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Strategic Management of Educational Institutions: A Balanced Scorecard Perspective

Gilman Mawardi*, Hasbiyallah, Nurul Khoirunnisa, Fauziah Habibilah
Universitas Islam Negeri Sunan Gunung Djati Bandung, Indonesia

*Corresponding Author: gilmanmawardi@gmail.com
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Abstract:
This study examines the strategy for developing educational institutions through the integration of the Balanced Scorecard (BSC) at *Madrasah Tsanawiyah Negeri*. The research aims to analyze the implementation of BSC as a strategic management tool, identify supporting and inhibiting factors, and evaluate its impact on academic and non-academic performance. The research method employs a qualitative case study approach, involving in-depth interviews and document analysis. The results indicate that *Madrasah Tsanawiyah Negeri* has adopted BSC principles in its Strategic Plan 2020–2024, although the term BSC is not explicitly used. The implementation of BSC has contributed to improved budget transparency, stakeholder participation, and teacher competence. However, challenges such as cultural resistance, limited ICT infrastructure, and administrative burdens remain obstacles. The study also reveals that the integration of Islamic values such as *shura* (consultation) and *amanah* (trustworthiness) strengthens BSC implementation. Recommendations include simplifying performance indicators, human resource training, and technology optimization. This study provides theoretical contributions to the adaptation of BSC in Islamic education contexts and practical guidance for other madrasah.

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INTRODUCTION

Education plays a strategic role in shaping the quality of human resources and the civilization of a nation. In the Islamic perspective, education is not only oriented toward intellectual development but also carries spiritual and moral dimensions (Huda et al., 2024; Lahmar, 2024). This is reflected in Q.S. Al-Mujadilah (58:11), which emphasizes that individuals with knowledge are elevated in rank, indicating that knowledge development is an essential component of both worship and social transformation (Fatmawati et al., 2024; Karim et al., 2022; Maruf et al., 2024). Thus, educational management in Islamic institutions must be conducted in a planned, systematic, and value-based manner.

However, the empirical reality of Islamic educational institutions in Indonesia, particularly madrasas, reveals persistent structural and managerial challenges. The quality of madrasas is not solely a matter of curriculum reform or infrastructure development but requires a more comprehensive and sustainable strategic management system (Kultsum et al., 2022; Najmi et al., 2022; Rohman et al., 2023). In response to these challenges, strategic management approaches such as the Balanced Scorecard (BSC), introduced by

Kaplan and Norton, have gained attention as a comprehensive framework for performance management. The BSC integrates four key perspectives—financial, customer, internal business processes, and learning and growth—allowing organizations to achieve a balance between short-term performance and long-term development (de-Almeida-e-Pais et al., 2023; Kuruppu et al., 2024; Yawson & Paros, 2023). BSC implementation can enhance organizational performance, improve financial transparency, and increase stakeholder satisfaction in educational settings (Camilleri, 2021; Oliveira et al., 2021).

Nevertheless, the application of the Balanced Scorecard in Islamic educational institutions remains limited. Existing studies predominantly focus on universities or general public schools, with minimal attention given to madrasas, which possess unique institutional characteristics rooted in religious values, community engagement, and cultural traditions. Furthermore, most studies adopt a technocratic perspective and tend to overlook the integration of Islamic management principles such as *shura* (consultative decision-making) and *amanah* (trustworthiness) within the performance measurement system. This indicates a significant research gap in contextualizing the Balanced Scorecard within Islamic education frameworks.

Based on this gap, this study offers a novel approach by integrating the Balanced Scorecard framework with Islamic values to develop a more contextual and value-based strategic management model for madrasas. Unlike previous studies, this research emphasizes not only performance measurement but also the incorporation of ethical and spiritual dimensions into organizational governance. This study aims to analyze the implementation of BSC as a strategic management tool, identify supporting and inhibiting factors, and evaluate its impact on academic and non-academic performance at Madrasah Tsanawiyah Negeri (MTsN) 3 Kota Tasikmalaya.

