

# Opportunities And Challenges For Management Implementation Performance Based On Balance Scorecard

Suryana<sup>1\*</sup>, Ida Tejawiani<sup>2</sup>, Qurat-ul-Ain Inayatullah<sup>3</sup>, Ade Tutty Rokhayati<sup>4</sup>  
Junjun Nugraha S<sup>5</sup>, Rusendra Ichwan<sup>6</sup>

<sup>1,2,3,4,5,6</sup> Postgraduate Educational Science, Islam Nusantara University, Indonesia

\*Corresponding Author:

Email : [suryanazieba@gmail.com](mailto:suryanazieba@gmail.com)

---

## Abstract.

*Implementing the Balance Scorecard (BSC) cannot guarantee the success of an organization in achieving its goal, this depends on how strong the determination is to implement BSC in the organization. Studies regarding the opportunities and challenges faced in the process of implementing or implementing BSC in schools are still very limited. The aims of this research are to: 1). Know, describe and analyze opportunities and challenges in implementing BSC at SMK Negeri 4 Tasikmalaya and SMK Negeri 1 Cipaku Ciamis; 2) describe the opportunities and challenges of implementing BSC at SMK Negeri 4 Tasikmalaya and SMK Negeri 1 Cipaku Ciamis. This research uses a qualitative approach with a descriptive analysis study, collecting primary and secondary data. The analysis technique used in this research follows the Mile's model. The research results show that as non-profit organizations, SMK Negeri 4 Tasikmalaya and SMK Negeri 1 Cipaku Ciamis are trying to implement BSC to measure their performance. The results of this assessment are contained in the Annual Work Plan (RKT) which is displayed in various strategies with the highest scores in the BSC analysis which will be implemented in the coming year period. Conclusions are : 1) The implementation of BSC at SMK Negeri 4 Tasikmalaya and SMK Negeri 1 Cipaku Ciamis has been implemented well. Viewed from a customer perspective, internal processes, growth and learning as well as a financial perspective, Many schools have implemented the BSC concept and supported BSC-based performance development. 2) School has challenges in its implementation, especially in terms of collaboration with Dudi. Schools rarely carry out market research to meet industry needs, there is still a lack of commitment from school management in terms of consistent implementation of BSC. Schools also have difficulty measuring and evaluating school progress performance. Schools still experience dependence on BOS and BOPD funds and still lack transparency and accountability in managing school finances.*

**Keywords:** Balance Scorecard, Opportunities, Challenges and Performance Evaluation.

---

## I. INTRODUCTION

Performance evaluation is a method for assessing and conveying how people carry out their duties and producing strategies to improve the way job responsibilities are carried out (Helal, 2022). Performance assessment is very important for organizations or companies because it will be the basis for various policies related to the management and maintenance of existing human resources (Muchsinati and Faatihah, 2022). Evaluating employee work performance has been a central focus in human resource management and organizational behavior research for many decades (Awan et al., 2020; Zacher et al., 2010). This performance refers to an employee's daily activities and actions taken to achieve the organization's goals (Campbell & Wiernik, 2015). Strong employee performance can even contribute to a more sustainable economy overall (Jyoti & Bhau, 2015). Essentially, it's a multifaceted structure of goal-oriented behaviors that can be measured and assessed. (Borman and Motowidlo, 1997; Meijerink et.al, 2021).Guaranteeing quality education in higher learning relies heavily on evaluating educators' teaching effectiveness. Each institution utilizes its own models and strategies for these assessments. The assessment methods themselves are diverse, encompassing traditional paper-based tests to more modern approaches. (Taufiq, 2015) to online assessments that use tools such as Google Forms (Batubara, 2016) or assessment systems that are specially created and integrated with institutional information infrastructure (Ikram et al, 2018).

A wealth of research emphasizes the critical role of educators in shaping educational quality. Studies, including those by (Rahardja et al,2020), consistently identify teacher performance, encompassing both school teachers and university lecturers, as a key factor influencing educational effectiveness. Researchers underscore the significant impact educators have on student learning experiences and overall

educational outcomes. (Gil-Flores et.al, 2017; Hu et.al, 2017; Retnawati et.al, 2019; Stylianides, 2007). Recognition of this role has encouraged a lot of research that explores various aspects such as educators' knowledge, experience, challenges they face, readiness, perceptions and educational policies that influence educator performance (Retnawati et.al, 2018; Baya'a and Daher, 2013; Zurqoni et.al, 2020; Hermanu et.al, 2022). In lieu of relying solely on financial statements, the Balanced Scorecard (BSC) emerges as a more comprehensive management tool. BSC integrates a variety of metrics into a single system, enabling managers to gain a holistic view of business health. Instead of solely focusing on financials, BSC assesses performance from four perspectives: (1) learning and growth - how employees, systems, and company culture can drive long-term success, (2) internal processes - how efficient the company's operations are, (3) customers - how well the company serves its target customers, and (4) finance - still important with a focus on increasing profitability and shareholder's satisfaction (Kaplan and Norton, 1992).

