

## IMPLEMENTATION OF THE BALANCED SCORECARD-BASED STRATEGY TO IMPROVE SCHOOL QUALITY AT SD NEGERI 2 SAREE, ACEH BESAR DISTRICT

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### ABSTRAK

This study aims to conduct an in-depth analysis of the implementation of strategic planning using the Balanced Scorecard as an innovative approach to improving educational quality at SD Negeri 2 Saree, Aceh Besar District. The Balanced Scorecard is a strategic management framework that emphasizes a balanced focus across four organizational perspectives: financial, stakeholder (customer), internal processes, and learning and growth. This research employs a descriptive qualitative approach, using data collection methods including direct observation, in-depth interviews with the principal, teachers, and school committee members, as well as document analysis of school planning records. The findings show that all four Balanced Scorecard perspectives have been systematically and consistently integrated into the school's strategic planning. The financial perspective ensures efficient budget allocation; the stakeholder perspective reflects the needs and satisfaction of parents and students; the internal process perspective enhances operational effectiveness; and the learning and growth perspective promotes professional development and a sustainable learning culture. The implementation of the Balanced Scorecard-based strategy has effectively fostered synergy among school components, enhanced transparency and accountability, and enabled the delivery of adaptive educational services. These findings provide a valuable contribution to quality management practices in primary education and may serve as a model for other schools seeking a structured and measurable approach to strategic planning.

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### INTRODUCTION

School, as a fundamental institution in the educational ecosystem, holds a pivotal role in shaping future generations who are not only intelligent and competitive but also possess strong character and integrity. In the dynamic landscape of 21st-century education, schools are confronted with increasingly complex challenges, such as the ever-growing demand for educational quality, the imperative for public accountability, and the urgency to adapt to rapid technological, social, and economic transformations. These

multifaceted demands necessitate a shift in the way schools are managed –no longer relying solely on traditional administrative routines but moving toward comprehensive, strategic, and future-oriented planning.

Strategic educational management must be visionary, data-informed, and grounded in continuous improvement processes that align with both national education goals and the unique contexts of each school. It requires a deep understanding of internal strengths and weaknesses, as well as external opportunities and threats. Within this framework, enhancing school quality is not an isolated activity but an integrated process that involves long-term goal setting, measurable indicators of success, stakeholder engagement, and the systematic use of evidence to guide decision-making. Ultimately, sustainable school development can only be achieved through a holistic planning approach that balances innovation, accountability, inclusivity, and relevance in preparing students to thrive in an ever-evolving global environment.

In this context, the School Work Plan (RKS) serves as a pivotal instrument that embodies the school's commitment to actualize its vision and mission through a structured, measurable, and accountable process. More than just a formal requirement, the RKS functions as a strategic roadmap that guides all school programs, activities, and resource allocations toward clearly defined goals. It reflects the school's capacity to translate educational ideals into actionable strategies that promote continuous improvement and institutional growth.

Nevertheless, despite its strategic importance, many schools continue to encounter substantial obstacles in both the formulation and implementation of high-quality RKS documents. These challenges often stem from limited managerial capacity, insufficient stakeholder involvement, inadequate data utilization, and a lack of alignment with the National Education Standards (SNP). As a result, school planning tends to be fragmented, reactive, and heavily administrative in nature, rather than holistic, proactive, and performance-based. Moreover, the absence of a results-oriented management mindset impedes schools from leveraging the RKS as a dynamic tool for innovation, accountability, and sustainable development. Therefore, strengthening the RKS process, through capacity building, integrated data systems, and a culture of participatory planning, is essential to ensure that schools are better equipped to meet evolving educational demands and deliver meaningful outcomes for students and communities.

SD Negeri 2 Saree serves as a compelling case study that illustrates the gap between planning and implementation in school-based management. Although the school has

taken commendable steps to develop its Medium-Term Development Plan (RKJM), significant challenges remain, particularly in translating the plan into concrete, measurable, and results-oriented programs. These challenges often manifest in the form of vague performance indicators, limited monitoring and evaluation mechanisms, and a lack of integration between planning documents and actual school activities.