The significance of this study lies in its dual contribution. Theoretically, it enriches the literature on strategic management in Islamic education by proposing an integrative model that combines modern management tools with Islamic values. Practically, it provides actionable insights and a reference framework for madrasa administrators and policymakers in designing performance evaluation systems that are effective, measurable, and aligned with local cultural and spiritual contexts. Ultimately, this research contributes to the broader goal of enhancing the quality, competitiveness, and sustainability of Islamic education in the era of global transformation.

RESEARCH METHOD

This research uses a qualitative approach with a case study design to examine in depth the development strategy of educational institutions through the implementation of the Balanced Scorecard (BSC) model at Madrasah Tsanawiyah Negeri 3, Tasikmalaya City. The qualitative approach was chosen because it allows researchers to understand phenomena holistically in their natural context, without variable manipulation, and allows for rich interpretation of the experiences and perceptions of research subjects. The case study design is considered most relevant because it facilitates the exploration of complex phenomena such as the adaptation of the BSC within the madrasah governance system that has unique social, cultural, and religious characteristics (Wood et al., 2020). This research was conducted for six months, from January to June 2025, at MTsN 3, Tasikmalaya City. The location was selected purposively with the consideration that this madrasah has implemented strategic management principles that align with the Balanced Scorecard concept in the 2020–2024 Strategic Plan, although it has not yet explicitly used the BSC terminology.

The data collection process was conducted through three main techniques: in-depth interviews, participant observation, and documentation study (Hall & Liebenberg, 2024). Interviews were conducted semi-structured using guidelines developed by two Islamic education management experts to ensure content validity. Interview questions focused on exploring informants' perceptions regarding their understanding of the Balanced Scorecard concept, the application of the four BSC perspectives, driving and inhibiting factors, and the implications of implementation for improving institutional quality. Participant observation was conducted during the strategic planning process, work meetings, and daily managerial activities relevant to the BSC principles. Meanwhile, document study included a review of the 2020–2024 Strategic Plan (RENSTRA), financial reports, e-RKAM documents, meeting minutes, and related strategic policy archives.

The research instruments were systematically developed, with attention to content and construct validity. Interview guidelines were developed based on the Balanced Scorecard theoretical framework adapted to the madrasah context. They were then tested through expert judgment to ensure the suitability of the concepts and indicators. Observation sheets were designed to record behaviors, interactions, and decision-making dynamics that illustrate the application of the four main perspectives of the BSC. A document study guide was developed to explore the evaluation patterns and performance indicators used by madrasahs in their management systems. Before full use, all instruments were piloted to assess question clarity, terminology readability, and relevance to the research objectives.

Data analysis was conducted using Miles and Huberman's interactive model, which includes three main stages: data reduction, data presentation, and conclusion drawing (Leko et al., 2021). Interview data were transcribed verbatim and then coded based on themes emerging from the empirical context and Islamic strategic management theory. Triangulation of sources and methods was used to strengthen the validity of the data, verifying interview results through direct observation and review of official documents. Analysis took place simultaneously with the data collection process, allowing researchers to deepen their findings and adjust the focus of their exploration to reflect the dynamics occurring in the field.

Data validity was maintained through the application of various techniques such as extended participation, persistent observation, triangulation, and peer debriefing. Triangulation was achieved by comparing information from various sources and methods, while peer debriefing was conducted through discussions with fellow researchers to assess interpretations and findings. Furthermore, researchers also conducted member checking, confirming interpretations with informants to ensure their meanings aligned with their experiences.

The ethical aspects of the research were strictly maintained by providing informed consent to all participants, maintaining the confidentiality of informants' identities using anonymity codes, and ensuring that all data was used solely for academic purposes (Chand, 2025). Throughout the study, the researcher maintained a neutral position and did not influence the decisions or policies of the madrasah where the study took place.

This reflective and ethical approach is an essential foundation for ensuring the credibility and integrity of the research results.

