School Management Based on the Balanced Scorecard at SMA Negeri 2 Lintong Nihuta, Humbang Hasundutan Regency

Hirim Sarimauli Lumban Gaol

Educational Administration, Postgraduate School, State University of Medan, Indonesia
Email: hirimsarilumbangaol@gmail.com

ABSTRACT
This study aims to knowing school management based on the balanced scorecard of SMA Negeri 2 Lintongnibuta using the balanced scorecard. This type of research is a qualitative research with a case study approach. Research data collection is done by interview. Strategies Assessment of school performance through 4 perspectives. School management based on the balanced scorecard consist strategy formulation that used SMAN 2 Lintongnibuta, strategic planning stage SMAN 2 Lintongnibuta, stage program preparation SMAN 2 Lintongnibuta, budget preparation stage SMAN 2 Lintongnibuta and implementation stage SMAN 2 Lintongnibuta. The result show that school management SMAN 2 Lintongnibuta categorized as good but needs improvement in accordance with the stages of strategic management of the balanced scorecard.

Keywords: Balanced Scorecard, school management, SMA Negeri 2 Lintongnibuta.

1. INTRODUCTION

The Medium Term Work Plan (RKJM) is a description of the activities that must be owned by educational institutions. Government Regulation number 19 of 2005 concerning National Education Standards Article 53 paragraph 1 states that the management of a school must be based on a prepared work plan. The Work Plan is a description of the Education Unit's Medium Term Work Plan covering a working period of 1 to 4 years. Minister of National Education Regulation Number 19 of 2007 concerning Education Management Standards and Strategic Plans of the Ministry of National Education. The School Work Plan consists of the Medium Term Work Plan (RKJM) which is the main document of the School that helps all the interests of the school system and is the main goal of implementing transparent and accountable School programs as the main feature of the implementation of School-Based Management by the Education Unit. The preparation of the RKS/M aims to make the school or madrasah know in detail the actions that must be taken so that the goals, obligations, and targets of school or madrasa development can be achieved. RKS/M should ensure that all programs and activities carried out to improve the school or madrasah have predicted the expectations of stakeholders and the real conditions of the school or madrasa.

Therefore, the process of preparing the RKS/M must involve all stakeholders. The process of organizing strategic planning consists of several steps, namely; formulation, implementation, and evaluation of strategies. For organizations or institutions, the process of organizing strategic planning has been standardized in the Regulation of the Minister of National Development Planning or the Head of Bappenas Number 5 of 2014 concerning Guidelines for the Preparation and Review of Strategic Plans of Ministries or Institutions 2015-2019. The stages of the process must refer to the RPJMN, the results of the assessment, the expectations of the community and be supported by the results of a preliminary study (background study) containing the potential, problems, and preferences of each sector's development policy.

The contents that must be stated in the strategic planning of the ministry or institution include the vision, mission, objectives, strategies, policies, programs, activities as well as regulatory and institutional frameworks in accordance with their duties and functions, (Rohmatullah, 2017:113). In the technical guidelines for preparing school work plans (in Nurhasimah, Mahnun, Setyaningsih, 2020:3) research explains, "Schools basically already have a school vision, mission and goals, but there are still many schools that do not have a School Work Plan document according to existing standards. Apart from that, there
are also schools that have compiled an annual work program. However, there are still schools that have not formulated a four-year program plan and not all schools have initiated a comprehensive work program in the context of achieving the National Education Standards. One of the contributing factors is that in the preparation of the work program it is not supported by a description of the context which includes a description of the eight national education standards, analysis of education units and environmental analysis of education units.

National education standards show that the planning process is an essential tool in education management. In relation to education unit management standards, the institutional development planning system applied to every educational institution must be able to facilitate and accommodate the five main pillars set out in the management standard, namely independence, cooperation, participation, transparency and accountability (Nahrawi, 2017). The strategic plan is a primary need for schools. Schools must have a clear and measurable strategic plan. Through strategic planning which has been based on a study of the internal situation within the institution itself as well as the external situation that adjusts every element outside the organization that has an impact on the continuity of the institution. The school is expected to be able to develop well and be able to achieve its goals. The strategic plan is expected to be able to move schools to design steps to achieve strategic goals, as well as control the implementation of the strategic plan and conduct a structured evaluation to ensure that the plans made remain relevant to various increasingly advanced conditions, Alkhafaji (in Wiguna, 2017).

The balanced scorecard is an alternative that is considered effective to assist in facilitating school management in formulating a systematic and comprehensive strategic plan. In addition, this model is considered suitable for school institutions that have future plans (vision and mission) towards school institutions that excel in various aspects of their performance. The advantages of the Balanced scorecard are that it is able to produce strategic plans that have strategic characteristics, are comprehensive, coherent, balanced, and measurable.

