

The Implementation of Strategic Management: Using Balance Scorecard Method at The Department of Islamic Education of IAIN Kerinci

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ABSTRACT

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One of the main concerns of religious universities is the modernisation of education in terms of the quality of educational services. The transformation of the educational system with a focus on a competitive and high-quality output market necessitates strategic change management. This study aims to discover, characterize, and evaluate strategic management models in terms of quality. Presently, the Balanced Scorecard is considered to be an efficient quality measurement concept. This qualitative study employed comparative and interactive models design with both financial and non-monetary factors are being examined. The results demonstrated that the effectiveness of the Islamic Education program was preferable than that of its competitors (program). Furthermore, the Islamic Education Program is better compared to other undergraduate study programs in both financial and non-financial management.

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ABSTRAK

Kata Kunci:

*Balance Scorecard,
Manajemen Strategi,
Mutu Perguruan Tinggi.*

Salah satu problematika perguruan tinggi keagamaan adalah respon terhadap modernisasi pendidikan pada sector mutu layanan pendidikan. Untuk itu diperlukan manajemen strategi terhadap perubahan adalah transformasi sistem pendidikan dengan orientasi pasar output yang kompetitif dan berkualitas. Penelitian ini bertujuan untuk menganalisis, mendeskripsikan dan menemukan model manajemen strategi dalam perspektif mutu. Saat ini metode *Balanced Scorecard* dinilai sebagai model pengukuran mutu yang efektif. Penelitian berjenis kualitatif metode studi kasus dengan model komparatif dan interaktif. Analisis dilakukan terhadap aspek keuangan dan non keuangan. Hasil penelitian menunjukkan efektivitas pelaksanaan program prodi PAI berada pada posisi agresif (maju) dalam menghadapi para kompetitornya. Prodi PAI juga lebih baik dari aspek pengelolaan keuangan dan non-keuangan dibandingkan prodi lain di lingkungan IAIN Kerinci.

INTRODUCTION

As a result, the age of globalization, defined by the absence of international borders (the borderless world), presents both challenges and opportunities for all nations. In line with the advancement of the industry 4.0 information is an indicator of opportunities that can be utilized and assimilated by the entire community. ([Sordan et al., 2022](#)). Higher education institutions require a quality assurance assessment mechanism in order to compete in the field of education. ([Sinuany-Stern & Sherman, 2021](#)).

On the other hand, as a result of globalization, every sector of institutions and resources faces a number of challenges in terms of improving performance, particularly in addressing the current epidemic, which both the private and public sectors expect ([Prasetyo & Ilham, 2022](#)). According to Maisah, future human resource (HR) challenges will include environmental, organizational, and individual factors ([Maisah, 2016](#)). These impediments also have an impact on the education sector, which has a significant impact on policymaking.

Since pre-industrial schooling, there have been several phases of change in the world of education, including Islamic education. During this time, education produces a large number of "actors" who capable of guiding various societal transformations. The educational paradigm shifted from teacher-centered to student-centered as a result of this change. Education in the industrialization era is primarily intended to be a change agent. In the post-industrial era, the advancement of

information technology has resulted in the demise of educational institutions, which have traditionally served as the guardians of the value system. Then, during a pandemic, education becomes critical. In this age of disruption, education must adapt to changing social contexts and reclaim its original identity as a principle-based institution. In the post-pandemic era, education is geared toward capturing the messages of life ([Amri et al., 2017](#)).

This could be argued that the globalization era and the current pandemic period have had an impact on the academic programs offered by higher education institution/university in response to the changing conditions, including the Islamic education program. For instance, the purpose of the Islamic education program has diminished because it emphasizes spiritual understanding. However, the Islamic education program in the era of globalization is an opportunity to fill the moral and spiritual void of modern humanity on the one hand, and a problem when it is unable to respond to the various crises and the restoration and modernisation it faces on the other.

