

## EVALUATION OF EDUCATION PROGRAMMES USING THE BALANCED SCORECARD METHOD

**Merdi F. Mamonto**

Institut Agama Islam Muhammadiyah Kotamobagu  
[merdi.fmamonto@iaimkotamobagu.ac.id](mailto:merdi.fmamonto@iaimkotamobagu.ac.id)

**Mohammad Ahmad Bani Amer**

Mutah University, Jordan

**Iyad Abdallah Al- Shreifeen**

Taibah University, Saudi Arabia

### Abstract

This study explores the use of the Balanced Scorecard (BSC) method in evaluating educational programmes to improve the quality and effectiveness of educational institutions. BSC offers a holistic framework by integrating four perspectives-financial, customer, internal processes, and learning and growth-to assess overall performance. In the context of education, the use of BSC enables institutions to assess and align strategic objectives with day-to-day operational performance. The results of the analysis show that BSC implementation can improve accountability, transparency and focus on continuous improvement in educational settings. Despite some implementation challenges, such as the need for management commitment and a rigorous measurement system, BSC proved to be an effective tool in guiding educational strategies towards better outcomes. This study concludes that the adoption of the BSC approach can support educational institutions in facing future challenges and increasing value for all stakeholders.

**Keywords:** Evaluation, Education Programme, Balanced Scorecard Method.

### Introduction

Since the era of globalisation and rapid technological development, the quality of education has become one of the important aspects that must be considered by every country. The quality of education is a measure or standard that describes the extent to which the education system is able to fulfil and develop individual potential optimally, both in terms of knowledge, skills and character. The quality of education is not only determined by student academic results, but also by various factors such as the availability of educational resources, relevant curriculum, effective teaching methods, and a conducive learning environment (Sitopu et al., 2024); (Guna et al., 2024); (Fawait et al., 2024). Quality education is able to create individuals who are knowledgeable, have the ability to think critically, creatively, and have good moral values, so that they can contribute positively in society (Iksal et al., 2024); (Syakhrani & Aslan, 2024); (Judijanto & Aslan, 2024).

Effective and efficient education programmes are key to creating competent and highly competitive human resources. Therefore, evaluation of education programmes is a must to ensure that educational goals are optimally achieved. Education programme evaluation is a systematic process of collecting, analysing and assessing data related to various aspects of an education programme with the aim of determining its effectiveness, efficiency and success in achieving its stated objectives (Suárez-Gargallo & Zaragoza-Sáez, 2023). The evaluation process includes assessing various components such as curriculum, teaching methods, teacher performance, learner engagement and learning outcomes. Through these evaluations, stakeholders can identify programme strengths and weaknesses and make evidence-based decisions for the overall improvement of education quality (Dağıdır & Özkan, 2024).

Traditionally, education programme evaluation often focuses only on financial aspects and student academic success. However, this approach has limitations as it is unable to provide a comprehensive picture of the success of education programmes from various other aspects. To overcome this limitation, a more holistic and integrated evaluation tool is needed (Dube & Mbohwa, 2023).

The Balanced Scorecard (BSC), introduced by Kaplan and Norton in 1992, offers a more holistic approach to evaluating the performance of an organisation or institution. The Balanced Scorecard is a strategic management framework used to measure organisational performance by viewing it from several perspectives, namely finance, customers, internal business processes, and learning and growth. Developed by Robert Kaplan and David Norton, this tool helps organisations not only focus on short-term financial results but also pay attention to other factors that contribute to long-term sustainability and success (Nurhadianthy & Anis, 2023). By aligning business activities to the organisation's vision and strategy, the Balanced Scorecard allows managers to monitor not only financial achievements, but also internal processes that drive future financial performance, customer satisfaction, and employee innovation and competency improvement.

BSC does not only look from one aspect, but from four main interrelated perspectives, namely financial, customer, internal business process, and learning and growth perspectives. By using BSC, education programme evaluation can be conducted more comprehensively and in-depth, so that the evaluation results can provide a clearer picture of the success of the education programme and areas that require improvement (A. Setiawan & Rachman, 2020).

