



Balanced Scorecard Approach for School Performance Evaluation

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ABSTRACT

This study evaluates the performance of SMAN 1 Sukoharjo using the Balanced Scorecard (BSC) approach through descriptive quantitative methods. Performance was assessed across four BSC perspectives: financial, customer, internal business process, and learning and growth. Primary data from questionnaires measured customer and learning and growth perspectives, while secondary data supported financial and internal business process assessments. Respondents included students and educational staff. Results show that SMAN 1 Sukoharjo achieved an overall BSC score of 87%, indicating good performance across all perspectives. Financial performance was strong, meeting standards of economic value, effectiveness, efficiency, fairness, transparency, and accountability. The customer perspective also received positive ratings, and internal business processes were rated excellent. Learning and growth outcomes showed good results as well. The findings suggest the school should aim for further improvement in perspectives currently rated as "good," encourage administrative and library staff to enhance service quality, urge teachers to pay closer attention to students' learning needs, and inspire school leadership to be more creative and accommodating in solving school issues, ultimately strengthening the overall performance of SMAN 1 Sukoharjo.

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INTRODUCTION

In an increasingly complex and dynamic environment, educational institutions face mounting pressure to ensure accountability and excellence in organizational performance. Effective performance evaluation systems have become essential for schools to meet diverse stakeholder expectations, enhance operational effectiveness, and support continuous improvement. Among the various strategic management tools available, the Balanced Scorecard (BSC) has emerged as one of the most comprehensive and adaptable frameworks for translating institutional vision and strategy into measurable objectives (A. P. Sari & Suryana, 2020; Widodo et al., 2020). Originally conceptualized by Kaplan and Norton for corporate settings, the BSC has been widely adopted by non-profit organizations, including educational institutions, due to its capacity to provide a holistic approach to performance measurement and strategic management (Rahman & Prabawati, 2020).

The BSC framework is grounded in four interrelated perspectives: financial, customer, internal business processes, and learning and growth. By integrating these perspectives, schools are equipped to balance short-term achievements with long-term developmental goals, and to harmonize both financial and non-financial performance indicators (Mulyani et al., 2022). This multidimensional approach enables schools to address the complexity inherent in educational management, recognizing that success cannot be measured by academic outcomes alone, but must also encompass student satisfaction, operational efficiency, and the ongoing professional development of educators (Siregar et al., 2021).

Recent studies underscore the importance of adopting the BSC approach in schools as a means to improve transparency, accountability, and organizational alignment with strategic goals (Arifin et al., 2018; Yulianingsih & Raharjo, 2022). The implementation of BSC has been shown to facilitate systematic monitoring and evaluation processes, encourage data-driven decision-making, and provide a clear framework for communicating institutional priorities to internal and external stakeholders (Setyawan & Suharyanto, 2019). Furthermore, the BSC's adaptability makes it particularly suitable for educational contexts, which must continually respond to evolving societal needs and government policies (Rahayu & Handayani, 2022).

In the context of Indonesian education, the push for improved school quality and accountability is closely linked to national efforts to advance human capital development (Ramadhan & Lestari, 2023). Schools play a pivotal role in shaping students' intellectual, emotional, and social competencies, preparing them for higher education, professional careers, and active participation in society (Purwanto et al., 2022). To fulfill these objectives, it is imperative for schools to adopt integrated quality management systems and conduct comprehensive performance evaluations. Through a balanced and holistic evaluation process, schools are better positioned to identify strengths and weaknesses, allocate resources efficiently, and design targeted interventions for sustainable improvement (Widodo et al., 2020).

Within the framework of the BSC, the financial perspective evaluates the school's resource management and fiscal sustainability, while the customer perspective examines student and parent satisfaction as well as stakeholder engagement. The internal business process perspective focuses on the effectiveness of educational and administrative operations, and the learning and growth perspective highlights staff development, organizational culture, and capacity for innovation (N. P. Sari & Wahyuni, 2021). By systematically assessing each of these perspectives, schools can generate a comprehensive understanding of performance and foster a culture of continuous learning and accountability (Arifin et al., 2018).

Empirical evidence from Indonesian secondary schools indicates that the adoption of the BSC has a positive impact on institutional performance, supporting schools in aligning activities with strategic objectives and enhancing their ability to deliver quality education (Siregar et al., 2021; Yulianingsih & Raharjo, 2022). Qualitative studies also reveal that the BSC facilitates clearer communication of expectations, enables more objective evaluation of teacher and student performance, and supports the implementation of improvement initiatives (Rahman & Prabawati, 2020).