Based on the research focus that has been formulated, it raises general problems, namely: how is school management based on the balanced scorecard at SMA Negeri 2 Lintongnihuta, Humbang Hasundutan Regency.

2. METHOD

This research is a type of qualitative research with a case study approach. Qualitative research methods are research that is used to investigate, find, describe and explain the quality or features of social influences that cannot be explained, measured or described through a quantitative approach (Saryono: 2010).

This research was conducted at SMA Negeri 2 Lintongnihuta which is located on Jl. Lt. Gen. T.B. Simatupang, Siponjot Village, Lintongnihuta District, Humbang Hasundutan Regency, North Sumatra Province. This research was conducted from May to June 2021.

In this study, researchers used primary data, namely data collected by researchers directly from the research location, namely SMA Negeri 2 Lintong Nihuta. Data collection techniques were carried out by means of observation, interviews, questionnaires and documentation (Sugiyono, 2012:402).

3. RESULT AND DISCUSSION

The data from the results of this study were obtained through in-depth interviews conducted by researchers in the period from May to July 2021. Based on the results of interviews and field observations, researchers will describe school management based on the balanced scorecard of SMAN 2 Lintongnihuta in Humbang Hasundutan Regency through the stages of strategy formulation that used SMAN 2 Lintongnihuta, strategic planning stage SMAN 2 Lintongnihuta, stage program preparation SMAN 2 Lintongnihuta, budget preparation stage SMAN 2 Lintongnihuta and implementation stage SMAN 2 Lintongnihuta.

Strategic formulation at SMAN 2 Lintongnihuta is carried out by discussing with all stakeholders, analyzing internal and external educational institutions, formulating school goals in accordance with the school's vision and mission. Strategic formulations in managing superior schools include: (1) Having a strong foundation in the preparation of the school's vision and mission, (2) Conducting analysis on both internal and external aspects, (3) Formulating school goals in accordance with the school's vision and mission, and (4) Define strategy comprehensively.

The strategic planning system of SMAN 2 Lintongnihuta in compiling the strategic planning process as follows: 1) forming a team, 2) the team compiles a draft by looking at (a) vision, mission and goals, (b) SWOT analysis, (c) each team determines goals, (d) determine the achievement strategy, (e) determine the policy and schedule of activities, 3) meet with the school, 4) budget.

In carrying out the activities that have been programmed, SMA Negeri 2 Lintongnihuta has not been carried out optimally due to limited funds. Furthermore, from a documentation study of the School Activity Plan and Budget (RKAS) of SMA Negeri 2 Lintongnihuta for the 2021 fiscal year, it shows that the school's RKAS contains a) the development of graduate competence; b) development of process standards; c) development of school infrastructure; d) management development; e) development of financing standards. The implementation and monitoring system of SMAN
2 Lintongnihuta in Humbang Hasundutan Regency is categorized well

Strategic management is a systematic approach to achieving organizational success in the long term, where the organization continues to carry out sustainable competitive development to face growing challenges. Where the vision and mission of the organization are important elements in strategic management because they are the point of goals to be achieved by the organization and the way to achieve them. The balanced scorecard as a strategic management tool can assist organizations in translating their vision and strategy into action that utilizes a set of financial and non-financial indicators in a causal relationship. In school management, the Balanced Scorecard model emphasizes that all financial and non-financial measures must be part of the information system for personnel at all levels of school management. Innovative schools can use the Balanced Scorecard as a strategic management system, to manage long-term strategies (Sagala, 2013:142). The balanced scorecard is at the core of strategic management. Discussion of research results from observations, interviews, and documentation conducted based on the Balanced scorecard-based school management system at SMAN 2 Lintongnihuta in Humbang Hasundutan Regency consists of 2 stages, namely mental creation consisting of four stages namely, formulation, planning and preparation and Physical creation consisting of two stages of implementation and monitoring. The following is a discussion of the research results.

1. Strategy Formulation System for SMAN 2 Lintongnihuta in Humbang Hasundutan District

The first step of the strategic planner is strategy formulation. Basically, every school certainly has a vision that guides the direction of where the school will go. The formulation of the vision is part of the school management process that involves many parties, both internal and external. Therefore, all stakeholders ranging from principals, teachers, employees, parents, committees, and the government are responsible for the existing process from formulation to evaluating the success and achievement of the school's vision. The data in the field shows that the Strategy Formulation has been implemented by SMAN 2 Lintongnihuta, in addition to being supported by the RKJM document and facts on the ground which show that the vision, mission, and goals are well known to all stakeholders. It also identifies that the vision, mission, and goals of SMAN 2 Lintongnihuta are clearly formulated so that they are easy to remember and understand. Strategy formulation in balanced scorecard-based school management at SMAN 2 Lintongnihuta is formulated as follows: 1. The formulation of the vision and mission at SMAN 2 Lintongnihuta is carried out in formulating the vision and mission in accordance with what has been determined. 2. Analysis of the internal and external environment at SMAN 2 Lintongnihuta has been carried out in the form of a SWOT analysis and BSC-based which produces information on the strengths, weaknesses, opportunities and threats of SMAN 2 Lintongnihuta. The objectives and strategies of SMAN 2 are well implemented so that the objectives, targets of SMAN 2 Lintongnihuta are in accordance with the vision and mission and the established strategy has been carried out properly in accordance with the needs of the community.