The Balanced Scorecard (BSC) has become a proven tool for organizations to track and assess their performance, with numerous successful implementations over time (Dimitropoulos et.al, 2017; Ndevu and Muller, 2018; Pucek and Spacek, 2014). The BSC has proven adaptable, being successfully implemented in various business sectors, encompassing manufacturing, trade, and service industries (Al Jardali et.al, 2020). "The BSC's reach extends beyond traditional industries. (Breus et.al, 2017; Manville et.al, 2019; Mateos-Ronco and Hernandez Mezquida, 2018) Universities worldwide are leveraging this tool to enhance performance and achieve strategic objectives (Beard, 2009; Eltobgy and Radwan, 2010). There are still very few studies regarding the challenges faced in the BSC implementation process, with this the aim of this research is to 1). Know, describe and analyze opportunities and challenges in implementing BSC at SMK Negeri 4 Tasikmalaya and SMK Negeri 1 Cipaku Ciamis; 2) describe the opportunities and challenges of implementing BSC at SMK Negeri 4 Tasikmalaya and SMK Negeri 1 Cipaku Ciamis. It is hoped that the results of this research will be provide insight into the development of BSC as a tools to be implemented in vocational high schools or vocational schools.

## II. LITERATURE REVIEW

The Balanced Scorecard (BSC) goes beyond just measuring efficiency. It serves as a powerful tool for schools to communicate goals, translate strategy into action, and ultimately improve educational quality. By considering four key areas – finances, student satisfaction, staff development, and internal operations – the BSC provides a comprehensive framework for measuring overall performance. This holistic approach empowers schools to identify areas for improvement, foster collaboration with stakeholders, and stay focused on long-term plans. Ultimately, adopting the BSC allows schools to strategically enhance educational quality, achieve their goals, and make a positive impact on students, communities, and the nation. (Yulianingsih et.al, 2024). The foundation of a successful BSC involves clearly defining the school's mission, vision, and strategic goals.

Management plays a crucial role in establishing these parameters, ensuring they encompass the needs of all key stakeholders. Effective BSC implementation relies on open communication channels throughout the organization (Alani et.al, 2018). Timely responses to stakeholder inquiries and consistent communication are essential, as these channels foster collaboration and ultimately lead to improved educational services. (Kettunen, 2015). Implementing the Balanced Scorecard (BSC) in educational institutions, especially vocational schools, requires collaboration from teachers. The process begins with senior supervisors who lead policy making and is passed on to school principals for delivery to teachers. Implementing BSC will build causal relationships involving feedback from staff members and communication between related functions.

Five principles of Strategy Focused Organization (SFO) are involved in the formation of a BSC as part of the strategic core of an organization (Zizlavsky 2014):

- 1) Dissect the strategy into concrete and measurable steps;
- 2) Make all employees work together to achieve strategic goals;
- 3) Integrate strategic objectives into all aspects of work;
- 4) Making strategy a continuous process; And

5) Bring about change through meaningful leadership.

### III. METHODS

This study employs a descriptive research approach, utilizing both primary and secondary data sources. This method aims to paint a clear picture of the research topic. Given the data collection methods- observation, interviews, and document analysis – a descriptive approach allows for a detailed explanation in written form. To ensure clarity and meaningfulness, the data will undergo a rigorous analysis process. This process may involve techniques like interviews, document reviews, questionnaires, surveys, and data triangulation. This research uses data obtained from interviews with informants, namely the principals of SMK Negeri 4 Tasikmalaya and SMK Negeri Cipaku Ciamis. This data is usually called primary data, obtained from school archives, information, or interviews with deputy principals, school operators, and school treasurers. The analysis technique used by researchers in this research is the Miles model. Research data analysis includes three main activities: reducing data, presenting data, and drawing ending with conclusions. Analysis of opportunities and challenges in implementing the Balanced Scorecard (BSC) using descriptive methods.

