

SCHOOL PERFORMANCE REVIEW: THE IMPLEMENTATION OF THE BALANCED SCORECARD APPROACH FOR HOLISTIC EVALUATION IN A MULTICULTURAL EDUCATION CONTEXT

Tri Yuni Hendrowati¹, Muhammad Badrun², Eko Suncaka³

¹Prodi Pendidikan Matematika, Universitas Muhammadiyah Pringsewu, Lampung

²Prodi Administrasi Pendidikan, Universitas Muhammadiyah Pringsewu, Lampung

³Prodi PAUD, Universitas Islam An Nur, Lampung

^{1,2}Jl. KH Dahlan, No. 112 Pringsewu, Lampung

³Jl. Pesantren No.01, Sidoharjo, Kec. Jati Agung, Kab. Lampung Selatan, Lampung

E-mail : triyunihendrowati@umpri.ac.id

Received: 28 Oktober 2024; **Revised:** 16 November 2024; **Accepted:** 27 November 2024

Abstrak

Dalam konteks pendidikan yang semakin multikultural, metode evaluasi kinerja sekolah tradisional sering kali gagal dalam mengatasi keragaman dan kompleksitas lingkungan belajar, sehingga menimbulkan tantangan dalam menilai dan meningkatkan kinerja sekolah secara efektif. Evaluasi kinerja yang kurang inklusif dan tidak mempertimbangkan perspektif siswa dan orang tua dari berbagai latar belakang budaya dapat menyebabkan kesenjangan dalam hasil pendidikan dan praktik manajemen sekolah. Penelitian ini bertujuan untuk mengeksplorasi penerapan pendekatan Balanced Scorecard (BSc) dalam mengevaluasi kinerja sekolah multikultural di SMP Negeri Provinsi Lampung, dengan SMPN 2 Bandar Lampung sebagai sampel penelitian. BSc yang awalnya digunakan dalam manajemen bisnis, diadaptasi untuk pendidikan dengan menilai kinerja sekolah dari empat perspektif utama: keuangan, kepuasan pelanggan (siswa dan orang tua), proses internal, serta pembelajaran dan pertumbuhan. Temuan studi menunjukkan bahwa penerapan BSc membantu sekolah memahami dan memenuhi beragam kebutuhan siswa, meningkatkan kepuasan pemangku kepentingan, dan meningkatkan proses internal. Namun, tantangan dalam penerapannya meliputi perlunya pelatihan dan penyesuaian metode evaluasi dengan konteks lokal. BSc menyediakan kerangka kerja yang efektif untuk mengevaluasi kinerja sekolah dalam konteks multikultural, dan terlepas dari tantangannya, pendekatan ini dapat meningkatkan inklusivitas dan efektivitas praktik pendidikan, serta membantu sekolah dalam menyelaraskan strategi mereka dengan tujuan multikultural.

Kata kunci: balanced scorecard, konteks multikultural, evaluasi kinerja

Abstract

In an increasingly multicultural educational context, traditional school performance evaluation methods often fall short in addressing the diversity and complexity of the learning environment, creating challenges in effectively assessing and improving school performance. Performance evaluations that lack inclusivity and do not consider the perspectives of students and parents from diverse cultural backgrounds can lead to gaps in educational outcomes and school management practices. This study aims to explore the implementation of the Balanced Scorecard (BSc) approach in evaluating the performance of multicultural schools in SMP Negeri Provinsi Lampung, with SMPN 2 Bandar Lampung as the study sample. BSc originally used in business management, is adapted for education by assessing school performance from four main perspectives: financial, customer satisfaction (students and parents), internal processes, and learning and growth. The study's findings indicate that the application of BSc

helps schools understand and meet the diverse needs of students, enhance stakeholder satisfaction, and improve internal processes. However, challenges in implementation include the need for training and adjustment of evaluation methods to the local context. BSc provides an effective framework for evaluating school performance in a multicultural context, and despite its challenges, this approach can improve inclusivity and the effectiveness of educational practices, as well as assist schools in aligning their strategies with multicultural goals.

Keywords: *balanced scorecard, multicultural context, performance evaluation*

I. INTRODUCTION

In the era of globalization and rapid migration, schools worldwide are increasingly facing challenges in managing and assessing their performance within the context of multicultural education. The diversity of students, encompassing cultural backgrounds, languages, and social contexts, adds an additional layer of complexity that is often not fully addressed by traditional school performance evaluation methods. These methods frequently focus on limited aspects, such as academic outcomes or operational efficiency, without fully considering how an inclusive and culturally responsive learning environment can impact overall school performance.

The main issue that arises is that many school performance evaluation systems are not sufficiently sensitive to the needs and experiences of students from diverse cultural backgrounds. As a result, there is a gap in assessment that can hinder schools' efforts to create a fair and effective learning environment for all students. Inclusive assessment can be lacking in attention to critical aspects, such as student and parent satisfaction, the effectiveness of teaching processes, and professional development for staff in multicultural contexts. To address these challenges, this research proposes the implementation of the Balanced Scorecard (BSc) approach as a holistic evaluation tool for assessing school performance in the context of multicultural education. Originally developed for the business sector, BSc offers a framework that includes four main perspectives: financial, customer, internal business processes, and learning and growth. By adapting BSc to the educational context, this study aims to explore how this approach can provide a more comprehensive overview of school performance and how schools can better meet the diverse needs of students.

BSc is a management framework that integrates various aspects of organizational performance, including financial, customer, internal processes, and learning and growth. BSc can help educational institutions become more effective and accountable (Amboro, Aleksandrea Tri, 2016). BSc as a performance management tool that focuses on the mission and strategy in educational institutions (Ali Coskun & Mirgul Nizaeva, 2023). As a performance measurement approach that aligns financial, customer, internal growth, and organizational capacity perspectives within strategic goals, vision, and mission of organizations, the BSc enables managers to track and revise their goals and strategies (Camilleri, 2021). School performance assessment using the BSc approach can overcome various weaknesses in terms of school performance assessment that have been used by schools previously (Bustomi, Zaidal, et.al, 2021).

