

# Strategic Management of the Balanced Scorecard and Blue Ocean in Elementary Education Institutions

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DOI: <http://doi.org/10.33650/al-tanzim.v6i1.3308>

Received: December 2021

Accepted: January 2022

Published: February 2022

## Abstract:

This study aims to understand how the implementation of the balanced scorecard and blue ocean in primary education institutions in the city of Banjarmasin. This research uses a case study qualitative approach, where interviews, observations, and documentation are used as media to obtain valid and accountable data. The data analysis follows an interactive analysis model, which collects, reduces, and presents data to conclude. The results showed that the implementation of the balanced scorecard and blue ocean in primary education in Banjarmasin City could be grouped into 4, namely: first, school management; second, community participation; third, teaching and learning activities; and fourth output. The non-implementation of the balanced scorecard and blue ocean policies is caused because the parties involved in their implementation do not want to cooperate, work half-heartedly, or do not fully master the problem so that no matter how persistent their efforts are, they cannot overcome the existing obstacles.

**Keywords:** *Balanced Scorecard, Blue Ocean, Basic Education, Strategic Management*

## Abstrak:

Penelitian ini bertujuan untuk memahami tentang bagaimana penerapan balanced scorecard dan blue ocean pada lembaga pendidikan dasar di Kota Banjarmasin. Penelitian ini menggunakan pendekatan kualitatif jenis studi kasus, di mana interview, observasi dan dokumentasi dijadikan sebagai media untuk mendapatkan data yang valid dan dapat dipertanggung jawabkan. Analisis datanya mengikuti model analisis interaktif, yang dimulai dari pengumpulan, reduksi, penyajian data sampai pada penerikan kesimpulan. Hasil penelitian menunjukkan bahwa pelaksanaan balanced scorecard dan blue ocean pada pendidikan dasar di Kota Banjarmasin dapat dikelompokkan menjadi 4, yaitu: pertama, manajemen sekolah; kedua, peran serta masyarakat; ketiga, kegiatan belajar mengajar; dan keempat output. Tidak terimplementasikannya kebijakan balanced scorecard dan blue ocean disebabkan karena pihak-pihak yang terlibat di dalam pelaksanaannya tidak mau berkerjasama, bekerja setengah hati atau karena mereka tidak sepenuhnya menguasai permasalahan, sehingga betapapun gigih usaha mereka, hambatan-hambatan yang ada tidak sanggup mereka tanggulangi.

**Kata Kunci:** *Balanced Scorecard, Blue Ocean, Pendidikan Dasar, Manajemen Strategis*

## INTRODUCTION

Educational management as a science has its characteristics different from other management sciences; the difference between educational management and management lies in their operational principles and not on general principles (Muali, et al., 2019; Br & Asiya, 2021). Thus, although understanding educational management requires an understanding or mastery of management principles in general, it does not mean that other management knowledge can be applied in management because the operational principles are different (Hefniy & Fairus, 2019; Arif & Pratama, 2021).

Management in education is needed to anticipate global changes accompanied by advances in science and information technology (Mu'ti, 2019; Tharaba, 2020). Change itself is very fast and rapid, so there needs to be continuous improvement in education so that educational output can compete in the era of globalization along with advances in science and technology, especially information technology (Rusdi, 2018). The competition can only be won by educational institutions that still pay attention to the quality of education in its management.

When the teaching and learning process occurs in an exciting and challenging environment, an education system can be of high quality (Silviani et al., 2021). A quality education process will produce quality educational results relevant to development in order for students to learn as much as possible through a continuous learning process (Osmanoglu & Üzümlü, 2018; Yuliyati, 2020; Kurniawan, 2020). In order to provide students with a high-quality and efficient education, it is necessary to plan and implement educational programs that are both long-lasting and effective. With optimal quality education, it is hoped that superior human resources will be achieved to master knowledge, skills, and expertise by science and technology. Technology continues to develop (Fuchs & Fangpong, 2021; Trihapsari & Mujahidah, 2021). Therefore, to achieve the goal of quality education, education management is needed that can mobilize all educational resources, one of which is the Balanced scorecard (BSC).

