

Balanced Scorecard: A Strategy for the Quality Improvement of Islamic Higher Education

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Abstract

The main issue in improving the quality of Islamic Higher Education is to increase the competence and professionalism of teachers and education personnel to achieve its vision and mission in the middle of the complexity of the demands of society and the changing times. so that the quality of education and governance of Islamic Religion clean and transparent with the principles of good governance is achieved as a matter of strategic policy development, the concept of the balanced scorecard as a strategic management system that is implemented by a world-class organization and even as a means of guiding and driving the change management process and the culture of the organization, in this case integrated in educational organization in order to create Islamic institutions of higher education quality. Through the balanced scorecard, which focuses on four perspectives, namely financial perspective, customer perspective, internal business perspective and learning and growth perspective is expected to create a system of organizing the Islamic Higher Education that upholds the values of trust, *tafaqquh fi 'l-Din*, professional, transparent, accountable and quality. Through balanced scorecard Similarly, Islamic higher education will be more qualified, marketable and globally competitive.

Keywords: Balanced scorecard, Islamic Higher Education

A. Introduction

The globalization era is a quality of era or a quality of competition (Sufyarma, 2004). With the current globalization, education in Indonesia faced with enormous challenges (Jamaludin, 2013.). So universities in the era of globalization must be based on quality. The college is a vehicle expert which is expected to develop knowledge and to contribute to the development. The balanced scorecard helps us measure how college and universities run, improve and develop their activities.

As a systematic effort to improve the quality of human resources, the Ministry of Education and Culture has set four keys of policy in the field of education, namely: equity and opportunity, relevance of education to development, education quality and efficiency of education. To colleges, it would be an advantage to discuss the relevance of education towards development. In the context of its implementation, these steps are known as the link and match (Fadjar, 2005).

There are three approaches, in principle, in comprehending Education in a university, especially Islamic Higher Education, they are; (1) basic social demands, where the college was established to meet the needs of society, particularly in creating graduates who have multiple competencies endowed with skill and character, with the aim to prepare the global challenge and the competitiveness of nations (Sairin, 2001), considering the good character is not formed automatically (Pala, 2011). This approach gives emphasis to college to be more accommodating and equal as well as giving more attention to the issue of relevance and efficiency. (2) to manpower planning for supply demands. The priorities to meet the needs of the workforce. (3) the efficiency invest approach, higher education is seen as an instrument of production and large investment and hence to be profitable.

Islamic Higher Education is one stratum of Islamic education at the highest level. The existence of Islamic education in national context has significant role, primarily as a cornerstone to build Islamic education as a whole, and as a center of excellence to produce graduates who meet the public expectation. Realizing these goals, Islamic university formulated the vision, mission, strategies, and work programs planned, focused, and continuously used the academic community as a guideline to achieve the goal.

To achieve the vision, mission, purpose and fulfillment of the demands of society and the times, the Islamic Higher Education must create a governance institution that is clean and transparent with the principles of good governance as a policy development strategy, in order to create a system of organizing the Islamic Higher Education that upholds the values of trust, *tafaqquh fiddin*, professional, transparent, accountable and quality.

In order to achieve the objectives above, it is very appropriate to use the balanced scorecard as a strategic management concept in improving the quality of Islamic universities. The balanced scorecard measures the performance from four perspectives, financial, customers, internal processes, and learning and growth activities (Salem, Hasnan, & Osman, 2012). Balanced Scorecard applied in Islamic Higher Education does not only gauge the performance of the institution, but it is also as a form of strategic transformation in total to all levels of the educational organization. With a comprehensive performance measurement, not only financial measurement but also the non-financial measurement can the Islamic colleges run with better performance.

Balanced Scorecard was originally a separate activity associated with targeting, and then it developed and integrated into the strategic management of education in Islamic universities. Balanced Scorecard developed even further as a means of communicating across various units within an organization (Dally, 2010). Through the balanced scorecard, the college is able to plan and develop the education strategy in accordance with the targets set (Kaplan & Norton, 1996). Thus, the Balanced Scorecard has evolved from a measurement into a strategic management system that is able to raise the quality of higher education in the Islamic community and the complexity of the demands of the times.

Many Scholars have been using the balanced scorecard to measure certain institution's activities, its improvement and development. It has been an important tool to comprehend whether or not particular institution develop, hence it helps us maintain what and how we should do next. There are several researches using the tool to comprehend both non and educational institutions and all showed the good development of the institution they observed, while this paper emphasizes on the importance of the balanced scorecard use as a tool, as the previous researches have used.