The formulation of the strategy at SMAN 2 Lintongnihuta was carried out after identifying the weaknesses and shortcomings of the school, as well as the threats and opportunities faced by the school. Strategy formulation includes the activities of establishing the school's vision, mission, goals and strategies. This is in line with Sharpiin's statement in Sagala (2010), SWOT analysis is one of the stages of strategic management which is an environmental analysis approach, used to see strengths and weaknesses in schools as well as monitor opportunities and challenges that schools must face.

2. Strategic Planning System for SMAN 2 Lintongnihuta in Humbang Hasundutan District

The second stage in the balanced scorecard-based school management system is strategic planning. Strategic Planning is the process of translating the school's vision, mission, and goals to realize a comprehensive, coherent, measurable, and balanced vision and school goals in accordance with what the organization wants to achieve. The translation of the vision and mission into the four perspectives of the balanced scorecard clarifies what the strategic goals of SMAN 2 Lintongnihuta are, this means that all available resources can be more focused on achieving these goals. Thus the activities of the organization can run more effectively and efficiently. The stages of the strategic planning process within the framework of the BSC can be carried out in four steps, namely the translation of strategic objectives into various strategic objectives in four perspectives, determination of performance measures, determination of performance targets and formulation of strategic initiatives.

3. Programming and budgeting system at SMAN 2 Lintongnihuta in Humbang Hasundutan District

Sources of school funds come from BOS and Foundation funds. Regular BOS funds are managed by schools by applying school-based management principles, namely, the school's authority to plan, manage, and supervise programs in accordance with school conditions and needs. Total receipts of the Regular BOS Fund for SMA Negeri 2 Lintongnihuta for the 2021 Academic Year in the 2021 fiscal year amounted to Rp. 312,000,000. The School Activity and Budget Plan (RKAS) of SMA Negeri 2 Lintongnihuta for the 2021 fiscal year shows that the school's RKAS includes a) the development of graduate competence; b) development of process standards; c) development
of school infrastructure; d) management development; e) development of financing standards.

The data in the field shows that the budgeting system of SMAN 2 Lintongnihuta in Humbang Regency using the Balanced Scorecard approach can be concluded that the budgeting system that has been implemented by SMAN 2 Lintongnihuta is not in accordance with the concept of a budgeting system with the framework of the Balanced Scorecard. In the budgeting system of SMAN 2 Lintongnihuta there are still many weaknesses that must be corrected.

4. Implementation and Monitoring System of SMAN 2 Lintongnihuta in Humbang Hasundutan District

The plan implementation phase in the strategic management system consists of two stages: (1) implementation and (2) monitoring. The Balanced Scorecard plays a role in expanding personnel performance measures in the implementation and monitoring stages. In the implementation phase, the activity plans listed in the budget document are implemented. In the implementation phase, the Balanced Scorecard is used to measure the performance of personnel in four perspectives: finance, customer, business/ internal processes, as well as learning and growth. At the monitoring stage, the results of measuring the performance of personnel in the four perspectives of the Balanced Scorecard are compared with the targets set in the budget and targets set in strategic planning. The results of the comparison between the results of performance measurement with budget targets are used to evaluate the short-term performance of personnel; while the results of comparisons between the results of performance measurement with the targets set in strategic planning are used to evaluate the long-term performance of personnel. The implementation of strategic management in the superior school of SMAN Lintongnihuta has been running but its implementation has not been optimal. This is reinforced by research findings on the implementation of one program that did not run well due to the lack of limited sources of Student Operational Assistance (BOS) funds as a result of the ineffective and inefficient budget preparation for the program. Strategy implementation is the process by which management puts its policy strategies into action through the development of programs, budgets and procedures. The implementation stage, the activity plans listed in the budget document are implemented. At the implementation stage, the Balanced Scorecard is used to measure personnel performance in four perspectives: customer, internal business processes, and learning and growth. At the monitoring stage, the results of measuring the performance of personnel in the four perspectives of the Balanced Scorecard are compared with the targets set in the budget and targets set in strategic planning.

4. CONCLUSION

Based on the result of the study, conclusion can be taken as follows that school management based on the balanced scorecard at SMA negeri 2 lintong nihuta, humbang hasundutan regency can translate the school's vision as the school's long-term goals into activities in the short term. Balanced scorecard is an important management tool for school to improve school quality.

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