The topic of school performance review is intriguing because it combines performance evaluation with a holistic approach. In this research, the BSc approach is used to comprehensively measure school performance. BSc helps schools understand their overall performance, including within a multicultural context. This study will focus on implementing BSc in a State Junior High School in Lampung Province, with SMPN 2 Bandar Lampung as a case study. Through this approach, valuable insights are expected to be gained to enhance school performance evaluation and support the creation of a more inclusive and effective learning environment. Thus, this research aims to significantly contribute to the development of adaptive and culturally responsive school evaluation practices

II. RIVIEW LITERATURE

Education is one of the main pillars in the development of a nation. In the midst of the development of globalization, education not only functions to increase knowledge and skills, but also plays an important role in forming multicultural character and values in students. In this context, schools as formal educational institutions are required to be able to organize effective, efficient and inclusive teaching and learning processes. In the dynamic landscape of global education, schools face multifaceted challenges when assessing their performance. The traditional evaluation methods often fall short in capturing the diverse needs and experiences of students from various cultural backgrounds. Enter the BSc, originally developed for the business sector but increasingly finding relevance in educational contexts.

The BSc offers a holistic approach to evaluating school performance. It transcends mere academic outcomes or operational efficiency, aiming to understand schools comprehensively. In a multicultural education context, where cultural diversity enriches the learning environment, the BSc becomes a powerful tool. In the context of multicultural education, the application of the BSc can help schools to measure and improve their performance in supporting cultural diversity and inclusiveness. By considering multiple perspectives, schools can better identify their strengths and weaknesses, and formulate more effective strategies to achieve inclusive and sustainable educational goals, such as integrating students with religious and intellectual diversity into regular classes and providing additional support such as religious companions according to the student's religion and curriculum modifications.

The concept of strategic management and measurement that links strategic means with comprehensive indicators is usually referred to as the BSc (Arifudin, 2021). BSc is one of the most appropriate performance management systems that can measure performance from various aspects including financial, customer, employee and internal business process perspectives (A. R. Ahmad and N. Kim Soon, 2015). BSc is a strategic management tool used to measure the performance of an organization from various different perspectives in a comprehensive manner. Performance measurement is a process of assessing work progress towards achieving predetermined goals and objectives, including information on the efficiency of resource use in producing goods and services, quality, comparison of performance results with targets, and effectiveness of actions in achieving goals (Riche Fermayani, et.al., 2023). Performance measurement is monitoring and reporting on ongoing programs that must be completed to achieve predetermined goals (Andi Hartati et al., 2022). The purpose of this performance measurement is to evaluate and see the company's performance and plan future goals (A. Fattah, 2018). BSc can be applied in the world of education (Arabaci, 2017).

The BSc approach is a framework used to measure the performance of an organization from a variety of different points of view. Kaplan and Norton in BSc theory state that to obtain good financial performance results it is necessary to also pay attention to non-financial performance because financial performance results are based on non-financial performance. Measuring performance both financially and non-financially can be the basis for an appropriate strategy before taking long-term action (Arwinda, 2015). It is better for companies to implement BSc to be able to help companies measure their performance not only from financial aspects but also consider performance from non-financial aspects, so that companies can formulate appropriate strategies (Andika, et.al.). Performance measurement can use BSc as a tool for measuring overall company performance (Ananda & R.Pandin, 2023).

BSc can identify indicators used to measure employee performance, develop concept designs that are in accordance with the company's vision, mission and strategy (Ramadhani & Trisyulianti, 2016). Implementation of BSc as a means to achieve strategic goals and provide better and more efficient services (De La Mano & Creaser, 2016). BSc perspectives are able to become a benchmark in evaluating company strategic planning because they can interpret the impact of changing trends in the complex business environment on the company's vision,

mission and goals in the future (Tarigan & Sinaga, 2022). BSc allows organizations to see the cause and effect relationships of all organizational activities (Al-Hosaini & Sofian, 2015). Through the Balanced Scorecard, which focuses on four perspectives—financial, customer, internal business, and learning and growth—it is expected to create a system for organizing Islamic Higher Education that upholds values of trustworthiness, deep understanding of religion, professionalism, transparency, accountability, and quality (Ilyasin, Mukhammad & Zamroni, 2017).

In the research titled *"School Performance Review: The Implementation of the Balanced Scorecard Approach for Holistic Evaluation in a Multicultural Education Context,"* the primary focus is on applying the BSc framework for a comprehensive evaluation of school performance. The BSc framework is used to measure key performance indicators from four perspectives: financial, customer (student and parent satisfaction), internal processes (curriculum and teaching effectiveness), and learning and growth (professional development and student progress). This holistic evaluation approach aims to provide a thorough view of school effectiveness that extends beyond just academic outcomes. The research also explores how the BSc framework can be adapted to address the complexities and challenges within a multicultural educational environment, acknowledging the impact of cultural diversity on performance metrics and stakeholder perspectives. These concepts and theories collectively provide a robust framework for using the BSc to evaluate school performance in a multicultural context, ensuring a comprehensive and inclusive assessment of various performance dimensions.

III. METHOD

Research Design

This research uses a descriptive research design with a mixed methods approach (quantitative and qualitative) to provide a holistic evaluation of school performance in the context of multicultural education using the BSc approach. Using a mixed-methods approach to evaluate the BSc implementation for school performance in a multicultural context offers several advantages. Quantitative data provides objective measures of performance indicators such as academic achievement and attendance, while qualitative data offers deeper insights into stakeholders' experiences and perceptions. Combining both methods allows for triangulation, validating findings and offering a more complete picture of how multicultural factors impact school performance. This approach provides flexibility in data collection and analysis, integrating numerical data with rich contextual insights for a comprehensive understanding of school performance. The research data were processed using tabulation and graph methods. The tabulation presents the accurate data of each component, while the graph depicts the percentage distribution of each component studied in this study.

Participants of the Study

Teachers, treasurer, education staff, and students at SMPN 2 Bandar Lampung were taken as the respondents for this study. The sampling method was used to capture respondents using stratified sampling. As stratification is a grouping based on balanced scorecard perspective performance criteria that is financial perspective, customer perspective, internal business process perspective, and learning and growth infrastructure perspective.

