THE EFFECTIVENESS OF MANAGEMENT IN JAM'IYYAH ISLAMIYYAH ISLAMIC BOARDING SCHOOL, SOUTH TANGERANG: A BALANCED SCORECARD APPROACH

EFEKTIVITAS MANAJEMEN PONDOK PESANTREN JAM'IYYAH ISLAMIYYAH TANGERANG SELATAN: PENDEKATAN *BALANCED SCORECARD*

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Abstract

This study aims to determine the effectiveness of the management of the Jam'iyyah Islamic Boarding School Islamic Boarding School, South Tangerang through a balanced scorecard performance analysis. This study uses a qualitative and quantitative approach with a descriptive model. The results of the study stated that the management of the Jam'iyyah Islamiyyah Boarding School, South Tangerang in terms of the balanced scorecard approach could be categorized as good. This can be seen from the criteria of four perspectives that are close to the target, namely financial perspective, customer perspective, internal business process perspective, learning and growth perspective. After being measured through the four perspectives and then analyzed with effectiveness indicators according to Danim, the results obtained stated that the management of the Jam'iyyah Islamiyyah Islamic boarding school could be said to be effective.

Keywords*: Effectiveness, Pesantren Management, Balanced Scorecard*

Abstrak

Penelitian ini bertujuan untuk mengetahui efektivitas manajemen Pondok Pesantren Jam'iyyah Islamiyyah Islamic, Tangerang Selatan melalui analisis kinerja *balanced scorecard*. Penelitian ini menggunakan metode pendekatan kualitatif dan kuantitatif dengan model deskriptif. Hasil penelitian menyatakan bahwa manajemen Pondok Pesantren Jam'iyyah Islamiyyah Boarding School, Tangerang Selatan ditinjau dalam pendekatan *balanced scorecard* dapat dikategorikan baik. Hal demikian dapat dilihat dari kriteria empat perspektif yang mendekati target, yakni perspektif keuangan, perspektif pelanggan, perspektif proses bisnis internal, perspektif pembelajaran dan pertumbuhan. Setelah diukur melalui empat perspektif tersebut kemudian dianalisis dengan indikator efektivitas menurut Danim, maka hasil yang didapat menyatakan manajemen pondok pesantren Jam'iyyah Islamiyyah dapat dikatakan efektif.

Kata Kunci : Efektifitas, Manajemen Pesantren, *Balanced Scored*

INTRODUCTION

The dynamics of education always give birth to various reforms, developments and even changes in various aspects that cover it. This is no exception to the development of Islamic educational institutions (Istiani & Islamy, 2018). Islamic educational institutions are expected to design education models that are compatible with the current development. However, what kind of Islamic education model is able to answer the challenge of the current change in society? Islamic boarding school (*pondok pesantren*) is one of the educational institutions. It is the oldest education system compared to other educational institutions in Indonesia, and it has been considered as an indigenous cultural product of Indonesia. This Islamic educational institution was known after Islam entered Indonesia in the 7th century, but it became more well-known around the 16th century. Since then, many institutions were found under the name 'pesantren', teaching various classical Islamic scripts including *fiqh, aqidah, tasawuf*—and they became the center of religion spread (Dhofier, 1997).

It cannot be denied that the existence of *Pondok Pesantren* is the oldest educational institution in Indonesia (M. I. Fahmi, 2017) As a typical Indonesian educational institution, Islamic boarding schools have various elements of education that are different from formal education in general (Perawironegoro, 2019). However, its existence strengthens Indonesia's national education system. (Amirudin, 2019). In this context, Islamic boarding schools are expected not only to produce scholars in the field of religion but are also required to provide skills in the field of science and technology (Yunus et al., 2019).

According to Jamali, pondok pesantrenor Islamic boarding school is the oldest Islamic institution and its initial objective was to become the fortress of Islam (Jamali, 1999). It also had a role as the center of da'wah (the proselytizing of Islam) and development of Muslim society in Indonesia. History has also proven the contribution of Islamic boarding school in taking part of establishing the Republic of Indonesia. There were a lot of *ulama* and *santri* (Islamic scholars) who died while fighting for—and protecting—the independence of Indonesia.

Developing the management of Islamic boarding school is one of the solutions in improving the quality of the institution. Management can oversee and direct the running process of the Islamic boarding school. It is not far different with other educational institutions such as formal school—the education process in Islamic boarding school also needs management in order to make improvements in the curriculum, personnel management, and finance—so it's more prepared to face many challenges from time to time (Hayati, 2015).

Management is a concept that studies the relation between behavior dimension and system component in relation to the transformation and development of the organization. The transformation and development—as results of internal and external society requirements—bring implications towards the change of collective behavior and its body (Fattah, 2009). The purpose of transformation is to adapt with the society, so the organization's objective may adjust with the requirements of the society itself. The key of transformation in Islamic boarding school as an organization is the leader—in another words, how the leader leads the organization (Yakin, 2014).

