ISLAMIC SCHOOL DEVELOPMENT PLAN USING BALANCED SCORECARD MODEL

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Abstrak

Rencana pengembangan sekolah merupakan dokumen perencanaan strategis untuk membimbing sekolah dalam menciptakan nilai organisasi. Rumusan strategi diterjemahkan dari visi dan misi sekolah, terdiri dari tujuan dan sasaran strategis, indikator kinerja, dan program inisiatif. Rumusan strategi ini tidak bersifat mandiri, tetapi saling memiliki keterkaitan sebab akibat. Dalam model Balanced Scorecard, seluruh strategi diseimbangkan dan dikaitkan dengan hubungannya untuk saling mendukung antara startegi jangka pendek dengan janga panjang, strategi pendorong dengan strategi hasil. Penerapan BSC pada sekolah Islam dalam rangka untuk mencapai tujuan strategis seperti peserta didik yang berakhlakul karimah, dan unggul dalam berprestasi. Nilai strategis ini didorong oleh beberapa sasaran strategis yang mewakili setiap perspektif dan dimodelkan ke dalam peta strategi yang mudah dipahami oleh para pemangku kepentingan sekolah.

Kata kunci: *Rencana pengembangan sekolah, balanced scorecard, dan
           sekolah Islam*

Abstract

School Development Plan (SDP) is a strategic planning document to guide schools in creating organizational value. The strategy formula is translated from the vision and mission of the school, consisting of strategic goals and objectives, performance indicators, and initiative programs. The formulation of this strategy is not independent but has a causal linkage. In Balanced Scorecard (BSC) model, all strategies are balanced and linked to support the short-term and

long-term strategies, driving strategies and yield strategies. The application of BSC to Islamic Schools aims to achieve strategic goals such as al-akhlak al-karimah and smart students with many achievements. This strategic value is driven by several strategic objectives that represent each perspective. The strategy formulation in BSC perspective is mapped on a strategy map to make the school stakeholders easy to understand.

Keywords: *School development plan; balanced scorecard; and Islamic school.*

A. Introduction

School Development Plan (SDP) is a very important form of school management function. SDP serves to provide direction and guidance for school stakeholders in creating the better school goals (improvement, development) with little risk and to reduce uncertainty in the future.[1] SDP is one type of strategic planning developed by involving internal stakeholders (principals and elements of educators) and external (students, parents, government, and community) through a top-down or technocratic and bottom-up (participatory). The involvement of stakeholders is to share hopes and interests for the school development plan.

The document of school development plan contains a number of strategic formulations within a certain period of time (short, medium and long-term) to achieve or even exceed the national education quality criteria. National criteria or standards of education include content standard (curriculum), process, graduate competency, educator and educational personnel, education infrastructure and facility, educational management, education finance, and educational assessment. These strategies should be linked to each other in order to synergize to create school outcomes as reflected in the formulation of objectives.

This paper discusses the SDP in Islamic School using a Balanced Scorecard (BSC) model. BSC is one of the popular strategic management

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[1] Depdiknas, *Panduan Penyusunan Rencana Pengembangan Sekolah (RPS)*. (Jakarta: Direktorat Jenderal Manajemen Pendidikan Dasar dan Menengah, 2006).

models in the business world and applied in education matters. The BSC approach with its strategic map model provides a comprehensive framework and connects the entire organization's strategy in a balanced way. BSC not only focuses on short-term strategy but also long-term strategy. The opposing forces in the BSC are brought together to support and create strategic goals or organizational values.

B.   School Development Plan

The school development strategic plan refers to the requirements of the minimum quality criteria in National Education Standards (NES) regulation (Presidential Regulation No. 19/2005 and amendment through Government Regulation No. 32 of 2013). The NES developed by each school thus it is applied efficiently, relevantly, qualified and meet the education quality. The NES includes eight standards namely[2]:

1.   Content standards (curriculum) cover the scope of material and the level of competence to achieve the graduate competency at a certain level and type of education.
2.   Process standards relate to the implementation of learning in one educational unit to achieve graduate competency standards.
3.   Graduate competency standard is a qualification of graduate ability includes attitude, knowledge, and skill. The graduate competency standard is used as the guidance of assessment in determining the students' graduation from the education unit.
4.   Educator and educational standards are criteria of pre-service education and physical and mental feasibility as well as in-service education.
5.   Infrastructure and facility standards are related to the facilities owned by the school to support the learning process including the use of information and communication technology.
6.   Education management standards relate to the planning, implementation, and supervision of educational activities in order to achieve efficiency and effectiveness of education.