According to Abuddin Nata, the era of globalization is characterized by the unification of the economics, politics, social and cultural aspects, as well as science and technology, without the loss of each nation's identity ([Nata, 2011](#)). This unification is the outcome of sophisticated information technology, which can connect and interact with other nations regarding any issue affecting a single nation. Existence of multiple trends in the current era of globalization is both a challenge and an opportunity for every individual or organization if they are able to approach and address each problem with intelligence. According to Nata, muslims must be prepared to face and enhance their talents in the areas of idea, communication, management and leadership, emotional, institutional, moral and spiritual capacities in order to reformulate various components of the Islamic education curriculum ([Nata, 2018](#)).

In the midst of today's fast-paced world, Islamic educational institutions must also be capable of enhancing religious and moral principles for each student to battle against themselves in order to avoid being spoiled by the instant items offered by the quick information available during the globalization period ([Tolchah & Mu'ammam, 2019](#)). It is expected that efforts to develop Islamic educational institutions, particularly the Islamic education program offered in the university, will ensure the long-term viability of Islamic educators. According to Hasan, four issues will determine the future of Islamic education in Indonesia: first, the role of Islamic education in fostering a culture of peace. Second, there are concerns about the competitiveness of scientific and technological expertise between Islamic and general

education output. The third point to consider is Islamic education and understanding of science and technology. ([Jones-Evans & Klosthen, 2016](#)).

Given this situation, it is critical to assess the work needs and competitive environment for a company, in this case higher education, which includes both financial and nonfinancial concerns. The Balanced Scorecard (BSC) model can then be applied to this discussion to incorporate the assessment system. The BSC approach was developed in the early 1990s by David Norton and Robert Kaplan of Harvard Business School ([Pucciarelli & Kaplan, 2016](#)). This strategy has helped businesses achieve their objectives with great success since its inception.

The BSC technique provides several advantages that traditional strategic management systems do not. For example, consider the study "Analisis Penilaian Kinerja Lembaga Pendidikan Tinggi Dengan Metode Balanced Scorecard: Penerapannya Dalam Sistem Manajemen Strategis (Studi Kasus Pada Universitas Brawijaya Malang)" conducted by Lestari. Brawijaya University can evaluate its strategic management in dealing with competition by using the Balanced Scorecard method ([Lestari, 2013](#)).

While the traditional management strategy assesses organizational performance from a financial viewpoint and focuses more on monitoring concrete items, business development necessitates a shift in perspective to acknowledge that intangible factors also contribute to an organization's growth. These requirements are met by BSC's modern strategic management system, which has four perspectives: financial, customer, internal company processes, and learning and development.

The Key Performance Indicator (KPI) being the lowest metric resulting from the translation of organizational strategy is an advantage of the BSC model ([Camilleri, 2021](#)). KPIs are employed as a measurement of the degree to which strategic organizational goals have been attained ([Inacio Junior et al., 2020](#)). The purpose of this study is to determine how the BSC method is utilized in analyzing the performance appraisal of human resources and institutions at the Islamic Education Study Program, at the Faculty of Education and Teacher Training, State Islamic Institute of Kerinci, Jambi Province, in relation to its competitors, which is then formulated in various strategic initiatives carried out by the study program so that its performance can be achieved in a systematic, measurable, and balanced manner.

METHOD

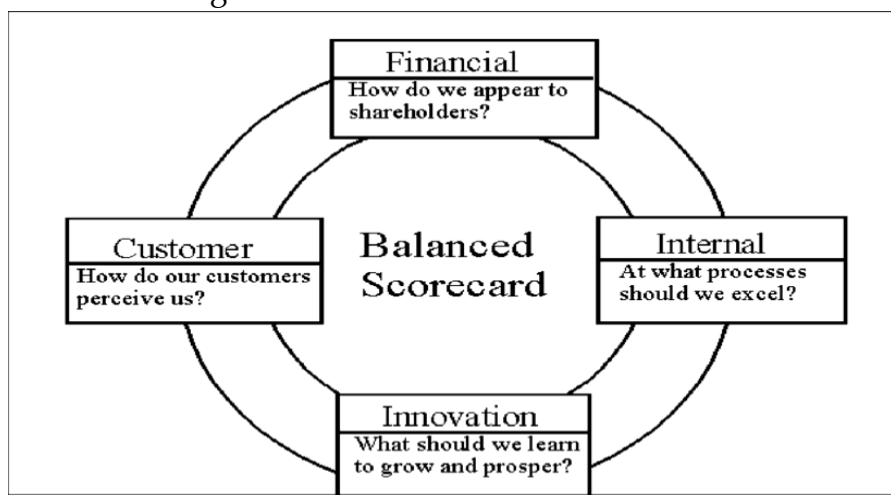
This study took a qualitative approach, with an emphasis on detailed and in-depth studies, data collection, searching and discovering meanings, emphasizing processes over results, and employing inductive logical thinking ([Milles & Huberman, 1994](#)). This approach was employed to understand the problems as a whole, in depth, and in line with the thoughts of the people experiencing them. Meanwhile, the