Other than the leadership factor, the implementation of other management functions also take part in the development of Islamic boarding school. Management is a set of activities designed to achieve an organizational objective through the use of available resources effectively and efficiently. Effectively means achieving results that are consistent with the organization's objective. Efficiently means completing tasks using minimal apparatus resources (Yakin, 2014). Therefore, this paper discusses the effectiveness of management in Jam'iyyah Islamiyyah Islamic Boarding School using Balanced Scorecard approach. Generally, the objective of this paper is to obtain and disclose the result of management effectiveness measurement in Islamic boarding school using Balance Scorecard management approach and also to discover room of improvements in order to enhance the effectiveness of management in Jam'iyyah Islamiyyah Islamic Boarding School.

Theoretical Framework
The Concept of Balanced Scorecard

According to Kaplan and Norton, Balanced Scorecard (BSC) is a new framework to integrate several measurements derived from company strategy (Kaplan & Norton, 2000). BSC consists of two words; Balanced and Scorecard. It is a tool with three elements, namely measurement system, strategic management system, and communication means (Niven, 2003). BSC emphasizes on financial and non-financial measurement, short-term and long-term, internal and external, running in balance (Mulyadi, 2001). BSC also provides a framework to communicate the organization's mission and strategy, while informing the whole employees about the current and future success determinant factors. BSC can be used to articulate business strategy, also help uniting individuals and inter-department in one organization to achieve common goals.

The concept of Balanced Scorecard is designed to be implemented in a profitable organization, but it is not impossible to be implemented in an educational institution. Educational institution also has four typical aspects that essentially can be exercised using Balanced Scorecard to measure the performance of an organization. It has been confirmed by Chang dan Chow, who stated that Balanced Scorecard is a potential tool to support the transformation and sustainable improvement in the field of education (Chang & Chow, 1999). The measurement characteristic using Balanced Scorecard approach is measuring the wholeness of mission and strategy that is explicitly designed to present and improve the current achievement.

Measured Aspects in Balanced Scorecard

Balanced Scorecard translates the organization's mission and strategy into operational objective, also financial and non-financial performance measurement—and can be divided into four perspectives: finance, customer, internal business process, also learning and growth (Krismiaji, 2002). Balanced Scorecard is not only a comprehensive organization performance measurement tool, but also a form of total strategic transformation of the whole levels in an organization.

1. Finance Perspective

Finance perspective is a company performance measurement whose objective

is to observe the contribution of a certain strategy implementation in gaining revenue, profit, and market value. It is usually manifested in profitability, growth, and shareholder value (Krismiaji, 2002). Financial measurement is a recapitulation of the economic consequences resulting from the decisions and economic measures that have been taken. It is crucial in portraying the effectiveness and efficiency through the policies taken by management, and will ultimately presented in a financial report.

The measurement of financial performance will reveal whether the company's planning actually improves the organization's profit or not. These improvements are reflected to the targets that are specifically related to measured profit, business growth, and shareholder value. The financial performance measurement provides a clue whether the company's strategy, implementation and execution actually contribute to the profit growth or not. Financial objective is usually related to profitability through operational profit measurement, return on capital employed (ROCE) or economic valueadded. There are other financial objectives as well, such as fast sales growth or making cashflow.

2. Customer Perspective

There are two groups of measurement in customer perspective measurement; the core group (Customer Care Measurement) and supporting group (Customer Value Propositon) (Kaplan & Norton, 2000). The core group consists of several measurement indicators: a) Market Share. This indicator reflects the size of market share that has been controlled by a company; b) Customer Retention. This indicator measures the

company's performance in maintaining the number of customers and good relationship with the customers; c) Customer Acquisition. This indicator measures the number of new customers acquired by the company; d) Customer Satisfaction. This indicator measures the level of customer satisfaction towards the product or service; e) Customer Profitability.

The second group is the support group for the core group. This group reflects the attributes attached at the company's product or service in order to create customer satisfaction and loyalty, such as: a) Product/ service attribute. This attribute consists of functional attributes, price, and quality of the product or service. Every customer has their own subjective preference in choosing a product or service; b) Customer relation. This attribute measures how customers feel after buying or consuming the product or service. How customers feel about the product or service is very much influenced by the quality of the product and service; c) Image and reputation. This attribute describes intangible factors that attract customers to consume a product or service. This attribute enables the company to actively build certain image and reputation.

In the context of education, customers are those who receive the education service. In details, there are two types of customers: internal and external customers (Nurkholis, 2003). The indicators of quality education are: a) The internal customers (the employees/staff) show great improvement both physically and psychologically. Good physical improvement means good financial reward based on individual performance, while psychological improvement means having opportunities to keep learning and improving their competence, talent, and

creativity; b) External customers, which can be divided to: 1) Primary External (the students): become a lifelong learner, good communicator, technology-savvy for both work requirements and daily life, problem solver, have personal integrity, able to share knowledge, and become a responsible citizen; 2) Secondary External (parents, government, corporate, and industry): the graduates are able to live up to their parents', government's, and industry's expectation in completing tasks and jobs; 3) Tertiary External (job market and society): the graduates have the competence required in the working world and society improvement, contributing to the economic growth, people welfare, and social justice (Nurkholis, 2003).

3. Internal Bussiness Process Perspective

Internal business process perspective is the company ability to constantly improve through a better production process, faster distribution, wider social relations coverage, faster product innovation, and better social responsibility (Rangkuti, 2013). In this process, the manager must be able to identify the significant internal business process, where the company is expected to give the best because that process has the values required by the customers (I. Fahmi, 2014).