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[2] Depdiknas, *Panduan Penyusunan Rencana Pengembangan Sekolah (RPS)...*

7. Standard financing sets the component and the cost of operating the education unit.
8. Assessment standards relate to the mechanisms, procedures, and instruments of student achievement assessment.

The stages of drafting the strategic plan for schools have been regulated in the Development Guidelines of SDP taken from the Ministry/Department of National Education, namely analyze the school's strategic environment, analyze the current situation of school education, analyze the future situation of school education, determine the gap between the current and future situation of school education, formulate the school vision and mission, and formulate the school goals.[3]

C. Balanced Scorecard in Education

Kaplan and Norton in 1990 conducted performance measurement study at various companies. They found many companies that oriented only to the short-term performance measurement which is the financial and the success of strategy implementation like obstacles vision, people, management, and resources. From these findings, they introduced the concept of BSC published by Harvad Business Review in 1992. BSC has subsequently become a popular tool and widely applied by various companies.[4] BSC is currently also widely applied in various fields such as education.[5]

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[3] Depdiknas, *Panduan Penyusunan Rencana Pengembangan Sekolah (RPS)*...

[4] Robert S Kaplan & Norton, *Using the Balanced Scorecard as a Strategic Management System*, (Harvard Business Review 2007), h. 1–14.; P.R. Niven, *Balanced Scorecard Step-by-Step: Maximizing Performance and Maintaining Results*, (New York: John Wiley & Sons, 2002)

[5] Karathanos & Karathanos, *Applying the Balanced Scorecard to Education*, (Journal of Education Business, 2005). h. 222–230.; Pineno, "The Business School Strategy: Continuous Improvement by Implementing the Balanced Scorecard", *Research in Higher Education Journal*, 1, (2008), h. 68–78. Retrieved from http://jupapadoc.startlogic.com/ manuscripts/ 08016.pdf; Yüksel & Coşkun, "Strategy Focused Schools: An Implementation of the Balanced Scorecard in Provision of Educational Services", *Procedia - Social and Behavioral Sciences*, 106, (2014), h. 2450–2459. https://doi.org/10.1016/j.sbspro.2013.12.282 2014)

BSC is originally a tool of performance measurement system and developed into a tool of strategic management system and communication tool. Cobbold and Lawrie,[6] explained the development of BSC concept through three generations. The first generation as a performance measurement framework introduces the idea of causality between perspectives. The second generation is the further development of the causality concept (strategic mapping model) and the evolution of BSC concept from performance measurement to support the implementation of strategic management and become the main element of the strategic management system. This change emphasizes the process design to support the organization's strategic goals. The causal relationship between strategic objectives crosses into all four BSC perspectives (financial, customer, internal business processes, and learning and growth perspectives). The strategy map is a system-based logic model created by the initiators of BSC to help organizational leaders understand quickly how an organization creates a value. The strategy map helps organizational leaders in discussing their business priorities by looking at interrelated strategic sizes. According to Roberts S Kaplan & Norton,[7] there are some principles of strategy map as follows:

a) Balancing strategy on opposing forces. The desire to achieve long-term and short-term goals is often opposite.

b) Strategy is based on different customer value. The formulation of a sustainable value should be based on customer satisfaction in accordance with its target segments clearly defined.

c) Value is created through internal business process. Perspective of Internal business process and growth and learning drive other perspectives to achieve organizational outcomes. The internal

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[6] Cobbold & Lawrie, *The development of the Balanced Scorecard as a strategic management tool*, 2GC Conference Paper Management, 44 (0), 0–9. Retrieved from https://courses.cs.ut.ee/MTAT.03.243/2015_spring/ uploads/ Main/ BSC.pdf

[7] Roberts S Kaplan & Norton, *Strategy Maps: Converting Intagible Assets into Tangible Outcomes*, (Massachussets: Harvard Business School Publishing, 2004)

business process should be focused on the critical and prioritized process.

d) The strategy consists of simultaneous and complementary themes. One strategy theme from each perspective should be together and comprehensive to achieve the organizational outcome objectives.

e) Strategy alignment determines the value of intangible assets. The intangible assets such as human resources, information technology, organizations, and others should be able to assist organizations in implementing organizational strategy. Therefore, the intangible assets will have value when it is aligned with the strategy on another perspective.

The development of third-generation BSC is a sharpening of the characteristics and mechanisms of second-generation model design. The issue in this generation is related to goal setting and validation of the strategic objectives selection.

