



PLANNING TO ACCOUNTABILITY: INTEGRATION OF STRATEGIC PLAN, BALANCED SCORECARD AND GOOD GOVERNANCE IN THE GOVERNANCE OF THE NURUL QUR'AN FOUNDATION

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Abstract:

In the era of globalization and increasingly stringent demands for transparency, Islamic educational institutions such as the Nurul Qur'an Foundation face challenges in realizing effective, accountable governance that is oriented towards improving the quality of education. These challenges include the integration of long-term strategic planning, performance measurement systems, and the application of good governance principles. This study aims to analyze in depth how the integration of the Strategic Plan (Renstra), the Balanced Scorecard (BSC), and Good Governance principles is applied in the governance of the Nurul Qur'an Foundation. The research approach used is a qualitative case study method. Data were collected through in-depth interviews with foundation administrators, participatory observation of managerial processes, and a review of the 2021–2025 Renstra document. Data analysis was conducted thematically by highlighting the relationship between strategic vision, performance indicators, and accountability mechanisms. The results show that the integration of Renstra, BSC, and Good Governance creates a more adaptive and transparent governance system, and is able to improve the effectiveness of planning and institutional accountability. This integrative model also has the potential to be applied in other Islamic educational foundations to strengthen institutional competitiveness and organizational sustainability

Keywords: *Accountability, Strategic Plan (Renstra), Balanced Scorecard (BSC), Good Governance.*

INTRODUCTION

In the era of globalization and the development of information technology, Islamic educational institutions face increasing demands for effective, transparent, and accountable governance. Islamic educational foundations, such as the Nurul Qur'an Foundation, not only play a religious role but also have managerial responsibilities that demand professionalism and innovation. According to the Ministry of Education and Culture (Kemendikbud, 2021), good educational governance must reflect the principles of transparency, accountability, responsibility, independence, and fairness as a manifestation of good governance. In the context of religious foundations, this becomes even

more complex because it must balance spiritual values and managerial efficiency (Rahman & Yusuf, 2020).

The main problem in educational foundation governance lies in the disconnect between strategic planning and implementation, as well as the suboptimal performance measurement and public accountability systems. Strategic Plans (Renstra) are often prepared as administrative documents without strong links to measurable performance indicators (Setiawan, 2019). On the other hand, the implementation of the Balanced Scorecard (BSC) can be an important instrument in translating strategic vision into measurable and targeted operational performance targets (Kaplan & Norton, 2020). However, consistent integration between the Strategic Plan and the BSC is still rarely found in Islamic educational foundations, especially in the context of Good Governance-based governance (Fadli, 2022).

Therefore, this study focuses on how the integration of the Strategic Plan, the Balanced Scorecard, and Good Governance principles is applied in the governance of the Nurul Qur'an Foundation in Kraksaan, East Java. Using a qualitative approach using a case study method, this research seeks to explore the extent to which integration between planning, implementation, and accountability can improve the effectiveness of Islamic educational institution governance. The focus of this research is not only on managerial aspects, but also on how Islamic moral and ethical values are internalized in the foundation's governance practices.

This research is expected to provide a conceptual contribution to the development of a performance- and ethics-based model of Islamic educational governance, while also providing practical implications for foundation managers in building a sustainable strategic management system. The results of this study can also be a reference for other Islamic educational institutions in developing a balanced governance model between spiritual orientation and managerial professionalism.

RESEARCH METHODS

This research uses a qualitative approach with a case study method to deeply understand the integration process between the Strategic Plan (Renstra), Balanced Scorecard (BSC), and Good Governance within the governance of the Nurul Qur'an Foundation in Kraksaan, East Java. A qualitative approach was chosen because it is considered most appropriate for examining complex and contextual social phenomena, particularly those related to organizational behavior and value-laden managerial practices (Creswell & Poth, 2018). The case study method was used to gain a comprehensive understanding of the foundation's internal dynamics in designing, implementing, and evaluating performance based on the Strategic Plan and good governance principles (Yin, 2018).

The Nurul Qur'an Foundation was selected as the research location purposively because the foundation already has a Strategic Plan document for the 2021–2025 period and has begun implementing Good Governance principles in its institutional management system. The research focused on the foundation's core management, heads of education units, and administrative staff directly involved in strategic planning and performance reporting. Research data was obtained through in-depth interviews, participant observation of managerial activities, and a review of official documents such as the Strategic Plan (Renstra), annual reports, and internal policies. Triangulation

of sources and methods was used to enhance data validity, while semi-structured interviews allowed researchers to explore informants' experiences and perceptions more flexibly (Sugiyono, 2022).

Data analysis was conducted thematically, following the interactive model of Miles, Huberman, and Saldaña (2019), which encompasses three main stages: data reduction, data presentation, and conclusion drawing and verification. All interview and observation data were openly coded to identify key themes that illustrate the integration between the strategic vision, BSC performance indicators, and public accountability principles. Analysis was conducted simultaneously during the data collection process to ensure findings were relevant to the field context.