Ridla (2016) used the tool to observe Sekolah Tinggi Islam Terpadu Yogyakarta performance and found all perspectives are good, such as financial management, costumers' perspective, internal business, and learning and growth aspect. The analysis from internal business perspective, for instant, showed that the manager encouraged the employees' innovations and creativities. Furthermore, the learning and growth perspective told us how the employs involvement on decision making is considered urgent. Thus, Ridla saw the institution good development and performance, and this tells us how the balanced scorecard is very helpful in seeing certain institution performances.

Similar to the research above, Qomariah also found Jember University good management using the balanced scorecard to analyze from three perspectives, such as costumers, growth and learning. From costumers perspective, she found the result is 6,6% on the one hand, and 13,7% from growth and learning perspective, on the other. Hence, she concluded that the university has good performance, and this told us how helpful the tool is (Qomariah, 2015).

Observing the non-educational institution, Puspasari and Eviana insisted PT BPRS Artha Pamenang had good performance in 2015, using the balanced scorecard as an analysis tool from three perspectives. She collected the interview result from 30 employees and customers as respondents. The result indicated that the company has good performance from all perspectives. This again tells us how the balanced scorecard is very useful not only to analyze educational institutions, but also the non-one (Puspasari & Eviana, 2015).

Another research in a non-educational institution by Octaviani concluded that PT Smart Mulia Siduarjo has quite good performance in 2011-2012, yet they still need more improvement. From the customers perspective, she found that the complaint decreased 15,18%, and the costumers' profitability increased 6,61%. Furthermore, the process time decreasing in 6,05% is considered as an effectiveness in internal business perspective, as she argued. However, from growth and learning perspective, it underwent the decreasing since the employees turnover was increased for about 0.17%.

Yet, she still argues that overall the company performance is quite good (Oktaviani, 2015).

This paper is based on literature research taking studies focusing on the importance of the balanced scorecard, as considerations. Looking at those studies, it can be said that the balanced scorecard has an important role in seeing certain institutions' performance, and helped scholars, Government and activists to decide what to do in favor of development. Besides, it is also an integration of education and technology system in order to develop either non or institutional education, such as industrial companies, schools, and universities.

B. Islamic Higher Education

Educational activities carried out in various layers or levels, ranging from basic to the high level. The education development strategy, especially the higher education, aimed at the procurement of science and technology in order to be able to work and compete in international forums, particularly that which is associated with the era of globalization where competition is everywhere. The strategy has been established by the government with the prioritization of the development of science for a long period up to 2020. It appears that the emphasis on the mastery of science and technology is very prominent. In this case, it is indeed based on the process of continues industrialization, even accelerated in an effort to improve the ability of comparative and competitive advantages Indonesia (Majid, 1999).

Historically, Islamic Higher Education in an empowerment constellation of people in Indonesia has the significant role, both structurally and culturally from the colonial era to the present days (Wajdi, 2016). Azra (1999) suggests that there are at least two strategic roles of Islamic higher education in Indonesia. *First*, the organizational structural role. This role serves in forming and creating a cadre of Muslim intellectual. Hence they are expected to become the locomotive of renewal on Islamic thought in Indonesia that contributes to the modernization of Islamic education infrastructure and devices in society. This function has been widely played by both state and Islamic private higher education institutions. Given the role of the academic community, Islamic higher education institutions position themselves in the social and political struggles, which is moderately religious. *Second*, socio-cultural role. Islamic Higher education mediated through social service drive and research involving various levels of society. This role is also important, since it leads Islamic Higher education to be able to establish social network with the community as one of the stakeholders as well as encouraging the growth of social confidence and spirit of ethics of autonomy society which is based on Islamic morality values so as to create a civilized society. Thus, it is reasonable if later Indonesia became a center of Islamic world epicenter of Muslim countries.

Education must be considered as a system. This is a concept that is very difficult to understand. Generally, people who work in the field of education started repairing its system without developing a full understanding on how the system is working. There was a surprising finding in a detailed analysis of the top universities in the UK recently. The college had no written record of the process or working procedures. The functions can be run because it is always on the run. Sociologically speaking, in a rough sketch, Indonesian Islamic education system can be described as orientation, strategy, learning

resources, learning methods, institutional environment, achievement, and socio-cultural conditions of the people (Majid, 1999).