approach of this research is a case study ([K.Yin, 2004](#)). As stated by Creswell ([Cresswell, 2012](#)), a case study is a research strategy in which the researcher carefully investigates a program, event, activity, process, or group of individuals.

An interactive model guided data analysis in this study. This means that the analysis is done in real time and interactively. A framework that summarizes three series of analysis stages can be used to describe the interactive model. According to Miles and Hubberman ([Miles et al., 2014](#))

the data analysis activity consists of three stages: reducing data findings (data reduction), presenting data with its analysis (data display), and drawing conclusions (conclusion drawing/verification) about the use of the BSC method in the Islamic education program. The researcher focuses on critical issues concerning the vision, mission, strategy, and strategic goals in the Islamic education program's use of the BSC method in this data reduction. The data is then simplified by categorizing the basic data themes, which are then divided into several BSC perspectives.

Figure 1: Balanced Scorecard Indicator



A data presentation is a structured collection of information that enables you to draw conclusions and take action. Narrative text, matrices, graphs, and charts are examples of presentation formats. The researcher also performs a display (presentation) between its parts in a complete context during this stage, and the data is classified based on these themes. At this stage, the researcher presents data in the form of charts and tables about the vision, mission, strategy, and strategic objectives and measures from the four BSC perspectives, as well as performance appraisal targets from the four BSC perspectives in the Islamic education program. Finally, drawing conclusions and verifying them is drawing conclusions from analysed data. Verification entails determining the veracity of the meaning derived from the displayed data.

RESULT AND DISCUSSION

Up to this point, the problems with Islamic education programs have been as follows: first, the programs are frequently late in responding to changes and trends in society, both now and in the future. that the pattern of education in the Islamic education program still tends to be stagnant and not very dynamic in adapting to the times or the era of globalization. Second, education systems are still considered unbalanced, both in terms of compiling study program curricula or implementing more modern learning strategies, as well as using less creative and innovative media and learning resources. Third, the permanent lecturers who teach at the Islamic education program are not knowledgeable about the scientific fields they teach and do not understand how to use technological media in learning.

Fourth, the input of less qualified prospective students and a lack of religious prior knowledge have been problems encountered by the study program thus far. Not to mention the community perception that the Islamic education program is as the last choice. If the students failed to enrol on other study programs, the Islamic education program is the last option for gaining admission to higher education, resulting in low quality input. Fifth, an imbalance of alumni with job opportunities leads to unemployment. Sixth, some study programs have not been professionally managed by professionals, both in terms of preparing teaching staff and curriculum as well as in the practice of implementing their education. Seventh, academic service administration systems are still heavily reliant on manual labour. Eighth, the operational budgets for the study programs are out of balance with the number of students available, resulting in suboptimal stakeholder quality development activities. Ninth, competition with other study programs with higher quality input, processing, and output, particularly study programs oriented toward modern science and science.