The application of BSC in the context of education is still relatively new and requires further research to understand its effectiveness and benefits in education programme evaluation. Therefore, this study aims to evaluate education programmes using the Balanced Scorecard method and identify the key factors that influence the

success of education programmes according to the BSC perspective. Thus, it is hoped that this research can make a meaningful contribution to the development of better and more effective education programme evaluation methods.

## **Research Methods**

The study in this research uses the literature method. The literature research method is a research approach that involves collecting, reviewing, and analysing written sources or documents relevant to a particular research topic. These sources can include books, scientific journals, conference papers, research reports, and other reliable materials that have been published (JUNAIDI, 2021); (Abdussamad, 2022). The main purpose of this method is to gather existing information on the topic being researched, understand previous developments and findings, and identify knowledge gaps that can serve as a foundation for further research. By integrating various perspectives and findings, researchers can build a strong theoretical framework, develop hypotheses, and gain deeper insights into the subject under study (Wekke, 2020).

## **Results and Discussion**

### **The Balanced Scorecard Method as Effective for Evaluating Education Programmes**

The Balanced Scorecard (BSC) method can be an effective tool for evaluating educational programmes due to its ability to offer a comprehensive and balanced perspective. The BSC, developed by Robert Kaplan and David Norton, allows educational organisations to not only look at results from a financial point of view but also from the perspectives of customers (students and parents), internal business processes, and learning and growth. In the context of education, this approach helps formulate clear strategic objectives, as well as establish relevant key performance indicators (KPIs) for each perspective, thus enabling a more thorough and measurable evaluation (L. C. Setiawan et al., 2023).

From a customer perspective, the BSC method can help schools or educational institutions assess the extent to which students and parents are satisfied with the programmes offered. KPIs may include student satisfaction levels, student retention, as well as parent satisfaction survey results. By focusing on customer needs and expectations, educational institutions can identify aspects that need to be improved, such as teaching quality, curriculum, facilities, or other supporting services (Nurhayati et al., 2023).

The internal business process perspective focuses on measuring the efficiency and effectiveness of existing processes in educational institutions. KPIs for this perspective may include graduation rates, the time taken to complete the curriculum, and the effectiveness of the teaching methods used. By analysing this data, schools can identify bottlenecks in the education process and develop strategies to overcome them. For example, if the pass rate is low, schools may need to revisit the curriculum or

teaching methods to ensure they are effectively meeting students' educational needs (Takene, 2024).

The learning and growth perspective emphasises the importance of developing the capacity and competence of teaching staff and a learning environment that supports innovation. Relevant KPIs for this perspective could include the level of teacher participation in professional training, the number of pedagogical innovations adopted and teaching staff job satisfaction. By focusing on improving the skills and welfare of staff, educational institutions can create an environment that supports innovation and continuous improvement in learning quality (F. Firmansyah & Aslan, 2025).

Overall, the application of the Balanced Scorecard in evaluating educational programmes allows institutions to gain a more holistic picture of their performance. By integrating all these perspectives, the BSC helps direct attention to key aspects that may be overlooked if focusing on only one dimension. This allows stakeholders to make better, data-driven decisions and direct more targeted improvement efforts to realise long-term strategic goals in education (Wu & Li, 2024).

As such, the Balanced Scorecard (BSC) method provides an effective framework for evaluating education programmes holistically. By integrating four key perspectives-financial, customer, internal business processes, and learning and growth-BSC helps educational institutions to gain a more holistic view of their performance. This enables the identification of areas that require improvement and the development of measurable strategies to achieve strategic goals. In addition, BSC facilitates data-driven decision-making, enhances stakeholder engagement, and encourages innovation in educational programmes. Thus, the implementation of BSC can assist educational institutions in improving the quality and effectiveness of programmes offered to students and the community.