As a strategic management concept derived from the industrial world (Asiaei & Bontis, 2019), the balanced scorecard is being widely implemented in various institutions, particularly in education worldwide. The balanced scorecard, which focuses on four perspectives (Kaplan & Norton, 2000), namely the financial perspective, customer perspective (Krylov, 2019), internal business perspective, and learning and growth perspective is expected to create an accountable and superior organization (Massingham et al., 2019; Truong et al., 2020).

Research on the balanced scorecard has been widely carried out by Baharun (2015, 2017) saying that the BSC approach is very appropriate to be applied to madrasah educational institutions to improve the quality of education in their institutions. Ilyasin (2017) and Arifudin (2021) say that the balanced scorecard applied in the higher education administration system can create higher quality, marketable, and globally competitive universities. Nazari-Shirkouhi et al., (2020) added that the BSC could improve university

performance. This is in contrast to the viewpoint expressed by Samsiah et al., (2020), who claim that applying the BSC has no significant impact on private universities' competitive advantage and performance.

Saut et al., (2020) say that performance appraisal using the balanced scorecard approach can improve the quality of school educational institutions. Wiyono et al., (2019) and Rošulj & Petrović (2020) say that implementing the balanced scorecard in schools is excellent and can influence the four perspectives of the balanced scorecard. Suwardi et al., (2020) and Oliveira et al., (2021) say that when used by management to assist in implementing long-term strategies, the balanced scorecard can be used as a tool in monitoring and evaluating organizational performance to prepare for future educational challenges.

Several studies mentioned above show differences in implementing BSC in an organization, especially educational institutions (Peris-Ortiz et al., 2019). It must have different results between one educational institution and another because it is adapted to the existing organizational background and culture (Camilleri, 2021). These differences vary from how each institution translates and modifies the balanced scorecard perspective to the extent to which the balanced scorecard has been applied as an instrument to measure performance (Quezada et al., 2019). The same thing happened to primary education institutions in Banjarmasin City.

For the benefit of primary education institutions in the City of Banjarmasin, the balanced scorecard must be modified in such a way as to produce and describe the objectives of the relevant primary education institutions and increase the desired outcomes. In the classical balanced scorecard structure, this category represents the customer perspective. This category includes the measurement of the basic education programs offered and the services provided, including transactions between educational institutions and students or stakeholders.

The four balanced scorecard perspectives proposed in this research cover four areas that focus on assessing the quality of higher education institutions in global competition. The internal business process perspective represents the effectiveness and efficiency of primary education institutions in Banjarmasin City in carrying out their functions and operations. Finally, capacity refers to the performance, satisfaction, and efforts to improve the quality of human resources in the higher education institution as they carry out their professional responsibilities in the last perspective.

This study shows that in implementing the balanced scorecard, primary education institutions, especially in the City of Banjarmasin, can modify the classical structure of the balanced scorecard based on the vision, mission, and goals of each essential education institution in the City of Banjarmasin. While the balanced scorecard is commonly used in profit-oriented business entities, the balanced scorecard in primary education institutions has been modified so that it can measure performance by the actual function of primary education institutions in Banjarmasin City, which is related to its functions as a provider of education services, a researcher and a servant of the public, among other

things.

In terms of school management, the problems of implementing the balanced scorecard and blue ocean in primary education in Banjarmasin City include schools not involving all parties or outsiders in making decisions. As opposed to competing head-to-head with competitors, the blue ocean strategy emphasizes the company's inability to win the competition by adopting a different approach to competing (Samrin & Irawan, 2019; Madsen & Slåtten, 2019). Therefore, socialization, openness, motivation, and vision unification significantly affect implementing the balanced scorecard and blue ocean in primary education in Banjarmasin City.

This function is accomplished through the implementation of the balanced scorecard and blue ocean policies, which synchronize and synergize all components of teaching and learning interactions (processes) between teachers and students as well as between teachers and supporting facilities in both curricular and extracurricular contexts while remaining within the scope of the subject matter. Academic and non-academic activities are encouraged in an environment that fosters learning. However, to avoid misdirecting a good process, the quality of results (output) must be defined in advance by the school, and the goals that must be achieved for each year or other period must be clearly defined. Therefore, the researcher focuses his study on applying the balanced scorecard and blue ocean in primary education institutions in Banjarmasin City?