This perspective consists of 3 components: a) The innovation process that identifies the needs of customers for today and in the future, and creates new solutions for those needs; b) Operational process that identifies the sources of over-expenditure in the operational process, and creates solutions in order to improve the efficiency and the quality of product or service; c) Customer service process such as solving the

customer's problem quickly, proactively, and on-time.

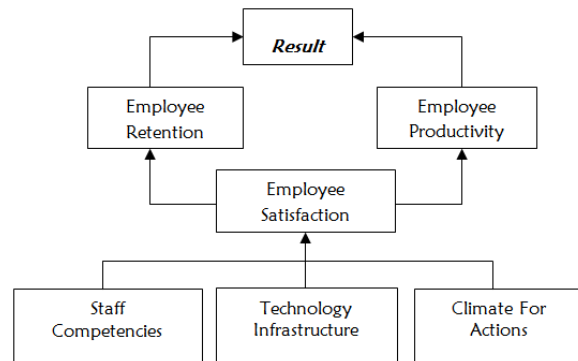4. Learning and growth perspective

Figure 1: Learning and Growth Measurement Framework (Mahmudi, 2010)

The implementation of Balanced Scorecard in a public organization requires a modification, but it does not mean the modification has to be different with the balanced scorecard implemented for business sector (Mahmudi, 2010). The difference is based on the objective of public organization and business organization. Public organization, including school, is established in order to provide services to the society instead of gaining profit. Meanwhile, business organization is clearly profit-oriented. Although public organization is not profit-oriented, it is still possible to measure its effectiveness and efficiency in providing services to the society (Figure 1).

The implementation of Balanced Scorecard in a public organization requires several adjustments or modifications for the following reasons: a) The public sector (including school) mainly focus on the society and some interest groups, while business organization mainly focus on customers and shareholders; b) Public organization's main objective is not maximizing financial result, but the balance of financial responsibility

through services to the stakeholders, based on the organization's vision and mission; c) Defining the measurement and target based on customers and stakeholders' perspectives requireahigh-levelpointofviewandconcern— as a consequence of public organization's management role—as well as a clear definition and strategic result. For example; stakeholders, resource maintenance, strategic objective, performance assessment, performance target, and programs—all of these require clear definitions (Dally, 2010). The performance assessment indicators of learning and growth perspectives are: a) The increase of employee satisfaction; b) Employee competence enhancement; c) Character building (Rahman & Singgih, 2012). In Balanced Scorecard, the four perspectives are one inseparable unity. They are used as performance assessment indicators that complement each other and have a causal connection (Danim, 2012), figure 2.
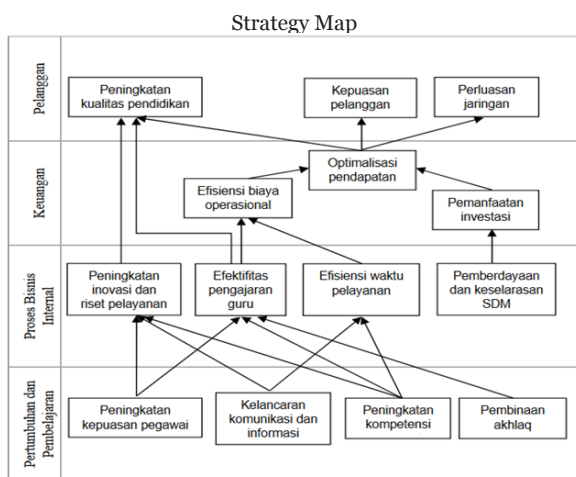
Strategy Map

Figure 2: Strategi Map

RESEARCH METHOD

The research method used in this study is a mixed method of qualitative and quantitative (Sugiyono, 2014). The type of

research used in this paper is descriptive, which is carried out to describe and explain existing phenomena, both natural and man-made, which emphasizes more on the characteristics, quality, and relationships between activities (Sukmadinata, 2011).

This descriptive research does not apply any treatment, manipulation, or change to the research variables. It describes the condition as it is. The only treatment is the research itself, which is done through observation and interviews. This approach is used to get an overview of the performance of Jam'iyyah Islamiyyah Tangerang Selatan in terms of finance, customers, internal business processes, as well as learning and growth.

RESEARCH RESULT AND DISCUSSION

Strategic ObjectiveUsing Balanced Scorecard

The Balanced Scorecard measurement, according to Robert S. Kaplan and David P. Norton, is a measurement method that covers four perspectives to assess the company's performance, which are finance, customer, internal business process, and also learning and growth perspectives.

a. Finance perspective

   The strategic objective in this perspective uses some financial ratio calculation formulas such as calculating the efficiency enhancement of program and non-program activities, and also the increase of public support.

b. Customer perspective

   Santri (the Islamic boarding school students, who live in the Islamic boarding school, belong to the organization.

The strategic objective in customer perspective is the increase of number of students (santri) and their satisfaction. The organization considers the customer perspective as the highest concern because the customers are obligations (*amanah*) that have been trusted to them, so the organization must take full responsibility to protect and prioritize them.

c. Internal business process perspective

The strategic objective in this perspective is to enhance the innovation and services, and ultimately enhance the quality of the organization.

d. Learning and growth perspective

The strategic objective in this perspective is to enhance the quality and competence of the human resources, and to increase the customer satisfaction.