As a result of the foregoing, the study program's competitive advantage over competitors is a deciding factor in its ability to survive, play a role, and compete. The competitive advantage of the study program must also be viable, in order for the organization to sustain in the midst of a constantly changing civilization (disruption). The ability of a company or organization to achieve its ultimate goal, namely high performance that generates high profits, is referred to as sustainable competitive advantage (profit). Therefore, a sustainable competitive advantage is not an end in itself, but rather a means to the "actor's" ultimate goal, which is in a high performance. Because of the element of competitors, Porter stated that choosing a strategic and unique position alone cannot guarantee a sustainable advantage. Competitors will try to imitate (copy) successful positions by determining similar repositioning and matching the benefits of successful positions while defending existing positions (known as straddling) ([Birman et al., 2018](#); [Porter, 1996](#)).

Meanwhile, Day and Wensley stated that sustainable competitive advantage is a type of strategy that can help economic actors survive ([Day & Wensley, 1988](#)). Furthermore, in a competitive market, economic actors' ability to produce performance is highly dependent on the extent of their competitive advantage. An 'actor' has a competitive advantage if the 'actor' has something (read: uniqueness) that competitors do not have, does something much better than other 'actors', and/or is able to do something that the other "actors" cannot.

The formulation, implementation, and evaluation of the strategy are the three steps of the strategic management process.

1. First, developing a vision and mission, identifying external opportunities and threats within an organization, being aware of internal strengths and weaknesses, setting long-term objectives, achieving alternative strategies, and selecting specific strategies to achieve objectives are all part of strategy formulation
2. Second, in order to actualize the developed plans, strategy execution necessitates the establishment of annual objectives, the formulation of various policies, the motivation of personnel, and the allocation of various resources.

At this point, the institution must have established standard operating procedures. The SOP embodies the company's established vision and mission. Standard Operating Procedures (SOP), on the other hand, are critical to achieving an organization's vision, mission, and goals or objectives. SOP is a guide that helps management (read: organization) implement work. A SOP containing the steps and order of a job will guide resources in completing their tasks. Staff performance can be focused and optimized by using SOPs, resulting in increased job productivity. The resources will understand what needs to be done and what cannot be done.

Thus, the achievement of organizational or institutional goals can be more easily achieved. In higher education, these standards are contained in the National Higher Education Standards (SNPT). The SNPT is mentioned in Permendikbud Number 3 of 2020 which replaces and revokes the old regulation regarding SNPT Number 44 of 2015 ([Farida, 2021](#)). This change is a new perspective on Higher Education which is very different from the old one in opening new horizons in the field of Higher Education which includes the National Education Standards (SNP), coupled with Research Standards, and Community Service Standards. SNP is the minimum criteria regarding learning at the higher education level in higher education throughout the jurisdiction of the Unitary State of the Republic of Indonesia (NKRI).

The ability to grow higher education institutions through competitive advantage and work operational standards (SOPs) has felt the need to use contemporary management principles with contemporary work analysis as well as quality-oriented to improve and enhance educational activities while preparing for the growth of larger institutions, globalization, and international competition. Therefore, having the procedure quality of higher education acknowledged by worldwide standards is even more advantageous.

3. *Third*, strategy assessment is the most critical way to collect fundamental information; examining the external and internal variables that underpin the current plan, monitoring performance, and implementing remedial measures.

The BSC technique allows for the development of an analysis in six stages: examining organizational foundations, formulating business strategies, establishing organizational goals, producing organizational strategy maps, measuring performance, and implementing initiatives.

The first stage, the assessment of the organization's foundation, includes an analysis of strengths and weaknesses, as well as opportunities and challenges to the organization, which can be carried out through a SWOT analysis which will affect the performance of the study program. In addition, organizations can also perform benchmarking against their organizations. From this foundation assessment, the organization knows what is the vision and mission of the organization, strengths and weaknesses, and even what actions the organization must take to meet community needs.

The variables involved in the BSC method consist of internal and external factors which in SWOT analysis are known as strengths and weaknesses (internal factors), opportunities and challenges (external factors).

Internal factor indicators from the vision of the at the Islamic Education Program, at the Faculty of Education and Teacher Training, State Islamic Institute of Kerinci itself is very progressive as can be seen from its vision, namely, "Becoming a Department of Islamic Education that is excellent, competitive, innovative, and has an Islamic character" Towards a superior study program, the program itself has been accredited 'B', while for competitive achievements, the program has the largest number of students among the 12 other study programs at State Islamic Institute of Kerinci.

