

Analysis of Implementation of Performance of Non Profit Organization with Five Perspectives

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Abstract—In this study discusses performance measurement using the balance scorecard of a non-profit organization engaged in education consulting in the Jakarta area. This organization is one of the partners of the United Nations International Childrens Emergency Fund (UNICEF) under the auspices of the United Nations where the organization obtains and accounts for funds from and to UNICEF. So far, the organization has not made balanced scorecard design in its activities, because it will create a balanced scorecard design for the organization to achieve maximum results compared to previous years. The research used the research method by obtaining research data including primary, according to data source that is internal data, according to nature of research is qualitative, according to data collection time is cross section / incidental, and according to data collection method is unstructured interview and non-participant observation. The results and findings obtained is to determine the company strategy by assessing from internal and external environment in the form of SWOT analysis. Then designed strategy map and balanced scorecard. Since the organization is socially-based, the organizations strategy is analyzed with five perspectives namely, financial, clients (built schools), internal processes, learning and growth, and donors (i.e. UNICEF and participant donors). The conclusions and implications are in making the organizations balanced scorecard based on the organizations grand strategy determined that the organization is committed to improving the quality of the trainer, guiding the students, improving the educational facilities, and become a model for other educational consultants throughout Indonesia.

Keywords—SWOT analysis; strategymaps; balanced scorecard; iveperspectives; non-profit organization

I. INTRODUCTION

Indonesia is faced with three major problems in education. These problems include teacher quality, non-child friendly schools, and discrimination against marginalized groups. The ratio of teacher availability in the foremost, outermost and underdeveloped areas is also low and below standard. This is the cause of the low quality of teachers, which is not appropriate when compared to the budget for teacher salaries [1].

In addressing the issues in the field of education, UNICEF, under the auspices of the United Nations (UN) channeled funds for education assistance to poor and developing countries to advance the quality of education in the country. In response, a

charity in the field of education as an extension of the central and regional government with a goal of nonprofit oriented [1].

Yakodi (Foundation for Educational Consultants) as one of the foundations that move to improve the quality of education in Indonesia, especially in the Bogor, Papua and Sumba areas took part in order to educate the nation's life in accordance with the Constitution of the Unitary State of the Republic of Indonesia. Yakodi in his activities received funds directly from UNICEF, and also must be accountable for these activities.

The balanced scorecard proposed by Norton and Kaplan (1992) is more than a performance measurement system used to manage organizational strategy over time. Measuring the performance of organizations that rely solely on the performance of the financial field is no longer sufficient for an organization to achieve achievement. The balanced scorecard, which has been known as a tool for measuring financial and non-financial performance, is a comprehensive framework to provide an overview of organizational vision and strategy into a performance measurement tool using four perspectives: financial, customer, internal business processes, and learning and growth [2].

The original BSC of the Kaplan and Norton (1996a) has financial, customer, internal process, and learning and growth perspectives, but educational institutions may modify these four perspectives in their scorecards or add some other perspectives. We slightly changed the original scorecard and used four perspectives in the Balanced Scorecard for educational services: stakeholders, internal processes, learning and growth, and financial sustainability perspectives [3].

The implementation of the BSC in educational institution, therefore, a further useful element, namely the fact that, because it is not focused on traditional economic – financial measurements, it allows to capture those multidimensional aspects of measurement – such as relational and intellectual capital, the ability to produce and transmit knowledge, etc.- that have even a more fundamental importance in universities as knowledge-intensive service firms [4].

The study is considered as a more likely acceptable approach in which an additional perspective can be created. This fifth perspective approach could provide more visibility. The sustainability perspective consists of social and environmental performance indicators and highlights the importance of social,

environmental and economic responsibility as a corporate goal [5].

SWOT is a management tool to formulate strategic action plans. SWOT is an acronym for strengths, weaknesses, opportunities and threats. SWOT matrix analyzes the internal strengths and weaknesses as well as external opportunities and threats to derive promising future strategies [6].

The strategy map is also a component of the meta-SWOT strategic planning tool. It is based on resources and capabilities and factors of business environment, which combine into the final effect of the analysis just in the form of a slightly modified strategy map [7].

During this time "Yakodi" has not applied balanced scorecard method or approach in reviewing its corporate strategy. Looking at the advantages that exist in the BSC, the problem arises that is how to design benchmarks to be made based on BSC approach to "Yakodi" and know whether the application of BSC can contribute to the performance of the company.

In addition, another reason why this method is considered important is that "Yakodi" is ready to face the competition experienced by the organization as it begins to rampant similar business now to maintain the trust already given by UNICEF to continue to channel its aid in Indonesia, one of them through "Yakodi". Balanced scorecard is expected to be a means for "Yakodi" in reviewing or evaluating the strategies that have been carried out over the past few years from the establishment to the present.