Balanced Scorecard Weightings

The objective of the weighting process is to find out the level of priority between four Balanced Scorecard perspectives. Based on the interview with KH. Husnul 'Aqib (Jam'iyyah Islamiyyah Islamic Boarding School committee member) on April 20th, 2019, the weightings that had been determined for each perspective in Balanced Scorecard are as follow, (table 1):

a. Finance perspective:This perspective weighs 20%. In details, program and non-program efficiency each weighs 7% with realization target of 75%, and public support weighs 6% with realization target of 75%.

b. Customer perspective:This perspective weighs 40%. In details, the target to increase the number of customers weighs 10% with realization target of 75%, and the increase of customer satisfaction weighs 30% with realization target of 100% because this aspect is the most important thing for the organization.

c. Internal bussiness process perspective weighs 20%. In details, the innovation enhancement weighs 10% with realization target of 85% and the service process enhancement weighs 10% with realization target of 90%.

d. Learning and growth perspective weighs 20%. In details, the quality of human resources weighs 10% with realization target of 75%, and lastly the increase of employee satisfaction weighs 10% with realization target of 100%.

Table 1:The Weightings of Balanced Scorecard Perspectives

Perspective	Weight	Strategic Objective	Weight
Finance perspective	20%	Non-Program Activity Efficiency	7%
		Public Support	6%
		Program Efficiency	7%
Customer perspective	40%	Increase of Customer Number	10%
		Increase of Customer Satisfaction	30%
Internal bussiness process perspective	20%	Innovation Enhancement	10%
		Service Process Enhancement	10%
Learning and growth perspective	20%	Quality and Competence Enhancement	10%
		Increase of Employee Satisfaction	10%

Source: Jam'iyyah Islamiyyah Islamic Boarding School

Key Performance Indicators (KPI)

Basically, an indicator is a measurement tool used to explain the result of a certain activity. The determination of Key Performance Indicators (KPIs) is a significant process in designing the system to assess job performances. KPIs are used to measure the growth level of business and the position of competitive advantage (Mulyadi, 2001).

Based on the weightings, it shows that Finance perspective's key indicators are the increase of revenue from public, the increase of program and non-program activities efficiency, also the increase of investment efficiency. In Customer perspective, there are two strategic objectives and thus two key indicators: the increase of customer number and the increase of customer satisfaction towards the service. Internal Business Process perspective's key indicators are product and service innovation enhancement, also customer service enhancement. Lastly, Learning and Growth perspective's key indicators are the percentage of employee participation in training and seminar programs, as well as the increase of employee satisfaction.

The following table 2 presents the Key Performance Indicators (KPIs) to help researcher in determining the strategic objective of each Balanced Scorecard perspective in Jam'iyyah Islamiyyah Islamic Boarding School, (table 1).

Table 2: Key Performance Indicators (KPIs) of Each Balanced Scorecard Perspective

Perspective	Strategic Objective	KPI
Finance	Non-program activities efficiency	Non-program activities efficiency
	Public support	Increase of revenue from public
	Program efficiency	Program efficiency
Customer	Increase of customer number	Increase of customer number
	Increase of customer satisfaction	Increase of customer satisfaction towards the service
		Facilities and infrastructures fulfillment
Internal Business Process	Innovation enhancement	Product and service innovation development by the organization
	Service process enhancement	Customer service enhancement
Learning and Growth	Quality and competence enhancement	Percentage of employee participation in training and seminar programs
	Increase of employee satisfaction	Increase of employee satisfaction

Source: Jam'iyyah Islamiyyah Islamic Boarding School

Measurement in Islamic Boarding School Using Balanced Scorecard

a) *Finance Perspective*

Based on the interview with Bisri Mustofa (Head of Administration and Finance Division), it was stated that the financial management system in Jam'iyyah Islamiyyah uses one payment gateway system—where all types of payment such as tuition fees and other additional fees are paid at the payment locket between the Islamic middle school and high school buildings. This method is more convenient for the Finance Division to manage all kinds of payment and use them accordingly. With registration fees of Rp4,000,000-5,000,000/year and tuition fees of Rp700,000/month, it is very possible for the school to manage the cashflow and money circulation. Therefore, all requirements, facilities, and infrastructures can be covered and also improved, table 3.

Table 3: Annual Income

Financial Report	2015	2016	2017
	Rp4,5	Rp4,7	Rp5,1
Registration	666,000,000	606,300,000	637,500,000
Tuition Fees	302,400,000	303,800,000	308,000,000
Total	968,400,000	910,100,000	945,500,000

Source: Jam'iyyah Islamiyyah Islamic Boarding School

Jam'iyyah Islamiyyah Islamic Boarding School, through the Administration and Finance Division, have made a partnership with BRI Bank to distribute employees' salaries and receive payments via bank transfer method, supported by transfer receipt feature. The measurement of Finance perspective was done by counting the ratios according to Ritchie Kolodinsky (Ritchie Kolodinsky, 2003:375), where those ratios were counted from year 2015 to 2017, table 4.