In order to foster innovation, the Islamic Education Program provides services through a specialized website (www.paiiainkerinci.wordpress.com) that allows students to quickly obtain information. The Islamic Education Program at the Faculty of Education and Teacher Training, State Islamic Institute of Kerinci has incorporated a moderate religious attitude into its curriculum and research in order to identify the Islamic nature of its students. Further, #moderasiPAI is the brand's slogan of the

department. Furthermore, the number of young instructors makes this internal component the program's most valuable asset. In addition to becoming teachers, Islamic education graduates has an ability to work as religious leaders, office workers, KUA employees, and in other entrepreneurial fields. The Islamic Education Program at the Faculty of Education and Teacher Training, State Islamic Institute of Kerinci is in an aggressive posture (Forward), specifically in quadrant I, as shown in the graph below (First).

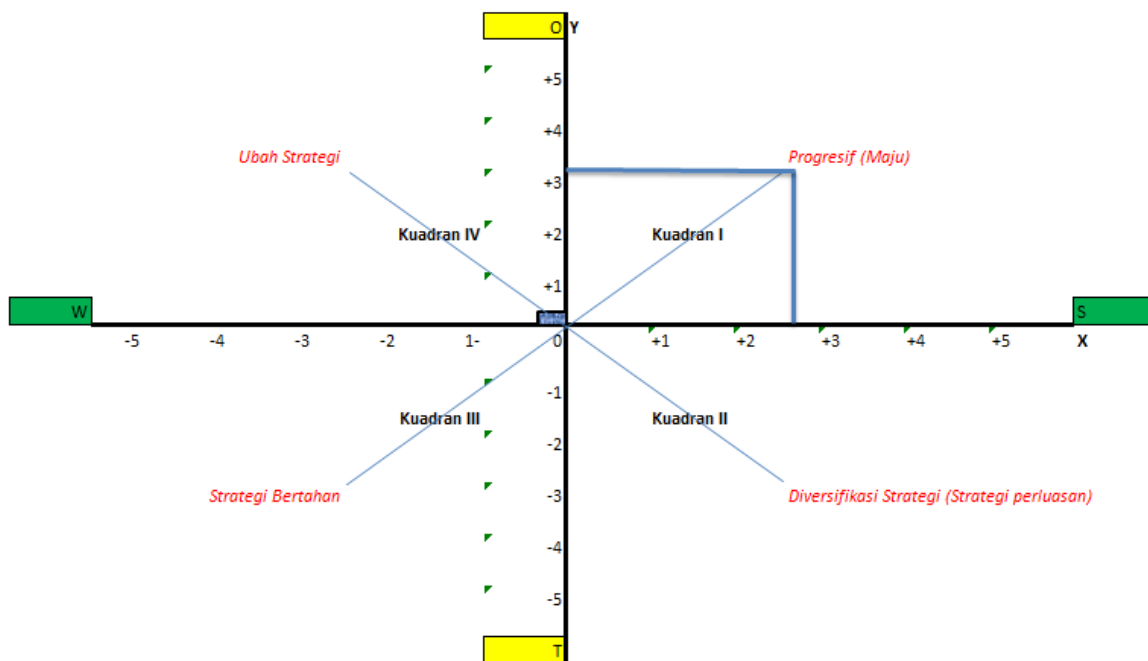


Figure 2: Position of Islamic Education Program in the SWOT analysis

The Figure 2 depicts the Islamic Education Program at an advanced stage. The diagram depicts the Islamic Education Program, which is in quadrant I, indicating that it has significant strengths and does not face many external threats. external study program, overcoming internal study program weaknesses, and avoiding external threats. Thus, Islamic Education Program can carry out market penetration, market development, product development, integration, diversification, or a combination of all of these tasks.