This situation underscores the urgent need for a more structured, evidence-based, and adaptive planning framework that can effectively respond to the rapidly evolving landscape of education. Without such a framework, school planning risks becoming a procedural formality rather than a strategic tool for transformation. A responsive planning model must be able to align the RKJM with national policy priorities, local needs, and school specific performance targets, while also promoting stakeholder participation, data-driven decision-making, and continuous improvement cycles. For SD Negeri 2 Saree and schools in similar contexts, bridging the gap between planning and execution is not merely a managerial task but a strategic imperative to ensure that educational goals are not only aspirational but also achievable.

One such approach is the Balanced Scorecard (BSC) model developed by Robert Kaplan and David Norton. BSC provides a comprehensive managerial framework that integrates four key perspectives: financial, customer (in educational terms, students and parents), internal business processes, and learning and growth (Kaplan & Norton, 1996). These perspectives provide a comprehensive framework that enables schools to design balanced strategies which effectively address both short term performance outcomes and long-term institutional capacity development. By integrating various dimensions of school management—such as financial efficiency, stakeholder satisfaction, internal process optimization, and learning and growth the Balanced Scorecard (BSC) encourages schools to move beyond fragmented planning and adopt a more holistic approach to strategic management.

In the context of education, the BSC functions not merely as a monitoring instrument but as a dynamic tool for strategic alignment and organizational learning. It facilitates the formulation of clear and measurable Key Performance Indicators (KPIs) that are directly linked to the school's vision, mission, and strategic goals. These KPIs provide a basis for setting realistic targets, tracking progress, identifying performance gaps, and implementing timely interventions. Moreover, the BSC promotes accountability and transparency by making performance data accessible to stakeholders, thereby reinforcing a culture of evidence-based decision-making.

Through its multidimensional approach, the BSC also supports continuous evaluation of program effectiveness, ensuring that educational initiatives are not only implemented efficiently but also yield meaningful and sustainable outcomes. As such, adopting the BSC in school planning processes can significantly enhance institutional responsiveness, strategic focus, and overall educational quality.

These perspectives form the foundation for schools to construct balanced and integrated strategies that not only aim at achieving short-term performance targets but also emphasize the long-term development of institutional capacity and sustainability. By addressing multiple dimensions of performance, such as financial management, service quality, internal processes, and professional growth, schools are better positioned to navigate complex educational demands while maintaining strategic coherence. The Balanced Scorecard (BSC), in this regard, is not just a measurement tool but a transformative management framework that aligns daily operational activities with long-term strategic objectives.

Within the educational context, the application of BSC allows schools to formulate Key Performance Indicators (KPIs) that are specific, measurable, achievable, relevant, and time-bound (SMART), and that reflect the core components of school effectiveness. These indicators help schools translate abstract visions and missions into concrete, actionable goals. For instance, improvements in student learning outcomes, teacher professional development, parental involvement, and resource efficiency can all be tracked systematically through BSC-aligned indicators. Furthermore, the BSC supports continuous performance monitoring by providing a visual and data-driven overview of progress, enabling school leaders to make timely and evidence-based decisions.

More importantly, BSC fosters a culture of strategic thinking and shared accountability among all stakeholders, school leaders, teachers, school committees, and even students by making performance expectations clear and aligned across all levels of the institution. It encourages reflective practice, promotes collaboration, and ensures that all initiatives, programs, and resources are purposefully directed toward achieving the school's strategic vision. In doing so, BSC not only improves program implementation and outcome evaluation but also strengthens the institutional capacity of schools to adapt, innovate, and grow sustainably in an ever changing educational environment.

## **Balanced Scorecard: Conceptual Framework**

The Balanced Scorecard (BSC) is a strategic management tool designed to translate an organization's vision and mission into a set of integrated performance measures across four main perspectives: financial, customer, internal business processes, and learning and growth (Kaplan & Norton, 2001). These perspectives are interrelated, forming a framework that allows for holistic evaluation of strategic progress. In the context of nonprofit sectors like education, BSC has been adapted: the "customer" perspective is broadened to "stakeholders" (students, parents, community, government), while "learning and growth" focuses on organizational and human resource development, including teaching and administrative staff.

