

Balanced Scorecard-Based Performance Measurement of the Catholic Education Institution in Indonesia (A Case Study in SMPS Maniamas Ngabang, Pontianak)

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Abstract

This research applied Balance Scorecard to analyze the performance measurement of a Catholic Education Institution in Indonesia and studied SMPS Maniamas Ngabang, Pontianak as the case. It emphasized two important values of spirituality and nationality that are very common become the focus of the Catholic education institutions in Indonesia. Based on descriptive-qualitative analysis, the performance of each perspective of the Balance Scorecard results in the financial perspective is passably, the customer perspective is passably, the internal business process is passably, and the learning and growth perspective is fairly good. In general, SMPS Maniamas Ngabang has a good performance. Furthermore, the depth interview indicated that the spirituality and nationality aspects became a central focus in the entire school management system. The school managed by the brotherhood of Province Capuchin of Pontianak has made efforts to grow and develop the values of Capuchin spirituality and nationality in the students. The efforts of cultivation are well integrated in the fourth perspective of BSC.

Keywords: balanced scorecard, Catholic education institution, nationality, performance measurement, spirituality.

INTRODUCTION

Through the Ministry of Education, Culture, Research, and Technology, the government made a strategic policy of the 12 year compulsory education. As a first step, in collaboration with the local government, the Ministry built secondary schools in each sub district which does not have the secondary school, (Kemendikbud, 2017a). This increases the number of school since the private sector also provides the same education. Consequently, the competition between schools is inevitable high (Amboro, 2016). The

private schools are affected the most as the community prefers public schools that are free or less expensive compared to the private ones (Rachmawati et al., 2018).

The Catholic education institutions also experienced this high competition. The competition between schools in especially quality and financial factors affects continuity of the Catholic schools. Some schools were forced to close because they were lack of students (Prihantoro, 2017). Dealing with the technology development, they encountered two challenges. First, they must utilize the technology in the educational management process for being more effective and efficient. Second, they must give mentoring for students to avoid the negativity of the technology (Bendi, et al.2017).

This indicates that a good system management is needed in every Catholic education institution. Even though, they are a social organization, they must develop a professional system management as profit institutions do. The system developed should support the management of a Catholic education. A Catholic school can be competitive and able to maintain its continuity by paying attention to the quality and emphasizing on character, creativity, innovation, and response.

A measurement tool that can be used by an institution in its strategic management decision is Balanced Scorecard (BSC). The institution can use the resulted measurement to determine ahead the relevant strategic actions (Kaplan & Norton, 1996). The Catholic education institutions can measure their performances using BSC in terms of financial and non-financial sectors including to design the school strategic vision and mission which direct the institution to reach their social goals effectively and accountably (Amboro, 2016). The Catholic schools known for their good character building can possibly apply BSC as the response to the fast technology development that creates a huge impact not only for education, but also for economy, social, culture, political and national ideology (Olyvia, 2017; Jarkasih,

2019). The research aims to analyze the performance measurement using BSC on a Catholic school, i.e. SMPS Maniamas Ngabang, Pontianak.

LITERATURE REVIEW

Balanced Scorecard

Balanced Scorecard (BSC) is one of the tools used to analyze an organization's performance. It is an innovation resulted from the conventional analysis models that measure the performance based on financial perspective. According to Kaplan dan Norton (1992), the financial perspective unable to evaluate the company performance comprehensively. The measurement of organization performance to the tangible asset must be integrated to the organization management system. BSC provides other perspectives covering financial (tangible asset) specifically customer, internal business process, and growth and learning (intangible asset). With these four perspectives, the measurement of organizations performance can considerably be more effective (Kaplan & Norton, 1992). In practical, the performance measurement becomes the basic strategic planning for organizations that is in line with the organizations vision and mission. The strategic planning arranged comprehensively in form of strategic targets. This way can make the organization becomes more competitive (Kaplan & Norton, 1993).

The management of a Catholic education institution follows the official guidelines of The Catholic Church in the Decree for Gravissimum Educationis (Konsili Vatikan II, 1965). The supportive document on education refers to the religious dimension of education in Catholic school (Congregation for Catholic Education, 1976) and the document about Catholic school (Kongregasi untuk Pendidikan Katolik, 1977). The latter document confirms that faith is a main contribution of a Catholic school (SK, 9). The cultural values that lives

in the community must be integrated with the faith through the education process in schools (SK, 37). The unity in diversity is welcomed and respected to build a good cooperation with other institutions (SK, 13) and communities having multi-cultural (SK, 14). These are in line with the educational concept that is applied in Indonesia.