### IV. RESULT AND DISCUSSION

Nowadays, schools are developing as increasingly complex institutions, so schools need organizations that are well organized and correct. The complexity of schools is mainly seen from the need to manage the implementation of education using a management approach. In general, schools were established to help the country educate the nation's children, as stated in the 2003 National Education System Law and were specifically built to achieve the vision and mission of each school. As non-profit organizations, SMK Negeri 4 Tasikmalaya and SMK Negeri 1 Cipaku Ciamis are trying to implement BSC to measure their performance. The results of this assessment are contained in the Annual Work Plan (RKT) which is displayed in various strategies with the highest scores in the BSC analysis which will be implemented in the coming year period. The BSC implemented includes four aspects of identification including:

#### 1. Customer Perspective

Students, in their capacity as future customers and investors, play an important role in the survival of a school. As customers, students have the right to quality education that is based on graduate competency standards that have been determined in the school curriculum. On the other hand, as future investors, students have the right to benefit from the teaching and education they receive in the form of readiness to achieve success in accordance with their dreams. According to Kaplan and Norton (1996), customer perspective strategy is a way to achieve the vision and how the school's image should be shown in front of customers. The customer perspective at both schools can be seen in Table 1 below.

**Table 1.** Results of Customer Perspective Analysis

Source	SMK Negeri 4 Tasikmalaya	SMK Negeri 1 Cipaku
2023 Report	<ol style="list-style-type: none"> <li>1. Conduct graduate searches in the form of data on students who have graduated from school and are already working or self-employed</li> <li>2. Conduct graduate searches by recording students who have graduated from school who receive salaries in accordance with Regional Minimum Wage (UMR) standards</li> <li>3. Optimize the existence of P1 apart from conducting internal school testing, and outside the school..</li> </ol>	<ol style="list-style-type: none"> <li>1. Development of collaboration with industry and community groups in learning</li> <li>2. Development of students' academic achievements</li> <li>3. Increasing GTK competency which supports students' literacy abilities</li> <li>4. Improved conceptual thinking and numeracy skills</li> <li>5. Development of character education</li> </ol>

The annual report provides an overview of the achievement of the mission carried out through work programs to achieve the vision. The results of the customer perspective analysis in Table 1 are the results of an evaluation of achievements programs by school.

## 2. Internal Process Perspective

Schools, like companies, need to determine a core process or main processes that focus on the educational services that customers expect. This process is based on the school's commitment to ensuring the quality of learning in schools and improving supporting equipment. The implementation is carried out by prioritizing cost efficiency. The internal process perspective in both schools described as below :

**Table 2.** Results of Internal Process Perspective Analysis

Source	SMK Negeri 4 Tasikmalaya	SMK Negeri 1 Cipaku
Analysis of Educational Report Cards	<ol style="list-style-type: none"> <li>1. Joint learning activities to strengthen literacy skills</li> <li>2. Participate in training to strengthen the quality of literacy</li> </ol>	<ol style="list-style-type: none"> <li>1. Increase teacher readiness to teach</li> <li>2. Development of mastery of multi-strategy learning</li> <li>3. Increased understanding of school curriculum preparation</li> <li>4. Development of assessment tools that are in line with learning objectives</li> </ol>

Based on the theory of Kaplan and Norton (1996), this internal business perspective emphasizes what products or programs the school must prioritize. This school's superior program becomes the identity or characteristic of the school to satisfy customers (students, parents and the community) and can be an added value for the school so that it becomes the school of choice for the community. This internal business process is evaluated through educational report cards as a reference for the achievement of student learning processes at school.

## 3. Learning and Growth Perspective

In order to create the best and most valuable services for students, schools need productive and committed personnel. Productivity is triggered by personnel competency and completeness of infrastructure. Meanwhile, personnel commitment is fostered through a quality and supportive school work environment, which is built on communication, appreciation and support from all parties, from the school leadership or principal to the staff. The perspectives of learning and growth in both schools is shown in table 3 below.