Given these considerations, this study aims to evaluate the performance of SMAN 1 Sukoharjo using the Balanced Scorecard approach. Employing a descriptive qualitative methodology, the evaluation encompasses all four BSC perspectives and utilizes a combination of document analysis, interviews, and performance assessment instruments. By conducting a systematic and multidimensional evaluation, this research seeks to provide evidence-based recommendations for enhancing school effectiveness and contributing to the broader discourse on educational quality improvement in Indonesia.

RESEARCH METHOD

This study adopts a qualitative descriptive approach to comprehensively evaluate school performance using the Balanced Scorecard (BSC) framework. The research is structured to address the four core perspectives of the BSC: financial, customer, internal business processes, and learning and growth (Nugroho & Yulianti, 2021; Putri & Hadi, 2022). This multidimensional approach is widely recognized for its ability to provide a balanced view of institutional

effectiveness, not limited to financial metrics but also emphasizing non-financial indicators relevant to educational institutions (Yulianingsih & Raharjo, 2022).

Research Design

The study applies an evaluation design based on the BSC model. Each perspective of the BSC is examined using targeted instruments and data sources, allowing the analysis to capture both quantitative and qualitative nuances of school performance (Setiawan & Komariah, 2018; Widodo et al., 2020). This approach ensures that the evaluation process addresses institutional goals in a manner that is systematic and evidence-based (Arifin & Mulyani, 2021).

Data Collection Techniques

Data were collected through multiple methods to ensure the robustness and credibility of findings:

1. **Document Analysis:** Financial reports, student records for the academic year 2023–2024, and human resource data for 2024 were reviewed to capture quantitative indicators.
2. **Questionnaires:** Instruments were developed for student customer satisfaction, job satisfaction, work productivity, and loyalty of educators and education personnel.
3. **Observations:** School self-evaluation forms and structured observations were employed to gather contextual and process-based information.

The use of multiple data sources and instruments facilitates data triangulation, thereby enhancing the validity and reliability of the results.

Population and Sampling

The study population comprises the entire teaching staff, educational personnel, and student body of SMAN 1 Sukoharjo. The total student population is 760, with 66 teachers and employees. To ensure representative sampling:

1. **Students:** Simple random sampling was used for student respondents (the “customer” perspective).
2. **Teachers and Staff:** Disproportionate stratified random sampling was adopted to account for varying roles and strata within the teacher and staff groups.

The sample size was determined using the Slovin formula:

$$n = \frac{N}{1 + Nd^2}$$

Where:

n = Sample size

N = Population size

d² = Margin of error (precision)

Using a margin of error of 0.05 and a population of 760, the sample size calculated is approximately 263 (rounded up from 262.38), which aligns with best practices for social science research (Putri & Hadi, 2022).

Instrument Validity and Reliability

Prior to data collection, all research instruments underwent rigorous testing for validity and reliability to ensure data quality.

Reliability Test: Instrument reliability was measured using Cronbach's alpha (α), which assesses the internal consistency of questionnaire items (Yulianingsih & Raharjo, 2022):

$$r_{11} = \frac{k}{k-1} \left[1 - \frac{\sum s_i}{s_t} \right]$$

Where:

r_{11} = Reliability coefficient

k = Number of items

$\sum s_i$ = Sum of variances of individual items

s_t = Total variance

If $\alpha > r_{table}$, the instrument is considered reliable; otherwise, it is not.

Validity Test: Validity was examined using the Pearson product-moment correlation method, correlating each item score with the total score:

$$r_{xy} = \frac{n \sum XY - (\sum X)(\sum Y)}{\sqrt{\{n \sum X^2 - (\sum X)^2\} \{n \sum Y^2 - (\sum Y)^2\}}}$$

The statistical significance was further assessed using the t-test:

$$t = \frac{r \sqrt{n-2}}{\sqrt{1-r^2}}$$

Where:

t = Calculated t value

r = Correlation coefficient

n = Number of respondents

The criteria for validity:

- If $r_{count} > r_{table}$, the item is valid
- If $r_{count} < r_{table}$, the item is invalid and excluded from further analysis

Implementation and Instrument Testing

For each instrument:

1. The customer satisfaction questionnaire contained 60 valid items with Cronbach's alpha = 0.98, exceeding the required threshold ($r_{table} = 0.195$ for $\alpha = 5\%$).
2. The job satisfaction instrument for educators and staff comprised 50 items (47 valid), with Cronbach's alpha = 0.94.
3. The work productivity questionnaire had 30 valid items, Cronbach's alpha = 0.86.
4. The work loyalty questionnaire for educators and staff included 53 reliable items (Cronbach's alpha = 0.91).
5. The instrument for assessing fairness, transparency, and accountability in budget management showed 30 valid and reliable items (Cronbach's alpha = 0.86).