Today, Islamic Higher Education whose management is under the Ministry of Religion should develop a strategy for the establishment of knowledge-based society, and the college into a miniature. Islamic Higher Education should be based on the provision of education in line with the principles of professionalism and good governance principles that is integrated in personality development, and the development of an academic network, that is supported by the availability of qualified educators (Machasin, 2011).

Hence, a pattern developed by Islamic Higher Education in the learning process focused on the interests of students as a potential intellectual and leaders of the nation. This pattern is called as a learner center approach, which means an approach as early as possible so that the sense of responsibility of students towards learning can thrive. Thus, learning is not something that is too formal and only happens in the classroom. But the study is the worship of human activity (in this case students) who are not familiar with the formalities and Blocking grade. Where and whenever students must learn, including learning from everyday reality in society, namely the region of neighborhoods, markets, libraries and other living spaces.

C. Balanced Scorecard Perspective

The concept of the Balanced Scorecard was introduced by Kaplan & Norton (in Farid, Nejati, & Mirfakhredini, 2008). The Balanced Scorecard is used as a measurement tool in order to measure an organization's performance in both public and private sectors to achieve the key business strategies and objectives (Binden, Mziu, & Suhaimi, 2014). The model was firstly designed to align business activities to the vision and strategy of the organization, improving the internal and external communication and to monitor organization performance against strategic goals (Sulanjaku, 2014). The objective was to overcome the inadequacies of the traditional financial-based performance measurement tools (Awadallah & Allam, 2015).

Balanced Scorecard consists of two syllables, the scorecard and balanced. Card is a card value scorecard for measuring the performance of personnel compared to the planned performance, and can be used as an evaluation. Balanced means impartial personnel performance measured from two aspects; financial and non-financial, short-term and long-term, internal and external. Therefore, if the scorecard personnel used to plan a score to be realized in the future, the personnel must take into account the balance between financial performance and non-financial, short-term performance and long-term, as well as the performance of internal and external nature performance (Mulyadi, 2001).

The Balanced Scorecard approach addresses some of the weaknesses and vagueness of previous management approaches. It attempts to provide a clear prescription as to what organizations should measure. It also translates vision and strategy, defines the strategic linkages to integrating performance across an organization, communicates objectives and measures to a business unit, and aligns strategic initiatives (Rompho, 2011).

Because of the extent of the balanced scorecard, then a definition occasionally feels cramped compared to the actual function of the Balanced Scorecard. The noun

"score" has the meaning appreciation of the points generated (as in the game). In the context as a verb, "score" means member points. Free with deeper meanings, the scorecard is defined as a collective consciousness where everything needs to be measured. The object here can mean a business entity, organization, corporate, divisions, units, teams or even individuals who want to control something or need to be measured or evaluated (Dally, 2010).

Luis & Biroo defines Balanced Scorecard as a performance management tool that can be petrified organizations to translate vision and strategy into action by utilizing a set of indicators of financial and non-financial, all of which established a causal relationship. From these definitions, it is clear that the Balanced Scorecard plays an important role as a translator and converter organization's vision and strategy into action (Luis & Biroo, 2008).

With the balanced scorecard, managers will be able to measure how their business units do the creation of the current value while considering the interests of the future. Balanced Scorecard makes it possible to measure what has been invested in the development of human resources, systems and procedures, for the sake of improved performance in the future (Mutasowifin, 2002).

According to Panagiotis in Stavrakakis et al., (2010), Kaplan and Norton divide the BSC into four quadrants of measures: financial, customer, internal business process and learning and growth. Four perspectives in the Balanced Scorecard linked to the vision and strategy of the organization, namely;

1. Financial perspective

According to Luis & Biroo (2008), it cannot be denied that financial perspective is important for any organization, regardless of whether the organization is expected to generate a profit or non-profit. Finance is very important, therefore it is necessary to have a good organization financial management, especially organizations that are intended to accumulate profit. Financial Measures, has been the traditional method of organizational success analysis and involves such elements as profitability, sales growth, and revenue per sales visit. Although the BSC stresses the need to incorporate additional measures to determine success, the need for Financial Measures is still an extremely strong element to determine success (Hussain & Farooq, 2011).

2. Customer perspective

Basically, the customer perspective in Balanced Scorecard aims to increase value for customers, describing the customer's perspective to see the organization in the eyes of customers. This is a consequence of business intensifies, so organizations are required to understand the needs of customers. In addition to creating the desire and expectations of customers, the quality of service has to be well-paid attention to and not only considering the sales products derived from it, but also the satisfaction of customers must be considered to arise confidence for customers.