## RESEARCH METHODS

An in-depth qualitative case study approach was used in this study to gather data. This investigation was carried out in several elementary schools throughout Banjarmasin. The research subjects were selected based on the informants' understanding of the information needed by researchers, especially in applying the balanced scorecard and blue ocean in elementary schools in Banjarmasin City. The researcher conducted interviews using the purposive sampling technique with several informants who knew and understood the theme being studied to obtain accurate and accountable data. Then do the observation and documentation. Some of the data obtained were then analyzed using the interactive analysis model, followed in some cases. Data analysis was carried out either while the researcher was on the field or after returning from the field. It was decided to conduct the data analysis simultaneously with the data collection process, which included data collection, data reduction, data presentation, and finalization. The validity of the data is checked using four techniques: credibility, transferability, dependability, and confirmability. Credibility is the degree to which the data is credible (Sugiono, 2017).

## RESULTS AND DISCUSSION

Educational management can be interpreted as a process containing functions that must be carried out in the administration of education to run effectively and efficiently, producing students who have the knowledge, personality, and skills according to the goals set. Education management can be interpreted as integrating educational resources to be centralized in achieving

predetermined educational goals (Amboro, 2016). Meanwhile, the Education Management Expert Team at the State University of Malang (2002) said that education management focuses more on mobilizing and empowering human resources in the education sector. Educational management is developing collaborative activities of a group of people to achieve predetermined educational goals. Education management is a strategic alternative to improve the quality of education.

### **Implementation of the Basic Education Balanced Scorecard Strategy in The City of Banjarmasin**

The balanced scorecard has begun to be widely implemented in various institutions, especially in primary education in various parts of the world. However, there are differences between implementing one essential education institution to another. This is partly due to differences in the external environment and each essential education institution (Sarkawi et al., 2015). These differences range from how each institution translates and modifies the balanced scorecard perspective to the extent to which the balanced scorecard has been applied as an instrument for measuring performance. Previous studies conducted empirical research on the implementation of the balanced scorecard and provided advice on corporations. This explanation confirms that the balanced scorecard design could be applied in primary education institutions prior to the BSC.

For the benefit of primary education institutions, the balanced scorecard in the City of Banjarmasin must be modified in such a way to produce five main categories, which include;

First, student learning outcomes are based on various evaluation methods that describe the objectives of the relevant essential education institution and increase achievement. In the classical balanced scorecard structure, this category represents the customer perspective. Second, output that focuses on students and other relevant stakeholders. This category includes the measurement of the basic education programs offered and the services provided, including transactions between educational institutions and students or stakeholders. In the classical balanced scorecard structure, this category represents the customer perspective.

Third, budget and finance also include routine expenses, the amount of tuition paid by students, sources of funding, scholarships, etc. In the classical balanced scorecard structure, this category represents a financial perspective. Fourth, the output is related to academic staff and other support staff, including innovation, implemented employee development programs, performance improvement, employee satisfaction, etc. This category represents a learning and growth perspective in the classical balanced scorecard structure. Fifth, output related to governance and social responsibility includes internal and external fiscal accountability, measurement of ethics from all parties involved in primary education institutions in Banjarmasin City, compliance with the law, and others. This category is an addition to the classical structure of the balanced scorecard and represents governance and social responsibility perspectives.

However, if we look further, these primary education institutions use different measurements to measure each category used. These differences illustrate each essential education institution's different missions, values, and visions. Nevertheless, Bread (2009) concluded that performance measurement using KPIs linked to strategic planning had benefited the University of Wisconsin and Kenneth W. Monfort College of Business to make continuous performance improvements.