Degrees of freedom were calculated as $df = n - 2$ for validity testing, with critical values referenced against significance levels of 0.01 and 0.05 as appropriate.

Implementation and Instrument Testing

Quantitative data were analyzed using descriptive statistics, while qualitative data from observations and open-ended responses were coded and thematically analyzed. Data from all four BSC perspectives were integrated to produce a comprehensive evaluation of school performance, providing actionable insights for stakeholders and policymakers (Nugroho & Yulianti, 2021).

By adhering to rigorous methodological standards and employing validated measurement instruments, this research ensures the credibility, reliability, and applicability of its findings in the context of educational management and performance evaluation.

RESEARCH RESULT & DISCUSSION

The results of the research to evaluate the performance of SMAN. 1 Sukoharjo using the BSC approach starting from the performance of financial perspectives, internal business process perspectives, customer perspectives, learning and growth perspectives, and finally the results of the overall measurement of the four BSC perspectives are presented so that an analysis of the performance of SMAN 1 Sukoharjo based on the BSC approach is compiled.

The Results of The Analysis of The Financial Perspective Performance of SMAN 1 Sukoharjo

The performance measurement of the financial perspective of SMAN 1 Sukoharjo is conducted by analyzing financial ratios to assess the relationship between items in the school's financial statements, which are managed as a public organization. The school's main revenue comes from APBN or APBD funds, which demands efficient, effective, and economical management as expected by taxpayers. Although the school did not allow exposure of its financial statements in this study, performance measurement was still conducted based on the principles of fairness, efficiency, transparency and public accountability, in accordance with Law Number 20 of 2003 article 48, as well as effectiveness. Secondary data was used to evaluate financial performance, ensuring accountable management of education funds and fulfilling the principles of good financial management. Based on the principles of fairness, efficiency, transparency and public accountability, 51.2% of respondents agreed that SMAN 1 Sukoharjo applied the principle of fairness in the management of school financial budget, and there were 48.8% respondents strongly agreed that SMAN 1 Sukoharjo applied the principle of fairness in the management of school financial budget. Thus 100% of respondents stated that SMAN 1 Sukoharjo applied the principle of fairness in the management of school financial budget. It can be seen in the following graph:

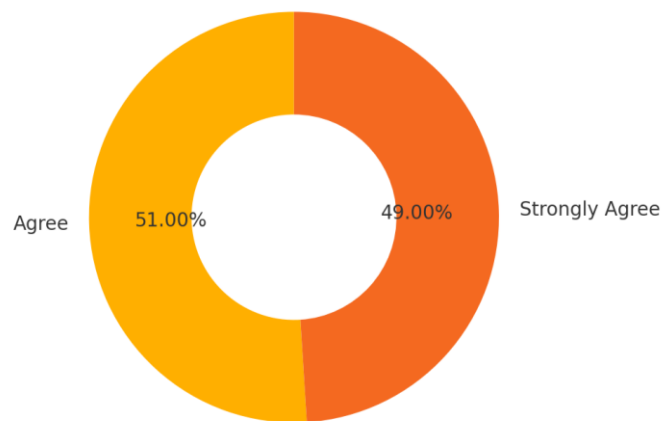


Figure 1. Graph of the Principle of Fairness in School Financial Management

Respondents' responses to the principle of efficiency in school financial management of SMAN 1 Sukoharjo, there were several statements highlighting the practice of efficiency in the planning and realization of school budget expenditure. The majority of respondents agreed or strongly agreed on the importance of efficient budget planning, purposeful budget expenditure realization and transparency in the management of school funds. This reflects the school's commitment in ensuring that every expenditure of school funds is used efficiently and responsibly to improve the quality of education as well as to have a positive impact on the development of students and the progress of the school SMAN 1 Sukoharjo can be seen in the following graph:

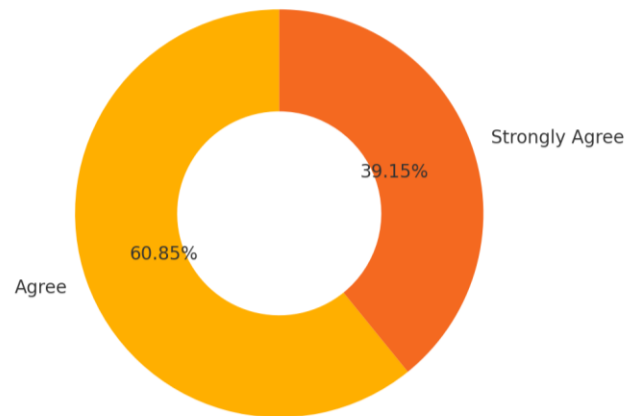


Figure 2. The Principle of Efficiency in School Financial Management

Furthermore, respondents' responses to the principle of transparency in school financial management showed a high awareness of the importance of transparency in school financial management. The majority of respondents agreed or strongly agreed with the ease of access to information related to school budgets, openness of school budget accountability reports, and complete and structured documentation. This reflects the school's commitment to maintaining transparency, accountability and integrity in school financial management. Thus, these measures to strengthen transparency can help build positive relationships between schools and communities and increase active participation in supporting educational goals.

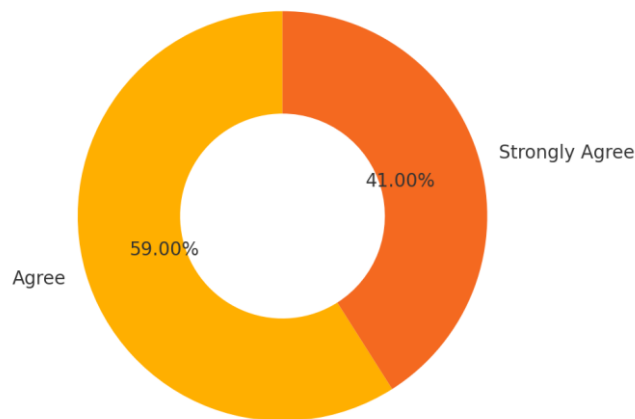


Figure 3. The Principle of Efficiency in School Financial Management

Respondents' responses indicate a high awareness of the importance of accountability in school financial management. The majority of respondents agreed or strongly agreed that accountability is key to building strong public trust, increasing public satisfaction with school performance and transparency, and creating an environment conducive to eradicating corrupt practices in schools. This reflects the school's commitment to maintaining integrity, transparency and accountability in school financial management to improve the quality of education services provided and strengthen relationships with the community.

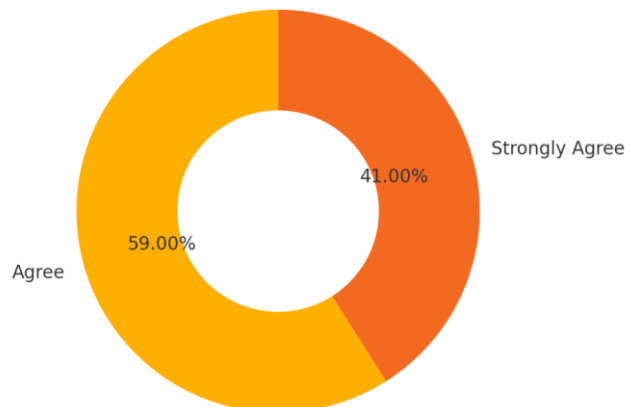


Figure 4. The Principle of Accountability in School Financial Management

Analysis of the Results of Research on Customer Perspective Performance of SMAN 1 Sukoharjo

Overall, student customers are satisfied with the overall service provided by SMAN 1 Sukoharjo. However, special attention needs to be paid to the aspects of *Tangibility* and *Empathy* which have negative gaps, so that overall customer satisfaction can be improved. Periodic evaluation and implementation of appropriate improvements are needed to ensure that the services provided can better meet customer expectations in the future.