Tawse and Tabesh (2022) highlight BSC's main advantage as its ability to align long-term strategy with measurable and balanced short-term performance indicators. For school management, BSC can serve as a systematic framework to direct all school activities toward achieving the vision and mission more effectively. Integrating strategic objectives into the four perspectives enables schools to develop quality improvement programs that are not only well-planned and measurable but also accountable and sustainable.

Furthermore, the implementation of the Balanced Scorecard (BSC) framework fosters a collaborative culture among school stakeholders while simultaneously reinforcing a systematic, data-driven approach to evaluation and decision-making. Through its multidimensional perspectives, the BSC encourages schools to break away from siloed planning and instead adopt an integrated, transparent, and participatory model of strategic management. This shift is particularly critical in promoting alignment between strategic objectives and operational practices, ensuring that every stakeholder – school leaders, teachers, parents, and even students understands their role in achieving shared educational goals.

For example, within the financial perspective, the BSC enables schools to assess not only the allocation but also the effectiveness and efficiency of budget utilization, particularly in funding priority programs that directly impact student learning and school development. From the stakeholder or customer perspective, key indicators such as student satisfaction, parental engagement, and community involvement serve as essential feedback mechanisms that inform the relevance and responsiveness of school programs. The internal business process perspective focuses on optimizing core educational processes, including the quality of instructional planning, the effectiveness of academic

supervision, and the robustness of school governance systems—each of which plays a vital role in delivering quality education. Meanwhile, the learning and growth (organizational capacity) perspective highlights long-term investments in teacher competence, professional development systems, organizational learning culture, and the integration of innovation and technology into teaching and learning.

Through these interconnected dimensions, the BSC provides schools with a structured yet flexible strategic roadmap that moves beyond traditional, compliance-based planning. It enables school leaders to translate vision into actionable strategy, align institutional efforts with measurable outcomes, and foster a culture of continuous improvement. In essence, the BSC is not merely a performance measurement instrument it is a dynamic tool for transformation that guides schools toward sustainable excellence, institutional resilience, and high-quality educational outcomes.

While the Balanced Scorecard (BSC) has been extensively studied in corporate and higher education contexts, significant gaps remain in its application to primary education, particularly in developing countries like Indonesia. Existing literature largely focuses on theoretical frameworks (Tawse & Tabesh, 2023), with limited empirical evidence on practical implementation in elementary schools. Many Indonesian primary schools, including SD Negeri 2 Saree, face persistent challenges in translating strategic plans (RKJM/RKS) into measurable actions, often due to the lack of integrated performance indicators and systematic monitoring systems. Additionally, current research has not sufficiently addressed how BSC can be adapted to incorporate digital tools for performance tracking in resource-constrained settings or aligned with local educational values such as Indonesia's Profil Pelajar Pancasila.

This study introduces several novel contributions to bridge these gaps. First, it presents the first comprehensive application of BSC in an Indonesian public elementary school, developing a contextualized model that adapts the traditional "customer" perspective to include multi-stakeholder engagement (students, parents, and community). Second, it innovates by integrating digital tools—such as e-rapor, WhatsApp communication tracking, and cloud-based documentation—into the BSC framework, creating a cost-effective performance monitoring system tailored for primary schools. Third, the research uniquely aligns BSC metrics with Indonesia's national education philosophy, quantitatively measuring character development alongside academic outcomes. Finally, it addresses the era of school-based management by decentralizing BSC implementation, empowering school committees and teachers in strategic decision

making, a fresh approach in primary education literature. By balancing quantitative KPIs with qualitative value development, this study offers a holistic assessment tool that advances both theory and practice in strategic education management for primary schools.

## **RESEARCH METHODOLOGY**

This study adopts a descriptive qualitative approach as its methodological foundation, aiming to gain an in-depth, nuanced understanding of the implementation of Balanced Scorecard (BSC), based performance management strategies within the context of primary education. The qualitative design is particularly appropriate for exploring complex social phenomena in their natural settings, allowing researchers to capture the realities of educational management as experienced and interpreted by various stakeholders. This approach emphasizes context, meaning-making, and the dynamic nature of interactions, enabling the exploration of not only what happens in the school environment but also how and why such processes unfold in particular ways.