II. METHOD

This research type is Case Study. By way of obtaining research data including primary, according to data source that is internal data. According to the time of data collection cross section / incidental.

Judging from the field of science, this research can be classified as applied research because the research results can be utilized by the company, but can also be classified as basic research because the research results can be utilized for the development of accounting knowledge, management, and various other fields.

Viewed from the philosophical paradigms underlying this research, including post-positivistic research or qualitative research [8]. Qualitative methods are used to answer questions about experience, meaning and perspective, most often from the standpoint of the participant. Qualitative research techniques include 'small-group discussions' for investigating beliefs, attitudes and concepts of normative behavior; 'semi-structured interviews', to seek views on a focused topic or, with key informants, for background information or an institutional perspective; 'in-depth interviews' to understand a condition, experience, or event from a personal perspective; and 'analysis of texts and documents' [9]. In this study, the narrowed aspect is the design of the balance scorecard in the education consultant "Yakodi". The measurement of corporate performance with balanced scorecard concept is analyzed toward 5 (five) perspectives namely financial perspective,

client perspective, internal business process perspective, learning perspective and growth and donor perspective.

III. RESULTS AND DISCUSSION

Yakodi "has the only source of income especially from UNICEF to address the quality of education issues in developing countries. In addition to UNICEF donors, the organization also provides opportunities for other donors who care and want to participate to improve the quality of education in Indonesia. Without donations, there are not many educational quality improvement programs in disadvantaged areas in Indonesia conducted by "Yakodi". Therefore, the donations obtained must be managed effectively and efficiently so that donors feel satisfied and not regret working with "Yakodi". On that basis, the authors add a donor's perspective on balanced scorecard discussion in "Yakodi" [10].

A. SWOT Analysis for "Yakodi"

1) The strengths of the "Yakodi" education consultant

- Trusted by the international agency "UNICEF" to manage its funds to advance education in developing countries.
- Strong relationship with central and local government apparatus.
- Gain great confidence from educational and professional circles because the owner has strong influence and intimacy relationships.
- The quality and experience is no doubt because it has been running for 14 years.
- The location of the office in a region that many people know and strategic because with the ministry of education and culture.
- Educator consultants who are skilled and experienced in their field at national and international level.
- Establish active cooperation with international institutions.
- Provide high-class training to its educator consultant (trainer).
- Evaluate training results by trainers using survey to school that have been trained every month.
- Trainers and well trained teachers who are awarded scholarships of education abroad.
- Always follow the trend of global-based education.

2) The weakness of the education consulting office "Yakodi"

- The organization still relies on the influence of the owner.
- Cadreization of consultant educators (trainers) who qualified both national and international levels still have not materialized.
- The coverage area is not yet all regions in Indonesia.

- It takes a long time to make the consultant a reliable educator.
- Educator consultants who have long experience and expertise are much less loyalty and choose to quit the company and work elsewhere or establish their own office of similar education consultant.
- Welfare for employees is still less when compared with the high workload.
- Promotions in the public service ads on television still do not exist.
- The socialization of educational methods developed is still limited, not nationally advertised.
- Management still needs to be addressed about trainer schedule, recruitment of reliable trainer and trainer's welfare so that trainer movement is not high.
- There is no ownership status for the building.

3) Opportunities owned by the education consultant "Yakodi"

- Increase clients in coverage areas throughout Indonesia.
- Adding clients in foreign countries in Southeast Asia region whose quality of education is lacking.
- With the ability, experience, and expertise that can be raised the quality of education in Indonesia.
- Improving the quality of learners and schools that are being targeted.
- Adding integrated cooperation with various institutions in Indonesia and abroad.

4) Threats owned by the education consulting office "Yakodi"

- Increased competition in terms of price and quality of services with other educational consultants who have international standards as well.
- The removal of assistance from UNICEF if managing funds is not responsible.
- The difficulty of making people aware in remote areas of the importance of education.
- The difficulty of accessing roads to the target sites such as roads that are damaged or not repaired.
- High cost in terms of trainer training, sometimes from the local government (local government) long time in the replacement cost.

B. Vision of the Education Consultant Office "Yakodi" Committed to realize quality education in Indonesia which is equivalent to developed countries.

C. Mission of the Education Consultant Office "Yakodi"

1) become a pioneer using educational curriculum follow developed countries.

2) wants to build a quality education in disadvantaged areas in Indonesia.

D. The purpose of the "Yakodi" Education Consultant Office

The objective of the "Yakodi" education consultant office consists of two, namely: 1. grand goals (grand strategy), and 2. long-term goals, with the following explanation:

1) Goal between 2018-2023 (grand strategy)

- Improving the quality of trainers to train teachers about the education system in developed countries for the disadvantaged areas in Indonesia.
- Conducting guidance to students in disadvantaged areas in Indonesia.
- Improving educational facilities in disadvantaged areas for rapid development.
- Continue to grow to become a rolemodel for other education consultants.