3. Internal process perspective

Kaplan and Norton stated that organizations should continue to conduct innovation in products, services and internal processes for the creation of more customer value. A process of innovation guided by the needs of customers encapsulates four major processes; identification of the opportunities for new

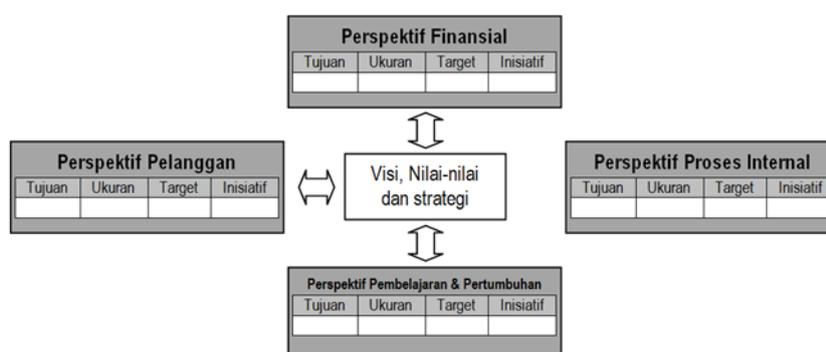
products and services, managing the R&D portfolio, designing and developing new production and service, bringing novel products and services to the market. Hence, the internal process can be referred to as a supply chain which develops services to customers. The institution should keep on adding value to the processes in order to offer better service (Al-Hosaini & Sofian, 2015).

4. Learning and growth perspective

This perspective is the backbone to a successful scorecard because it involves employee skills and information systems. Learning and Growth can include such issues as employee satisfaction, alignment of employee skills with jobs, number of employee proposal implemented, and hours of employee training. Depending on the actual employee skills and desired employee skills, some organizations change job descriptions, relocate employees to additional unit, and/or execute motivation programs planned to motivate employees to offer suggestions, receive learning or preparation, and/or gain tenure through continued employment (Khatoon & Farooq, 2014).

Learning has become an important concept in the minds of organization and management. Within this concept, the embodied meaning of integration of thinking and doing in a process of continuous individual improvement and collective awareness of self and environment. This awareness is used to make changes, both adaptive and transformative in order to obtain the knowledge, skills, attitudes, or the new wisdom that enhance survival of the organization in the long term (Hendrawan, 2009).

Balanced Scorecard as a management system is shown in the following figure (Gaspersz, 2011):



Perspektif *Balanced Scorecard*

Balanced Scorecard in this case provides direction to management of the organization;

1. A knowledge, skills, and a system that allows employees and management need to learn and evolve continuously
2. Innovation to build the right strategic capabilities and efficiency
3. To be able to submit a specific value to the market
4. Leading towards shareholder value

Through four perspectives of the Balanced Scorecard, organizations will be able to determine the direction of development in a planned and systematic financial and non-financial aspects.

D. Balanced Scorecard as Strategic Management

The Balanced Scorecard has emerged in recent years, which is best described as a strategic control tool (Mooraj, Oyon, & Hostettler, 1999). The BSC is based on balanced set of measures covering financial, customer, innovation and learning process areas to have an effective management. In addition, the BSC is used to translate an organization's mission and strategy into a comprehensive set of performance measures that enables organizations to track short-term financial results while simultaneously monitoring their progress in building the capabilities that generate future growth. In contrast to financial performance measurement systems, the BSC "puts strategy and vision, not control at the center (Stavrakakis et al., 2010).

Balanced Scorecard as a management concept applied by modern organizations continues to experience growth and improvement. Currently, the Balanced Scorecard has developed and evolved from just a way to evaluate the performance, then refined into a method that can be used in the management system in building a learning organization (Baharun, 2015). Subsequently, continue to be developed, so that it can be used as a tool to formulate strategies and make changes, past Balanced Scorecard is becoming more popular, because it has been integrated with various methods of business strategies that are proven to improve organizational performance significantly (Rangkuti, 2011).

The Balanced Scorecard was developed as a tool for organizations to focus on strategy (Dally, 2010). An organization that uses the Balanced Scorecard not only to clarify and communicate strategy, but also to plan and develop strategies. Balanced Scorecard developed even further as a means of communicating across various units within an organization. Thus, the Balanced Scorecard has evolved from a measurement into a strategic management (Kaplan & Norton, 1996).

Departing from this, the thing to do to use the Balanced Scorecard strategic management at educational institutions namely; 1) formulating strategies and transforming the vision of the institution, 2) communicating and connecting objectives and benchmarks strategies, 3) planning, organizing targets and align strategic initiatives, 4) enhancing strategic feedback and learning (Dally, 2010).