Instruments

To conduct the study, the researchers shared a set of questionnaires with the respondents. The data collection process using questionnaires was carried out by sampling principal, teachers, treasurer, education staff, and students.

Data Analysis Techniques

In a mixed-methods approach, quantitative and qualitative data analysis techniques complement each other to provide a comprehensive understanding of the research topic.

Quantitative data analysis techniques, such as descriptive and inferential statistics and correlation analysis, are used to identify patterns and relationships in numerical data. Meanwhile, qualitative data analysis techniques, such as thematic and content analysis, help explore patterns and themes in textual data to understand participants' experiences and perceptions. Integrating both types of data allows for triangulation to validate findings and provides deeper context and explanations. This way, the mixed-methods approach leverages the strengths of each method to achieve a more complete and nuanced understanding of the research topic.

IV. RESULT AND DISCUSSION

Result

Aspects of a balanced perspective of BSc implementation for evaluating school performance: Academic Aspects, Financial Perspectives, Student Learning and Growth Perspectives, Customers (Students and Parents), and Internal Processes. By looking at all these aspects in a balanced way, the BSc approach allows schools to gain a more complete understanding of their performance. It also enables them to identify areas that need improvement and take appropriate actions to increase their operational effectiveness and efficiency. In the context of school performance reviews, a balanced perspective ensures that schools do not only focus on academic achievement, but also pay attention to other aspects that are equally important in providing quality education. Thus, the BSc approach helps schools carry out holistic evaluations and make better decisions to improve the overall quality of education.

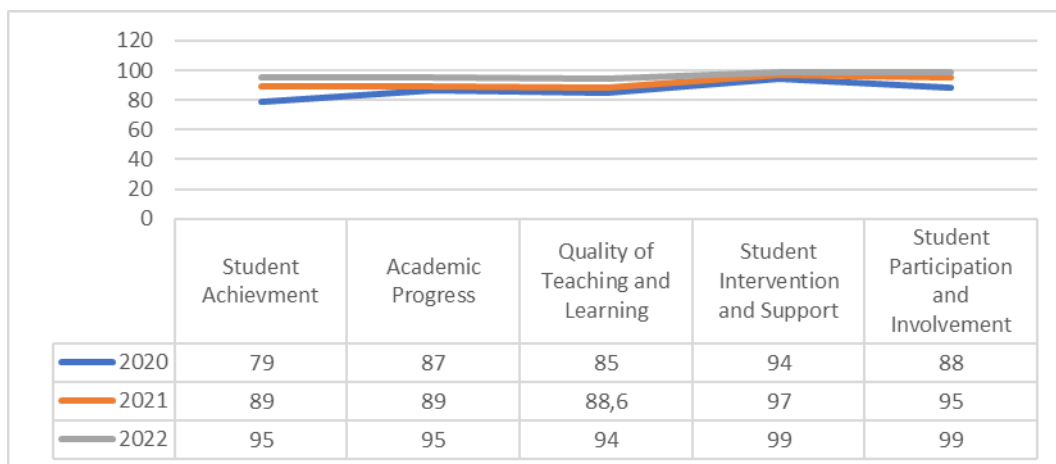


Figure 4.1 Performance Analysis from Academic Perspective

4.1. Performance Analysis from Academic Perspective

A. Student Achievement

- SMPN 2 Bandar Lampung records a high graduation rate, but standardized test results show variations in student academic achievement across subjects. Further evaluation needs to be carried out to identify areas that require special attention.
- In general, the average student scores at this school are above the national average, but there is still room to improve consistency in academic achievement.

B. Academic Progress

- Analysis of student score growth shows significant improvements in several areas, but several groups of students still experience difficulties in achieving the set learning targets.
- A program of regular monitoring of student progress has been implemented, but further evaluation is needed to assess its effectiveness.

C. Quality of Teaching and Learning

- Classroom observations show variations in the quality of teaching between teachers at SMPN 2 Bandar Lampung. There is a need to increase efforts to provide support and professional development to teachers so that they can implement effective teaching strategies.
- Analysis of student feedback shows that most students feel engaged in the learning process, but there are some complaints about consistency in the delivery of material and the use of innovative learning methods.

D. Student Intervention and Support

- Intervention programs have been implemented to help students who are struggling to achieve academic targets. Evaluations of these programs show some success, but also highlight the need to adapt intervention strategies to individual student needs.
- Additional supports for students with special needs need to be strengthened to ensure that they have appropriate access to necessary resources and assistance.

E. Student Participation and Involvement

Student attendance at SMPN 2 Bandar Lampung is relatively high, and participation in extracurricular activities is also quite good. However, there is still room to increase student involvement in the learning process in the classroom. By analyzing these results, SMPN 2 Bandar Lampung can identify areas that require improvement and plan appropriate actions to improve student academic performance and overall teaching and learning effectiveness.

4.2. Financial Perspective Performance Analysis

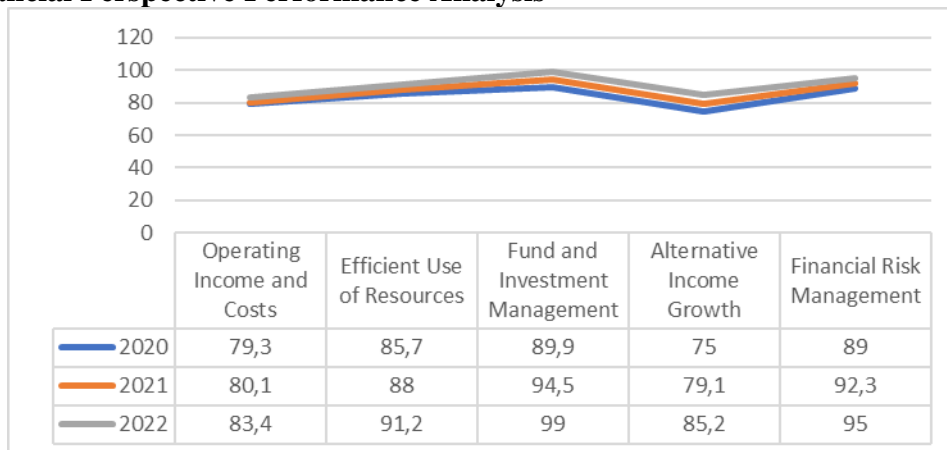


Figure 4.2 Performance Analysis from Financial Perspective

Performance analysis from a financial perspective at SMPN 2 Bandar Lampung, based on Figure 4.2, is as follows:

A. Operating Income and Costs

- SMPN 2 Bandar Lampung has its main source of income from government funds and donations. The evaluation shows that revenues from these sources have been consistent in recent years.
- Even though revenues have stabilized, operational costs must also be considered. Analysis of operational costs shows an increase in costs, especially in terms of expenses for staff salaries (teachers and honorary education staff) and academic administration needs.