Table 4: Jam'iyyah Islamiyyah Islamic Boarding School
Financial Report, Period 2015-2017

Financial Report	2015	2016	2017
	Rp	Rp	Rp
Non-Program Cost	65,490,000	73,710,000	89,310,000
Program Cost	13,880,000	14,840,000	19,050,000
Total of Revenue	172,800,000	173,600,000	220,000,000
Total of Cost	79,370,000	88,550,000	108,360,000
Total of Contribution	62,400,000	64,000,000	87,800,000

Source: Jam'iyyah Islamiyyah Islamic Boarding School

The financial ratios used to measure the performance in Jam'iyyah Islamiyyah Islamic Boarding School from Finance perspective are as follow:

1. Non-Program Activities Efficiency Ratio

In non-program activities efficiency ratio measurement, one type of ratio is used as showed on the following table 5:

Table 5: Non-Program Activities Efficiency Ratio
Jam'iyyah IslamiyyahIslamic Boarding School
Period 2015-2017

Non-program activities efficiency ratio	2015	2016	2017
Total of revenue/total of non-program cost	2.63	2.35	2.46

Source: Jam'iyyah Islamiyyah Islamic Boarding School

The ratio of non-program efficiency is a component of total revenue divided by non-program total cost. The result of this ratio measurement for 3 years (2015-2017) had been fluctuating—where the result in 2016 decreased compared to 2015 and 2017. Based on that fluctuation, it can be said that the non-program activities in Jam'iyyah Islamiyyah was less efficient, caused by bigger cost compared to the revenue.

2. Public Support Ratio

The ratio for Public Support can be seen from the table 6:

Table 6: Public Support Ratio
Jam'iyyah IslamiyyahIslamic Boarding School
Period 2015-2017

Public Support Ratio	2015	2016	2017
Total of contribution/total of revenue	0.361	0.368	0.399

Source: Jam'iyyah Islamiyyah Islamic Boarding School

Based on Table 6, on the last 3 years (2015-2017), the public support ratio kept on increasing. It means, the school successfully collected more donations each year. It can be said that the public support ratio mostly come from contribution/donation, because the school depends a lot on the donators to fund its operational activities. It also means the donation fund received by the school has a high possibility to fluctuate as well.

3. Program Efficiency Ratio

This ratio has one ratio formula that can be seen on the following table 7:

Table 7: Program Efficiency Ratio
Jam'iyyah IslamiyyahIslamic Boarding School
Period 2015-2017

Program Efficiency Ratio	2015	2016	2017
Program cost/total cost	0.174	0.167	0.175

Source: Jam'iyyah Islamiyyah Islamic Boarding School

Table 7 shows that program efficiency ratio in Jam'iyyah Islamiyyah had been fluctuating for 3 years (2015-2017) as well. In 2015, the ratio was 0.174 and increased to 0.167 in 2016—but it decreased to 0.175 in 2017. The fluctuation was caused by the instability of the program cost, if compare to the total cost. Therefore, it can be said that the program activities of the school were not executed efficiently during that period of time, as indicated by that instability.

All three ratio measurement results show that the financial condition of the school was less efficient, since there were still fluctuations each year (table 8). This analysis is also supported by the interview

with the Head of Administration and Finance Division on April 21st, 2019, who explained the factors that caused this less efficient performance in the school: "The less efficient performance in the organization is sometimes caused by financial condition. Sometimes there are some additional costs that need to be covered, causing our funds to decrease. However, it is not a big disruption because the funds will raise again in the next month or year, and the problem will be solved."

Table 8: Finance Perspective Strategic Objective Achievement

Finance Perspective (weighs 20%)					
No	Strategic Objective	Indicator	Weight	Target	Reali- zation	Score
1	Non- program activities efficiency	Non- program activities efficiency	7%	75%	50%	5
2	Public support	Increase of revenue from public	6%	75%	75%	6
3	Program efficiency	Program efficiency	7%	75%	60%	6

Source: Jam'iyyah Islamiyyah Islamic Boarding School

b) Customer Perspective

Performance assessment using Customer perspective in Jam'iyyah Islamiyyah Islamic Boarding School was done in order to find out how customers value the service provided by the school—whether it suits their expectations or not. This perspective becomes the biggest concern in performance assessment using Balanced Scorecard. Customer perspective can be measured using customer acquisition and customer satisfaction as indicators. Before analyzing the performance under Customer perspective, the number of customers of Jam'iyyah Islamiyyah Islamic Boarding School in 3 years (2015-2017) will be presented on the following table 9:

Table 9: Jam'iyyah Islamiyyah Islamic Boarding School Customer Data

Year	Existing Customers	New Customers	Total
2015	284	148	432
2016	305	129	434
2017	315	125	440

Source: Jam'iyyah Islamiyyah Islamic Boarding School

1) Customer Acquisition

Customer acquisition is the ability to gain new customers. The performance assessment in this perspective was done by comparing the number of new customers from year by year. If the number increases, it means the organization is able to acquire new customers. The customer acquisition data of Jam'iyyah Islamiyyahin 2015, 2016 and 2017 are presented as follow:

Table 10:Customer Acquisition Periode 2015-2017

	2015	2016	2017
Customer Acquisition	148	129	125
Total Customers	432	434	440
Customer Acquisition Percentage	2.9%	3.3%	3.5%

Source: Jam'iyyah Islamiyyah Islamic Boarding School

According to Table 10, the customer acquisition in Jam'iyyah Islamiyyah had been decreasing year by year. However, the percentage of total acquisition (total customers divided by customer acquisition) increased from 2.9% to 3.3% to 3.5%. Those numbers show that Jam'iyyah Islamiyyah has done really well in acquiring new customers and retaining the existing ones. According to KH. Husnul Aqib, the number of new customers decreased from 2015 to 2017 not because the public interest decreased as well, but it was because the quota for new santri acceptance was also limited. The school has been planning to build and expand the boarding house for santriand improve the services, in order

to increase the public interest to study at Jam'iyyah Islamiyyah ('Aqib, Interview, April 12th 2019).