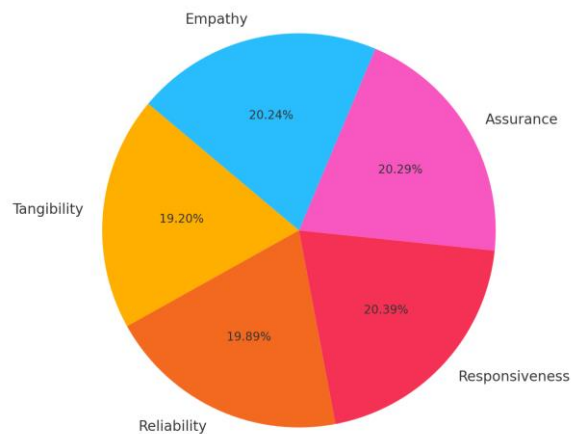


Figure 5. Customer Service Quality

Analysis of Research Results of Internal Business Perspective Performance

The National Education Standard (SNP) component at SMAN 1 Sukoharjo has a total score of 75.00%, which consists of two main aspects: an appropriate and relevant curriculum, and provision for learners' personal development needs. Curriculum development, which is guided by BSNP and adapted to regional characteristics and social needs, scored 75.00%. In addition, the school also provides counselling services and extracurricular activities to support students' personal development, with the same score of 75.00%. Overall, the average score of the SNP components shows good performance with a percentage of 75.00%. The components of the National Education Standards (SNP) at SMAN 1 Sukoharjo show an overall score of 72.89%. For Process Standards, the school achieved 77.50% with appropriate syllabus and lesson plans, as well as interactive learning methods. Graduate Competency Standards received 66.67%, indicating the need for improvement in achieving academic targets. The Educators and Education Personnel and Facilities and Infrastructure standards each received 75.00%, reflecting the fulfilment of adequate qualifications and numbers. School Management Standards reached 67.31%, indicating solid management performance. The Financing Standard received 89.29%, reflecting good financial planning. Finally, the Education Assessment Standard received 75.00%, indicating an effective assessment system and parental involvement in the learning process.

There are three SNPs with the lowest achievements, namely the competency standards for graduates, infrastructure and facilities standards, and standards for educators and education personnel. At the education unit level, the standards that are perceived to be difficult to fulfil are the standards of educators and education personnel, facilities and infrastructure standards, and financing standards. Not all standards can be achieved by public schools. The obstacles in fulfilling the standards of educators and education personnel towards the implementation of the SNP faced are: 1) the unavailability of teachers for each subject such as history and sociology, 2) not all teachers and education personnel are certified, 3) not all teachers have completed the assessment technique tools, 4) not all educators and education personnel required by schools are in accordance with the provisions of the requirements that should be, 5) limited number of human resources and human resource competencies, 7) for Indicator 1, sub-indicator 2, there are some teachers who teach certain subject areas for more than 24 hours, 8) some educators who are still non-civil servants do not have teaching certificates because they have not participated in Teacher Professional Education and Training (PLPG) or Teacher Professional Education (PPG).

Furthermore, the alumni service aspect is the school's ability to establish relationships with alumni, the business world, and industry as well as universities. The purpose of this alumni service is to improve the school's image so that it has high marketability in the community.

Analysis of Learning and Growth Perspective Performance Research Results

From the results of this study, the average job satisfaction of educators and education personnel at SMAN 1 Sukoharjo is 64.67%, with several aspects obtaining a fairly high level of satisfaction, but there is still room for improvement in certain areas.

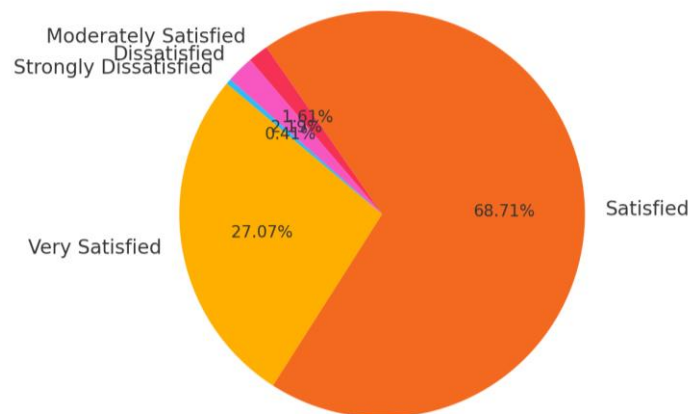


Figure 6. Job Satisfaction Level of Educators and Education Personnel

The productivity of educators and education personnel resulted in a recapitulation of data on respondents' responses to the level of work productivity of educators and education personnel of SMAN 1 Sukoharjo is 0.91 percent stated strongly disagree (unproductive), 2.73 percent stated disagree (unproductive), 0.00 percent stated moderately agree, 73.74 percent stated agree (productive), and 22.63 percent stated strongly agree (very productive).

