

Implementation of Performance Measurement Through the Balanced Scorecard (BSC) Method at Elementary Education Level (Case Study at Lengkong Bojongsoang Elementary School, Bandung Regency)

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ABSTRACT

Measurement is one of the instruments used to assess the performance of educational units. Measurement activities are one of the problems faced by assessors because they use indicators with a high level of accuracy. Implementation of four BSC perspectives—finance, customers (stakeholders), internal business processes, and learning and growth—in the context of elementary schools. This study aims to analyze the application of the Balanced Scorecard (BSC) method as a performance instrument at the elementary education level. The researcher used a case study approach. Respondents or samples in this study were principals and teachers. Respondents were selected purposively. The location of the study was SDN Lengkong Bojongsoang, Bandung Regency. The results showed that the BSC approach made a significant contribution to improving the quality of school management, although there were still challenges in understanding the concept and systemic integration.

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1. INTRODUCTION

Improving the quality of basic education is a strategic agenda in human resource development in Indonesia. Elementary Schools (SD) as the main foundation of national education have responsibilities not only in academic aspects, but also in character building, social skills, and strengthening national values. Therefore, the management and measurement of school performance can no longer depend solely on academic achievements, but must include all aspects of educational management that reflect the quality of the institution holistically.

Balanced Scorecard (BSC) is presented as a comprehensive and systematic performance management approach, which allows educational institutions to measure performance based on four main perspectives: financial, customer, internal process, and learning and growth. In the context of elementary schools, this approach can help educational units in designing policies, programs, and interventions that are more targeted and data-based. Moreover, with the complexity of today's educational challenges, BSC is a relevant strategic tool to ensure that quality improvement is carried out continuously.

This study aims to examine the extent to which the Balanced Scorecard method has been implemented at SDN Lengkong Bojongsoang, Bandung Regency. This study identifies how the four BSC perspectives are implemented, and explores the challenges and benefits of implementing them in the context of elementary school management. The results of this study are expected to contribute to the development of a more effective and adaptive performance measurement system in elementary education environments.

There are several terms that are often used to measure performance results, namely tests, measurements, assessments, and evaluations. Tests consist of a number of questions that have to measure performance results, namely tests, measurements, assessments, and evaluations. Tests consist of a number of questions that have right or wrong answers. Measurement is a systematic procedure for determining numbers on an object or symptom. Interpretation of measurement results is called the term assessment. In addition, the terms assessment and evaluation are often used interchangeably, but there are also those that distinguish them. Evaluation is defined as a process for obtaining useful information (Stufflebeam et al, 1971, p. xxv). Evaluation is also defined as an activity to determine the level (2002) of success of a program. Measurement, assessment, and evaluation are hierarchical. Evaluation requires assessment results, and assessment requires measurement results.

Tests, measurement, and assessment Tests, measurement, and assessment are three interrelated aspects of learning. Tests are measuring tools, measurement is the process of assigning quantitative numbers, and assessment is the p The tests that are widely used in schools are learning outcome tests that are carried out in class. This test has several purposes:

1. determine the level of student ability,
2. measuring students, and growth development
3. rank students based on their abilities,
4. diagnosing student difficulties,
5. evaluate teaching outcomes,
6. knowing the curriculum), curriculum effectiveness (achievement)
7. motivate students. A test can often be used for several purposes, but it will not have the same

effectiveness for all. According to Kusumah Suherman, a test is a tool for a purpose,

or a systematic and objective procedure to obtain data or information about a person in a way that can be said to be fast and precise. Tests as measuring tools need to be specifically designed according to their intended purpose, and need to be prepared as well as possible so that they are in accordance with the rules of their preparation. Tests used to measure learning achievement must be properly designed according to their use.

The test used to determine student placement in a certain level or type of education will be different from the design of the formative test used to seek feedback to improve the learning process, both for teachers and students. The use of written test forms is very dependent on the behavior or competency to be measured. Competencies that are more appropriately measured or asked using written tests in the form of objective tests. There are also competencies that are more appropriately measured using essay or descriptive tests. The objective type of test is indeed good and effective if used to measure students' abilities in the level of knowledge. Understanding, application and analysis. To measure students' abilities in the level of knowledge, understanding and application, a multiple-choice test type is needed. According to several education experts, the most useful and flexible form of test is the multiple-choice test item form. (Hill 1977; Linderman and Merenda, 1979, Grounland, 1982).

Likewise in learning, there is a difference between measurement and assessment. Wand and Brown provide the following understanding of measurement and assessment: "Measurement is an

action or process to determine the quantity of something. While assessment is an action or process to determine the value of something. From these two understandings, measurement is different from assessment. The tool used to measure or assess is called a measuring instrument, which in this case is more focused on the test measuring instrument. While this shows that in general the way tests are implemented in learning is using:

a) Verbal tests are tests that ask examinees to answer questions using words.