2) Long term goals, 2018-2038

- Providing educational consultancy services that are oriented towards improving the quality of teachers and schools trained by taking into account professional integrity and regulation of the ministries of education and culture.
- Establish a solid "Yakodi" education consultant office organization that is able to become the number one educational consultant office in Indonesia and well known in Southeast Asia.

E. Generic Strategy

The generic strategy of the "Yakodi" education consultant office as a derivative of the grand strategi is:

- Fund a trainer abroad to study curriculum in developed countries to practice in Indonesia.
- Conducting the improvement of school infrastructure for teaching and learning activities to run well and smoothly.
- Recruiting competent teachers in disadvantaged areas to become trainers in "Yakodi".
- Provide examples of positive values and discipline to the students conducted by trainers "Yakodi".
- Apply scholarships for students who are achievers to be able to study in the capital or even abroad.

F. Strategy map education consultant office "Yakodi"

1) Strategy to improve the quality of trainers to train teachers about the education system in developed countries for the disadvantaged regions in Indonesia

a) Financial Perspective for strategies to improve the quality of trainers to train teachers about the education system in developed countries for the disadvantaged regions in Indonesia.

- Provide budget in the form of award / reward to the trainer showing the improvement of education quality in the area that trainer teaches.
- Provide formation and budget for trainers who have a lot of experience time and achievement to be promoted as a trainer trainer beginner with few experience time.

b) Client Perspective for strategies to improve the quality of trainers to train teachers about the education system in developed countries for the disadvantaged regions in Indonesia.

- Increase training hours to deepen understanding of curriculum materials and often practice directly to teachers and teachers to try them out to students about the curriculum.
- Providing educational curriculum based on character building and problem solving based on standards of developed countries in the field of education.
- In terms of school facilities and infrastructure, trainers are more sensitive to reporting improvements to the Ministry of Education and Culture in order to be addressed by local governments of damaged schools, and lack of stationery and reading books and so on.

c) Internal Business Process Perspective for strategies to improve the quality of trainers to train teachers about the education system in developed countries for the disadvantaged areas in Indonesia.

- It offers new educational methods that have not existed in Indonesia but are already practiced and successful in developed countries in the field of education.
- Providing training to "Yakodi" trainers by bringing in experts from the developed countries.
- Implementation of cost effective program

d) Learning & Growth Perspective for strategies to improve the quality of trainers to train teachers about the education system in developed countries for the disadvantaged areas in Indonesia.

- Provide stimulus for employees to work optimally.
- Send trainers abroad or bring in experts from abroad who advanced in the field of education.
- Providing educational scholarships for achievement trainers.

e) Donor's perspective on strategies to improve the quality of trainers to train teachers about the education system in developed countries for the disadvantaged regions of Indonesia.

- All types of expenses must be accompanied by evidence of transactions and must be exhausted during the budget year according to the proposed budget.
- Provide progress report of trainer to donor.

- Recruiting trainers of the highest quality eg mastering English, having experience teaching previous educational methodologies and being able to adapt to the curriculum of developed countries.

2) Strategy to Conduct Development of students in disadvantaged areas in Indonesia.

a) The Financial Perspective for the strategy of coaching students in disadvantaged areas in Indonesia

- Improving funding outlets for student training
- Buying school uniforms according to the level of education and origin of the school
- Improving funding outlets for the construction of a convenient training location for students.
- Purchase the support of advanced country-based extracurricular activities for students.

b) The client's perspective on strategies for coaching students in disadvantaged areas in Indonesia.

- Providing trainers with the best quality of education so that the students are fast growing and maturing in terms of mental and mindset.
- Familiarize positive character and discipline by trainers to teachers and trained students.
- Improving students' intelligence not only in terms of intellect but also emotional intelligence.

c) The internal business process perspective for the strategy of coaching students in disadvantaged areas in Indonesia.

- Providing the best curriculum from developed countries with proven quality.
- The transfer of culture and positive character to children, is not only expected to increase in terms of intellect but also mature in terms of emotional.
- Always upgrade the education curriculum in the developed world but provide an affordable price and still have good quality.

d) A learning & growth perspective on strategies to coach students in disadvantaged areas in Indonesia.

- Embedding positive character and discipline for the students.
- Provide awareness and understanding to the students that the value not only from the test results of course, but from the students to work and from a good attitude of the students.
- Provide transfer of training ability to teachers and develop teachers' creativity in teaching to be applicable to students.

e) A donor's perspective on strategies for fostering students in disadvantaged areas in Indonesia.