RESULT AND DISCUSSION

Results

Implementation of BSC

This study found that the institution has implemented four main perspectives within the Balanced Scorecard (BSC) framework based on an in-depth analysis of the Strategic Plan document of MTsN 3 Kota Tasikmalaya for the 2020–2024 period, combined with comprehensive interviews with the principal and leadership, although without using the term explicitly in official documents. The implementation of this concept appears to be running substantively through various strategic programs that reflect a balance between managerial efficiency, improving academic quality, and strengthening Islamic values.

Table 1. Implementation of the Four Perspectives of BSC at MTsN 3 Tasikmalaya

BSC Perspective	Implementation Methods	Results Achieved
Finance	e-RKAM System for School Operational Assistance (BOS)	Financial Transparency and Accountability
Stakeholter	Funds Parenting Forum and Digital Services	20% Increase in Community Satisfaction
Internal Processes	Academic Standard Operating Procedures (SOPs) and Curriculum Integration	Interdisciplinary Mathematics-Zakat Module
Learning and Growth	Model Teacher Program and ICT Training	80% Increase in Teacher Digital Competence

Table 1 shows how the four BSC perspectives are adapted in the madrasah context while maintaining the essence of strategic performance measurement. Madrasas have demonstrated significant progress through the implementation of the Electronic Madrasah Activity Plan and Budget (e-RKAM) system. This system enables more transparent, accountable, and measurable management of School Operational Assistance (BOS) funds. The principle of transparency in financial reporting is maintained through regular publications to the madrasa community and school committee, thereby fostering public trust in the institution's financial governance.

Meanwhile, the stakeholder perspective is reflected in various efforts by the madrasah to increase community participation and satisfaction. One of the most prominent strategies is the holding of parenting forums as a means of two-way communication between the madrasah and parents. These forums are used not only to socialize school policies but also to strengthen partnerships in character building for students at home. Furthermore, the madrasah has developed a mobile-based digital service system that makes it easier for parents to monitor their children's attendance, grades, and academic progress. Internal survey results indicate that community satisfaction with madrasah services has increased by approximately 20% compared to the previous two years, reflecting the effectiveness of the synergy between digital innovation and a humanistic approach based on Islamic values.

From an internal process perspective, the madrasah focuses on developing systematic Standard Operating Procedures (SOPs) to support academic and administrative quality improvement. One interesting innovation is the integration of religious moderation values into the learning process, particularly through contextual curriculum revisions. For example, in mathematics, teachers link calculation concepts to the practice of zakat and infaq (charity) to foster students' socio-religious awareness. This approach reflects the synergy between strengthening cognitive competencies and developing Islamic character. Thus, internal processes are not only directed at administrative efficiency but also at creating a meaningful and value-oriented learning environment.

Madrasas have demonstrated significant improvements in human resource capacity development. Data shows that approximately 80% of teachers have participated in digital learning training through the "Model Teacher" program and Information and Communication Technology (ICT) training. These programs not only improve teachers' technical skills but also foster a culture of innovation and collaboration in creating interactive learning media. This effort demonstrates the awareness that improving madrasah quality is inseparable from teacher competency, which is adaptive to technological changes and the needs of the times.

The implementation of the BSC at MTsN 3 Kota Tasikmalaya has unique characteristics because it is enriched by Islamic spiritual values integrated into every aspect of management. The principle of shura (deliberation) serves as the main foundation in the strategic decision-making process, ensuring that every policy is produced through collective and participatory consideration. Meanwhile, the value of amanah is used as a foundation in all processes of financial management and organizational performance. The integration of these Islamic values creates a management model that is not merely oriented towards achieving technical targets, but also emphasizes the formation of a religious, ethical, and service-oriented organizational culture (service-oriented leadership). To strengthen this, the madrasah developed Activity Target Performance Indicators (IKSK) that include a spiritual dimension in addition to conventional academic and administrative indicators, creating a balance between external performance and internal essence.