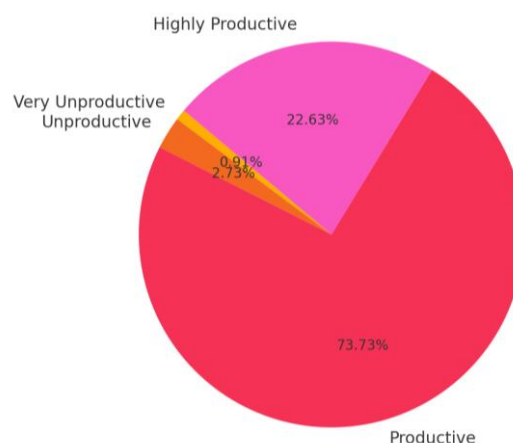


Figure 7. Work Productivity Level of Educators and Education Personnel

Based on the results of the study, it can be concluded that most of the educators and education personnel at SMAN 1 Sukoharjo showed a fairly high level of loyalty to the school. Although there are some respondents with a lower level of loyalty, the majority of them show readiness to support and advance the school. It is important to maintain and improve the quality of education at SMAN 1 Sukoharjo. More clearly can be seen in the following graph:

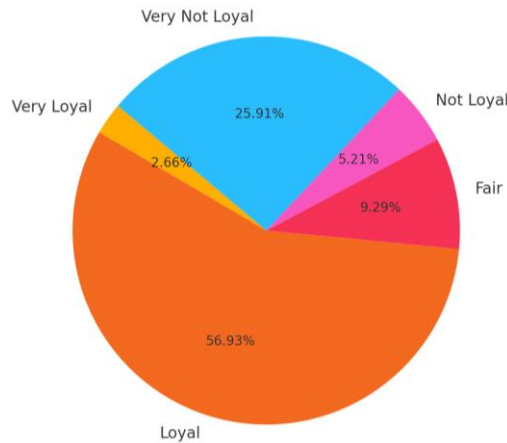


Figure 8. Level of Work Loyalty of Educators and Education Personnel

Based on the results of the recapitulation of school information system satisfaction research data, it can be concluded that the large majority of respondents gave a positive assessment of the school information system. the level of satisfaction with information at SMAN. 1 Sukoharjo was 14.96 percent of respondents stated that they were very satisfied, 50.37 percent stated that they were satisfied, 32.92 percent stated that they were quite satisfied, and only 1.75 percent stated that they were dissatisfied. The availability of information, the accuracy of the information available, the time required to obtain information, and the suitability of information to needs received good to very good ratings from respondents. This shows that the school information system has succeeded in fulfilling respondents' expectations and needs in providing the necessary information.

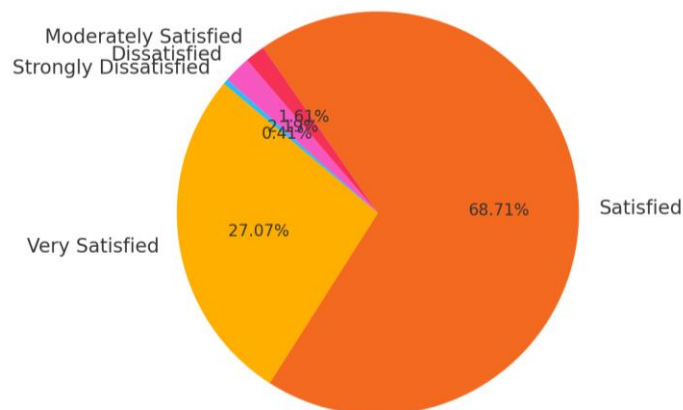


Figure 9. Satisfaction Level with the School Information System

Discussion of Financial Perspective Performance Results of SMAN 1 Sukoharjo

SMAN 1 Sukoharjo has implemented excellent financial planning by initiating financial planning at the beginning and last quarter of the previous year. This practice allows the school to detail budget needs, allocate resources optimally and ensure funds are available for key priorities and unexpected needs. Financial evaluation is based on the financing standard data in the National Education Standards and involves the school committee and stakeholders through regular meetings to discuss budget planning and utilization. Transparency and accountability are maintained by conducting internal and external audits, providing easily accessible financial reports and using digital systems for recording and reporting. Specialized training for administrative staff is also

organized to improve financial management skills. To support additional financing, the school takes the initiative to seek funds from various sources through grants, donations, sponsorships, and collaboration with alumni and businesses, including organising events such as job fairs and seminars involving local companies.