B. Efficient Use of Resources

- Evaluation of the efficiency of use of resources such as classroom space, equipment, and labor shows that there is potential to increase the use of resources more efficiently.
- Further analysis needs to be carried out to identify areas where spending can be optimized without compromising the quality of education.

C. Fund and Investment Management

- Analysis of school fund management shows that there is a need to improve investment strategies and more effective fund management. It is necessary to review investment policies and fund allocation to ensure optimal use.
- Evaluation of reserve funds and long-term financial plans need to be updated to ensure the long-term financial sustainability of SMPN 2 Bandar Lampung.

D. Alternative Income Growth

- SMPN 2 Bandar Lampung needs to consider diversifying sources of income through the development of additional educational programs, partnerships with local companies, or fundraising campaigns.
- Analysis of alternative income potential and new investment opportunities can help in reducing dependence on single source income.

E. Financial Risk Management

- Financial risk evaluation indicates potential risks related to income fluctuations, changes in government policy, or unexpected increases in operational costs.
- It is necessary to develop risk mitigation strategies and contingency plans to deal with possible threats to the financial sustainability of SMPN 2 Bandar Lampung.

By conducting performance analysis from this financial perspective, SMPN 2 Bandar Lampung can identify areas where improvements and new strategies are needed to improve the school's financial health, optimize the use of resources, and ensure long-term financial sustainability.

4.3. Performance Analysis Learning and Growth Perspective

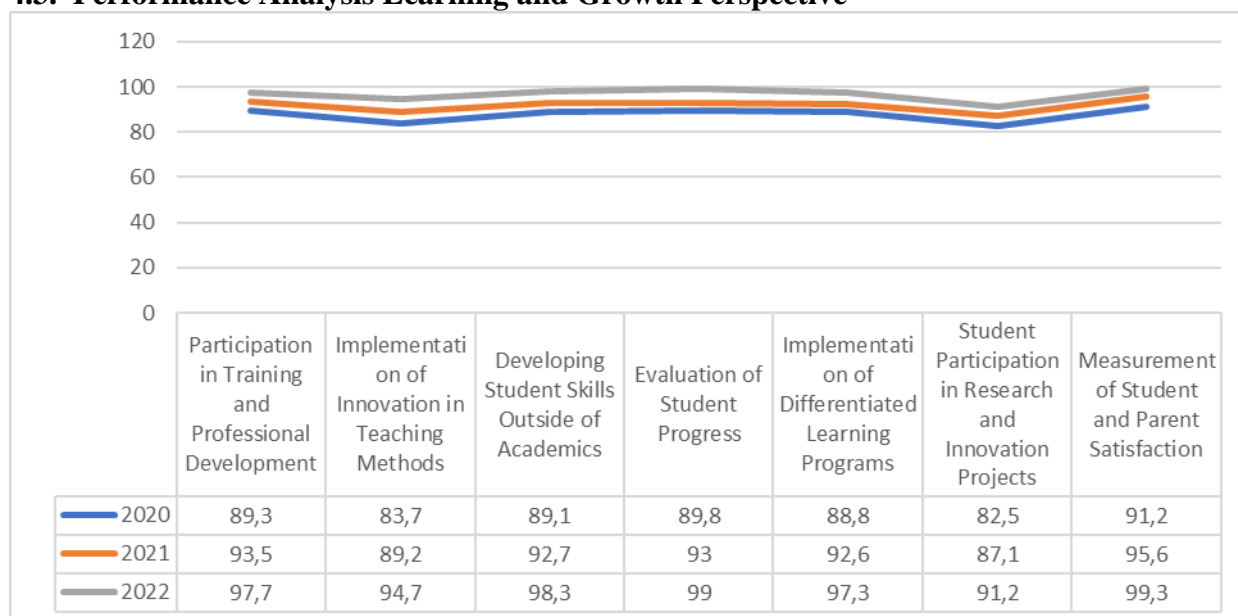


Figure 4.3 Performance Analysis from Learning and Growth Perspective

The results of performance analysis from a learning and growth perspective at SMPN 2 Bandar Lampung, obtained findings as in Figure 4.3 as follows:

A. Participation in Training and Professional Development

Analysis shows that the level of staff and teacher participation in training and professional development has increased in recent years. This shows the school's commitment to improving its teaching and learning capabilities.

B. Implementation of Innovation in Teaching Methods

Evaluation of the use of technology in teaching shows that there are efforts to implement innovation in teaching and learning methods. However, there is still room to improve the integration of technology in the curriculum more effectively.

C. Developing Student Skills Outside of Academics

SMPN 2 Bandar Lampung has been active in developing students' skills beyond academic aspects, including leadership skills, creativity and social responsibility. These programs have been successful in increasing student participation in extracurricular activities and community service.

D. Evaluation of Student Progress

Analysis of student progress shows that there is improvement in academic achievement and other skills over time. This shows the effectiveness of the teaching and learning strategies implemented by teachers at SMPN 2 Bandar Lampung.

E. Implementation of Differentiated Learning Programs

SMPN 2 Bandar Lampung has introduced a differentiated learning program to accommodate the diverse needs and learning styles of students. Evaluations of this program show that there are improvements in student engagement and their academic outcomes.

F. Student Participation in Research and Innovation Projects

Analysis shows that student participation in research and innovation projects has increased. This shows students' interest and involvement in developing knowledge and innovation in various fields.

