



Balanced Scorecard Approach to Evaluate School Performance: A Case Study at SMPN 3 Margahayu Bandung

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ABSTRACT

This study analyzes the performance of SMPN 3 Margahayu Bandung using the Balanced Scorecard (BSC) approach. BSC evaluates organizational performance through four perspectives: learning and growth, internal business processes, customer (stakeholders), and financial. Through qualitative descriptive methods and a case study design, this research collects data from interviews, documentation, and questionnaires involving school leaders, teachers, students, and parents. The findings reveal that the BSC approach provides a comprehensive view of school performance, identifying strengths in stakeholder satisfaction and challenges in internal process efficiency. The study proposes strategic recommendations to improve service quality and enhance institutional accountability and transparency in public education

INTRODUCTION

In today's global education climate, schools are increasingly expected not only to deliver academic excellence but also to demonstrate effective and accountable institutional management. The demands of the 21st century—marked by rapid technological change, shifting societal needs, and global competition—have reshaped how educational quality is defined. Schools are now required to foster not only intellectual achievement but also character development, digital literacy, emotional intelligence, and stakeholder satisfaction. These complex challenges necessitate a more holistic approach to school evaluation and management, one that integrates both academic and non-academic dimensions in a systematic and measurable way.

Traditionally, school performance evaluation has relied heavily on academic indicators such as test scores and graduation rates. While these metrics remain important, they fail to capture the full picture of a school's effectiveness. Such a narrow focus often overlooks critical aspects including teacher development, administrative efficiency, student well-being, parent satisfaction, and the school's long-term sustainability. Consequently, schools may appear successful in terms of output, yet struggle internally with structural, managerial, or pedagogical issues that inhibit growth and innovation.

To overcome these limitations, the Balanced Scorecard (BSC), introduced by Kaplan and Norton in the 1990s, provides a multidimensional strategic performance management framework. Originally developed for use in the business sector, BSC has been successfully adapted for various non-profit and educational settings. It assesses performance through four interconnected perspectives: learning and growth, internal business processes, customer (stakeholder), and financial. In the educational context, BSC enables institutions to link strategic vision with operational execution by evaluating not just outcomes but also the internal mechanisms and resources that produce those outcomes. It shifts the emphasis from short-term academic results to long-term institutional excellence.

This study is situated at SMPN 3 Margahayu, a well-regarded public junior high school located in Bandung Regency, West Java. With more than 800 students and over 40 educators and staff, the school is known for its consistent academic achievements and active participation in extracurricular programs. However, as the school continues to grow in scope and responsibility, it faces new challenges in maintaining quality and meeting the evolving expectations of students, parents, and the broader community. A more structured, strategic evaluation model is needed to help school leaders understand the institution's overall performance and make informed decisions about its future direction.

Although SMPN 3 Margahayu has demonstrated strength in academic performance, it lacks an integrated system that allows for continuous, evidence-based performance monitoring across all functional areas. The absence of such a system may limit its ability to identify inefficiencies, foster innovation, or align organizational behavior with long-term goals. In this context, applying the Balanced Scorecard model offers a relevant and practical solution. It enables the school to identify both strengths and weaknesses, formulate improvement

strategies, and implement changes based on comprehensive and measurable indicators.

The primary objective of this study is to evaluate the institutional performance of SMPN 3 Margahayu using the Balanced Scorecard approach. By examining the school through the lenses of learning and growth, internal business processes, customer satisfaction, and financial efficiency, this research aims to develop strategic recommendations that can support school leaders in enhancing quality, transparency, and stakeholder value. The study is expected to contribute not only to the field of educational management literature but also to practical policy-making and school improvement efforts, particularly in the context of Indonesian public schools navigating complex demands of the 21st century.

LITERATURE RIVIEW

Balanced Scorecard in Education

The Balanced Scorecard (BSC) is a strategic performance measurement tool designed to bridge the gap between an organization's vision and the implementation of measurable and operational objectives. Introduced by Kaplan and Norton in the early 1990s, this approach has been widely adopted across various sectors, including education. In the context of educational institutions, the BSC enables school administrators to view their institution's performance comprehensively and in a balanced manner—not only from an academic standpoint but also in terms of processes, resources, and relationships with stakeholders. This model offers a systematic framework for identifying organizational strengths and weaknesses while formulating more targeted improvement strategies.