From the foregoing, it can be seen that the application of the Balanced Scorecard in the world of education, aimed at producing educational process be planned and systematic, cost-effective, developing human resources productive and committed, realizing the products and services that are able to produce the best value for the customer (Baharun, 2015).

E. Islamic Higher Education Quality Improvement through the Balanced Scorecard

Along with the times, adult education is seen not only as a public service provider sector, but also as a productive investment that spurs growth in various fields and sectors of development in Indonesia. Therefore, Islamic Higher Education is expected to give birth to graduates who have the knowledge and skills ready and competitive,

which can only be achieved through improving the quality of education (Rajagukguk, 2009).

According to Primiani (2005), the quality of education is a key factor that is not readily apparent, but occurred in various fields specified by the principals in making decisions about the quality. This quality is very influential in improving performance and customer satisfaction, and can be seen roughly with the increasing number of applicants, increasing of customer satisfaction, greater accountability, better services to customers, reducing of costs, and so forth.

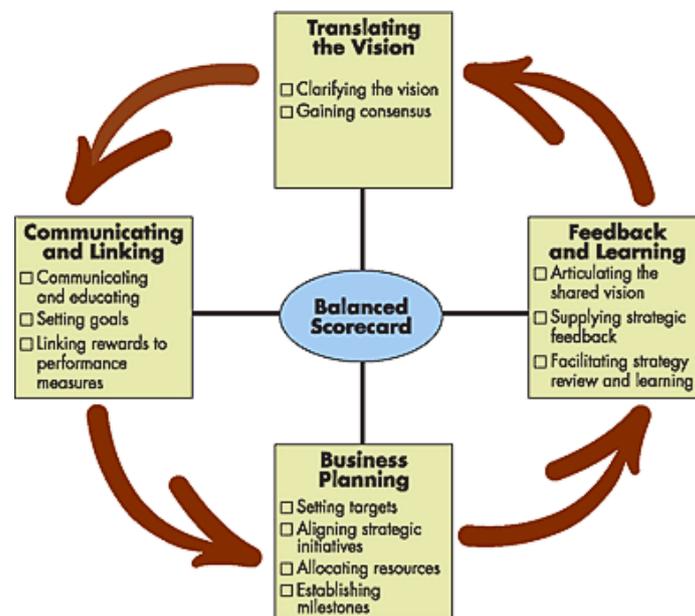
According to Goetsch and Davis in Tjiptono & Diana (2003), Quality is defined as a dynamic state organization that deal with products, services, people, processes and environments that meet or exceed the expectations of all parties. Quality is the ability possessed by a product or service that can meet the needs or expectations, customer satisfaction, which in the world of education are grouped into two parts, namely internal and external customer. Internal customer in education includes the learner as the learner, while the external customer is the community as a user of the quality of graduates of educational institutions.

Education quality is not only important for the individual to create an educated society, but also becomes the main stock in preparation for entering the global competition. Education quality also determines the quality of a nation, as well as the very significant effect in encouraging the process of social transformation toward advanced life, modern, and dignified.

Given the importance of improving the quality of education, especially in the Islamic Higher Education, the balanced scorecard is one approach that can be used in order to streamline their performance through a new management process which combines the long-term strategic objectives and short-term events. In order to improve the quality of Islamic Higher Education through a balanced scorecard, we have to do steps as follows; The first, there should be a professional team to identify the data required to implement the balanced scorecard. Next, determining the information technology used to facilitate the process of the balanced scorecard communication. The balanced scorecard implementation cannot be directly performed in every unit simultaneously, but it must be done gradually. Second, building the overall scorecard. At first balanced scorecard was made at the organizational level, which is then translated into a balanced scorecard units within the organization, then translated again into a balanced scorecard department, and the last is the balanced scorecard team or individual. At this stage, teams are formed to communicate the strategic initiatives and the size required for each perspective to the manager of each organizational unit (Machasin, 2011).

The purpose of the implementation of the balanced scorecard is to produce a model of quality improvement and professional Islamic higher education, transparency and accountability by five perspectives, among others: stakeholders, administration and financial management, the process of education and development, work ethics and culture and good governance perspectives. Perspectives in a balanced scorecard show the outcomes to generate and describe the strategy to add values Islamic higher education comprehensively and holistically.