To analyze the performance measurement model at the balanced scorecard essential education institution in the City of Banjarmasin by comparing the methods between several institutions and analyzing the extent to which stakeholders are involved in the performance measurement process. Griggs et al., (2012) explained that the current performance measurement model can still show the actual value of the learning process that has been passed and has not been able to present assessments from various stakeholder perspectives (Arifudin, 2021). Based on the results of the comparison of performance measurement methods carried out in previous studies, it was found that although using different terms, most basic education institutions still use the same instrument to measure performance, namely by using a questionnaire to measure student satisfaction at the end of the semester. However, Griggs et al., (2012) argue that measurement with this method tends to provide an overview of the perspectives of students and teachers towards learning and teachers and is less able to describe the actual learning process (Junusi et al., 2019). Therefore, the results are more suitable to develop teaching and teacher performance but are less comprehensive if the main goal is to increase the output of primary education institutions. In addition, the study results also show that in conducting the evaluation, the institutions included as the sample of this study have included several stakeholder perspectives, but the evaluation has not been able to relate one perspective to another.

Based on the results of this study, primary education institutions in the city of Banjarmasin use the balanced scorecard, which is labeled with a new name, namely the educational scorecard, to measure its performance more comprehensively. The proposed educational scorecard modifies the classical structure of the balanced scorecard to meet the different needs of primary educational institutions from business entities in general. The educational scorecard perspective includes student and student perspectives, institutional and professional body perspectives, teaching perspectives, and learning and growth perspectives.

By considering a strategic objective that focuses on winning the international competition by promoting local excellence, this research formulates a balanced scorecard which consists of 4 perspectives known as the financial perspective, the customer perspective, the internal business process perspective, and the capacity perspective. The four balanced scorecard perspectives proposed in this research cover four areas that focus on assessing the quality of higher education institutions in global competition. From a financial perspective, it will provide changes in the form of measuring the

ability of educational institutions to obtain additional funds from various grant opportunities and national and even international assistance. The customer perspective defines customers in primary educational institutions, especially Banjarmasin, as students or graduates, parents of students, and business users of graduates and researchers. The internal business process perspective represents the effectiveness and efficiency of primary education institutions in Banjarmasin City in carrying out their functions and operations. The last perspective, namely capacity, refers to performance, satisfaction, and efforts to improve the quality of human resources in the higher education institution's professional duties.

This study shows that in implementing the balanced scorecard, primary education institutions, especially in Banjarmasin, can modify the classical balanced scorecard structure based on each essential education institution's vision, mission, and goals in the city Banjarmasin. In contrast to the application of the balanced scorecard in profit-oriented business entities, the application of the balanced scorecard in primary education institutions is modified to be able to measure performance by the actual function of primary education institutions in Banjarmasin City, which is related to its function as an education service provider, research developer as well as a servant. Public. Implementing the balanced scorecard is also influenced by a perfect planning process that involves all organizational components and an understanding of its implementation.

### **Implementation of the Balanced Scorecard and Blue Ocean in Basic Education in the City of Banjarmasin**

This study reveals that the problems of implementing the balanced scorecard and blue ocean in primary education in Banjarmasin City can be grouped into 4, namely: first, school management; second, community participation; third, teaching and learning activities; and fourth output.

In terms of school management, the problems of implementing the balanced scorecard and blue ocean in primary education in Banjarmasin City include schools not involving all parties or outsiders in making decisions. Teacher awareness of the culture of discipline and responsibility in carrying out the assigned tasks. Therefore, socialization, openness, motivation, and vision unification significantly affect implementing the balanced scorecard and blue ocean in primary education in Banjarmasin City.

Other factors related to the problem of implementing the balanced scorecard and blue ocean in primary education in Banjarmasin City are; first, the lack of ability and school experience to adopt and accept change; second, the innovation of implementing the balanced scorecard and blue ocean in primary education in the City of Banjarmasin was built without any apparent planning, and definite schedule; third, the lack of application of the balanced scorecard and blue ocean model designs; fourth, bureaucracy/communication lines that are too long sometimes do not provide a clear understanding of the balanced scorecard and blue ocean; fifth, the lack of training/upgrading related

to the implementation of the balanced scorecard and blue ocean or the results of the training are not implemented in schools so that human resources in Banjarmasin City do not all understand the steps and principles of the balanced scorecard and blue ocean.