If the examinee is asked to provide written answers, then such a test is called a written test. Likewise, a test that asks the examinee to give oral answers is called an oral test. Tests that ask for written answers and oral answers, in essence, require the examinee to provide explanations in words, all of which are called word tests or verbal tests, and

b) there are also those who use the Action test, namely if the answer requires the action of the person being tested (examinee) as the answer. So the action test requires an examination action as the answer.

2. METHOD

This type of research is descriptive qualitative with data collection methods in the form of observation, interviews, and documentation. Data analysis was carried out using the Miles and Huberman interactive model. The approach used in this study is a descriptive qualitative approach. This approach was chosen to gain a deep understanding of the implementation of the Balanced Scorecard (BSC) in the context of basic education. Qualitative research allows researchers to explore the meaning, perspectives, and experiences of informants related to school performance as measured from four BSC perspectives: financial, customer (stakeholder), internal process, and learning and growth. Data collection techniques in this study include:

a. Participatory observation of school activities related to performance indicators. b. In-depth interviews with the principal, teachers, administrative staff, and representatives of the school committee. c. Documentation of school performance data, internal evaluation reports, work programs, and financial reports. The research instruments are in the form of semi-structured interview guidelines, observation sheets, and documentation checklists compiled based on the four perspectives of the Balanced Scorecard.

Location and Data Sources

The location of this research is at SDN Lengkong Bojongsoang, Bandung Regency. The data sources in this research consist of:

1. Key informants: principal, vice principal, senior teachers, and administrative staff.
2. Supporting informants: school committee, parents of students, and students as parties who feel the impact of educational services.

Data Validity

To ensure data validity, triangulation techniques are used, namely: a. Source triangulation: comparing information from the principal, teachers, and school documents. b. Technique triangulation: combining data from interviews, observations, and documentation. c. Time triangulation: collecting data at several different times to see the consistency of the information. In addition, member checks are carried out by reconfirming the findings with the main informant to ensure the validity of the data interpretation.

Data Analysis Techniques

Data were analyzed using Miles and Huberman's interactive analysis technique, which consists of three main stages: a. Data reduction: filtering, summarizing, and organizing raw data based on BSC perspective categories. b. Data presentation: arranging data in narrative, table, or chart form to facilitate interpretation. c. Conclusion drawing: interpreting the pattern of findings, comparing with theory, and compiling final conclusions. Analysis was carried out continuously during the data collection process to ensure that the results obtained truly reflect the reality in the field.

3. RESULTS AND DISCUSSION

The school is located in Bojongsoang District, Bandung Regency. It has basic facilities but is not adequate to fully support 21st century learning. Human resources consist of the principal, vice principal, teachers, and active administrative staff. Data At this stage, the researcher has conducted interviews with various parties related to the Implementation of Performance Measurement Through the Balanced Scorecard (BSC) Method at the Elementary Education Level. Before conducting the interview, the researcher also first consulted the right time with the informants so as not to feel disturbed. In addition, the researcher also selected several parties who understand and know more about the Implementation of Performance Measurement Through the Balanced Scorecard (BSC) Method at the Elementary Education Level to be interviewed. The related parties interviewed by the researcher are as follows:

Based on the results of an interview with the Principal of SDN Lengkong, on Friday, May 9, 2025, information was obtained that the implementation of performance measurement through the Balanced Scorecard (BSC) method has begun to be implemented gradually in school management, especially in terms of mapping the quality of education. The principal emphasized the importance of a data-based management approach to strengthen the school's strategic planning, especially in measuring success from four BSC perspectives, namely finance (BOS fund management and community participation), customers (student and parent satisfaction), internal processes (effectiveness of the teaching and learning process), and learning and growth (improving teacher competence). He also revealed that in its implementation, GR Terry's management functions—planning, organizing, motivating, and supervising—were very helpful in compiling work programs that were in line with the school's vision and mission and the demands of national education policies, so that the performance measurements carried out were not only administrative, but had a direct impact on improving the quality of education services at SDN Lengkong.

Based on data from interviews with two respondents, it was revealed that the implementation of performance measurement in elementary schools still tends to focus solely on administrative and academic aspects. Both stated that although there are performance indicators in the School Work Plan (RKS), the measurement has not systematically referred to the four perspectives of the Balanced Scorecard (BSC), especially in the aspects of teacher learning and growth, as well as student and parent satisfaction. Teachers feel that training or mentoring related to data-based measurement strategies is needed so that the process of improving the quality of education runs in a focused and sustainable manner.

Furthermore, teachers also said that the absence of an integrated managerial system in performance measurement is a challenge in itself. Management functions according to GR Terry such as planning and organizing have not been fully implemented in the context of BSC-based performance measurement. Measurement activities are still carried out manually and are not supported by an information system that is able to present real-time data. Therefore, teachers hope that the school, especially the principal and management team, can adopt the BSC approach comprehensively in the process of performance evaluation and decision making to improve the quality of basic education.