G. Measurement of Student and Parent Satisfaction

Student and parent satisfaction surveys show that the majority of respondents are satisfied with the learning experience at SMPN 2 Bandar Lampung. However, there are still some areas that could be improved, such as learning facilities and student support.

By considering the results of this analysis, SMPN 2 Bandar Lampung can identify areas that require improvement and plan appropriate actions to continuously improve the learning experience and student growth as well as the overall quality of teaching.

4.4. Customer Performance Analysis (Parents and Students)

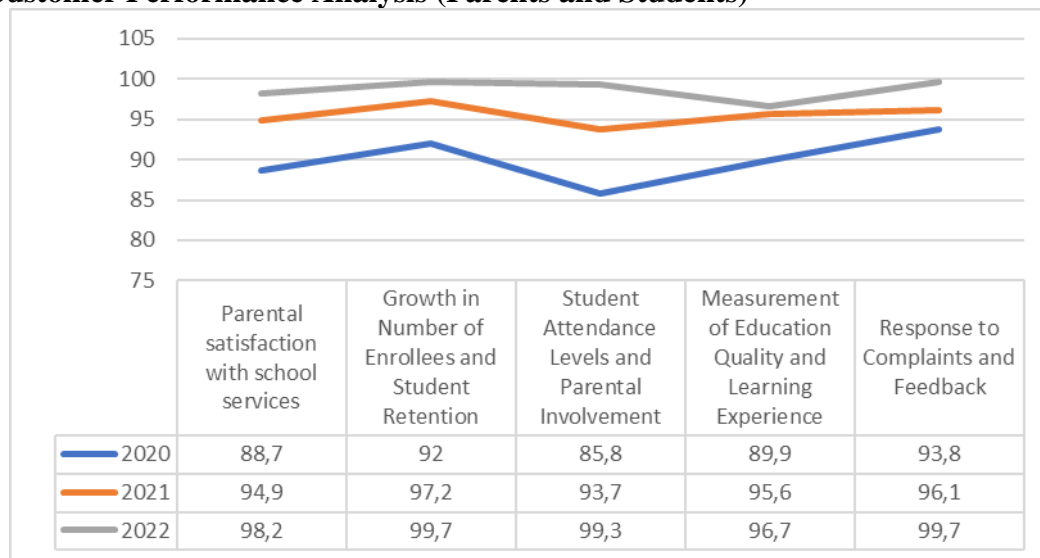


Figure 4.4 Customer Performance Analysis (Parents and Students)

The results of performance analysis from a customer perspective, which includes parents and students, at SMPN 2 Bandar Lampung, based on figure 4.4 are:

A. Parental satisfaction with school services

- The parent satisfaction survey showed that the majority of respondents were satisfied with the services provided by SMPN 2 Bandar Lampung, including communication with school staff, availability of information, and participation in school activities.

- However, there were some complaints relating to a lack of transparency in the school's decision-making process and a lack of opportunities to provide feedback.

B. Growth in Number of Enrollees and Student Retention

- Analysis shows that SMPN 2 Bandar Lampung has recorded steady growth in the number of student enrollments from year to year, as well as a high student retention rate.
- This shows that SMPN 2 Bandar Lampung has succeeded in maintaining the trust of parents and students, as well as meeting their expectations regarding the quality of education provided.

C. Student Attendance Levels and Parental Involvement

- SMPN 2 Bandar Lampung has a high level of student attendance, as well as good participation from parents in school activities, such as parent-teacher meetings, school events, and volunteer projects.
- Good student attendance and active parental involvement reflect a positive relationship between the school, students and parents.

D. Measurement of Education Quality and Learning Experience

- Student satisfaction surveys show that the majority of students are satisfied with their learning experience at SMPN 2 Bandar Lampung, including the quality of teaching, curriculum, and support provided by teachers and school staff.
- However, there were some students who expressed a desire to be more involved in the learning process and have better access to educational resources.

E. Response to Complaints and Feedback

- The analysis shows that SMPN 2 Bandar Lampung has an effective mechanism for handling complaints and feedback from parents and students.
- Quick and responsive responses to complaints and implementation of changes based on input are important factors in maintaining customer trust.

By considering the results of this analysis, SMPN 2 Bandar Lampung can identify areas that require improvement and plan appropriate actions to increase parent and student satisfaction and strengthen relationships between school, students and parents.

4.5 Internal Process Performance Analysis

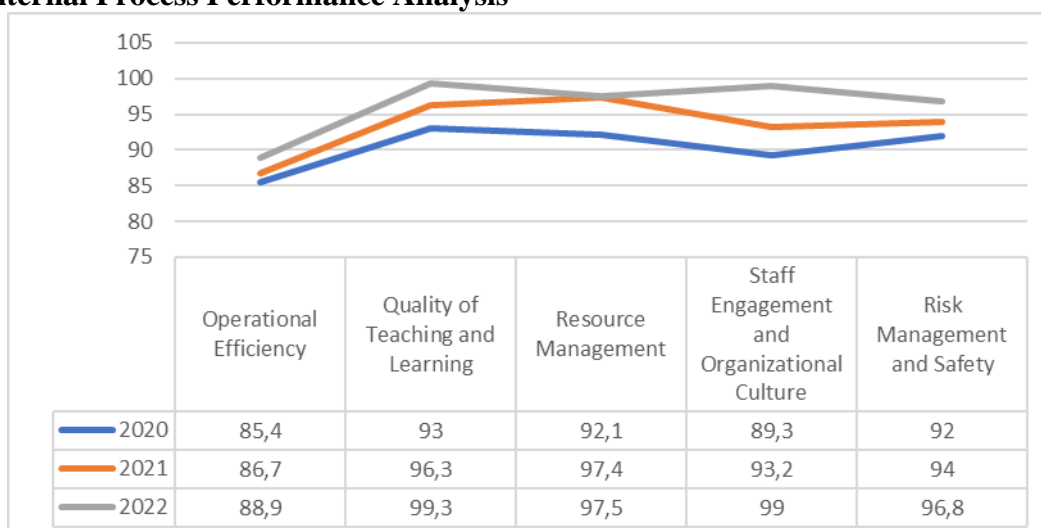


Figure 4.5 Internal Process Performance Analysis

The results of performance analysis from an internal process perspective at SMPN 2 Bandar Lampung, obtained findings as in Figure 4.5 as follows:

A. Operational Efficiency

- Evaluation of the school's administrative processes shows that there are several areas where efficiency can be improved, such as student data management, registration processes, and internal information distribution.
- Identifying and eliminating bottlenecks in administrative processes can help improve a school's overall productivity and efficiency.