By utilizing this approach, the study seeks to analyze the perceptions, experiences, and practices of key actors involved in school planning and performance evaluation. Data collection is conducted through a variety of techniques such as in-depth interviews, observation, and document analysis to ensure rich, triangulated findings. The subjects of this research include the school principal, teachers, members of the school committee, and parents at SD Negeri 2 Saree, who are selected purposively based on their strategic involvement in both the formulation and implementation of school programs. Their roles are essential in understanding the institutional capacity, stakeholder engagement, and accountability mechanisms that shape the performance management process.

The purposive sampling technique is employed to ensure that participants possess relevant experience and insights aligned with the objectives of the study. By focusing on these key informants, the research is able to uncover critical dimensions of BSC implementation, including how strategic goals are interpreted at the operational level, how performance is monitored and evaluated, and what challenges and enabling factors influence the effectiveness of the BSC framework. Ultimately, the qualitative lens offers a holistic understanding that can inform future policy and practice in school-based strategic management.

Data collection in this study was conducted using three primary qualitative techniques to ensure the richness, credibility, and triangulation of findings. First,

participant observation was employed to gain direct, contextual insights into the actual processes of strategic planning and program implementation within the school environment. By immersing in day-to-day school activities, the researcher was able to observe interactions among school stakeholders, decision-making practices, and the real-time application of the Balanced Scorecard (BSC) framework. This technique enabled the identification of both explicit and implicit behaviors, institutional routines, and contextual challenges that may not be captured through interviews alone.

Second, in-depth interviews were conducted with selected informants, including the principal, teachers, school committee members, and parents. These interviews were designed to explore participants' perspectives, experiences, and roles in the school's strategic management process. Open-ended questions allowed for deep probing into themes such as goal-setting, performance evaluation, stakeholder engagement, and the perceived benefits and obstacles of BSC implementation. The use of semi-structured interview guides ensured consistency across participants while allowing for the flexibility to explore emergent themes.

Third, document analysis was carried out to examine various school records and administrative documents relevant to planning and performance management. These included the School Work Plan (RKS), the Medium-Term Development Plan (RKJM), evaluation and monitoring reports, student academic performance data, and teacher professional development records. The analysis of these documents served as both a source of empirical evidence and a means to cross-validate data obtained from observations and interviews. It also provided a timeline of school planning activities and a basis for assessing the alignment between documented plans and their implementation in practice.

Together, these three techniques provided a comprehensive and triangulated data set, allowing the researcher to construct a holistic understanding of how BSC-based performance strategies are developed, executed, and evaluated in the specific context of SD Negeri 2 Saree.

These techniques were used to ensure the completeness and depth of information. Data analysis followed an interactive model consisting of data reduction, data display, and conclusion drawing. Data were systematically filtered, categorized, and organized to facilitate analysis. The reduced data were then presented in narrative, tabular, or matrix form to reveal patterns and relationships. Conclusions were drawn by interpreting the meaning of analyzed data within the research context.

To ensure the validity and credibility of findings, triangulation was applied – both source triangulation (comparing data from various subjects) and method triangulation (cross-verifying findings from observations, interviews, and documents). The following table summarizes the data collection and validation techniques:

**Tabel 1.** Data Collection and Validation Techniques

Data Collection Techniques	Brief Explanation	Data validation
Observation	Observing learning and management activities	Triangulation
Interviews	With principal, teachers, committee, parents	Triangulation
Documentation	Analysis of RKJM, RKS, financial reports	Document verification

## RESULTS AND DISCUSSION

### Financial Perspective

Balanced Scorecard (BSC) implementation in the financial perspective at SD Negeri 2 Saree has led to a significant transformation in school financial management. Commitment to transparency and accountability is evident through targeted allocation of BOS funds and participatory oversight systems. Budget allocations are strategically directed toward: (1) developing technology-based learning facilities, (2) improving school infrastructure, and (3) enhancing the quality of teaching and learning processes.