The second stage, developing a business strategy, is a declaration of what the organization must do to succeed. This strategy is derived from the study program's organizational foundation assessment and the mission. This strategy specifies what actions the organization must take in order to achieve its mission in accordance with its strengths and weaknesses.

The strategic management process is an ongoing process that consists of nine steps: (1) developing a clear vision and translating it into a meaningful mission statement; (2) assessing the organization's strengths and weaknesses; (3) observing the environment to determine the opportunities and threats faced by the organization; (4) identifying organizational success factors; (5) competition analysis; (6) developing organizational goals and objectives; (7) formulating strategic plans; (8) creating action plans from strategic plans; and (9) identifying appropriate controls ([W.Zimmereer & M.Scarborough, 2005](#)).

The strategy carried out by the Islamic Education Program after position mapping with SWOT analysis is:

Internal Analysis (SW)	External Analysis (OT)
<ol style="list-style-type: none"> 1. Optimizing the study program's potential and resources; 2. Improve product operations efficiency. Increasing revenue will be meaningless if efficiency is not implemented. 3. Create SOP based on SNPT; 4. Improving financial report quality and developing a performance-based management information system; 5. Improving the standards of facilities and infrastructure used in academic service delivery; 	<ol style="list-style-type: none"> 1. Developing and innovating online-based services; 2. Increasing motivation through increasing the welfare and quality of human resources and instilling an entrepreneurial spirit; 3. Network expansion;

The third stage, establishing organizational strategic objectives, identifies the actions required to implement the plan. Strategic objectives are more specific than the Islamic Education Program's vision and mission. Vision and strategy are translated into four perspectives, which are then expressed by each vision and strategy viewpoint as to-be-achieved goals, the magnitude of the goals, expected future targets, and strategic goal initiatives. The BSC views include a financial perspective, a customer perspective, a business process perspective, and a learning and development perspective.

The following is outlined in the BSC framework produced by the Islamic Education Program:

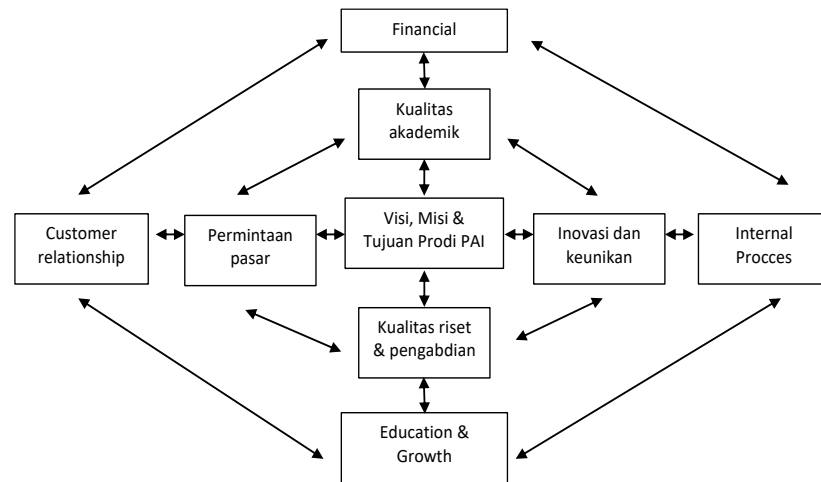


Figure 3: The BSC analysis framework for Islamic Education Program at the Faculty of Education and Teacher Training, State Islamic Institute of Kerinci

Through the BSC method, this program seeks to monitor current performance and attempts to provide teaching, learning, and research activities to enhance customer service, maintain the motivation of stakeholders, and enhance information systems. Within this context, the BSC functions as a conceptual framework for converting mission and objectives into a collection of performance indicators divided across four perspectives:

- (1) Financial (how is the funding support for Islamic Education Program?)
- (2) Customers (how do customers view Islamic Education Program?)
- (3) Internal process (has the Islamic Education Program been working productively?)
- (4) Innovation and learning (have the Islamic Education Program created value for stakeholders?)

The fourth stage, creating a strategic map, can be built by linking the strategies and objectives of the units using a cause-effect relationship.

