good
After sales service	11	Good
Total	41	Good

3.1.4 Learning and Growth Perspective

Measurement of the performance of the learning and growth perspective uses 4 parameters, namely the level of employee satisfaction, employee turnover, income level, and school information system capability. In this study, the authors will only measure the level of job satisfaction of employees and the school's information system. Employee turnover and income are not measured because teachers/employees of the Lentera Hati Islamic Primary School have different incomes from the standard salary of the foundation. Measurement of employee job satisfaction and information systems is measured by distributing questionnaires to 20 teachers and employees of the Lentera Hati Islamic Primary School. The results of the calculation of respondents' responses to employee job satisfaction and school information systems obtained information in Table 6.

Table 6: Learning performance and growth

Aspect	Real		Score	Performance score	Category
	Score	Max			
Job Satisfaction Level	1466	2000	73,3	4	Satisfied
School Information System	321	400	80,2	4	Satisfied
Total				8	Satisfied

Based on the measurements, the overall performance level of the Lentera Hati Islamic Primary School is shown in Table 7 and the projected performance score of the Lentera Hati Islamic Primary School can be seen in Fig. 6.

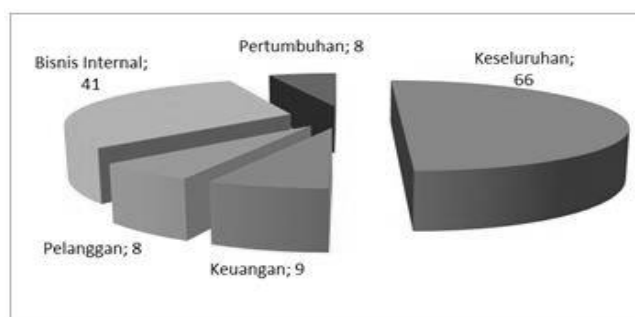


Fig. 6: Performance score of the Lentera Hati Islamic Primary School with balanced scorecard approach

Table 7: Overall performance results of the Lentera Hati Islamic Primary School

No	Perspective	Measured aspect	Results	Score (1-5)
1	Financial	Economical	Quite economical	3
		Effective	Effective	4
		Efficient	Not efficient	2
	Overall score 1			9
2	Customer	service quality level	Satisfied	4
		customer satisfaction level	Satisfied	4
	Overall score 2			8
3	Internal Business Process	A. Inovation		
		Standard of Content	Very good	5
		B. Process		
		Standard of Process	Very good	5

		Standard of Educators	Not good	2
		Standard of Facilities	Quite good	3
		Standard of Graduate Competency	Very good	5
		Standard of Assessment	Very good	5
		Standard of Management	Very good	5
		C. Alumni services		
		School Web	Quite good	3
		Alumni association	Good	4
		Alumni search data	Good	4
	Overall score 3			41
4	Learning and Growth	Job satisfaction level	Satisfied	4
		Information System Capability Level	Satisfied	4
	Overall score 4			8
	Total Score BSC			66

From Table 7 and Figure 5 above it can be known that:

- The results of measuring the performance of the financial perspective of the Lentera Hati Islamic Primary School using the concept of value for money get a score of 9 (60%) and are in the good category. From the aspect of effectiveness, the financial performance is quite effective, and the efficiency aspect is that the performance is not/less efficient. Meanwhile, from the economic aspect, the financial performance of the Lentera Hati Islamic Primary School is in the economic category.
- The results of measuring the performance of the Lentera Hati Islamic Primary School customer perspective obtained a score of 8 (80 %) and is in the good category.
- The results of measuring the performance of the internal business process perspective obtained a score of 41 (82%) from 50 maximum scores. This score shows the performance of internal business processes which is included in the very good category.
- The results of measuring the performance of the learning and growth perspective obtained a score of 8 (80%) and are in the good or satisfactory category.
- Overall performance from four perspectives obtained a total score of 66 or 77.64 percent of the maximum score of 85. The score is on a scale of 59-72 with a good category. Thus, the overall performance of the Lentera Hati Islamic Primary School is in the good category.

4. Discussion

4.1 Financial Perspective

Measuring the performance of the Lentera Hati Islamic Primary School from a financial perspective by looking at the source of funds and the achievement of financial targets as planned by the school. Financial performance is known by using financial ratio tools. The ratio analysis technique is used to determine the relationship of certain items in the school financial statements. This study limits the financial perspective to only the income that is obtained from the School Operational Funds (BOS).

The source of income for Lentera Hati Islamic Primary School comes from the parents / guardians of the students, as well as the revenue from the BOS funds from the Regional Expenditure Budget (APBD) and the State Revenue Budget (ABPB) which comes from taxes. In this study, financial performance was only measured from the financial sources of BOS funds. This is because the school only manages the financial sources of BOS funds, while other financial sources are managed by the foundation.

The measurement of economic performance is related to measuring how efficient the expenditure is by comparing the expenditure realization with the budget (Mahsun, 2006). The results of measuring the financial performance of the Lentera Hati Islamic Primary School are quite economical. The financial economic level of the Lentera Hati Islamic Primary School reaches 100% and an economic score of 3. These results are obtained because the operational expenditure realization is the same as the operational expenditure budget. Schools try to spend BOS funds according to the budget previously prepared by the school. The reason is, if the actual operational expenditure is greater than the budget, schools will suffer losses. On the other hand, if there are any remaining BOS funds then the funds must be returned so that the school does not misuse the funds.