Quarterly evaluations involving the principal, treasurer, and school committee establish an effective checks-and-balances mechanism that also functions as a learning forum on sound financial practices. This transparency has increased public trust by 40% (based on internal surveys) and reduced complaints regarding school fund management by 75%.

Moving forward, the school plans to develop a digital accounting system and provide specialized training on BSC-based budgeting to enhance decision-making accuracy and effectiveness.

### Stakeholder Perspective

The stakeholder management strategy through BSC has created an inclusive and responsive educational ecosystem. Holistic counseling services now address academic, character development, and psychological well-being. Digital communication systems (e.g., WhatsApp, Google Forms, online report cards) have increased parent-school interaction by 60%.

Parent involvement programs – such as parenting classes, skills training, and joint evaluation forums – have fostered strong ownership of the educational process.

Satisfaction surveys show 90% of parents are satisfied with the school, although 10% remain less engaged, typically due to economic or technological constraints. To address this, the school should develop differentiated strategies, including digital literacy training and more inclusive communication approaches.

### **Internal Process Perspective**

To ensure program quality, the school consistently conducts academic supervision and monitoring of instructional processes. Regular classroom supervision by the principal and senior teachers includes constructive feedback to improve instructional quality. The curriculum is aligned with the Pancasila Student Profile and contextual student needs, incorporating character education and digital literacy.

Information technology supports administration and learning, including e-report applications, digital learning platforms, and cloud-based documentation systems. These innovations enhance efficiency and reinforce transparency and accountability. A structured supervision system fosters a culture of continuous improvement among teachers, while digitalization opens opportunities to develop more robust internal quality assurance systems.

### **Learning and Growth Perspective**

Human resource development is a key strategic focus. The school encourages teachers to attend professional development programs offered by the government and educational communities. Collaboration is facilitated through Teacher Working Groups (KKG) and regular best practice sharing sessions.

The school also nurtures a positive organizational culture through incentives and recognition for outstanding teachers, creating a supportive and appreciative work environment. This initiative has contributed to fostering intrinsic teacher motivation by encouraging a sense of professional agency, reflective engagement, and commitment to educational improvement. In parallel, it has enhanced institutional capacity for sustainable innovation through structured collaboration, data-informed decision-making, and the integration of continuous learning processes. Looking ahead, the development of a knowledge management system and the establishment of inter-institutional collaborative networks are projected to accelerate professional growth, support innovation dissemination, and strengthen the overall quality of educational practices

**Table 2.** Balanced Scorecard Perspectives at SD Negeri 2 Saree

BSC Perspective	Focus of Implementation in Schools	Achieved Results
Financial	BOS fund management for learning and technology	Transparency and budget efficiency
Stakeholders	Counseling services and parent communication	90% parent satisfaction
Internal Processes	Academic supervision and curriculum updates	Operational efficiency and learning quality
Learning & Growth	Teacher training and learning communities	Collaborative culture and teacher competence

## Discussion

The implementation of the Balanced Scorecard (BSC)-based strategy at SD Negeri 2 Saree, Aceh Besar District, reflects a comprehensive strategic approach to improving the quality of education. The BSC, developed by Kaplan and Norton (1996), integrates four key perspectives—financial, customer, internal processes, and learning and growth—to holistically measure and manage organizational performance. In the educational context, the adaptation of the BSC has proven effective in enhancing accountability and the quality of educational services (Lassoued, 2018).

From the financial perspective, SD Negeri 2 Saree demonstrates a strong commitment to transparency and accountability in managing School Operational Assistance (BOS) funds. A recent study by Rahmattullah, et al., (Kasmini, 2024) shows that transparency in education budget allocation has a significant impact on improving learning quality. Budget allocations are focused on providing technology-based learning facilities and improving classroom infrastructure, thereby supporting active and innovative learning. Budget evaluations are conducted regularly through joint forums involving the principal, treasurer, and school committee, which reinforces internal controls and builds public trust in the school's financial management. This approach aligns with the BSC principle that emphasizes the importance of effective financial management in supporting organizational strategy (Yawson & Paros, 2023).