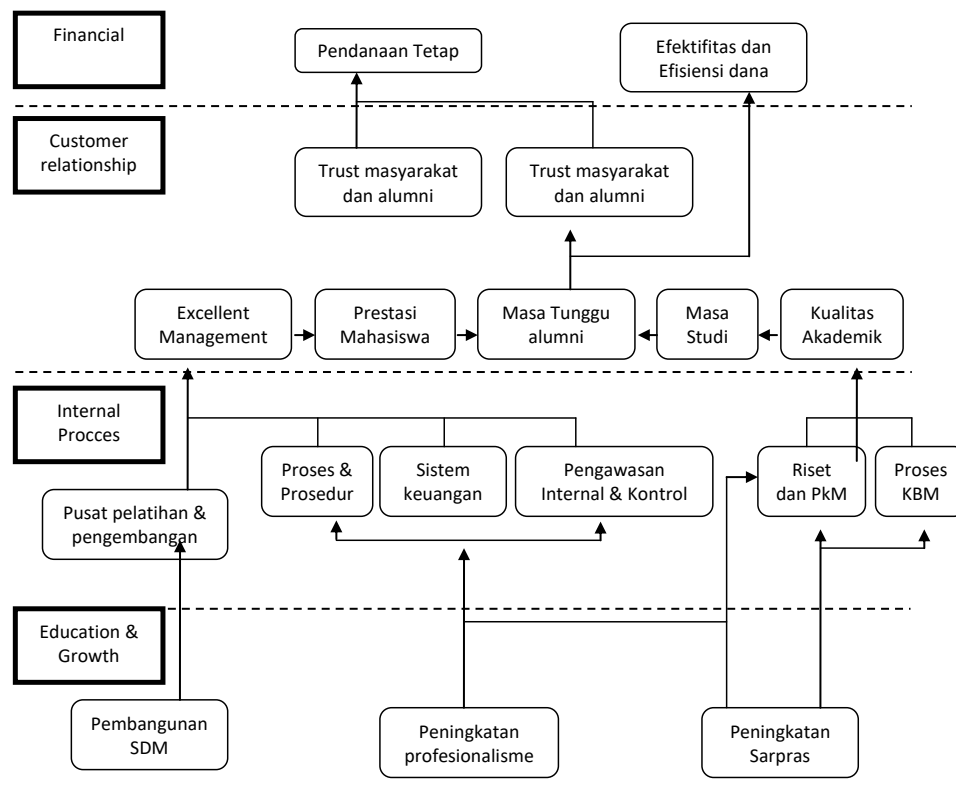


Figure 4: Islamic Education Program BSC framework

The sixth stage, putting together strategic initiatives, consists of programs that must be implemented in order to achieve one or more strategic goals. Prior to launching the initiative, the goal must be established. A target is a desired level of performance. Achievement objectives must be established for each metric. These goals are frequently set for three to five years. Following the determination of the goal, the programs that will be implemented to achieve the goal are determined. The Islamic Education Program can use the BSC method to synergize the strategic management system in translating organizational missions and strategies into goals and measures in four perspectives, namely the financial perspective, stakeholders, internal processes, and education and growth, each of which is further developed through objectives.

Financial Sector Strategic Issues. Capability to obtain, manage, and develop independent funds while decreasing reliance on institutional (DIPA) funds. *First*, this dependency can be reduced by commercializing lecturer teaching activities, particularly the results of research and community service, as well as donation-based activities; *Second*, efficient use of funds through good internal control, resource sharing, asset management, and performance-based budgeting implementation. *Third*, financial management must be transparent and accountable through the implementation of a financial accounting-compliant computerized accounting system, a strong internal control system, and an audit by an independent third party.