However, the study also identified a number of challenges faced by madrasas in implementing a BSC-based strategic management system. Approximately 65% of teachers reported still having difficulty understanding the concept of performance measurement, which encompasses the four perspectives of the BSC, comprehensively. This indicates the need for ongoing training and mentoring so that the performance measurement paradigm is understood not only as an administrative aspect but also as a reflective instrument for quality improvement. Limited technological infrastructure, particularly the number of computers and internet network stability, also poses a barrier to implementing digital performance monitoring. Furthermore, some teachers feel burdened by increased administrative responsibilities, despite efforts by madrasas to simplify procedures.

Supporting and Inhibiting Factors for the Implementation of the BSC

This study identified several key factors contributing to the successful implementation of the Balanced Scorecard (BSC) at MTsN 3 Tasikmalaya. One of the dominant elements underlying the effective implementation of this strategic management system is an organizational culture that grows within the framework of Islamic values. This culture serves as a normative foundation that guides every form of decision-making and managerial action. In this context, the principle of shura (deliberation) is the primary mechanism in every strategic planning and policy-making process. The principal actively encourages the involvement of all stakeholders, from teachers and administrative staff to school committee representatives and parents, to participate in regular deliberation forums. This two-way communication pattern not only strengthens a sense of belonging to the school's policies but also fosters collective responsibility for the implementation of strategic programs aligned with the school's vision.

In addition to cultural aspects, digitalization initiatives undertaken by madrasas are a crucial supporting factor in the implementation of the BSC, particularly in terms of management efficiency and transparency. Although technological infrastructure in madrasas remains limited, efforts to adapt to digital systems have had a significant positive impact. The use of the electronic Madrasah Work Plan and Budget (e-RKAM) is a key breakthrough in achieving transparency in the management of BOS funds and efficient resource allocation. The implementation of e-RKAM also enables real-time financial reporting and makes it accessible to relevant parties, thus strengthening the principle of accountability, a pillar of the Balanced Scorecard. Furthermore, the use of e-learning platforms in learning activities demonstrates a synergy between the strategic management and pedagogical dimensions, whereby the efficiency of madrasah management aligns with the improvement of the quality of the teaching and learning process.

The leadership of the madrasah principal is a crucial component in driving the successful implementation of the BSC at MTsN 3 Tasikmalaya. The transformational leadership model implemented reflects the madrasah principal's ability to be a visionary agent of change. The madrasah principal not only acts as a policy director but also as a motivator and facilitator, mobilizing the potential of all madrasah elements to innovate. This leadership style has proven effective in overcoming resistance to change and building a shared commitment towards more adaptive and professional governance. Spiritual values such as trustworthiness, sincerity, and responsibility serve as a moral foundation that strengthens the legitimacy of this leadership in the eyes of teachers and staff.

Despite the presence of various significant supporting factors, this study also identified several substantive obstacles in the Balanced Scorecard implementation process at this madrasah. One of the main challenges arose from the technical understanding of educators. Based on interviews, approximately 65% of teachers admitted to having difficulty understanding the concept of performance measurement based on the four perspectives of the Balanced Scorecard (BSC): financial, stakeholder, internal processes, and learning and growth. Most teachers viewed the system as too complex and technocratic, making it difficult to translate into their more pedagogical work context. Another significant obstacle was the limited information and communication technology (ICT) infrastructure. The uneven availability of computers and digital devices, coupled with unstable internet connectivity, hampered the digital-based performance monitoring and reporting process.

In addition to technical challenges, this study also noted an increased administrative burden associated with the implementation of the new performance measurement system. Some teachers felt that the reporting mechanisms designed to strengthen accountability actually increased the complexity of their administrative tasks. This situation highlights a gap between the managerial ideals of the BSC concept and the operational realities at the implementation level. Nevertheless, the madrasah demonstrated a strong commitment to overcoming these obstacles through a series of adaptive strategies.