**Table 3.** Analysis of Learning and Growth Perspectives

Sources	SMK Negeri 4 Tasikmalaya	SMK Negeri 1 Cipaku
SWOT	<ol style="list-style-type: none"> <li>1. Designing a teaching factory for each skill competency</li> </ol>	<ol style="list-style-type: none"> <li>1. Developing a national standard curriculum</li> <li>2. Development of a curriculum based on local wisdom and positive culture</li> <li>3. Development of new skills programs</li> </ol>
Analysis of Education Reports	<ol style="list-style-type: none"> <li>1. Increasing teacher experience through internships</li> <li>2. Improving learning strategies by bringing in guest teachers</li> </ol>	
PKKS Analysis	<ol style="list-style-type: none"> <li>1. Providing awards or rewards as part of feedback on planning and implementing the learning process, encouraging teachers to make improvements</li> </ol>	
Jabar Masagi	<ol style="list-style-type: none"> <li>1. Design activity programs that enable students to apply their attitude, knowledge and skills competencies in social life.</li> </ol>	

The learning and growth perspective based on Norton and Kaplan (1996) the ability to change and make improvements. This perspective is studied through several analysis processes to obtain the best strategic framework that schools can use to be more professional in demonstrating their existence.

## 4. Financial Perspective

Good financial management skills ensure the welfare of school staff, effective use of funds, and the smooth teaching and learning process. Excellence in this area paves the way for schools to achieve three main pillars: customer satisfaction, smooth internal processes and innovative learning. The financial perspective at SMK Negeri 4 Tasikmalaya and SMK Negeri 1 Cipaku Ciamis can be seen in table 4 below.

**Table 4.** Financial Perspective Analysis

Source	SMK Negeri 4 Tasikmalaya	SMK Negeri 1 Cipaku
SWOT	<ol style="list-style-type: none"> <li>1. Manage a production unit that supports school finances</li> <li>2. Optimize efforts to foster cooperation with stakeholders to support funding for school production units</li> </ol>	<ol style="list-style-type: none"> <li>1. Improve the quality of accountable financing</li> <li>2. Procurement of production units and teaching factories</li> </ol>

## **Discussion**

Various performance measurement tools in every educational organization certainly have opportunities and challenges in their implementation. This is as same as application of the Balanced Scorecard (BSC) when applied to the education sector, such as at SMK Negeri 4 Tasikmalaya and SMK Negeri 1 Cipaku Ciamis. The opportunities and challenges in implementing BSC in the education sector at vocational schools, are as follows:

### ***Opportunity***

From the results of the opportunity analysis that has been carried out at the research site, the application of the Balanced Scorecard (BSC) at SMK Negeri 4 Tasikmalaya and SMK Negeri 1 Cipaku Ciamis shows that these schools have the opportunity to improve the quality of education and can produce graduates who are capable or competent and has strong competitiveness, especially in industry. The following are several opportunities for implementing BSC in vocational schools where researchers conduct research:

#### **1. Customer Perspective**

From customer perspective, namely regarding students, industry and society. If seen from the aspect of student satisfaction students have a great interest in learning, and competency-based learning suits students' needs. The learning methods implemented in schools already use good learning methods and innovative and creative learning media. Furthermore, if we look at industry satisfaction, the school already has collaboration with relevant industries according to the school's departments, especially in curriculum development. There is training and certification of students in accordance with industry standards. From the aspect of community satisfaction, there has been community participation in the development and construction of the school through collaboration with the school committee.

#### **2. Internal Process Perspective**

From the results of research in the field, there has been an increase in the quality of learning, schools have carried out continuous professional development for teachers to improve their competence and qualifications. Schools also encourage the use of information technology (IT) in learning. When viewed from the aspect of school operational efficiency, the school has implemented effective, efficient and transparent financial management. Furthermore, from the aspect of implementing school culture, the school has created a conducive and safe learning environment for students and is able to build effective and open communication among the school community.

#### **3. Growth and Learning Perspective**

The researcher's analysis of the growth and learning aspects shows that the school has implemented competency development for teachers, increased learning innovation in the classroom, and improved skills for students.

#### **4. Financial Perspective**

Viewed from a financial perspective, schools have sought funding from the government, especially in building school facilities. Carrying out procurement of goods and services in accordance with established rules and regulations, carrying out regular maintenance of school infrastructure.

### ***Challenge***

Implementation of the Balanced Scorecard (BSC) in vocational schools apart from having the opportunity to improve the quality of education and produce competent student graduates, however, in implementing this BSC, there are several challenges must be faced by schools, including challenges from many aspects:

#### **1. Customer Perspective**

From a customer perspective, namely students, industry and society. The school has difficulty meeting the needs and expectations of customers. Schools rarely carry out market research and surveys to meet the needs and expectations of industry as users graduates. There is still a lack of interaction with stakeholders on a regular basis, resulting in misunderstandings by schools regarding the expectations of industry users of graduates. Apart from that, even though there is a school committee, there are still limited financial resources to meet all customer needs.