Measurement of the efficiency of financial performance is related to measuring how much the budget is efficient by comparing the realization of expenditure to obtain income with the realization of income (Mahsun, 2006). The results of measuring the efficiency of the financial performance of the Lentera Hati Islamic Primary School were obtained at 100% with a score of 2. These results indicate that the financial performance of the Lentera Hati Islamic Primary School is considered inefficient. This is because the entire income budget is spent / spent on school needs.

Furthermore, the measurement of the effectiveness of financial performance is related to how appropriate it is to achieve targets by comparing outcomes with outputs (Mahsun, 2006). The results of measuring the effectiveness of the financial performance of the Lentera Hati Islamic Primary School were obtained at 91.7% with a score of 4. These results indicate that the financial performance of the Lentera Hati Islamic Primary School is included in the effective category. This is because the amount of the School Operational Funds from State Revenue Budget (BOS-APBN) was not enough during delivery, so that the actual school income was less than the planned school income.

The financial performance of the Lentera Hati Islamic Primary School needs to be improved so that it can be more economical, efficient and effective. Finance and financing are one of the resources that directly support the effectiveness and efficiency of education management. Through financial management activities, the funding needs for school activities can be planned, procured, recorded in a transparent manner, and used to finance the implementation of school programs effectively and efficiently.

4.2 Customer Perspective

Customer perspective has customer satisfaction indicators using Zaithmal's Service Quality theory. Service Quality has 5 dimensions in measuring customer satisfaction, namely: tangibility, reliability, responsiveness, assurance, empathy.

Customer satisfaction is measured using a questionnaire with a total of 130 respondents and the number of questions as many as 20 pieces divided on each indicator. Detail that education customers consist of two types, namely internal customers and external customers. In this study, researchers used secondary external customers on the grounds that the external customers were still children, so they were represented by the parents of students (Ismail, 2018).

The level of customer satisfaction with the Lentera Hati Islamic Primary School needs to be improved with the best service quality. Quality is a dynamic condition that affects products, services, people, processes and the environment that meet or exceed expectations. So that the definition of service quality can be interpreted as an effort to meet needs and consumer desires and delivery accuracy in balancing consumer expectations. To maintain customer trust in the Lentera Hati Islamic Primary School, it is necessary to improve quality in the form of improvements in physical form (Tangibles), teacher reliability in teaching and learning activities (Reliability), responses in service provision (Responsiveness), guarantee of comfort to schools and employees (Assurance) and The school's ability to pay attention to students and parents / guardians of students (Emphaty).

4.3 Internal Business Perspective

In accordance with Table 5 regarding the performance of the internal business perspective of the Lentera Hati Islamic Primary School and also Table 3 in the summary of the score acquisition of the operating process components, the main highlight is the standard of educators and education personnel who score 43.7% with a score of 2 and a bad category. In the standard of educators and education staff, the aspect / indicator that becomes the problem is the absence of administrative staff, laboratory assistants, librarians at the Lentera Hati Islamic Primary School. However, in 2019 the Lentera Hati Islamic Primary School has already accepted new employees for the formation of administrative personnel, so that it already has new administrative staff. So that if a self-evaluation is carried out, especially for the standards of educators and educational staff in the aspects of the operation process, it will affect the value obtained.

In the Innovation component, which is seen using the SNP content standard, it gets a very good score of 5 when measured using the Linkert scale. As for the after-sales service component even though it gets a good category with a score of 4, there are still aspects that need to be improved, namely regarding the alumni organization, where there are alumni associations but there is no alumni forum, because there are only 3 graduates with a total of 70 new graduates, so in the future there must be an alumni forum.

4.4 Learning and Growth Perspective

Based on Table 6 regarding the value of learning performance and growth in the Lentera Hati Islamic Primary School, the level of performance satisfaction and school information systems respectively reaches 73.33% and 80.2% with the same category, namely satisfied.

Satisfaction with the school information system obtained a good or satisfactory category. This is because the school has a good information system in each class in the form of a class Whatsapp group that makes notification of information to the guardians of students immediately and precisely given. In addition, in each class a class association was also formed which aims to manage the activities of the parents according to the scheduled activities.

Information at the Lentera Hati Islamic Primary School can be obtained offline or online. Offline here means using ordinary media such as letters, while online uses WA, FB, IG, Websites, and so on.

5. Conclusion

The conclusions obtained from this research include:

- The results of measuring the performance analysis of the Balanced Scorecard on the financial aspects of the Lentera Hati Islamic Primary School in the 2018/2019 academic year show that the performance is quite good.

The performance from the financial perspective shows that it is quite economical, effective, but it still needs improvement in financial management / management in terms of efficiency, because the measurement shows that it is not efficient.

- The results of measuring the performance analysis of the Balanced Scorecard on the customer aspect at the Lentera Hati Islamic Primary School show good performance. This shows that customers are satisfied with the services provided by the Lentera Hati Islamic Primary School.
- The results of measuring the performance analysis of the Balanced Scorecard on aspects of internal business processes at the Lentera Hati Islamic Primary School show good performance.
- The results of measuring the performance analysis of the Balanced Scorecard on the aspects of learning and growth at the Lentera Hati Islamic Primary School show good performance

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