In the educational context, the application of BSC is a tool of the strategic management system to interpret school vision and strategy into a modified perspective of BSC. Fort Wayne Community School modifies it into five perspectives namely academic achievement, customer, finance, internal business processes, and learning and growth.[8] Based on the perspective used by the school, it appears that the school strategic objectives are generated by the strategic objective performance in academic achievement perspective. It is driven by the performance of customer satisfaction, and so on. The author modeled the map of the Fort Wayne Community School strategy as presented in Figure 1.

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[8] FWCS, *2016-2017 Balanced Scorecard*-Fort Wayne Community Schools. Retrieved from https://www.fortwayneschools.org/files/ bsc_ district_ 1617.pdf

Figure 1. BSC Perspectives for Fort Wayne Community School.[9]
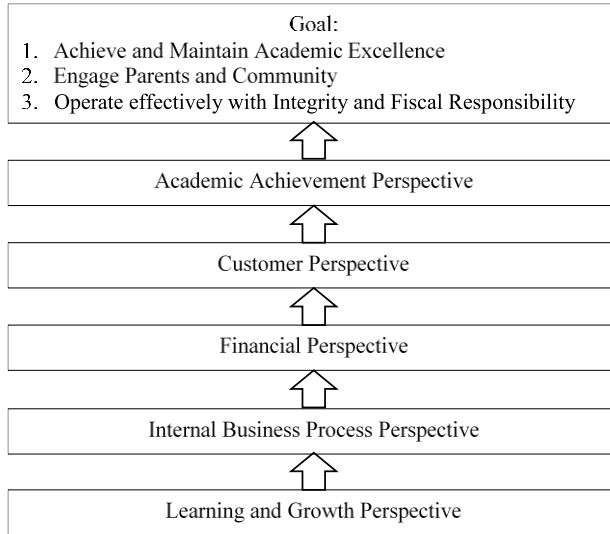
## D.   Islamic School Development Plan Using Balanced Scorecard

Based on the concept of strategic planning and BSC discussed above, the author exercises using secondary data taken from SDP of Islamic Junior High School Al Fattah Semarang in 2011-2015, State Junior High School (SMPN) 4 Lembang in 2011-2015,[10] guidelines to organize the SDP, and other related documents. Strategy formulation of excercise refers to the perspective developed by Fort Wayne Community Schools by drawing strategic mapping. The strategic target mapping model is presented in Figure 2. The eleven strategic objectives classified into five perspectives of BSC. It becomes the driving force to

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[9] FWCS, 2016.

[10] SMPI Al-Fattah, *Rencana Pengembangan Sekolah SMP Islam Al Fattah Semarang Tahun 2011-2015*, Semarang. Retrieved from http://www.academia.edu/5270909/Rencana_Pengembangan_Sekolah_Rencana_Strategis_Empat_Tahunan_SMP_al_Fattah_Semarang_Tahun_2011_S_D_2015_Yayasan_Pendidikan_Islam_Al_Fattah_Terboyo_SMP_al_Fattah_Semarang_Lembar_Pengesahan (2011); SMPN 4 Lembang, Rencana Pengembangan Sekolah SMPN 4 Lembang Tahun 2011-2015, Lembang: Sekolah Menengah Pertama Negeri 4. Retrieved from https://yudikustiana.files.wordpress.com/2014/03/1-rps-rkas-1-smpn-4-lembang.doc

pursue the strategic goals of Islamic School which is creating students with al-akhlak al-karimah and best in achievement.