One of the innovative steps developed by MTsN 3 Tasikmalaya is the formation of an internal information technology team tasked with providing intensive mentoring to teachers in using the digital monitoring system. This approach not only helps improve technological literacy but also builds teacher confidence in utilizing digital platforms for performance reporting. Furthermore, the school has simplified administrative procedures without compromising the principles of transparency and accountability. These adjustments were made by considering teacher workloads to ensure the management system remains efficient and equitable.

In addition, the madrasah also developed a contextual training model tailored to the characteristics and everyday language of Islamic education. This training not only explained the technical aspects of the BSC but also emphasized the Islamic values underlying its implementation. This way, teachers understood that performance measurement was not merely an administrative matter, but rather part of the effort to achieve ihsan (good character) in carrying out their professional mandate. This approach, which combined professional and spiritual dimensions, was proven to increase teacher motivation and acceptance of the new management system being implemented.

The successful implementation of the Balanced Scorecard at MTsN 3 Tasikmalaya is the result of a synergy between cultural factors, visionary leadership, and adaptive strategies that are responsive to internal limitations. Despite facing various structural challenges, this madrasah was able to prove that with a participatory approach and internalized Islamic values, the Balanced Scorecard can be implemented effectively as an instrument for improving the quality of Islamic education management.

Impact of BSC Implementation on Academic, Non-Academic, and Managerial Skills

The analysis results obtained through document study and in-depth interviews indicate that the implementation of the Balanced Scorecard (BSC) at MTsN 3 Tasikmalaya has had a significant impact on improving the madrasah's academic performance. Over the past three years, academic achievement has shown a consistent upward trend. Minimum Competency Assessment (AKM) data recorded an increase of approximately 15 percent, accompanied by an increase in the average madrasah exam score from 7.2 to 8.1. This positive trend indicates an increase in the effectiveness of the learning process as well as the institution's ability to manage teacher performance in a more measurable and systematic manner. Furthermore, the percentage of graduates accepted into leading secondary schools also experienced a 25 percent jump, indicating that the BSC's strategic orientation in linking academic targets with actual performance indicators has been effective. This improvement did not occur by chance, but is the result of the implementation of a continuous data-based monitoring system, including the implementation of planned remedial programs oriented towards continuous improvement.

Table 2. The Impact of BSC Implementation at MTsN 3 Tasikmalaya

Academic Aspects	Performance Indicators	Result
Academic	AKM Score	+15%
Academic	Average Exam Score	7,2 → 8,1
Academic	Admission to Top Schools	+25%
Non-Academic	Participation in Religious Activities	+40%
Non-Academic	Disciplinary Violations	-30%
Managerial	Financial Accountability	increase

Table 2 shows the consistency of the improvement in madrasa performance in various aspects after the implementation of the BSC principles. Furthermore, the impact of the BSC implementation is not only visible in the academic realm, but also touches on non-academic aspects related to the formation of students' character and spiritual values. Field data shows a 40 percent increase in student participation in religious extracurricular activities, reflecting the increasingly strong internalization of Islamic values in madrasah life. At the same time, the rate of student disciplinary violations decreased by 30 percent, indicating the madrasah's success in establishing a consistent, values-based character development system. This approach not only emphasizes compliance with rules but also encourages spiritual awareness and moral responsibility through worship activities integrated with educational activities. Programs such as tahsin and tahfidz Al-Quran, congregational prayer, and regular socio-religious activities are part of a measurable development system aligned with the learning and growth perspective of the BSC. Thus, this system is able to link the strengthening of academic competencies with holistic character development, in line with the vision of Islamic education that emphasizes a balance between knowledge and morals.

The implementation of the BSC has brought fundamental changes to madrasah governance patterns. This system encourages a more structured and results-oriented performance evaluation culture. Periodic evaluations involve all stakeholders, from the madrasah principal, teachers, administrative staff, and the school committee, creating a transparent and participatory accountability mechanism. With performance indicators compiled based on the four BSC perspectives (financial, customer, internal processes, and learning and growth), madrasah management is able to conduct a more comprehensive and objective assessment of organizational achievements.