For a Catholic education institution, both concept and educational guideline are bounded each other. As a Catholic institution in Indonesia, two important aspects of spirituality and nationality should become a basic managerial of the Catholic school system. Therefore, the performance measurement of the Catholic education institutions in Indonesia using BSC must emphasize the values of Catholic spirituality and nationality. The values of the Catholic spirituality is in line with the vision and mission and spirituality of the Catholic educational institution, such as spiritual life/sacramental, compassion, brotherhood, cooperative, takes side on the poor and ecology. The value of nationality appears in love for homeland, culture, and country.

METHODS

This research is a case study. A case study is a scientific activity which is done intensively, details and deep about a program, situation, and activity of a personal, group of people, institution or organization in order to achieve deep knowledge of the incident (Hartono, 2018). The study was conducted on SMPS Maniamas Ngabang located in Pontianak.

Financial and internal business process perspectives were analyzed using secondary data gathered from documents available from the Foundation and the school such as the school self-evaluation, the manuals, and the financial reports. Meanwhile, customer and

learning and growth perspectives were primary data collected for respectively 369 students of the school and 24 teachers and administrative staff.

The research used descriptive qualitative method to measure and analyze the performance SMPS Maniamas Ngabang, Pontianak comprehensively using BSC. The data collected were quantitative and qualitative ones. They were processed and used to describe the phenomena qualitatively. In addition, the research also explored the efforts of cultivating spirituality and nationality in the school.

RESULTS AND DISCUSSION

The Performance of Financial Perspective

The performance of financial perspective was analyzed using the value for money method with three indicators comprising economic, effectiveness, and efficiency. The secondary data of the Income and Expenses Report was used for the basis for determining the performance. The results presented in table 1 indicate that the school is considerably highly economical (62.57%), effective (99.74%), and highly efficient (46.07%).

Table 1. Performance of the Financial Perspective SMPS Maniamas Ngabang

Aspect	Percentage	Score SSE	Category
Economic	62.57	5	Highly economical
Effectiveness	99.74	4	Effective
Efficiency	46.07	5	Highly Efficient
Total		14	

SSE: school self-evaluation, 1= not good to 5 = very good

The Performance of Customer Perspective

The performance of customer perspective was measured using customer satisfaction on service quality. The questions covered tangibility, reliability, responsiveness, assurance, and empathy. The satisfaction was evaluated based on the difference between the performance and the expectation on each dimension of service quality.

Based on table 2 presenting the result of the tangibility dimension of customer satisfaction, it can be stated that the school has not yet met the customers' expectation since not all instruments indicate satisfaction. The total satisfaction is still below 100% or 99.7%.

The reliability dimension presented in table 3 indicates that only instrument 20 (cooperation with non-Catholic schools) results in positive gap. The rest shows negative gap. The total satisfaction score 98.8% indicates that the school has not met the expectation of the students in terms of reliability.

Table 2. The Tangibility Dimension of Customer Satisfaction

	Tangibility									Total
	1	2	3	4	5	6	7	8	9	
Performance	774	772	667	760	758	774	785	823	809	6922
Expectation	764	778	674	764	762	786	793	804	819	6944
Gap	10	-6	-7	-4	-4	-12	-8	19	-10	-22
Satisfaction (%)	101.3	99.2	99.0	99.0	99.5	98.5	99.0	102.4	98.8	99.7

Table 3. The Reliability Dimension of Customer Satisfaction

	Reliability											Total
	10	11	12	13	14	15	16	17	18	19	20	
Performance	791	762	785	777	758	760	782	758	778	764	781	8496
Expectation	809	781	792	780	779	771	792	764	783	765	779	8595
Gap	-18	-19	-7	-3	-21	-11	-10	-6	-5	-1	2	-99
Satisfaction (%)	97.8	97.6	99.1	99.6	97.3	98.6	98.7	99.2	99.4	99.9	100.3	98.8

The results also show a negative gap in the dimension of responsiveness (99.4%). As can be seen in table 4, this indicates that the school has not met the expectation of the students (gap -15) in particularly responsiveness of the teachers in their availability and response to the students' questions (instrument 23 and 22 respectively).