Since the introduction of the balanced scorecard and blue ocean management model, in implementing it, many schools do not understand and have obstacles or problems, such as many educators and education staff who do not understand the substance of school management using the balanced scorecard and blue ocean models. This is because the balanced scorecard concept and the blue ocean itself have not been adequately socialized. The understanding of both educators and education staff personnel is still half-assed about the existence of the balanced scorecard and blue ocean concepts. Moreover, even in practice, it may deviate from the actual concept.

Based on the results of interviews with several informants, it is known the obstacles faced by this school in implementing the balanced scorecard and blue ocean concepts, including; Funds, education staff are lacking, there are differences of opinion among teachers even though they do not affect students, facilities and infrastructure, especially equipment, are starting to wear out, and there are some old teachers who do not want to know about technological advances.

The government and other actors/stakeholders have never stopped making efforts to improve the quality of education. A quality balanced scorecard and blue ocean policy, on the other hand, require a variety of inputs, including teaching materials (whether cognitive, affective, or psychomotor), methodology (which varies depending on the ability of the teacher), school facilities, administrative support, and infrastructure, as well as the creation of an environment conducive to learning. In order to synchronize these various inputs or synergize all components in teaching and learning interactions (processes), both between teachers, students, and supporting facilities in the classroom and outside the classroom, both curricular and extra-curricular contexts, both within the scope of academic and non-academic substances in an environment that supports the learning process, policy implementation of the balanced scorecard and blue ocean concept is necessary. If we are talking about educational outcomes, quality refers to the level of achievement that schools have achieved at any given time. The results of academic ability tests can be used to determine the quality of achievements made or the results of education (student achievement) (e.g., general exams or national exams). Other forms of recognition include accomplishments in other fields such as sports, art, and specific additional skills such as computer skills, various types of techniques, and the provision of various types of services (Amir, 2019).

Achieving success in school can take the form of intangible conditions that cannot be held in one's possession (such as an atmosphere of discipline, intimacy, mutual respect, cleanliness, and so on). High-quality education has a relationship between the process and the outcomes. However, to avoid misdirecting a good process, the quality of results (output) must be defined in



advance by the school, and the goals that must be achieved for each year or other period must be clearly defined. The implementation of the balanced scorecard and blue ocean concepts, on the other hand, is sometimes beset by difficulties that cannot be avoided. The various inputs and processes must always be evaluated about the quality results (outputs) that are to be produced. As a result, the policy implementation of the balanced scorecard and blue ocean concepts in school-based quality improvement is focused on the final results achieved, rather than just the process itself. This is particularly true for the aspect of academic ability benchmarking (using standard reference points).

Individual schools carry out a self-evaluation of all educational outcomes at each school, whether there are benchmarks (benchmarking) or others (extra-curricular activities), and this information is used to improve quality targets and the educational process for the following school year (Muali et al., 2019). In this case, the policy implementation of the balanced scorecard and blue ocean concept must describe the quality targets that must be achieved and the scenarios that must be followed to achieve them.

Nevertheless, the obstacles that hinder the implementation of the balanced scorecard and blue ocean concepts still exist. Any form of policy carries a risk of failure. Policy failures are divided into two categories, namely non-implementation (not implemented) and unsuccessful implementation (implementation of policies that are not successful). The non-implementation of the balanced scorecard and blue ocean concept policy means that the policy is not implemented according to the plan, perhaps because the parties involved in its implementation do not want to cooperate, or they have worked inefficiently, worked half-heartedly, or because they did not fully control problems, so that no matter how persistent their efforts, the existing obstacles they cannot overcome.

The unsuccessful implementation of the balanced scorecard and blue ocean concepts occurs when a specific policy has been implemented according to the plan, but given that external conditions are not favorable (for example, a sudden change of power, natural disaster, etc.), achieve the desired result. Usually, a policy that has a risk of failure is caused by several factors, including lousy execution (bad execution), the lousy policy itself (lousy policy), or the policy has lousy luck (bad luck). About the constraining factors that hinder the policy implementation on the balanced scorecard and blue ocean concept, management demands / prioritizes transparency; in other words, transparency is the key to implementing the policy on the balanced scorecard and blue ocean concept. Facts on the ground that the implementers (actors/stakeholders) involved have not carried out their duties properly by the provisions that have been outlined and mutually agreed upon.