### **Application of BSC in the Education Context**

The Balanced Scorecard (BSC) is a strategic management tool used to align an organisation's activities with its vision and strategy, and monitor performance against set goals. In the context of education, the application of BSC helps institutions such as schools or universities to focus their strategies on four perspectives: financial, customers (students and parents), internal business processes, and learning and growth. By adopting BSC, educational institutions can define clearer strategic objectives, add value to students' learning experience, and improve operational efficiency (M. Firmansyah & Susilowati, 2023).

In the education sector, the financial perspective focuses on financial efficiency and sustainability that enables the achievement of long-term educational goals. BSC helps in evaluating how budgets are managed, such as resource allocation, financing innovative projects, and reducing costs without compromising the quality of education.

Institutions can use BSC to monitor cost per student, analyse operational expenditures, and improve funding strategies, for example, through developing industry partnerships or increasing student enrolment (Utkin, 2021).

The customer perspective in education prioritises the needs and expectations of students and parents. The implementation of BSC allows institutions to measure student satisfaction through surveys, focus on learning outcomes, and assess the overall student experience. This method provides important insights into student perceptions regarding the quality of teaching, facilities, and support services provided. By collecting and analysing this data, institutions can make continuous improvements in the curriculum as well as support services, thus ensuring students' needs are optimally met (Jahns, 2020).

In education, the internal business process perspective is concerned with operational efficiency and the quality of the learning process. The implementation of BSC enables institutions to identify and improve processes that require improvement, ensuring that all operational dimensions support the achievement of the institution's strategic vision. The main focus includes curriculum improvement, teaching methods, professional development for staff, as well as the implementation of learning technologies. Thus, the institution can improve the quality of education offered to students (Lau & Zakaria, 2023).

The learning and growth perspective focuses on the human resource development needs of educational institutions. In this context, BSC encourages investment in skills and knowledge development for faculty and other staff. This includes training programmes, seminars and other professional development opportunities that not only benefit individuals but also improve the overall performance of the institution. By emphasising on enhancing a culture of learning and innovation, educational institutions can be more adaptive to change and ready to face future challenges (Rajagopal, 2024).

The implementation of Balanced Scorecard in education requires a systematic approach and support from all stakeholders. Institutions must set clear goals and communicate them to all members of the education community to understand the institution's strategic direction. Possible challenges include lack of commitment from staff, difficulty in changing organisational culture and the need for sophisticated performance measurement systems. Therefore, ongoing training and internal communication programmes are crucial to ensure successful BSC implementation (Kasih et al., 2024).

Regular monitoring and evaluation is an important part of BSC implementation in education. Using predetermined performance indicators, institutions can periodically review progress towards their strategic goals. This evaluation includes analysing information on financial aspects, student satisfaction, efficiency of operational processes, and progress in learning and human resource development. The results of

this evaluation are then used to adjust strategies and tactics to ensure that all components of the institution are running in accordance with the vision that has been set (Budimir, 2020).

Thus, applying the Balanced Scorecard in an educational context offers many benefits, ranging from strategic alignment to improving educational quality and operational efficiency. Using the four perspectives of the BSC, educational institutions can create a learning environment that is more responsive and orientated towards achieving strategic goals. Although there are challenges in implementation, with the right approach and commitment from all parties, BSC can be an effective tool to lead educational institutions to long-term success. BSC adoption helps make more informed decisions, supports a culture of continuous improvement, and ultimately adds value to educational outcomes for all stakeholders.

## Conclusion

Evaluating educational programmes using the Balanced Scorecard (BSC) method allows institutions to gain a comprehensive understanding of their performance and how it aligns with the institution's strategic goals. Through the BSC's four main perspectives-financial, customer (students and parents), internal processes, and learning and growth-institutions can systematically identify areas of strength and weakness. This approach not only guides decision-makers in formulating more effective strategies, but also helps in identifying improvement initiatives needed to enhance the quality of education.

The use of BSC in education programme evaluation also helps create greater accountability and transparency among staff and management. By setting clear performance indicators and conducting regular monitoring, all members of the institution have a better understanding of their role in achieving the institution's vision and mission. In conclusion, the BSC method serves not only as a performance evaluation tool, but also as a driver of an institutional culture that focuses on continuous improvement and achieving better outcomes for all educational stakeholders.

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