Table 4. The Responsiveness Dimension of Customer Satisfaction

	Responsiveness			Total
	21	22	23	
Performance	772	776	776	2324
Expectation	776	779	784	2339
Gap	-4	-3	-8	-15
Satisfaction (%)	99.5	99.6	99.0	99.4

All instruments of assurance resulted in negative gap (table 5). On the other words, the school has not been able to meet the students’ expectations (total score of satisfaction 99.0%). In particularly, the expectation on assurance on student profile (instrument 24), nondiscrimination (instrument 25), mentoring on extracurricular (instrument 26), and safety and comfort during the study (instrument 27) are still above the performance provided by the school.

The three instruments for measuring empathy also indicate negative gap (-65) that results in satisfaction 97.3%. The biggest negative gap relates to attention of the school to the underprivileged students (instrument 30). It is followed by assistance of the teachers to the underprivileged students (instrument 29) and hospitality of the teachers and staff (instrument 28).

Table 5. The Assurance Dimension of Customer Satisfaction

	Assurance				Total
	24	25	26	27	
Performance	784	771	806	790	3151
Expectation	800	776	808	799	3183
Gap	-16	-5	-2	-9	-32
Satisfaction (%)	98.0	99.4	99.8	98.9	99.0

Table 6. The Empathy Dimension of Customer Satisfaction

	Responsiveness			Total
	28	29	30	
Performance	792	767	764	2323
Expectation	802	785	801	2388
Gap	-10	-18	-37	-65
Satisfaction (%)	98.8	97.7	95.4	97.3

The Performance of Internal Business Process

The internal business process performance was evaluated using the School Self Evaluation (SSE) comprising three aspects: innovation, process and after sales service. The indicators of innovation referred to the Standard of Content and those of process referred to the Standard of Process, the Standard of Graduates’ Competences, the Standard of Teacher and Academic Staff, the Standard of Facilities and Infrastructures, the Standard of Management, and the Standard of Educational Assessment. After sales service’s indicators were generated from the data of the tracer study of alumni, the school website, and the alumni organization. Table 7 presenting the results of SSE score on the business internal process indicate that the performance of the school is only satisfactory as after sales service was considerably not good.

Table 7. The Performance Measurement on Internal Business Process

Aspect	Score	Category
Innovation	4	Good
Operational Process	4	Good
After Sales Service	1.3	Highly not good
Mean	3.1	Satisfactory

The Performance of Learning and Growth

The performance of learning and growth was evaluated based on the employees’ satisfaction and the information system of the school. Table 8 presents satisfaction level of the employees is 75.5% indicating that the teachers and the academic staff satisfied with the work, opportunities, policies, working condition, and appreciation/reward from the school. Similarly, the teachers and the academic staff perceived that the school information system is good and thus they satisfied (77.08%) with the system covering information availability, level of accuracy, accessibility, and appropriateness.

Table 8. The Performance of Learning and Growth

Aspect	Score		Assessment (%)	Score of Performance	Category
	Acquired	Maximum			
Satisfaction level	1812	2400	75.5	4	Satisfied
Information system	367	480	77.08	4	Satisfied
Total				8	Satisfied

Cultivation of the values of Capuchin spirituality

The summary of the school performance according to BSC is presented in table 9. It shows the overall score of all perspectives of BSC is 70 which can be classified as good. Cultivation of the values of Franciscan Capuchin spirituality in the management system of the school has been integrated in the four perspectives of BSC.