From the foregoing, the enhancement of Islamic Higher Education through a balanced scorecard approach can be described as follows (Kaplan & Norton, 1996);



Balanced Scorecard as a Strategic Framework for Actions

In the implementation of education and governance in Islamic Higher Education, these are the philosophical underpinnings of the performance advantages of the balanced: (1) visionary leadership; (2) education centered on learning; (3) organizational and personal learning; (4) respect towards educators, staff and partners; (5) the activity; (6) focusing on the future; (7) management of innovation; (8) management based on facts; (9) social responsibility; (10) focusing on results and creating value and (11) a systems perspective (Machasin, 2011).

Balanced scorecard is used as a support tool for communication, motivation and evaluation of the main organizational strategy. With the balanced scorecard management, it could be more effective, but the balanced scorecard does not ensure effective management, if the management is not appropriate to organization's vision and strategy as shown in the balanced scorecard.

In improving the quality of education in Islamic Higher Education, Implementation through four balanced scorecard perspectives can be implemented through these four steps;

1. Financial perspective

Financial goals become the focus of interest and the size of all other perspectives. Excellence in finance is expected to guarantee the welfare of the resource agencies, the effectiveness of the use of funds and the continuity of the educational process. Through excellence in finance, Islamic higher education can realize the other three perspectives: customer, internal processes, and learning and innovation. Each selected sizes must be a causal relationship that will eventually be able to improve financial performance. Objectives and measures of financial need can play a dual role; 1) determine the expected financial performance of the strategy and 2) were subjected to the final destination and the size of the other

scorecard perspectives. Goal of this perspective on the governance of Islamic Higher Education is divided into three stages; Growth, Sustain stage and Harvest

2. Customer perspective

In this perspective, the student as a consumer and as an investor in the future have a decisive role in maintaining the sustainability of Islamic higher education. The consumers are entitled to quality students and quality education (Gunanta, 2012). As investors students eligible to benefit the future of education, teaching and devotion is obtained through the implementation of the Tri Dharma College. The success to realize the expectations of students is an indicator of the success of Islamic higher education, that is the system that works dynamically to produce graduates with effective placement, to ensure the quality of instructional and to support academic activities and to establish good relations between the institutions with student trustee.

The main mission of the Islamic Higher Education is meeting the needs and desires of its customers who have obsession with quality. They recognize that the growth and development of an institutional suitability is sourced from institutional services to customer requirements. Quality must be in line with expectations and the desire of customers is not what is best for them according to the institution (Sallis, 2002).

3. Internal perspective

In this perspective, the Islamic higher education needs to perform value chain analysis (Wijaya, 2014). Scorecard allows the leader of the Islamic Higher Education and elements of other leaders to know how well their organizations is run and whether or not their educational services have good products according to specifications and expectations of society. In addition, the Islamic higher education should also create new innovations in order to understand and facilitate the needs of the community. In the implementation, the service that has been designed is then conducted with effective cost.

4. Learning and growth perspective

The fourth Perspective in the balanced scorecard is essentially seeking to develop measurement and is aiming to encourage organizations to run and grow. To operate the internal processes in order to produce a service that has value for all elements of education, Islamic higher education requires a productive and committed personnel. Productivity is determined by the competence of personnel and the availability of infrastructure required to run the internal processes. The commitment of personnel is determined by the quality of the work environment built on Islamic higher education. It is realized through communication, appreciation and support from the institutions to individuals of the highest positions up to the bottom. The goal of this perspective is to provide the infrastructure to support the achievement of the three previous perspectives. There are three things that must be considered in the learning and growth perspective and this, namely; Employee capabilities, Information system capabilities, and Motivation, empowerment and alignment.

Of the four perspectives, there is a causal link which is a description of the targets and the measurement of each perspective in the system to improve the quality of education in Islamic Higher Education. The Relationship of various strategic objectives

resulting in strategic planning with the balanced scorecard framework promises to improve the organization's ability to achieve organizational goals through four perspectives, so that the organization competitively and has a very high sale.

F. Conclusion

Balanced scorecard as management strategies implemented in the system of governance in Islamic Higher Education should be implemented based on plan, systematically and continuously. Quality as the ultimate goal of the implementation of the balanced scorecard in the Islamic system of governance of Higher Education must be understood comprehensively, so that the success rate of achieving target objectives can be known.

With the Balanced Scorecard concept, we will get an understanding of what to do and achieve, How to achieve it and an approach to managing people to increase the likelihood of achievement of results associated with the job. With this balanced scorecard, Islamic Higher Education will be able to produce a strategic plan that has the characteristics of a comprehensive, coherent, balanced and scalable.

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