Data validity was ensured through the application of Lincoln and Guba's (1985) four trustworthiness criteria: credibility, transferability, dependability, and confirmability. Credibility testing was conducted through source and method triangulation, member checking with key informants, and discussions with colleagues to avoid interpretation bias. The research results were then systematically documented for academic accountability. With this approach, the research is expected to provide a valid and contextual overview of the application of the integrative Renstra, Balanced Scorecard, and Good Governance models to improve the effectiveness and accountability of the Nurul Qur'an Foundation's governance.

RESULTS AND DISCUSSION

Research results indicate that the governance process at the Nurul Qur'an Foundation has moved toward an integrated strategic management system encompassing the Strategic Plan (Renstra), the Balanced Scorecard (BSC), and Good Governance principles. This integration is evident in the foundation's efforts to translate its long-term vision into measurable operational targets through the four main perspectives of the BSC: finance, customers (stakeholders), internal processes, and learning and growth. Within the context of the 2021–2025 Renstra, each of the foundation's strategic objectives is accompanied by key performance indicators (KPI) and annual targets that serve as evaluation tools for program success. Examples include improving the quality of student learning, efficient use of zakat and infaq funds, and strengthening human resource capacity.

Field findings also indicate that Good Governance principles are beginning to be internalized in decision-making processes and public accountability reporting. Transparency is demonstrated through the regular publication of financial and social activity reports to the surrounding community, while participation is demonstrated through the involvement of teachers, student guardians, and community leaders in annual deliberation forums. Foundation accountability is maintained through an internal audit mechanism and a performance indicator-based reporting system (Rahman & Yusuf, 2020). This reflects a paradigm shift from traditional trust-based governance to modern governance that emphasizes performance and public accountability.

Data analysis indicates that the successful integration of the Strategic Plan and the Balanced Scorecard (BSC) depends not only on the development of strategic documents but also on the foundation's ability to translate the vision into measurable and consistent managerial actions. Interviews revealed that some administrators understand the BSC not merely as a performance

measurement tool, but as a management system that connects strategic objectives with the institution's work culture and spiritual values. This approach aligns with the theory of Kaplan and Norton (2020), which asserts that the BSC can serve as a framework for strategic alignment between organizational vision and individual performance.

From a good governance perspective, the findings indicate that implementing transparency and accountability principles strengthens public trust in the foundation. This aligns with Fadli's (2022) view that Islamic educational institutions that implement good governance-based governance tend to have higher social legitimacy and stronger institutional sustainability. In the case of the Nurul Qur'an Foundation, internal audit practices and transparent performance reporting are crucial instruments in maintaining organizational credibility, especially amidst increasing public demands for accountability from religious institutions.

Furthermore, the study found that the managerial spiritual dimension also influences the effectiveness of this integrative model. Administrators link performance indicators to the values of worship and trust, so that the BSC system is not viewed solely as an administrative mechanism, but also as a medium for moral reflection and work ethics. This integration of religious values and modern management demonstrates a unique adaptation of Islamic educational institutions to contemporary strategic management concepts. These results corroborate previous findings by Rahmawati and Fitria (2021), who stated that the success of Islamic educational governance is determined by the balance between managerial professionalism and the internalization of spiritual values.

Conceptually, the integrative model implemented at the Nurul Qur'an Foundation demonstrates alignment with the strategic governance framework, where planning, performance measurement, and public accountability are synergistically interwoven (Osborne, 2021). This model has the potential to serve as a reference for other Islamic educational institutions in building sustainable governance, as it connects strategic and moral aspects within a single integrated management system. Thus, the results of this study not only enrich the academic discourse on performance-based educational institution governance, but also provide practical contributions to the management of Islamic educational foundations in Indonesia that are oriented towards sustainability and institutional integrity.

CONCLUSION

The results of this study confirm that the application of an integrative model of the Strategic Plan (Renstra), Balanced Scorecard (BSC), and Good Governance in the governance of the Nurul Qur'an Foundation has been proven to improve planning effectiveness and institutional accountability. The integration of these three forms a strategic management framework that aligns the institution's long-term vision with measurable performance indicators and transparent public accountability mechanisms. The Renstra serves as policy direction and strategic guidance, the BSC serves as a concrete and systematic performance measurement tool, while the principles of Good Governance ensure that decision-making processes are transparent, participatory, and ethical.

This study also shows that the success of this integration depends not only on managerial systems and instruments, but also on moral commitment,

participatory leadership, and the internalization of spiritual values in the foundation's governance practices. This approach, which balances professionalism and Islamic values, has proven effective in strengthening public trust and enhancing the institution's social legitimacy. Therefore, this model can serve as a reference for other Islamic educational foundations in developing adaptive, accountable, and sustainable governance systems.

Conceptually, this research enriches the body of Islamic education management studies by presenting an integrative perspective between strategic management theory and governance ethics. Practically, the results of this study provide a tangible contribution to strengthening foundation governance through the development of a values-based planning and performance evaluation system.

As a recommendation, Islamic education foundation administrators are advised to strengthen their human resource capacity to understand and implement the BSC concept and the principles of good governance comprehensively. The government and educational accreditation bodies also need to provide managerial mentoring and training oriented toward transparency and accountability in religious institutions. For future research, it is recommended that this integrative model be tested in the context of other Islamic educational institutions at the regional and national levels to broaden generalizability and enrich understanding of sustainable governance practices in the Islamic education sector.

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