1. The cultivation value of spirituality in financial perspective.

The BSC analysis shows that the performance of financial perspective of SMPS Maniamas Ngabang can be classified as very good. The values of spirituality of Franciscan Capuchin have been cultivated in this very good process of financial management. The cultivation appears in the following:

- a. Consistency and transparency of the financial report
- b. Scholarship for underprivileged students
- c. The budget allocation of spiritual activity, ecology and culture

Table 9. The Performance of SMPS Maniamas Ngabang

No	Perspective	Strategic Map	KPI	Score
I	Financial	Availability of budget and stability as well as financial responsibility	a. Economic	5
			b. Effectiveness	4
			c. Efficiency	5
Total score I				14
II	Customer	Customer satisfaction	a. Tangibility	3
			b. Reliability	3
			c. Responsiveness	3
			d. Assurance	3
			e. Empathy	3
Total score II				15
III	Internal Business Process	Innovation	a. Standard of content	5
			Business Process	b. Standard of process
		c. Standard of graduate competency		5
		d. Standard of teacher and		1
		e. Standard of facilities and		4
		f. Standard of management		4
		g. Standard of educational		5
		After sales service (Alumni service)		h. Tracer of Alumni
		i. School Website	2	
		j. Alumni organization	1	
Total score III				33
IV	Learning and Growth	Employees satisfaction	a. Employees satisfaction level	4
		Information system	b. Information system	4
	Total score IV			
BSC overall score				70

2. The cultivation of spiritual value in customers perspective

The customers which refer to student is the main target for the values cultivation of the school and the quality of education can expectedly satisfy the students. The values cultivated through various programs are expected to grow in the students and are fruitful in their life. The SMPS Maniamas Ngabang had been working on it including the

cultivation of Franciscan Capuchin. The BSC analysis shows that the performance of the school on the customer perspective is classified as passably.

3. The cultivation value of spirituality in internal business process

The integration of values in an institution especially in the internal business process can be done effectively. The BSC performance analysis using school self-evaluation shows that in general the internal business process in SMPS Maniamas Ngabang is classified as passably. It shows that the application and management of the curriculum at the school as the medium in cultivating spiritual values had been gone well. The educational tools were in line with the graduate competence. The curriculum in the educational unit level was developed according to the procedure. The management of curriculum had been in line with the applied regulation.

The cultivation value of nationality

SMPS Maniamas Ngabang is one of the private Catholic school in Indonesia. Therefore, the school must abide to the rules in its educational management process. In the spirit of Christian relationship of compassion, the cultivation values of nationality of the Unitary State of the Republic of Indonesia should become the priority for all schools and institutions running an educational system.

CONCLUSION AND IMPLICATIONS

Conclusion

The results of BSC-based performance measurement on SMPS Maniamas Ngabang are as the following

1. The performance of financial perspective measured with value for money is very good. With the score 14 and the achievement score 93%, the financial performance of the school indicates highly economical, effective and efficient.
2. The performance of customer perspective measured with customer satisfaction and results in the score 15 and the achievement of score 60% is classified as passably.
3. The performance of internal business perspective measured with three aspects of innovation, business process, and after sale service results in the score 33 and the achievement score 66% is classified as passably. The indicator of standard of teacher and academic staff and three indicators of after sale service covering tracer of alumni, school website, and alumni organization had very low score.
4. The performance of learning and growth perspective measured with customer satisfaction level and information system have score 8 and the achievement 80% is classified as good.
5. In general, the four BSC perspectives have the total score 70 or the achievement score 70% and thus is classified as good.
4. SMPS Maniamas Ngabang as one of the Catholic schools in Indonesia had made efforts to cultivating the values of Christian faith according to spirituality of Franciscan Capuchin and nationality value in the school management system. The value cultivation was integrated in the four perspective of BSC.

Recommendations

1. Socialization the value of spirituality and nationality to the teachers and academic staff is necessarily important as they are the main actors in cultivation the value of spirituality and nationality. They should know the institutions' vision, mission, and the value of spirituality emphasized by the institution. The recruitment process should cover

socialization activity program about vision, mission, and spirituality promoted by the school. Refreshment and evaluation of the values cultivation process can be conducted through annual educational programs.

2. An upgrading of competence for the teachers and academic staff is necessary as they are the main actor in creating a high quality school. Therefore, their competency should become the priority for the institution by providing teacher certification and higher education for teachers who has not had bachelor or diploma degree. The institution also needs to invest for human resource competent in art and sport in order to accommodate the students who has talent in art and sport. The facilities and infrastructure must be adequate.
3. The synergy of school with the alumni is very important. The alumni contribution such as ideas, thoughts or financial can help the institution to improve the performance.
4. SMPS Maniamas Ngabang already has a website. Unfortunately, the information content is less up-dated. It needs to be consistent in updating the website in order to give the information about the school and is easily accessible by the community.

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