Key Performance Indicator

David Parmenter in Moeheriono in the book Key Performance Indicators (creation, implementation, and usage of KPIs) via studies of varying sizes that have altered corporate operations has created a tool that is very basic, yet quite valuable ([Parmenter, 2012](#)). According to him, KPI is the missing link between the Balanced Scorecard's function and the reality of implementing operational measures within a company by limiting risks. Then, he transformed the Balanced Scorecard's four views into six variables ([Moeheriono, 2012](#)). This variable becomes a KPI for the Islamic Education Program in the following manner:

Table 1. Islamic Education Program KIP analysis

Perspective	Strategic Objectives	Measures
Financial	<ol style="list-style-type: none"> 1. Increase total receipts 2. Reducing the level of dependence on student education donations 	Total Revenue or revenue growth Proportion (%) of DIPA funds from the total revenue Proportion of APBN funds from total revenue Proportion of non-DIPA funds to total revenue Productivity Index (Revenue/total assets) Ratio of education revenue per service fee
Customer relationships	<ol style="list-style-type: none"> 1. Increased student satisfaction to academic services; 2. Increased lecturer satisfaction for administrative services; 3. Increased stakeholder satisfaction with services; 	Student Satisfaction Index Lecturer Satisfaction Index for services administrative Improvement of academic facilities and infrastructure: <ul style="list-style-type: none"> • The ratio of the area of lecture halls/students • Lecturer/lecturer room ratio • Lab area/student ratio Number of classes with national standard facilities Service User Satisfaction Index
Internal Processes	<ol style="list-style-type: none"> (1) Increased productivity of lecturers and staff; (2) Increased collaboration and partnership; (3) Administrative procedure efficiency; (4) Increased transparency and accountability of financial reports; 	Number of lecturers who conduct research Number of lecturer publications in national journals and international Number of MOUs with external parties Number of financial statements Improved number of SOPs Number of human resources built

	<p>(5) Increased student achievement;</p> <p>(6) Increased use of the system information;</p> <p>(7) Realization of good internal control;</p> <p>(8) Realization of an accountable, efficient and accountable planning system;</p> <p>(9) Improving the quality and quantity of new students;</p> <p>(10) Increased teaching and learning process</p>	<p>Information delivery speed</p> <p>Speed of completion of diplomas and transcripts</p> <p>Deadline for the issuance of diplomas and graduations</p> <p>Number of student achievements at national and international levels</p> <p>Education Efficiency Figures</p> <p>Study period</p> <p>Student Waiting Period</p> <p>Percentage of competitor study programs accredited B</p> <p>Average TOEFL score of students</p> <p>Types of student admission selection</p> <p>The ratio of applicants and accepted</p> <p>Minimum percentage (%) of lecturer attendance</p> <p>Minimum percentage (%) of student attendance</p> <p>Punctuality in lectures</p> <p>Value announcement speed</p> <p>Availability of curriculum and syllabus for each MK</p>
Education & Growth	<p>1. Increasing the welfare of lecturers and administrative staff</p> <p>2. Increased continuing education programs for lecturers and administrative staff</p> <p>3. Increased learning innovation training for lecturers;</p> <p>4. Increased research method training;</p> <p>5. Increased user training learning technology for lecturers and administrative staff;</p> <p>6. The increase in lecturers with S-3 degrees</p>	<p>Number of education and training conducted</p> <p>Number of scholarships for lecturers for further studies</p> <p>Number of training participants</p> <p>Number of types of training conducted</p> <p>Training frequency</p>

CONCLUSION

The performance evaluation system for the Islamic Education Program at the Faculty of Education and Teacher Training of the State Islamic Institute of Kerinci has strategic objectives, including two strategic objectives from a financial perspective, namely the ability to obtain funds and cost efficiency; two strategic objectives from a stakeholder perspective, namely stakeholder trust in the study program, student satisfaction & pride in the study program; and six strategic objectives. The three strategic objectives of learning and growth include management information system development, increased human resource professionalism, and improved facilities and infrastructure quality. The translation of the Islamic Education Program's strategy yields 18 strategic objectives across the four BSC perspectives and 40 KPIs that will be used as BSC metrics. As illustrated on the Strategy Map and KIP, this design and measurement yielded multiple formulations of the Islamic Education Program's BSC, which includes goals, metrics, targets, and strategic initiatives.

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