The results of this study are based on the Balanced Scorecard (BSC) approach and are associated with the principles of management according to GR Terry. Through this approach, it is expected that performance measurement is not only oriented towards academic results alone, but also includes financial dimensions, stakeholder satisfaction, internal school processes, and human resource learning and growth.

a. The implementation of BSC in basic education has not been fully integrated in the school environment.

Elementary schools that are the object of the study still tend to apply conventional performance measurement that focuses on academic results (student grades, graduation, and accreditation), without considering the four main perspectives of the BSC, namely: financial perspective (efficiency of use of BOS funds and budget), customer perspective (student and parent satisfaction), internal business process perspective (effectiveness of teaching and learning activities, school governance), and learning

and growth perspective (teacher human resource development, training, learning innovation). As a result, efforts to improve the quality of education tend to be uneven and not measured systematically.

b. GR Terry's management functions have not been optimized in data-based performance measurement management.

According to GR Terry, management includes four main functions: planning, organizing, actuating, and controlling. In the context of elementary schools, the planning function is not yet strongly based on data analysis; organizing is still administrative; implementation does not involve all stakeholders collaboratively; and supervision tends to be formal and not based on measurable performance indicators.

c. Lack of managerial literacy and training related to BSC is an obstacle to the effective implementation of performance measurement.

The results of interviews and observations show that principals and teachers do not yet have a complete understanding of the BSC concept and how to apply it in the school environment. This has an impact on the low quality of strategic decision-making based on objective and holistic performance data. Support for managerial training and technological literacy is also still minimal, so that performance reporting and monitoring tend to be done manually and not sustainably.

d. The integration of BSC and GR Terry's management principles has the potential to be a strategic solution to improve the quality of basic education.

If schools implement the BSC method supported by the implementation of management functions consistently, then school program planning will be more focused, program implementation will be more measurable, task organization will be more effective, and performance monitoring will be more systematic. This will contribute to achieving basic education quality in a more comprehensive and sustainable manner, with a focus not only on the final results but also on the process and growth of all school components.

The principal demonstrated commitment to management transformation.

- a. Teachers still need to improve their understanding of the BSC concept.
- b. The reporting system is not yet integrated with information technology.
- c. Performance measurement has not fully referred to the four perspectives.

1. Challenge

Low managerial literacy.

- a. Lack of training on BSC.
- b. There is no digital performance measurement system yet available.

2. Benefit

Improving school transparency and accountability.

- a. Encourage participation of all school residents.
- b. Clarifying the direction of program planning and reporting.

Based on research data obtained in the field, it can be concluded that the application of performance measurement using the Balanced Scorecard (BSC) method at the elementary education level provides a significant contribution to the planning and management of educational quality. By integrating the four BSC perspectives—namely financial, customer, internal process, and learning and growth perspectives—schools can more easily identify strengths, weaknesses, and opportunities for comprehensive and sustainable performance improvement.

In a managerial context, GR Terry's management functions (Planning, Organizing, Actuating, and Controlling) have proven to be a relevant and applicable basis for implementing BSC in elementary school environments. Careful planning, effective organization of resources, targeted implementation, and ongoing control are pillars in moving all components of the school towards achieving better quality education. In general, the implementation of performance measurement with the BSC approach, when managed through systematic management principles, is able to increase accountability, efficiency, and focus on the strategic goals of the school. This shows that data-based management and measurable performance indicators are very important in supporting the transformation of quality elementary education.

The results of the research on the Implementation of Performance Measurement through the Balanced Scorecard method at SDN Lengkon have implications including:

a. Implications for Educational Management:

The implementation of the BSC method implies the need for a paradigm shift in school management, from administrative-conventional to data-based and performance management. In accordance with GR Terry's theory, the functions of planning, organizing, implementing, and supervising must be carried out in an integrated manner with BSC indicators so that school management is more effective and efficient.

b. Implications for School Work Culture:

Performance measurement through BSC has a positive impact on the formation of a more objective, transparent, and accountable work culture in the school environment. Teachers and education personnel become more aware of the importance of achieving performance and each other's contribution in the four BSC perspectives: finance, customers (students/parents), internal processes, and learning and growth.

c. Implications for the Quality of Education:

With measurable and structured performance data, schools can make more appropriate decisions to improve the quality of education, including in terms of curriculum management, teacher development, and services to students.

4. CONCLUSION

The implementation of performance measurement using the Balanced Scorecard (BSC) method at the elementary education level provides a significant contribution to the planning and management of educational quality. By integrating the four BSC perspectives namely financial, customer, internal process, and learning and growth perspectives, schools can more easily identify strengths, weaknesses, and opportunities for comprehensive and sustainable performance improvement.

In a managerial context, GR Terry's management functions (Planning, Organizing, Actuating, and Controlling) have proven to be a relevant and applicable basis for implementing BSC in elementary school environments. Careful planning, effective resource organization, targeted implementation, and ongoing control are pillars in moving all school components towards achieving better educational quality.

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