Discussion of Customer Perspective Performance Results of SMAN 1 Sukoharjo

The average of all indicators shows an average reality score of 4.03 and expectations of 4.11, with an average gap of -0.09. This average gap is also in the category of very satisfied (S. Satisfied), with a satisfaction weight of 97.43. Based on the results of the analysis, it can be concluded that the value of student customer performance at SMAN 1 Sukoharjo is generally in the category of very satisfied (S. Satisfied) for each indicator that has been determined. To maintain a high level of satisfaction, SMAN 1 Sukoharjo can continue to improve the quality of services provided to students, as well as conduct regular evaluations of the indicators that have been set to ensure that the needs and expectations of students are well met.

From these results, it can be concluded that overall, student customers are satisfied with the overall services provided by SMAN 1 Sukoharjo. However, special attention needs to be paid to the aspects of Tangibility and Empathy which have negative gaps, so that overall customer satisfaction can be improved. Periodic evaluation and implementation of appropriate improvements are needed to ensure that the services provided can better meet customer expectations in the future.

Discussion of Internal Business Performance Results of SMAN 1 Sukoharjo

To improve achievement in each component of the National Education Standards (NES), several steps can be taken. In terms of the Process Standard, teachers need to attend continuous training, collaborate in syllabus development and develop effective lesson plans that take into account the individual needs of students through assessment and differentiated learning. Schools should utilise technology in learning and provide more learning resources, and conduct regular evaluations. For Graduate Competencies, remedial programmes, tutoring, and the development of extracurricular programmes that support students' personalities are needed. Teachers and staff need to be supported through improved qualifications, regular training and incentives. Ministry of Education Regulation Number 19 of 2024 on Teacher Professional Education should be implemented to ensure competent teachers, with good mastery of subject matter, pedagogic, social and personality skills.

To improve achievement in the facilities and infrastructure standard, schools need to assess space needs, conduct renovations and ensure that educational equipment and technology are well maintained. The management standard requires socialising the vision and mission, evaluating work plans and improving management information systems. In the financing standard, it is important to involve stakeholders in the budget, increase transparency and seek additional funds through partnerships. Assessment standards require improving teachers' ability to design assessments and provide constructive feedback. The self-evaluation data shows challenges in fulfilling the standards for graduate competencies, infrastructure and educators and education personnel, which include a shortage of teachers in certain subjects, not all teachers are certified, and limited human resources that meet the requirements.

Discussion of Growth and Learning Performance Results of SMAN 1 Sukoharjo

To understand the main components that cause dissatisfaction among educators and education personnel at SMAN 1 Sukoharjo, it is necessary to analyse statements with a high percentage of dissatisfaction. The data shows that the dominant dissatisfaction comes from the

perception that the job requires a variety of creative skills (68.18% disagree), the mismatch of the job with personal expectations (59.09% disagree), and the mismatch of the job with abilities and education or work experience (54.55% disagree). These aspects need further attention to improve job satisfaction. Herzberg's Two-Factor Theory identifies motivator factors (achievement, recognition, responsibility) that increase job satisfaction and hygiene factors (working conditions, pay, policies) that can cause dissatisfaction if inadequate. Comfortable physical conditions of the workplace, good employee relations, and supportive leadership also affect job satisfaction (Mahfuzil, 2022).

Job satisfaction is also influenced by job stress theory which suggests that excessive stress decreases job satisfaction, while a comfortable work environment can reduce it. The concept of "flow" by Mihaly Csikszentmihalyi emphasises that full engagement in challenging activities that match abilities can increase job satisfaction. (Mirvis & Csikszentmihalyi, 1991). Self-efficacy, or an individual's belief in their abilities, also plays an important role. Rahmasari's (2023) research supports that job satisfaction has a positive and significant impact on teacher performance, with rewards and development opportunities as the main factors. Victor Vroom's Expectancy Theory states that motivation is influenced by expectations, the belief that performance produces certain results, and the value placed on those results, which can also be used to improve employee performance through proper motivation (Nilawati, 2013).