In terms of socialization, for example, it has not been carried out continuously and thoroughly (temporarily), so the concepts and policy objectives of the balanced scorecard and blue ocean concepts have not been well understood by the target group or actors/stakeholders, even those who do not understand at all what the balanced scorecard concept and blue oceans. In

addition, there are still schools that do not have the school's vision and mission and even do not understand the concepts of the balanced scorecard and Blue Ocean.

Practically there is no straight line that stretches and connects between policies and policy outcomes. Constraints in implementing the policy of the balanced scorecard and blue ocean concept in Banjarmasin City are caused by several factors as follows:

First, readiness of resources is still low, for example; a) Lack of supporting reading books in school libraries; b) Schools' high level of dependence on assistance (such as funds, etc.) from the government resulted in the school being less creative/initiative, exploring the potential of the school concerned; c) Low/more minor professional principals, teachers, and education staff manage and implement education in schools.

Second, socialization of the balanced scorecard and blue ocean policies is still lacking in intensity, is temporary, and is not carried out comprehensively or totally (comprehensively), so that actors/stakeholders do not understand the concepts and objectives of the balanced scorecard and blue ocean concepts properly.

Third, the independence (autonomy) of the principal in managing or managing the school is still low. The impression of doubt, fear of being wrong, and dependence on implementation instructions and government assistance is still high, so the principal and his staff seem static and less creative.

Fourth, the existence of a balanced scorecard and blue ocean policy with its implementation is seen by some schools as a burden (covering time, administration, and specific other requirements) because all of these are not balanced by adequate contributions, which they receive as a result of the balanced scorecard program and this blue ocean.

The above factors need to be evaluated to avoid failure in implementing the balanced scorecard and blue ocean policies. Failure to implement a policy tends to be due to human factors, where decision-making sometimes fails to consider the reality of very complex and varied human problems, both the government as policymakers and schools and their citizens as policy actors and target groups.

Referring to the various obstacles or barriers that have been identified from the results of the study, and associated with the views or opinions of experts regarding the factors that cause the failure to implement a policy, the author thinks that the failure to implement a policy is not necessarily entirely due to the inability of the implementers (actors/stakeholders). ) but also due to policy formation. This is where the expertise of policy implementers (actors/stakeholders) is required to make adjustments or adaptations so that the implementation process can run effectively and the policy objectives/principles can be realized. In this case, the socialization of the implementation of the balanced scorecard and blue ocean policies must continue to be carried out to provide understanding and enlightenment to all parties to respond to these policies jointly.

## CONCLUSION

This study shows that in implementing the balanced scorecard, primary education institutions, especially in Banjarmasin, can modify the classical balanced scorecard structure based on each essential education institution's vision, mission, and goals in the city Banjarmasin. The unsuccessful implementation of the balanced scorecard and blue ocean concepts occurs when a specific policy has been implemented according to the plan, but given that external conditions are not favorable (for example, a sudden change of power, natural disaster, etc.), achieve the desired result. Usually, a policy with a risk of failure is caused by several factors, including lousy implementation, the lousy policy itself, or the policy has lousy luck

To avoid the policy failure of the balanced scorecard and blue ocean concepts, it is necessary to have the active involvement or participation of all policy actors (a coalition of actors/stakeholders) to study, understand and make adjustments or adaptations (reformulations) that are needed. Based on the principles of cooperation, linkage, togetherness and accountability, and transparency. The balanced scorecard and blue ocean concepts need to be supported by the spirit of democracy and transparency towards a commitment/consensus. The balanced scorecard and blue ocean concepts run well, and the policy objectives (improving the quality of education) are achieved. A coalition of actors/stakeholders, namely principals, teachers, students, parents, community, school committee/BP3, relevant government officials, care about educational acti

## AKCNOWLEGMENT

The author would like to thank the Rector of the Islamic University of Borneo Muhammad Arsyad Al Banjarmasin, Prof. Abdul Malik, S. Pt, M. Si, Ph. D and Director of the Postgraduate Program at the Islamic University of Kalimantan Muhammad Arsyad Al Banjarmasin, Dr. Khuzaini, M.M. The researcher would also like to thank all those who have helped this research, either directly or indirectly.

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