2) Customer Satisfaction

There are some variables that need to be exercised to measure customer satisfaction using customer satisfaction questionnaire. There are 10 question items in it. The data extracted from this questionnaire is qualitative, but it will be modified to quantitative by giving score to each of the answer using Likert scale with the following details: a) Very Satisfied (VS) scores 5; b) Satisfied (S) scores 4; c) Neutral (N) scores 3; d) Unsatisfied (U) scores 2; e) Very Unsatisfied (VU) scores 1 (Sugiyono, 2014). The total number of questionnaires are 100, distributed evenly to 50 male santriand 50 female santri with 10 questions on each questionnaire.

The minimum standard to measure customer satisfaction based on the scales used for data analysis is as follows:

Interval	=	(maximum CSI – minimum CSI) : 5
	=	R x PP x maximum EX
Maximum CSI	=	100 x 10 x 5
	=	5,000
	=	R x PP x minimum EX
Minimum CSI	=	100 x 10 x 1
	=	1,000
Interval	=	(5,000 – 1,000) : 5
	=	800

Notes:

CSI	=	customer satisfaction index
PP	=	number of questions
R	=	number of respondents
Maximum EX	=	maximum score
Minimum EX		minimum score
1. 1,000 – 1,800	=	very unsatisfied
2. 1,801 – 2,601	=	unsatisfied
3. 2,602 – 3,202	=	neutral
4. 3,403 – 4,203	=	satisfied
5. 4,204 – 5,004	=	very satisfied

From the data interval, the five categories could be determined as stated above. Those categories were used to calculate the questionnaire results in order to find out the level of customer satisfaction. The result of customer satisfaction index calculation was 3,941. This number shows a good customer satisfaction index, between 3,403 and 4,203, and based on this category, it can be said that the customers of Jam'iyyah Islamiyyah Islamic Boarding School are satisfied with the school, table 11.

Table 11: Customer Satisfaction Questionnaire Respondents' Answers

Question Item	Answer									
	VU		U		N		S		VS	
	F	%	F	%	F	%	F	%	F	%
1	0	0	0	0	33	33	65	65	2	2
2	0	0	0	0	22	22	65	65	13	13
3	0	0	0	0	26	26	64	64	10	10
4	0	0	0	0	24	24	75	75	1	1
5	0	0	0	0	14	14	82	82	4	4
6	0	0	0	0	12	12	67	67	21	21
7	0	0	0	0	17	17	64	64	19	19
8	0	0	0	0	16	16	74	74	10	10
9	0	0	0	0	5	5	65	65	30	30
10	0	0	0	0	7	7	86	86	7	7

Source: Jam'iyyah Islamiyyah Islamic Boarding School

From Table 11, the results can be described as follow:

1. 65% respondents are satisfied with the product and service.

2. 65% respondents are satisfied with the quality of service.

3. 64% respondents are satisfied with the convenience in receiving the service.

4. 75% respondents are satisfied with the respond and solution in handling customers' complaints.

5. 82% respondents are satisfied.

6. 67% respondents are satisfied with the environment.

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7. 64% respondents are satisfied with the facilities and infrastructures.

8. 74% respondents are satisfied with the access provided.

9. 65% respondents are satisfied with the cost they spent for the services they receive.

10. 86% respondents are satisfied with their relation with the organization.

Table 12: Customer Perspective Strategic Objective Achievement

No	Strategic Objective	Indicator	Weight	Target	Reali-zation	Score
	Customer Perspective (weighs 40%)					
1	Increase of Customer Number	Increase of Customer Number	10%	75%	47%	6
2	Increase of Customer Satisfaction	Increase of Customer Satisfaction Index	30%	100%	95%	28

Source: Jam'iyyah Islamiyyah Islamic Boarding School

c) Internal Bussiness Process Perspective

Measuring the performance of internal business process perspective was done by exercising the innovation enhancement and human resources empowerment aspects.

1. Innovation Enhancement

   Measuring the level of innovation was done by comparing the innovations that had been done by the school and the innovations that had been targeted. The innovations that had been planned and executed since 2015 to 2017 are as follow:

Table 13: Realization of Innovation in Jam'iyyah Islamiyyah Islamic Boarding School

No	Innovation	Status
1	Opening a qiro'atul kutub special class	Accomplished
2	Openingmadrasah tahfizul Qur'an	Accomplished
3	Holding a reunion event	Accomplished
4	Buying a land to open a new business unit under the organization	Not Yet Accomplished
5	Expanding a new female boarding house	Accomplished

Source: Jam'iyyah Islamiyyah Islamic Boarding School

From the innovations that had been done by the school as listed on Table 13, below is the innovation measurement:

Table 14: Innovation Measurement Result

Innovation Measurement Result	2017
Innovations that have been accomplished in 3 years	4
Innovations that have been targeted	5
Percentage	80%

Source: Jam'iyyah Islamiyyah Islamic Boarding School

The measurement shows a very good accomplishment in innovation, as Jam'iyyah IslamiyyahIslamic Boarding School achieved 80% of its target. It means the organization had successfully identified the customer requirements, as well as the necessary product and service that can fulfill them. The innovations that had been accomplished were expected to create additional values for the school.