B. Quality of Teaching and Learning

- Classroom observations and feedback from students and parents show variations in the quality of teaching between teachers. Further evaluation is needed to identify best teaching practices and share knowledge between staff.
- Implementing professional development programs that are targeted and tailored to teacher needs can help improve the overall quality of teaching.

C. Resource Management

- Analysis of resource management, including facilities, equipment and teaching materials, shows that there is potential to increase the use of resources more efficiently.
- Better planning in terms of resource procurement and allocation can help schools to optimize the use of available resources.

D. Staff Engagement and Organizational Culture

- Staff satisfaction surveys show high levels of satisfaction overall, but there are some concerns regarding internal communications, involvement in decision making and recognition of staff contributions.
- Building an organizational culture that is inclusive and oriented towards staff empowerment can increase staff motivation and engagement, which in turn can improve the overall performance of the school.

E. Risk Management and Safety

- Evaluation of risk and safety management shows the need to increase awareness and understanding of safety procedures, especially in emergency or crisis situations.
- Regular training and scenario testing can help prepare staff and students to deal with emergency situations more effectively.

By considering the results of this analysis, SMPN 2 Bandar Lampung can identify areas requiring improvement and plan appropriate actions to improve operational efficiency, quality of teaching and learning, resource management, staff engagement, and safety risk management.

Discussion

The BSc concept is encouraged to be applied to public organizations as a performance measurement which is seen as being able to become an effective evaluation tool to improve services (Hiktaop & Meilvidiri, 2021). BSc is an alternative performance measure that aims to combine financial and non-financial performance measures (Bidayati, 2017). BSc can help organizations to monitor overall performance while monitoring excellent results (A. R. Ahmad and N. Kim Soon, 2015). Implemented in schools, BSc can help evaluate performance holistically, not only based on academic aspects, but also other important aspects such as resource management, overall student development, stakeholder involvement, and so on.

BSc does not only focus on financial aspects, but also considers non-financial aspects such as customers, internal business processes, and employee learning and growth (Kamaratih & Maqsudi, 2024). Internal customer (employee) satisfaction is very important because it can have an impact on increasing organizational performance, so that it can trigger external customer satisfaction (students and parents) and increase financial revenues so that the organization can be sustainable (Daud, et.al, 2018). This BSc approach emphasizes continuous improvement, not profit-oriented in an effort to win the competition. By understanding the concepts and benefits of the BSc approach, it is hoped that stakeholders in the world of

education, such as school principals, teachers, parents and students themselves, can work together to create a more effective and sustainable educational environment.

Reviewing school performance by implementing the BSc approach is a progressive step in improving the quality of education. This approach brings a holistic management approach, not only focusing on academic achievement, but also taking into account other aspects that are important for the overall success of the school. A balanced perspective in the review of school performance by applying the BSc approach is essential to achieve a holistic evaluation. BSc is recognized as an important tool in creating competitive advantages today (Hamdy, 2018).

Multicultural education can provide students with the understanding to accept differences, criticism, and develop a sense of empathy and tolerance (Suryana & Rusdiana, 2015). It is a conscious effort to develop personality both inside and outside the school by studying differences in social status, race, ethnicity, and religion to shape individuals who are intelligent in addressing the issues of cultural diversity (Puspita, 2018). Awareness of these differences enables students to develop a multicultural understanding by accepting and affirming diversity (Bachtiar Akob & Guntur Arie Wibowo, 2015). Education allows individuals to acquire knowledge, hone their talents to become more skilled, and develop their personal character (Sofyan, 2020). Education plays a strategic role in building a high-quality generation of students (Irwansyah, 2021). The implementation of the Balanced Scorecard (BSc) in educational institutions will help schools manage and organize their vision and mission, translate operational goals, and act according to the appropriate steps aligned with the school's mission. The Academic Perspective in performance analysis includes students' academic achievements, such as standardized test results, graduation rates, and students' academic progress over time.

The BSc was created to address weaknesses in the executive work measurement system that focused on financial aspects (Audina, Triwibisono, & Aisha, 2017). The financial perspective is strongly influenced by learning, customer growth, and internal business (Tarigan & Sinaga, 2022). The BSc uses a financial perspective because it reflects the economic impact of performance assessments. Financial performance assessments are used as indicators of whether a company's strategy, implementation, and decisions have led to improvements. In this research, the implementation of the BSc at SMPN 2 Bandar Lampung shows a more effective budget allocation for multicultural programs (religious moderation), teacher training, self-development/extracurricular activities, various learning materials, the addition of foreign language (bilingual) classes, tahfiz classes, and extracurricular activities focused on cultural diversity.

Measuring organizational performance from the learning and growth perspective aims to encourage continuous improvement and sustainable growth (Maharani, et.al., 2016). This analysis assesses the organization's ability to learn, develop, and adapt, making it crucial for enhancing organizational resilience, innovation, and productivity. At SMPN 2 Bandar Lampung, multicultural training programs for teachers and staff have improved their understanding in teaching students from diverse cultural backgrounds. Additionally, administrative staff have become more capable of addressing the needs of students and parents from various cultures.

A product or service is valuable to customers if the benefits outweigh the sacrifices made to obtain it, with higher value if the benefits meet or exceed customer expectations (Kaplan & Norton, 2000). Performance measurement helps assess the strategic value of services aimed at building positive customer relationships and improving departmental satisfaction and reputation (Alharbi et al., 2016). Analyzing customer performance, such as feedback from parents and students, helps educational institutions enhance their services, strengthen relationships, and improve their reputation. This analysis allows schools to address areas needing improvement, retain current customers, attract new ones, and make informed decisions. At SMPN 2 Bandar Lampung, increased satisfaction is noted due to the implementation of a

multicultural approach, leading to greater acceptance among students from diverse backgrounds and higher parental involvement in culturally diverse activities.