## 2. Internal Process Perspective

The challenge with the internal processes in schools is that there is still a lack of commitment from school management in consistently implementing the BSC concept in schools. Some teachers' resources are weak in implementing the BSC concept in schools effectively. Apart from that, the challenge faced by schools in implementing BSC is that school systems and procedures need to be adapted to the needs of BSC implementation.

## 3. Growth and Learning Perspective

From the perspective of growth and learning, the results of observations made by researchers show that the school experiences difficulties in measuring and evaluating school progress, so the school needs to discuss an effective and efficient monitoring and evaluation system to measure and track progress in achieving the goals of implementing BSC in schools. Apart from that, the school is still experiencing difficulties in developing in terms of finding funding sources and collaborating with external parties to support the development of programs that have been determined in the school plan.

## 4. Financial Perspective

The challenges faced from a financial perspective in future development, schools are still dependent on funding sources from the government, namely School Operational Costs (BOS) and Regional Education Operational Costs (BOPD). Schools still lack transparency and accountability in managing school finances. From the explanation above, the school should be able to overcome these challenges, the school needs to take several strategic steps, such as; build clear commitment and build strong leadership. Schools should also periodically improve the competence of human resources, especially educators and education staff. Apart from that, the school management always strives to build a positive culture and implement BSC in accordance with the determined BSC achievement indicators.

## V. CONCLUSIONS

Based on the results of the discussion above, the following conclusions can be drawn 1) The implementation of BSC at SMK Negeri 4 Tasikmalaya and SMK Negeri 1 Cipaku Ciamis, has a great opportunity for implementing the BSC concept consistently and sustainably. When viewed from a customer perspective, internal processes, growth and learning as well as a financial perspective, the school has implemented a BSC-based performance assessment. 2) Apart from having a great opportunity to implement BSC on an ongoing basis, schools also have challenges in implementing it, including schools rarely conducting market research to meet industry needs, there is still a lack of commitment from school management in terms of consistent implementation of BSC on an ongoing basis. Schools still experience difficulties in measuring and evaluating school progress performance. Schools still experience dependence on BOS and BOPD funds and still lack transparency and accountability in school finances managing.

## REFERENCES

- [1] Al Jardali, H., Khaddage-Soboh, N., Abbas, M and Al Mawed, N. (2020). Performance Management Systems in Lebanese Private Higher Education Institutions: Design and Implementation Challenges. *Higher Education, Skills and Work-Based Learning*. <https://doi.org/10.1108/HESWBL-01-2020-0009>
- [2] Alani, F.S., Khan, M.F.R and Manuel, D.F. (2018). University Performance Evaluation and Strategic Mapping Using Balanced Scorecard (BSC): Case Studi – Sohar University, Oman. *International Journal of Educational Management*, 32(4), 689 – 700. <https://doi.org/10.1108/IJEM-05-2017-0107>
- [3] Beard, D.F. (2009). Successful Applications of the Balanced Scorecard in Higher Education. *Journal of Education for Business*. 84(5), 275 – 282. <https://doi.org/10.3200/JOEB.84.5.275-282>
- [4] Dimitropoulos, P., Kosmas, I and Douvis, I. (2017). Implementing the Balanced Scorecard in a Local Government Sport Organization: Evidence from Greece. *International Journal of Productivity and Performance Management*, 66(3), 362 – 379. <https://doi.org/10.1108/IJPPM-11-2015-0167>
- [5] Eltobgy, H and Radwan, M.M. (2010). Monitoring Egyptian Higher Education Institution Performance Development, The Balanced Scorecard Approach Strategic Plan to Reform Higher.