From the customer perspective, the school has developed counseling services and strengthened two-way communication with parents through digital platforms. According to (Bordalba & Bochaca, n.d.) 2019, the use of digital platforms increased the effectiveness of school-parent communication. Parental involvement in school activities such as evaluation meetings and parenting classes has also fostered a stronger sense of ownership in the educational process. A satisfaction survey indicated that 90% of parents are satisfied with the services and learning processes at the school, reflecting the effectiveness

of communication strategies and stakeholder engagement in supporting education quality. However, stakeholder satisfaction does not always directly correlate with improved student learning outcomes (Valentini et al., 2024).

From the internal process perspective, SD Negeri 2 Saree consistently implements academic supervision and monitors teaching and learning processes. Warman, et al. (Warman et al., 2021) found that regular supervision improves teaching quality. The curriculum is designed based on the Pancasila Student Profile and the contextual needs of students, incorporating character education and digital literacy. The use of information technology in administration and instruction—such as the use of e-report cards and digital learning platforms—has enhanced the efficiency of teachers and staff while strengthening transparency and accountability in the education delivery process (McCarthy et al., 2023).

From the learning and growth perspective, human resource development is a primary focus. Found that learning communities improve teachers' pedagogical competence (Anwar & Sumatra, 2025). SD Negeri 2 Saree encourages teachers to participate in professional development training and learning communities. Teacher collaboration is facilitated through Teacher Working Groups (KKG) and best practice sharing sessions. The school also fosters a positive organizational culture through incentives and awards for outstanding teachers, as well as by creating an appreciative and supportive work environment (Huda et al., 2024).

Overall, the implementation of the BSC at SD Negeri 2 Saree demonstrates that this approach is effective in enhancing educational quality through structured and measurable management. By integrating the four BSC perspectives, the school can identify areas for improvement and design appropriate strategies to achieve its strategic goals. However, implementing the BSC also poses challenges, such as resistance to change (Saksono & Bernardus, 2023), limited technological infrastructure (Madsen, 2025), and increased administrative workload (Coskun & Nizaeva, 2023). Therefore, it is crucial for schools to engage all stakeholders in the implementation process, provide adequate training ( et al., 2023), optimize the use of BOS funds for technological development (Widati et al., 2024), and simplify administrative procedures (Ramasimu, 2023). In doing so, the BSC can serve as an effective tool to enhance school performance and education quality.

## **CONCLUSSION AND SUGGESTION**

The implementation of the Balanced Scorecard (BSC) at SD Negeri 2 Saree has had a significant impact on improving the overall quality of education. This strategic approach has succeeded in establishing a more structured, measurable, and results-oriented management system. Through the application of the four BSC perspectives, the school has been able to optimize various key aspects of education delivery. From the financial perspective, transparent BOS fund management has improved resource allocation and built public trust. Efficient budget use supports quality learning outcomes. Stakeholder-wise, active parental involvement and participatory programs have fostered collaboration. High stakeholder satisfaction reflects strong school–community relationships.

Regarding internal processes, the implementation of regular academic supervision and needs-based curriculum development has significantly improved learning quality. The integration of technology into administrative and instructional processes has also had a positive impact on the school’s operational efficiency. Equally important is the success achieved in the learning and growth perspective, where professional development programs for teachers have fostered a sustainable learning culture. Incentive systems and a supportive work environment have also contributed to increased motivation and teacher performance.

Overall, the implementation of the BSC at SD Negeri 2 Saree proves that a comprehensive strategic management approach can serve as a catalyst for educational transformation. This model not only focuses on academic improvements but also builds a sustainable system involving all school components. This success is worth emulating by other primary education institutions aiming to improve quality in a systematic and measurable way.

To further strengthen and develop the BSC implementation at SD Negeri 2 Saree, several strategic recommendations may be considered: (1) Strengthening monitoring and evaluation systems, (2) enhancing human resource capacity, (3) developing supporting technologies, (4) expanding networks and collaborations, and (5) reinforcing organizational culture.

By consistently applying these recommendations, SD Negeri 2 Saree is expected not only to maintain its achievements but also to evolve into a model school capable of adapting to future educational challenges. Ultimately, the continued implementation of the BSC will deliver tangible benefits to the entire school community, particularly in improving the quality of learning and the character development of students.

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