Internal process performance analysis is essential for effective operational management, helping organizations achieve their goals efficiently (Haryati & Tjahjadi, 2017). It enables organizations to identify and address time-consuming or costly processes, uncover weak points, and reduce operational costs by minimizing waste and improving resource use. This analysis allows organizations to monitor performance, set targets, track progress, and make adjustments for better results. It also helps organizations respond to customer needs, identify innovation opportunities, and ensure regulatory compliance while managing operational risks. At SMPN 2 Bandar Lampung, the implementation of the Balanced Scorecard (BSc) with a focus on multicultural education has improved the efficiency of teaching and administration. The multicultural curriculum better addresses the needs of students from diverse backgrounds, enhancing teaching effectiveness and responsiveness in school administration.

V. CONCLUSION

Implementing the Balanced Scorecard approach in evaluating school performance can provide a holistic and comprehensive assessment, especially when combined with a multicultural education perspective. A multicultural educational context provides many benefits for school performance. This approach not only allows for comprehensive evaluation but also ensures that the needs and uniqueness of students from various cultures can be properly accommodated. School performance reviews using the BSc approach are a very effective method for evaluating school performance holistically. This approach allows measuring school performance not only focusing on academic aspects, but also covering other aspects such as finances, internal processes, and student growth and learning. By using the BSc, schools can have a more complete picture of their achievements and can make better decisions to improve the overall quality of education. This method also allows schools to set clear goals, identify areas for improvement, and measure their progress regularly. Thus, the application of the BSc can be an invaluable tool in improving the quality of education and achieving broader educational goals. Based on the results of a holistic evaluation analysis in the context of multicultural education by adopting a BSc approach, SMPN 2 Bandar Lampung can improve its overall performance. Implementing strategies based on BSc evaluation results can help schools achieve inclusive and sustainable educational goals, as well as increase the satisfaction of all stakeholders.

In the context of multicultural education, relevant performance indicators include not only academic achievement but also indicators of student engagement, customer satisfaction, internal process efficiency, and learning and growth. There has been an 8% average annual increase over the last 2 years. SMPN 2 Bandar Lampung has recorded significant progress in student academic achievement, although there are still variations in standardized test results and academic progress over time. Further efforts need to be made to improve consistency in academic achievement and provide additional support to students who need it. Overall, SMPN 2 Bandar Lampung's finances are in a stable condition with healthy revenue growth and effective fund management. There has been an 4% average annual increase over the last 2 years. However, there is still a need to diversify income sources, optimize spending, and strengthen long-term financial health. Evaluation of internal processes shows potential for improving operational efficiency, quality of teaching and learning, and resource management. Identifying and resolving bottlenecks in administrative processes and developing staff teaching and leadership skills can help enhance overall school performance. There has been an 4,5% average annual increase over the last 2 years.

SMPN 2 Bandar Lampung has a strong relationship with its customers, with high levels of satisfaction from students and parents. There has been an 2,5% average annual increase over

the last 2 years. However, there is still room to improve transparency, engagement, and responsiveness to customer feedback. The school has been successful in developing students' academic and non-academic skills, as well as promoting their personal and social growth. There has been an 5,5% average annual increase over the last 2 years. However, there is potential to increase the effectiveness of teaching and learning strategies and strengthen student engagement in the educational process.

By considering the findings from all these perspectives, SMPN 2 Bandar Lampung has the opportunity to continue to improve its performance by planning and implementing appropriate improvement strategies, leveraging existing strengths and overcoming the challenges it faces. Implementing appropriate improvement strategies is crucial for enhancing organizational performance. The first step is to identify areas that need improvement through performance analysis and feedback. Once needs are identified, specific and measurable improvement strategies should be developed and systematically applied, including resource allocation and oversight. Additionally, leveraging existing strengths, such as staff skills or advanced technology, is a key part of the improvement process. By utilizing these strengths, organizations can support and reinforce the strategies being implemented. Conversely, challenges or obstacles hindering goal achievement must also be identified and addressed with effective strategies, such as process changes or additional training. It is important to continuously monitor the effectiveness of these strategies and make adjustments as needed to ensure that challenges do not impede progress. By integrating these three elements—improvement strategies, leveraging strengths, and addressing challenges—organizations can significantly enhance their performance and achieve desired outcomes.

REFERENCES

- A. Fattah. (2018). Evaluasi Kinerja Teknologi Informasi (TI) Berbasis IT Balance Scorecard (Studi Kasus Universitas Balikpapan). *Jte Uniba*, 5(1), 19–25.
- Alharbi, F., Atkins, A., Stanier, C., & Al-Buti, H. A. (2016). Strategic Value of Cloud Computing in Healthcare Organisations Using the Balanced Scorecard Approach: A Case Study from a Saudi Hospital. *Procedia Computer Science*, 58, 332–339.
- Al-Hosaini, F. F., & Sofian, S. (2015). A review of balanced scorecard framework in higher education institution. *International Review of Management and Marketing*, 5(1), 26 – 35.
- Al-Najjar, S.M. & Kalaf, K.H. (2012) Designing a Balanced Scorecard to Measure a Bank's Performance: A Case Study. *International Journal of Business Administration*, 3(4), 44-53.
- Amboro, Aleksandrea Tri. (2016). Balanced Scorecard: Sebuah Tantangan Baru Dunia Pendidikan Di Indonesia. *Jurnal Penelitian*, 20(1), 81-92.
- Ananda, N., & R.Pandin, M. Y. (2023). Metode Balanced Scorecard (BSC) Sebagai Alat Pengukuran Kinerja Perusahaan Pada PT Unilever Indonesia Tbk. *Jurnal Mutiara Ilmu Akuntansi (JUMIA)*, 1(2), 42-58.
- Andi Hartati, et.al. (2022). *Pengukuran Kinerja Sektor Publik: Teori dan Aplikasi*. Bandung: Penerbit Media Sains Indonesia.
- Arabaci, I.B., Gunduzalp, S. (2017). Applicability of balanced scorecard system in primary schools according to opinions of education inspectors, managers and teachers. *European Journal of Education Studies*, 3 (4), 161-180.
- A. R. Ahmad & N. Kim Soon. (2015). Balanced Scorecard in Higher Education Institutions: What Should Be Consider? 2nd International Symposium on Technology Management and Emerging Technologies (ISTMET) - Proceeding, August, 64–68.
- Arifudin, O. (2021). *Manajemen Strategik Teori Dan Implementasi*. Banyumas: Pena Persada.