From the analysis of work productivity data, it can be concluded that the lack of work productivity of educators and education personnel at SMAN 1 Sukoharjo is caused by several factors such as job mismatch with skills, expectations, and work experience. To improve productivity, it is necessary to identify problems and take appropriate corrective measures. Research by Subandowo (2018) shows that improving the quality of teacher productivity requires training to improve teaching effectiveness and sensitivity to students. Amin Yusuf's research (Yusuf, 2018) also stated that principals' leadership behaviour and organisational work climate significantly influenced teachers' motivation and work productivity, with a combined contribution of 76 percent. Therefore, attention to leadership, work climate, and work motivation should be increased to improve productivity at SMAN 1 Sukoharjo.

This research shows a positive correlation between job satisfaction, work productivity, and employee loyalty. Raditya Seta Sukma and Ni Wayan Sukmawati Puspitadewi found a strong relationship between job satisfaction and loyalty at PT X Surabaya (Sukma & Puspitadewi, 2022). Nuzsep Almigo from Bina Darma University Palembang concluded that the higher the job satisfaction, the higher the employee productivity (Almigo, 2004). Mohammad Kanzunnudin confirmed that employee job satisfaction greatly affects productivity and the achievement of company goals (Kanzunnudin, 1907). Subagja and Safrianto's research (Subagja & Safrianto, 2020) shows that job satisfaction and loyalty have a significant effect on employee performance at PT Bank Sahabat Sampoerna Jakarta. Overall, job satisfaction is seen as a driver of loyalty and productivity, which has a positive impact on company results and customer satisfaction. At SMAN 1 Sukoharjo, 90.15% of respondents were satisfied with their jobs, which shows high productivity and loyalty in carrying out tasks at school.

At SMAN 1 Sukoharjo, the level of satisfaction with information showed that 14.96% of respondents were very satisfied, 50.37% were satisfied, 32.92% were moderately satisfied, and only 1.75% were dissatisfied. Although the school has not fully implemented a web-based school information system, it uses a website and social media to deliver information. Research shows that web-based information systems can improve the efficiency and effectiveness of academic information management, as found by Puspita Sari et. al. (Puspita Sari & Hidayati, 2023) and Maulana's research (Fadhel Maulana, 2023). In the era of society 5.0, the transformation of education through digitalisation and the mobilising teacher programme has facilitated the learning process, as

discussed by Bukman Lian (Lian, 2022) Good management of school information systems can improve operational efficiency, data accuracy, decision-making, data security and the overall quality of education.

CONCLUSION

The study showed that the overall performance of SMAN 1 Sukoharjo, as measured by the *Balanced Scorecard (BSC)*, achieved a score of 79.38%, indicating good performance. On the financial perspective, the school achieved a score of 80% for the principles of fairness, efficiency, transparency, and accountability, reflecting excellent financial management. The customer perspective also recorded a score of 80%, indicating a high level of satisfaction and service quality. In the internal business perspective, the school achieved a score of 75% for curriculum innovation, 78.72% for processes, and 80% for after-sales service, signalling strong operational effectiveness. The growth and learning perspective also recorded a score of 80% for satisfaction, productivity, workforce loyalty, and information system capability, indicating a high commitment to human resource development and technology. Thus, SMAN 1 Sukoharjo has high performance in fulfilling the various perspectives set.

SMAN 1 Sukoharjo has a high score in financial perspective with fairness, efficiency, transparency, and accountability reaching 80%. This indicates good financial management, with fair and efficient allocation of funds, and high transparency and accountability. The school needs to continue to improve the efficiency of budget utilisation with regular internal audits and the application of technology. From the customer perspective, with an overall score of 80%, the school needs to maintain and improve the quality of educational services through regular satisfaction surveys, varied extracurricular programmes, and effective communication with students and parents. Internal Business and Growth Perspective of SMAN 1 Sukoharjo The evaluation of internal business performance shows an overall score of 78.72%, with good curriculum innovation, process standards, facilities and infrastructure, and educators and education personnel standards. However, improvements are still needed in the standards of graduate competence and management. The growth and learning perspective with a score of 80% shows high job satisfaction and loyalty, as well as effective productivity and information systems. The school should continue to support professional development for teachers and staff, and ensure information technology is up-to-date to optimally support the education process. By strengthening these aspects, SMAN 1 Sukoharjo can continue to improve the quality of education and operational efficiency.

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