One of the prominent innovations of the BSC implementation at MTsN 3 Tasikmalaya is the development of performance indicators that incorporate the spiritual dimension as a key component of the measurement system. This approach demonstrates the madrasah's ability to contextualize the BSC within the Islamic values that underlie the institution's philosophy. For example, in addition to assessing learning effectiveness and budget efficiency, the system also measures honesty, trustworthiness, and social responsibility as part of teacher and student performance. Thus, performance indicators are not merely administrative in nature but also reflect the moral and spiritual achievements that are characteristic of Islamic education.

This managerial transformation also strengthens the link between madrasah strategy and operations. The madrasah principal acts as a change agent, ensuring that every strategic policy aligns with the institution's vision to become a superior madrasah with integrity. The planning, implementation, and evaluation processes are now more systematic because each work unit has clear performance targets and measurement indicators that can be monitored periodically. In this context, the implementation of the Balanced Scorecard serves as a management tool that not only improves bureaucratic efficiency but also fosters a reflective culture among educators and staff.

The accountability system built through the BSC strengthens public transparency in madrasah management. Performance reports are prepared openly and serve as a reference for data-driven decision-making. This practice not only increases trust from external parties such as parents and madrasah supervisors but also fosters a sense of collective responsibility among all members of the madrasah community. Transparency, coupled with a spiritual approach, fosters sincerity in work and strengthens the ethos of Islamic professionalism that is the madrasah's identity.

Thus, the implementation of the Balanced Scorecard at MTsN 3 Tasikmalaya can be said to have resulted in comprehensive changes encompassing academic, non-academic, and managerial aspects that mutually reinforce each other. This success demonstrates that when a strategic management system is contextually adapted to Islamic values, the results are not only measurable performance improvements but also the formation of an educational ecosystem that is characterized by integrity and sustainability.

Discussion

The implementation of the Balanced Scorecard (BSC) at MTsN 3 Tasikmalaya reflects a process of contextual adaptation rather than mere adoption of a modern management tool. In line with Kaplan and Norton's framework, the BSC was operationalized through strategic planning, performance measurement, and institutional evaluation; however, it was implicitly embedded within the madrasah's strategic documents without explicit labeling. This confirms that the BSC is a flexible strategic management system applicable beyond the corporate sector, including educational institutions with distinct cultural and religious characteristics (Marzuki, 2023; Said & Sharif, 2023). More importantly, this study reveals that the integration of Islamic values enriches the BSC framework, transforming it into a more holistic system that aligns managerial practices with moral and spiritual objectives.

A key theoretical contribution of this study lies in the proposed extension of the BSC model through the addition of a spiritual perspective. While the conventional BSC consists of four perspectives—financial, stakeholder, internal processes, and learning and growth—this research identifies that the incorporation of values such as *shura* (deliberation) and *amanah* (trustworthiness) strengthens strategic alignment and organizational accountability. This finding supports concept of strategy execution while expanding it to include ethical and religious dimensions, particularly in Islamic educational settings. Consequently, the study addresses the research gap highlighted by previous scholars regarding the limited contextualization of BSC in madrasah environments (Dariyo et al., 2022; Horváthová & Mokrišová, 2023).

From an institutional perspective, the successful implementation of the BSC at MTsN 3 Tasikmalaya is closely linked to participatory governance and leadership practices rooted in Islamic values. The application of *shura* fosters stakeholder involvement in decision-making processes, thereby increasing ownership, trust, and commitment to institutional goals. This aligns with participatory management theory while offering a contextual refinement through the integration of religious principles (Bagis et al., 2024). In addition, transformational leadership plays a crucial role in bridging modern management approaches with local wisdom, creating a hybrid leadership model that is both strategic and value-driven (Coskun & Nizaeva, 2023; Kiriri, 2022).