The first perspective of the Balanced Scorecard is Learning and Growth, which in education focuses on the development of human resource competencies, particularly teachers and educational staff. In the era of modern education, the quality of learning is highly influenced by the extent to which teachers can innovate, participate in professional training, and enhance their pedagogical and digital skills. Through this perspective, institutions can assess their internal readiness and capacity to grow and adapt to change. Evaluation in this aspect includes teacher motivation, the learning culture within the school environment, and institutional support for the career development of educational personnel.

The second perspective is the Internal Business Process, which relates to the efficiency and effectiveness of the school's internal processes. This includes learning management, administrative management, facility maintenance, and internal quality evaluation systems. In practice, schools that manage their internal processes efficiently are better prepared to deliver quality educational services and respond to the needs of students and the community. Evaluation within this perspective helps identify operational barriers and provides a solid foundation for innovation in educational governance.

The third and fourth perspectives are Customer and Financial. The Customer perspective in education emphasizes the satisfaction level of students, parents, and the community as users of educational services. This includes perceptions of teaching quality, the learning environment, and the school's involvement in character building. Meanwhile, the financial perspective examines the efficiency of school budget utilization, financial transparency, and funding sustainability. Although public schools receive government funding, prudent financial management remains key to maintaining public accountability and optimizing educational services. By integrating these four perspectives, the BSC becomes a comprehensive tool for evaluating and designing sustainable quality improvement strategies in education.

Previous Studies

Previous studies have demonstrated that the application of the Balanced Scorecard (BSC) in educational institutions yields significant improvements in both service quality and administrative efficiency. Research conducted by Suryani (2021) in junior high schools across Surabaya revealed that systematic use of the BSC led to increased parental satisfaction with the quality of education provided. Moreover, the study found that BSC implementation enhanced the efficiency of school administrative processes, as its clearly defined performance indicators helped guide the activities and targets of various organizational units within the school environment.

Supporting this finding, a study by Prasetyo and Lestari (2020) highlighted the critical role of the Balanced Scorecard in shaping strategic planning at the secondary school level. Their research showed that BSC assisted school management in formulating focused and data-driven policy directions. By designing specific key performance indicators for each BSC perspective—learning and growth, internal business processes, customer, and financial—schools were better able to structure improvement strategies in a systematic and measurable manner. The approach also supported school leaders in making more objective and accountable decisions aligned with institutional goals.

At the international level, Wu et al. (2024) confirmed the effectiveness of the Balanced Scorecard in aligning institutional strategies with desired outcomes in the education sector. Their study, which examined educational organizations in multiple countries, found that BSC functions not only as a performance reporting tool but also as a management framework that facilitates the translation of vision and mission into concrete operational actions. In today's competitive global educational environment, BSC has proven to be an effective instrument in fostering strategic alignment, goal clarity, and a performance-driven culture within educational institutions.

Taken together, these studies affirm that the Balanced Scorecard is more than a mere evaluative tool; it is a strategic framework that enables educational institutions to respond more effectively to internal challenges and external demands. Evidence from both national and international contexts underscores the potential of BSC to support organizational transformation, strengthen accountability mechanisms, and enhance overall educational quality in a sustainable and holistic manner.

METHODOLOGY

This study employed a qualitative case study design to explore the performance of SMPN 3 Margahayu through the lens of the Balanced Scorecard (BSC). The research was conducted over a two-month period, from May to June 2025, in Bandung Regency, West Java. The case study approach was chosen to enable an in-depth and contextual understanding of the institution's internal dynamics, allowing the researchers to examine multiple dimensions of school performance beyond quantitative indicators alone. This design is particularly well-suited to studies in education management where organizational behavior, decision-making, and stakeholder experiences are complex and interrelated.

Data collection involved both primary and secondary sources to ensure the richness and credibility of the findings. Primary data were gathered through semi-structured interviews involving various key stakeholders, including the school principal, teaching staff, students, and parents. These interviews aimed to capture diverse perspectives on institutional performance, leadership, satisfaction, and daily operational processes. Secondary data were collected through document analysis, including the school's annual reports, financial statements, internal evaluations, and survey results related to stakeholder satisfaction. This triangulation of sources strengthened the validity of the study and provided a comprehensive view of school operations.