- Audina, G. O., Triwibisono, C., & Aisha, A. N. (2017). Perancangan Sistem Pengukuran Kinerja Organisasi Pada Pt Xyz Dengan Metode Balanced Scorecard. *JISI: Jurnal Integrasi Sistem Industri*, 4(2), 93–98.
- Bachtiar Akob & Guntur Arie Wibowo. (2015). Pembelajaran Multikultural Pada Siswa Smp Sebagai Upaya Meningkatkan Nasionalisme. *Jurnal Seuneubok Lada*, 2(1), 34-52.
- Bidayati, U. (2017). Tinjauan Konseptual Aplikasi Balance Score Card Pada Perusahaan UMKM. *INOBIIS: Jurnal Inovasi Bisnis Dan Manajemen Indonesia*, 1(1), 44–49.
- Bustomi, Zaidal. et.al., (2021). Pengukuran Kinerja Sekolah Menggunakan Balanced Scorecard. *ILKOMNIKA: Journal of Computer Science and Applied Informatic*, 3(1), 30-50.
- Camilleri, M. A. (2021). Using the balanced scorecard as a performance management tool in higher education. *Management in Education*, 35(1), 10–21. doi: [10.1177/0892020620921412](https://doi.org/10.1177/0892020620921412). [Search in Google Scholar](#).
- Coskun, Ali & Mirgul Nizaeva, Mirguel. (2023). Strategic Performance Management Using the Balanced Scorecard in Educational Institutions. <https://doi.org/10.1515/edu-2022-0198>. Search from the journal [Open Education Studies](#).
- De La Mano, M., & Creaser, C. (2016). The impact of Balanced Scorecard in libraries : from performance measurement to strategic management. *Journal of Librarianship and Information Science*, 48, 191–208.
- Hamdy, A. (2018). Balance scorecard role in competitive advantage of Egyptian banking sector. *The Business and Management Review*, 9(3), 424-434.
- Haryati & Bambang Tjahjadi. (2017). Peran Mediasi Kinerja Proses Internal Atas Hubungan Strategi Inovasi Dengan Kinerja Keuangan. *Ekuitas: Jurnal Ekonomi dan Keuangan*, 1(2), 164-180.
- Hiktaop, K., & Meilvidiri, W. (2021). Identifikasi Sistem Perencanaan Strategi Pengelolaan Kinerja Berbasis Balance Scorecard. *Jurnal Ilmu Ekonomi & Sosial*, 12(1), 41–59.
- Ilyasin, Mukhammad & Zamroni. (2017). Balanced Scorecard: A Strategy for the Quality Improvement of Islamic Higher Education. *Jurnal Dinamika Ilmu*, 17(2), 223-236.
- Irwansyah, R. (2021). *Perkembangan Peserta Didik*. Bandung: Widina Bhakti Persada.
- Maharani, et.al. (2016). Analisis Kinerja Pegawai Melalui Pendekatan Balanced Scorecard Pada Kantor Sekretariat Daerah Kota Depok. *Telaah Bisnis*, 17(1), 35-50.
- Mualim Daud, et.al. (2018). Strategi Peningkatan Kinerja Sekolah SMA Berbasis Balanced Scorecard Pada Yayasan Pendidikan Madania Indonesia. *Jurnal Manajemen*, 9(1), 23-29.
- Ni Luh Ayu Atmi Kamaratih & Achmad Maqsudi. (2024). Penerapan Metode Balanced Scorecard Untuk Menilai Kinerja Perusahaan Pada PT Teknindo Geosistem Unggul. *Jurnal Ilmiah Manajemen dan Kewirausahaan (JIMAK)*, 3(1), 35-43.
- Paul R. Niven. (2023). *The Balanced Scorecard: A Comprehensive Guide to Implementation and Management*. Penerbit: Wiley
- Puspita, Y. (2018). Pentingnya Pendidikan Multikultural. *Prosiding Seminar Nasional 21 Universitas PGRI Palembang*, ISBN 978-602-52451-0-7, 285-291.
- Robert S. Kaplan dan David P. Norton. (2023). Revisiting the Balanced Scorecard: Emerging Trends and Best Practices. *Jurnal: Strategic Management Journal*.
- Tika Arwinda & Maya Sari. (2015). Analisis Balanced Scorecard Sebagai Alat Pengukuran Kinerja Perusahaan Pt. Jamsostek Cabang Belawan. Jurnal Riset Akuntansi dan Bisnis*, 5(1), 28-42.

- Ramadhani & Trisyulianti. (2016). Perancangan Balanced Scorecard Sebagai Pengukuran Kinerja pada PT Asuransi MISG Indonesia. *Jurnal Manajemen dan Organisasi*, VII(2), 57-72.
- Riche Fermayani, et.al. (2023). *Manajemen Kinerja*. Purbalingga: Penerbit CV. Eureka Media Aksara.
- Sofyan, Y. (2020). Peranan Konseling Dosen Wali Dalam Meningkatkan Motivasi Belajar Mahasiswa Di Perguruan Tinggi Swasta Wilayah LLDIKTI IV. *Jurnal Bimbingan Dan Konseling Islam*, 10(2), 237–242.
- Suryana, Y., & Rusdiana, H. A. (2015). *Pendidikan Multikultural, Konsep, Prinsip dan Implementasi*. Bandung: Penerbit Pustaka Setia.
- Wico Jontarudi Tarigan & Mahaitin H Sinaga. (2022). Analisis Pengukuran Kinerja Untuk Mengevaluasi Perencanaan Strategis Dengan Menggunakan Balance Scorecard. *Owner: Riset & Jurnal Akuntansi*, 6(2), 1194-1207.