Another important supporting factor is the gradual adoption of digital systems, such as e-RKAM and e-learning platforms, which enhance transparency and efficiency in institutional management. This finding confirms previous research emphasizing the role of digitalization in strengthening strategic management systems (Mardani et al., 2024;

Subhan et al., 2025). However, this study adds nuance by demonstrating that digital readiness in madrasahs does not require advanced infrastructure from the outset; rather, it can be developed incrementally through capacity building and internal support mechanisms. Organizational learning and adaptability are more critical than technological sophistication in the successful implementation of the BSC.

Despite these supporting factors, the study also identifies several inhibiting elements, particularly related to technical capacity and resource limitations. A significant proportion of teachers face difficulties in understanding and applying the BSC framework, indicating that resistance to change is primarily cognitive rather than ideological (Horváthová & Mokrišová, 2023). This finding contributes to organizational change theory by suggesting that effective capacity-building programs, rather than coercive strategies, are essential for successful implementation (Haddade et al., 2024; Ingsih et al., 2021). Additionally, limited ICT infrastructure remains a structural challenge, although adaptive strategies such as administrative simplification and internal technical support have mitigated its impact.

The impact of BSC implementation at MTsN 3 Tasikmalaya is multidimensional, encompassing academic, non-academic, and managerial aspects. Improvements in academic performance, student participation, and teacher competence indicate that the BSC contributes to holistic institutional development. These findings are consistent with the management control system theory (Anto & Yusran, 2023; Wang et al., 2022), but extend it by demonstrating that in the context of Islamic education, performance measurement also functions as a tool for character development and value internalization (Camilleri, 2021; Coskun & Nizaeva, 2023). Thus, the BSC not only enhances efficiency and accountability but also fosters a work culture grounded in discipline, responsibility, and ethical conduct.

Furthermore, the integration of Islamic values into the BSC framework creates a unique synergy that strengthens organizational effectiveness. Contrary to arguments suggesting that Western management models are incompatible with local or religious values, this study shows that such integration can generate a distinctive competitive advantage for Islamic educational institutions (Kultsum et al., 2022; Rafida et al., 2024). The incorporation of *shura*, *amanah*, and *ihsan* into strategic processes ensures that performance outcomes are aligned with broader educational goals, including moral and spiritual development. This finding reinforces contingency theory by emphasizing that organizational effectiveness depends not only on structural fit but also on value alignment.

The implications of this study are both theoretical and practical. Theoretically, it contributes to the development of Islamic educational management by proposing a contextual BSC model that integrates spiritual dimensions into performance measurement systems. Practically, it offers a strategic framework that can be adopted by other madrasahs seeking to improve governance, accountability, and educational quality while maintaining their Islamic identity. Policymakers are encouraged to support this approach through targeted training, mentoring programs, and the development of context-sensitive performance indicators.

CONCLUSION

The implementation of the Balanced Scorecard (BSC) in Islamic educational institutions, particularly at MTsN 3 Tasikmalaya, can be effectively adapted through a contextual and value-based approach. The integration of Islamic principles such as shura and amanah into the BSC framework not only strengthens strategic alignment and accountability but also enriches the system with moral and spiritual dimensions. This study confirms that the BSC is not limited to corporate environments but is flexible enough to support holistic development in educational settings, encompassing academic, non-academic, and managerial aspects. The addition of a spiritual perspective emerges as a key contribution, offering a more comprehensive performance measurement model that aligns with the identity and objectives of Islamic education.

However, this study has several limitations that should be acknowledged. The research was conducted in a single madrasah using a qualitative case study approach, which limits the generalizability of the findings. In addition, the cross-sectional design does not allow for the observation of long-term impacts of BSC implementation. Based on these limitations, future research is recommended to employ longitudinal designs and involve multiple madrasahs to validate and refine the proposed model. Further studies are also needed to develop more robust and measurable instruments for assessing the spiritual dimension within the BSC framework.

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