Figure 2. Islamic School Strategy Map Using Balanced Scorecard
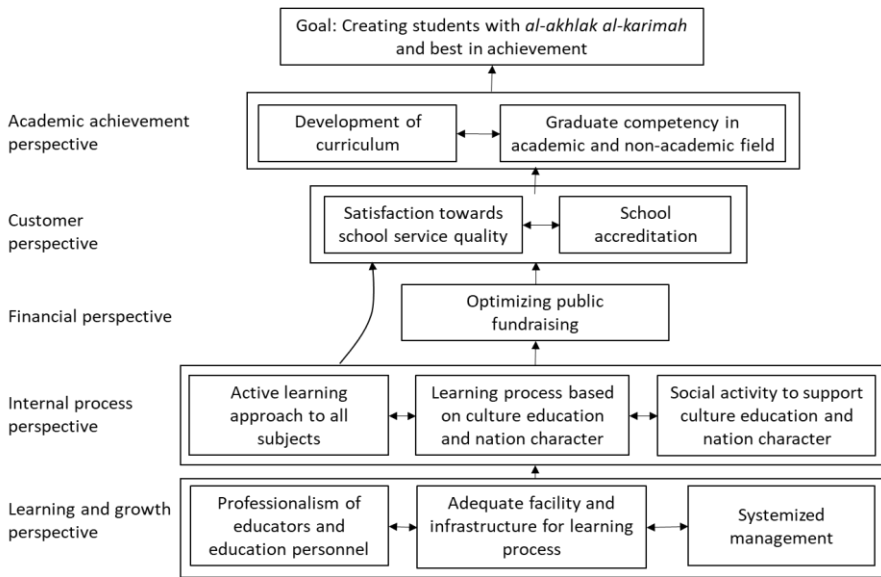
In order to measure the performance achievement of each strategic goal, it needs Performance Indicators (PI) in quantitative and qualitative. Indicators as quantitative or qualitative variables that provide a simple and reliable mean of measuring outcomes, reflecting changes through an intervention or helping to assess an organization's performance against the stated outcomes. PI is conducted by considering the quality criterion in order to obtain the indicator corresponding to the organization needs. Good and meaningful indicators must meet the CREAM quality criteria (Clear, Relevant, Economic, Adequate, and Monitorable).[11] Another approach, we can use SMART (Specific, Measurable, Attainable, Relevant, Time-bounded)

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[11] Kusek. J.Z. & Rist. R.C, *Ten Steps to a Results-Based Monitoring and Evaluation System: A Handbook for Development Practitioners*, (Washington: The International Bank for Reconstruction and Development/The World Bank, 2004)

quality criteria to design good and meaningful indicators.[12] The formulation of strategic performance indicators is presented in Table 1.

Table 1. Performance Indicators of Islamic School

Perspective	Strategic Objective	Performance Indicators
Academic Achievement	Graduate competency in academic and non-academic field	**Academic**: The value of the National Exam subjects; The value of school exam subjects; Graduation level; Graduates accepted in SBI
		Non-academic: Achievement of subjects olympiad; Level of extracurricular activity; Student attendance; Obedience to order
	Development of curriculum tools	Development of School-Based Curriculum document authorized by the education office; Development of syllabus; Development of Lesson Plan document; Development of teaching materials (Student worksheet, explanation, reference book)
Customer	Satisfaction towards school service quality	Customer satisfaction towards school service quality
	School accreditation	Value of school accreditation
Finance	Optimizing public fundraising	Amount of collected funding; Source of funding; Allocation of funds
Internal Process	Active learning approach to all subjects	Teacher preparation of syllabus /lesson plan / learning guidance / assessment guidance; Classroom management with class mapping, remedial / enrichment / learning method / CTL / life skill / instructional media
	Learning process based on culture education and nation character	Zuhr prayer in congregation; Practice 10 standards of good attitude
	Social activity to support culture education and nation character	al-Qur'an and al-asma' al-husna recitation in the morning; Implementation of shame culture; Discipline of school residents; Beautiful environment
Growth and Learning	Professionalism of educators and	Educator: Ratio of teachers with study groups; In line with disciplines; Expert in

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[12] Keser Ozmantar & Gedikoglu, "Design Principles for The Development of The Balanced Scorecard", *International Journal of Educational Management*, 30 (5), (2016), h. 622–634. https://doi.org/10.1108/IJEM-01-2015-0005

Perspective	Strategic Objective	Performance Indicators
education personnel		Computer ; Number of teaching hours; Teacher discipline
		Head / Vice Principal: Quality of Head / Vice Principal; Ownership of ITP certificate, TOEFL, profession; Competency of Head / Vice Principal
		Education personnel: Qualified to the field; Understand main duty and function; Able to work in team with stakeholders; Competency of Head of Administration/ Laboratory/ Librarian/ Janitor/ Security
	Adequate facility and infrastructure for learning process	Facilities and infrastructure meet the learning process needs (land, classrooms, laboratory, office room, multipurpose room, praying room, scout room)
	Systemized management	Acceptance of new students objectively and openly; Initiation and implementation of cooperation with government and private institutions; Planning and implementation of targeted school programs; Monitoring and evaluating school programs periodically

E.   Conclusion

SDP is a document organized by schools to direct or guide the school goals over the next five years. Formulating strategies aims to achieve the strategic objectives of Islamic school effectively, efficiently and sustainably. The strategic objective is to create students with excellent career and achievement. The framework of the BSC strategy map model provides a clear strategy picture for educators and education personnel and other stakeholders so that it's easier to monitor and evaluate performance outcomes through a set of performance indicators.[]

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