2. Service Process

   The service process was done by providing facilities and infrastructures required by the customers, providing a direct access for customers to make complaints both written or other forms, and providing feedbacks or solutions for customers' complaints quickly and effectively, table 15.

Table 15: Internal Bussiness Process Perspective Strategic Objective Achievement

No	Strategic Objective	Indicator	Weight	Target	Reali-zation	Score
	Internal bussiness process perspective (weighs 20%)					
1	Innovation enhancement	Innovation of products and services	10%	85%	80%	9
2	Service process enhancement	Enhancing customer service	10%	90%	90%	10

Source: Jam'iyyah Islamiyyah Islamic Boarding School

d) Learning and Growth Perspective

The last perspective is Learning and Growth perspective. The performance assessment in this perspective was done by exercising

several indicators, such as human resource quality and competence enhancement and the increase of employee satisfaction.

1. Human Resources Quality and Competence Enhancement

Measuring the organization's effort to enhance the human resources' quality and competence were done by seeing the number of employees delegated to join trainings and seminars outside the school. The data shows that there are 120 employees from every unit from pre-school to college level who joined trainings and other educational programs. From 120 employees, 26 people represent employees from Islamic Boarding School unit. Therefore, the percentage can be calculated as follows:

$$\text{Formula} = \frac{\text{Number of employees who joined trainings}}{\text{Total number of employees}} \times 100\%$$

$$= \frac{26}{34} \times 100\%$$

$$= 76\%$$

As the result states above, the quality and competence enhancement in Jam'iyyah Islamiyyahachieved 76% during 2015-2017, and can be categorized as very good.

2. The Increase of Employee Satisfaction

Measuring the level of employee satisfaction was done by distributing questionnaires. The data extracted from this questionnaire is qualitative, but it will be modified to quantitative by giving score to each of the answer. There were 10 questionnaires distributed to the employees with 8 questions on each questionnaire. From those 10 questionnaires with 8 valid questions

each, the interval of satisfaction was calculated in order to get the result number of employee satisfaction. The minimum standard to measure employee satisfaction based on the scale for data analysis is as follows:

Interval	=	(maximum SI – minimum SI) : 5
	=	R x PP x maximum EX
Maximum SI	=	10 x 8 x 5
	=	400
	=	R x PP x minimum EX
Minimum SI	=	10 x 8 x 1
	=	80
Interval	=	(400 – 80) : 5
	=	64

Notes:

SI	=	satisfaction index
PP	=	Total questions
R	=	number of respondents
Maximum EX	=	maximum score
Minimum EX		minimum score
1. 80 – 144	=	very unsatisfied
2. 145 – 209	=	unsatisfied
3. 210 – 274	=	neutral
4. 275 – 339	=	satisfied
5. 340 – 404	=	very satisfied

Based on that data interval, five categories have been determined as stated above. Those categories will be used in determining at which level the employee satisfaction is. The result shows that the satisfaction index is 311, thus, it means that the organization successfully achieved a good satisfaction index number between 275 and 339. It can also be said that the employees in Jam'iyyah Islamiyyah Islamic Boarding School are satisfied with their workplace. The result of employee satisfaction questionnaire can be seen on Table 15:

Table 16: Employee Satisfaction Questionnaire Respondents' Answer

Question Item	Answer									
	VU		U		N		S		VS	
	F	%	F	%	F	%	F	%	F	%
1	0	0	0	0	2	20	8	80	0	0
2	0	0	0	0	1	10	7	70	2	20

3	0	0	0	0	4	40	5	50	1	10
4	0	0	0	0	2	20	7	70	1	10
5	0	0	0	0	3	30	5	50	2	20
6	0	0	0	0	1	10	6	60	3	30
7	0	0	0	0	4	40	6	60	0	0
8	0	0	0	0	2	20	7	70	1	10

From Table 16, the results can be described as follow:

a. 80% respondents are satisfied with the school policy.

b. 70% respondents are satisfied with the compensation.

c. 50% respondents are satisfied with the working environment.

d. 70% respondents are satisfied with the facilities and infrastructures.

e. 50% respondents are satisfied with the professional relationship between the superiors and subordinates.

f. 60% respondents are satisfied with the technical directions given from superiors to subordinates.

g. 60% respondents are satisfied with the professional relationship between co-workers.

h. 70% respondents are satisfied with the opportunity of job transfer.