The analysis process followed a systematic procedure of data reduction, data display, and conclusion drawing, as outlined in Miles and Huberman's model of qualitative analysis. Information from interviews and documents was coded according to the four BSC perspectives: Learning and Growth, Internal Business Process, Customer, and Financial. This thematic mapping allowed the researchers to identify performance patterns, highlight critical issues, and formulate strategic recommendations relevant to each dimension. The approach ensured that the interpretation of findings remained closely aligned with both the theoretical framework and the empirical realities observed at the school.

RESULT AND DISCUSSION

Learning and Growth Perspective

The findings reveal that SMPN 3 Margahayu places significant emphasis on the professional development of its teachers, primarily through regularly conducted workshops and various innovation programs aimed at enhancing pedagogical skills and teaching methodologies. Despite these robust efforts, the levels of motivation and creativity among teachers tend to vary. This inconsistency is largely attributed to the current limitations in the reward and recognition systems, which appear insufficient to consistently stimulate and sustain high levels of innovation and enthusiasm.

Internal Business Process

The evaluation of the school's internal business processes indicates a generally efficient operation in both teaching and administrative functions. Teachers are able to deliver instructional activities smoothly, and administrative tasks are handled with an acceptable degree of timeliness.

However, there remains a notable need for improvements, particularly in upgrading classroom infrastructure to create a more conducive learning environment. Furthermore, the digitalization of administrative systems is lagging behind current technological standards, which hampers the ability to fully support modern pedagogical approaches and efficient data management.

Customer Perspective

The perspective of key stakeholders, namely parents and students, reflects a high level of satisfaction with the school’s performance. The dedication of teachers and the availability of diverse extracurricular activities are highly appreciated and contribute positively to the school’s reputation. Nonetheless, the mechanisms for collecting and responding to stakeholder feedback require enhancement. Improving these feedback channels will enable the school to become more responsive and adaptive to the evolving needs and expectations of its community, fostering better engagement and continuous service improvement.

Financial Perspective

Financially, SMPN 3 Margahayu demonstrates commendable transparency in the management and utilization of BOS (School Operational Assistance) funds, adhering to accountability standards. Despite this, the school’s approach to long-term financial planning remains largely reactive rather than proactive or strategic. This reactive stance may pose challenges in anticipating future financial needs and securing sustainable funding for development projects and innovation initiatives.

Tabel 1. Summary Table of BSC Perspectives and Key Findings

BSC Perspective	Key Findings
Learning & Growth	Active teacher development, yet innovation uneven
Internal Business Process	Efficient, but needs digitalization and facility upgrades
Customer (Stakeholders)	High satisfaction, needs better feedback systems
Financial	Transparent use of funds, lacks proactive financial planning

The overall findings of this study validate the Balanced Scorecard (BSC) as an effective tool to capture and evaluate school performance beyond mere academic outcomes. It provides a holistic view that incorporates human resource development, process efficiency, stakeholder satisfaction, and financial management. Based on these insights, the study recommends that SMPN 3 Margahayu prioritize the strengthening of digital administrative systems, improve communication and feedback mechanisms with stakeholders, and introduce a structured rewards system to incentivize innovation and creativity among teachers.

CONCLUSIONS AND RECOMMENDATIONS

The application of the Balanced Scorecard (BSC) framework enables SMPN 3 Margahayu to conduct a comprehensive assessment of its overall performance. This approach not only reveals the school's strengths but also identifies specific areas that require targeted improvement. By using the BSC, the school can systematically monitor and manage progress in various aspects, including management practices, pedagogical quality, and stakeholder engagement. Furthermore this research contributes valuable insights to the field of education management by demonstrating both the practical benefits and challenges of implementing the Balanced Scorecard in a public school setting. The findings offer a useful reference for other educational institutions seeking to enhance their performance management systems and promote continuous organizational growth through a balanced and strategic framework.

FURTHER STUDY

This research still has limitations, so further research is needed related to the topic of Balanced Scorecard Approach to Evaluate School Performance: A Case Study at SMPN 3 Margahayu Bandung in order to perfect this research and increase insight for readers.

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