- Evaluate the results of students 'guidance from students' progress reports of education provided by trainers.
- Ensure that the funds provided are right on target and produce quality education that can compete with the already well-educated areas of Indonesia.

3) *Strategies to Improve educational facilities in disadvantaged areas for rapid development.*

a) *The Financial Perspective for the strategy of improving educational facilities in disadvantaged areas for rapid growth.*

- Welcoming for fundraising from philanthropists outside UNICEF who are willing to donate to build education in the disadvantaged areas of Indonesia.
- Provide activity reports on activities undertaken to UNICEF or donor participants according to the funds provided.

b) *Client's perspective on strategies to improve educational facilities in disadvantaged areas for rapid development.*

- Provide progress reports on results to disadvantaged schools in the local area that the activities undertaken are profitable and the results are targeted.
- Provide full support to the trainer "Yakodi" for the learning process is comfortable.
- Responsive to complaints from the target schools on the quality of the trainers and then evaluating the trainers again by "Yakodi".

c) *Internal business process perspective for strategies to improve education facilities in disadvantaged areas for rapid growth.*

- Brand and Facilities given to the schools are attractive because of the international standard so that students can work in companies both at home and abroad.
- Improper school infrastructure development and also improve access to damaged schools by applying for school facilities and school facilities to local government.
- Overseeing the process of improving facilities and infrastructure and reporting progress to UNICEF and participant donors.

d) *A learning & growth perspective for strategies to improve educational facilities in disadvantaged areas for rapid growth.*

- Assessment of trainers and employees to evaluate whether there are obstacles and pumping his spirits in working.
- Listening and empathy to complaints experienced by trainers and employees.
- Responsive to information from trainers on improving facilities in target schools.

e) *Donor perspectives on strategies to improve educational facilities in disadvantaged areas for rapid growth.*

- Added funds if submitted by "Yakodi".
- Provide programs that attract donors to contribute.
- Funds must be in accordance with the proposed and accountable for the results.

4) *Strategies to continue to grow to become a role model for other education consultants.*

a) *The Financial Perspective for the strategy continues to grow to become a role model for other education consultants.*

- Creating a budget for innovative activities to upgrade the new and continuous curriculum.
- Provide financial allocations that support "Yakodi" in order to become a pioneer for other education consultants.

b) *The Client's perspective for strategy continues to grow to become a role model for other education consultants.*

- Improve the best service that is by providing the best quality and affordable price by the client.
- Making the clients schools that can be imitated the quality of education by areas that are still lagging behind the quality of education.
- Provide input to newly pioneered education consultants so they can grow rapidly.

c) *The internal business process perspective for strategy continues to evolve to become a role model for other education consultants.*

- More to improve the quality of human resources.
- Increase budget to support the course of training.
- Register patents for curriculum created to the Directorate General of Intellectual Property Rights (HAKI).
- Building a culture of openness to trainers and employees to share on current issues and obstacles faced in the field.

d) *The learning & growth perspective for strategy continues to grow to become a role model for other education consultants.*

- Organizational culture is mutually beneficial.
- Owners and Directors must be individuals who are like parents who understand and nurture their children.
- "Yakodi" Building in the future so that it can be owned by yourself rather than rent.

e) *The donor's perspective for strategy continues to grow to become a role model for other education consultants*

- Get a donor who has a big name for other education consultants to trust "Yakodi".

- Giving awards such as thanksgiving in newspapers, social media is also a charter of appreciation for the contributions of donors over the years.
- Provide progress report on the results of training in target schools to donors.
- Together with educational consultants who want to be invited to advance in Indonesia and expected in the future can form an educational consultant organization in Indonesia to advance the quality of education in Indonesia.

IV. CONCLUSION

There are 2 (two) factors that influence the sustainability of the "Yakodi" education consultant. External environmental factors such as wide area reach, community awareness, mistrust of major donors and participants, and infrastructure to the target area still require much improvement. From the internal environment, weakness and strength are analyzed in accordance with the organization's mission.

Based on the SWOT matrix, the organization's strategy map has 5 perspectives: financial, clients, internal business processes, learning & growth, and donors. In the financial perspective, there are several points: improving the trainers' welfare budget, improving financing outlets for training teachers and students as well as building infrastructure and pre-facility facilities in the target area and creating a budget for activity innovation. In the client's perspective, there are several points: improving the quality of trainers, improving the quality of teachers and students in the teaching and learning process, improving the infrastructure in the target area. In the internal business process perspective, there are a number of points: to provide international standard quality education methods,

cultural transfer and positive character to the internal environment (trainers and employees) and external environment (clients and partners), submission of infrastructure of the target schools and supervised work with trainers and target schools. In the perspective of learning & growth there are two studies of work performance and satisfaction of trainers & employees. Lastly in the donor perspective there are 2 (two) discussion that is to maintain donor trust and donor's satisfaction.

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