Table 17: Learning and Growth Perspective Strategic Objective Achievement

Learning and growth perspective (weighs 20%)					
No	Strategic Objective	Indicator	Weight	Target	Reali-zation	Score
1	Human resources quality and competence enhancement	Percentage of employee participation in trainings and seminars	10%	80%	76%	9
2	Increase of employee satisfaction	Increase of employee satisfaction	10%	100%	90%	9

Based on the strategy accomplishment of each Balanced Scorecard perspective which are Finance, Customer, Internal Business Process, and Learning and Growth

perspectives, a conclusion can be made and presented on a Balanced Scorecard matrix table 18:

Table 18: Balanced Scorecard Matrix of Jam'iyyah Islamiyyah Islamic Boarding School

Perspec-tive	Strategic Objective	Indicator	Weight	Target	Reali-zation	Score
Finance	Non-program activities efficiency	Non-program activities efficiency	7%	75%	50%	5
	Public support	Increase of revenue from public	6%	75%	75%	6
	Program efficiency	Program efficiency	7%	75%	60%	6
Customer	Increase of customer number	Increase of customer number	10%	75%	47%	6
	Increase of customer satisfaction	Increase of customer satisfaction index	30%	100%	95%	28
Internal Business Process	Innovation enhancement	Product and service innovation enhancement	10%	85%	80%	9
	Service process enhancement	Customer service enhancement	10%	90%	90%	10
Learning and Growth	Human resources quality and competence enhancement	Percentage of employee participation in trainings and seminars	10%	80%	76%	9
	Increase of employee satisfaction	Increase of employee satisfaction	10%	100%	90%	9
	Total Score					88

Table 18 shows a total score of 88, and it can be categorized as good. From the Balanced Scorecard matrix, it can be noted which strategic objective has not achieved its target, so it is suggested to re-evaluate and improve the performances. Below is a Balanced Scorecard dashboard that can be used to check the assessment criteria scores that have been achieved by Jam'iyyah Islamiyyah Islamic Boarding School, table 19:

Table 19: Performance Assessment Criteria

Score Interval	Criteria	Color
93 – 100	Very Good	Dark green
83 – 92	Good	Light green
70 – 82	Average	Yellow
50 – 69	Bad	Pink
Below 50	Very Bad	Red

The Balanced Scorecard dashboard is also presented as a figure below
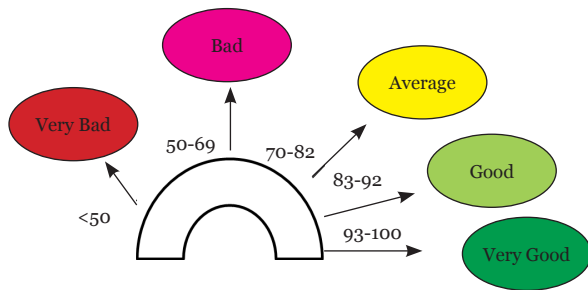

Figure 3: Balanced Scorecard Dashboard

Balance Scorecard dashboard explains that the performance measurement matrix of Jam'iyyah Islamiyyah shows a total score of 88% (Figure 3). It means, the school is categorized in the light green area that displays a score interval between 86 to 100. It can be concluded that the overall performance of Jam'iyyah Islamiyyah Islamic Boarding School in each Balanced Scorecard perspective is good. In Finance perspective, both from financial and non-financial aspects, the performance is generally good—however, there are several things that require evaluation and improvement. The ratio calculation of both non-program activities and program efficiencies shows 50% and 60% respectively—both are still below the original target of 75%. This definitely shows a room of improvement.

In Customer perspective, the customer acquisition aspect also needs evaluation because only 47% has been accomplished—quite far from the original target of 75%. Internal Business Process perspective performance is overall good, but the innovation enhancement measurement shows 80% accomplishment—still below the original target of 85%. It is suggested for the school to improve their product and service innovation. In Learning and Growth perspective, the employee satisfaction aspect

also needs an improvement as it shows 90% achievement with the original target of 100%. The school needs a little improvement in order to achieve the target.

CONCLUSION

The result of all four Balanced Scorecard perspectives can be categorized as "good" with a total score of 88% and details as follow:

First, Finance perspective. This perspective shows that the revenue of Jam'iyyah Islamiyyah Islamic Boarding School decreased by 0.49 in 2017 compared to the previous year. However, the public support ratio increased year by year. In 2017, this ratio increased by 5% compared to the previous year. This number shows that the contribution from donators was very good. Meanwhile, the program efficiency ratio had been fluctuating every year and in 2017 this ratio decreased by 10% compared to the previous year. It also shows that the program cost spent by the organization decreased.

Second, Customer perspective. The result shows that the performance in this perspective is quite good because the targets of both acquisition process and customer satisfaction had been achieved. The total number of santrihad been increasing year by year during 2015-2017, and the customer satisfaction index also reached 4.898 and can be categorized as "satisfied".

Third, Internal Bussiness Process perspective. The performance in this perspective is also very good. The innovation enhancement has accomplished 80% from the original target of 85%, which is a very good achievement. The customer service enhancement has accomplished 90%

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realization—successfully achieving the original target.

Fourth, Learning and Growth perspective. This perspective also shows a good performance. The human resources quality and competence enhancement has achieved 91% realization from the original target of 75%. And lastly, employee satisfaction has achieved 90%, close to the target of 100%, showing a very good achievement.

As a conclusion, it can be said that the management of Jam'iyyah Islamiyyah Islamic Boarding School is effective based on the following indicators: a) The number of measurement result; b) The level of satisfaction; c) Product creativity; d) Intensity that can be achieved.

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