- [6] Gil-Flores, J., Rodriguez-Santero, J and Torres-Gordillo, J.J. (2017). Factors that explain the use of ICT in secondary-education classrooms: The role of teacher characteristics and school infrastructure. *Computers in Human Behavior*, 63, 441 – 449. <https://doi.org/10.1016/j.chb.2016.11.057>
- [7] Helal, I. (2022). The Impact of Performance Appraisals on Employee Productivity: The Case of the Lebanese Retail Sector. *European Journal of Business and Management Research*, 7(5): 109 – 117. DOI: <http://dx.doi.org/10.24018/ejbmr.2022.7.5.1616>
- [8] Hermanu, A.I., Sari, D., Sondari, M.C and Dimiyati, M. (2022). Is it Necessary to Evaluate University Research Performance Instrument? Evidence from Indonesia. *Cogent Social Sciences*, 8(1). <https://doi.org/10.1080/23311886.2022.2069210>
- [9] Ikram, F.F.D., Komala, N., and Syaefullah, T.W. (2018). Analysis of the Jakarta State Polytechnic EDOM System Using the Technology Acceptance Model (TAM). *Multinetics*, 4(1), 34.
- [10] Kaplan, R.S and Norton, D.P. (1992). The Balanced Scorecard: Measures that Drive Performance. *Harvard Business Review*, 70(1), 71 – 79.
- [11] Kettunen, J. (2015). Stakeholder Relationship in Higher Education. *Tertiary Education and Management*, 21(1), 56 – 65. <https://doi.org/10.1080/13583883.2014.997277>
- [12] Manville, G., Karakas, F., Polkinghorne, M and Petford, N. (2019). Supporting Open Innovation with the Use of a Balanced Scorecard Approach: A Study on Deep Smarts and Effective Knowledge Transfer to SMEs. *Production Planning and Control*, 30(10-12), 842 – 853. <https://doi.org/10.1080/09537287.2019.1582093>
- [13] Mateos-Ronco, A and Hernandez Mezquida, J.M. (2018). Developing a Performance Management Model for the Implementation of TQM Practices in Public Education Centres. *Total Quality Management and Business Excellence*, 29(5-6), 546 – 579. <https://doi.org/10.1080/14783363.2016.1216309>
- [14] Muchsinati, E.S and Faatihah, S.N. (2022). Implementation of a Performance Appraisal System in Start-Up Zeal Indonesia. *2<sup>nd</sup> Concept: Conference on Community Engagement Project*, 2(1): 528 – 538.
- [15] Ndevu, Z.J and Muller, K. (2018). Operationalising Performance Management in Local Government: The Use of the Balanced Scorecard. *SA Journal of Human Resource Management*, 16, 1 – 11. <https://doi.org/10.4102/sajhrm.v16i0.977>
- [16] Pucek, M and Spacek, D. (2014). Strategic Public Management – Selector Experiences with BSC Implementation. *Transylvanian Review of Administrative Sciences*, 41, 146 – 169. <https://rtsa.ro/tras/index.php/tras/article/view/161>
- [17] Retnawati, H., Djidu, H., Kartinom, K., Apino, E., and Anazifa, R.D. (2018). Teachers' Knowledge About Higher-Order Thinking Skills and Its Learning Strategy. *Problem of Education in the 21<sup>st</sup> Century*, 76(2), 215 – 230. <http://oaji.net/articles/2017/457-1524597598.pdf>
- [18] Retnawati, H., Apino, E., Djidu, H., Ningrum, W.P., Anazifa, R.D and Kartianom, K. (2019). Scaffolding for International Students in Statistics Lecture. *Journal of Physics: Conference Series*, 1320(1). <https://doi.org/10.1088/1742-6596/1320/1/012078>
- [19] Stylianides, G.J. (2007). Investigating the Guidance Offered to Teachers in Curriculum Materials: The Case of Proof in Mathematics. *International Journal of Science and Mathematics Education*, 6(1), 191 – 215. <https://doi.org/10.1007/s10763-007-9074-y>
- [20] Taufiq, R. (2015). Lecturer Performance Assessment in the Field of Teaching and Learning at the Faculty of Engineering, Muhammadiyah University, Tangerang. *Faktor Exacta*, 5(1), 77 – 85.
- [21] Yulianingsih., Ismanto, B., and Wasitohadi. (2024). Education Quality and Performance Based on Balanced Scorecard in Junior High School: A Case Study at SMPN 8 Insubrei Supiori Regency, Papua. *Journal Pedagogy*, 11(1), 156 – 164.
- [22] Zizlavsky, O. (2014). The Balanced Scorecard: Innovative Performance Measurement Management Control System. *Journal of Technology Management & Innovation*, 9(3), 210 – 222.
- [23] Zurqoni, Z., Retnawati, H., Rahmatullah, S., Djidu, H and Apino, E. (2020). Has Arabic Language Learning Been Successfully Implemented? *International Journal of Instruction*, 13(4). <https://doi.org/10.29333/iji.2020.13444a>.