

Strategic Educational Leadership: An Implementation of Balanced Scorecard Matrix in Private Madrasah Aliyah

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ABSTRACT

This study aims to describe the implementation of the Balanced Scorecard (BSC) as a framework for strategic leadership at MA Al-Inayah Bandung, an Islamic private school committed to nurturing faithful, intelligent, and ethical generations. The research employed a descriptive qualitative approach through interviews, questionnaires, observations, and document analysis. Data were analyzed using the four BSC perspectives: financial, customer, internal process, and learning and growth. Findings revealed that the principal's leadership demonstrates a balance between financial effectiveness, service quality, process efficiency, and human resource development. The main challenge lies in the high dependence on government funds and low tuition collection, while parental satisfaction reached an average of 4.6 out of 5. Internal and learning-growth perspectives require stronger quality assurance and ICT-based teacher training. The study confirms that BSC serves as a strategic tool enabling school leaders to align vision, data, and institutional sustainability.

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1. INTRODUCTION

Strategic educational leadership refers to the ability of school leaders to direct vision, manage resources, and align strategies with the dynamic changes in the educational environment (Komariah & Triatna, 2022). In the era of digital transformation, educational institutions are required not only to perform administrative functions but also to build adaptive, innovative, and competitive systems (Mulyasa, 2020; Al-Harthy & Al-Kharusi, 2024).

Madrasahs as Islamic educational institutions face unique challenges, especially in maintaining a balance between spiritual missions and institutional sustainability. Competition among private educational institutions is becoming increasingly intense with the emergence of modern schools offering advanced facilities and professional management systems. Without a clear strategy, madrasahs risk losing competitiveness and public trust.

Within this context, the Balanced Scorecard (BSC) introduced by Kaplan and Norton (1996) offers a comprehensive framework for performance evaluation. The BSC assesses organizations through four perspectives—financial, customer, internal processes, and learning and growth—and has been recognized as a vital instrument for aligning strategy and outcomes in education (Tofan & Nedu, 2023; Alamri, 2020). This framework assists school leaders in translating vision into measurable and sustainable goals, making it an essential tool for data-informed and value-driven leadership.

This study aims to: (1) describe the condition of MA Al-Inayah Bandung based on the four perspectives of the BSC, and (2) formulate balanced and competitive educational leadership strategies through the implementation of the BSC matrix.

2. METHODS

This study used a descriptive qualitative approach with a single case study design at Madrasah Aliyah Al-Inayah, a private Islamic high school in Bandung. The research subjects consisted of the principal, 18 teachers and staff, and 74 parents. Data were collected through semi-structured interviews, questionnaires, participatory observation, and document analysis (school quality reports).

The questionnaire instrument was designed based on the four perspectives of the BSC using a 1–5 Likert scale. Data were analyzed thematically following the interactive model of Miles and Huberman (2014), which included data reduction, presentation, and conclusion drawing. Validation was conducted through source triangulation and member checking with key informants.

3. RESULTS AND DISCUSSION

3.1 Strategic Educational Leadership

Strategic leadership in education refers to a leader's ability to integrate long-term vision, organizational culture, and data-based decision-making to ensure adaptability to educational changes (Komariah & Triatna, 2022; Al-Harthy & Al-Kharusi, 2024). Northouse (2021) emphasizes that strategic leaders must act as sense makers, strategic communicators, and transformational leaders who mobilize the organization toward shared goals.

A survey of 18 teachers and staff revealed that the principal demonstrated a participatory leadership style emphasizing collaboration and mentorship. About 83% of respondents stated that the principal provides clear direction, 78% confirmed inclusive decision-making, and 72% acknowledged decisions were based on evaluation and data.

rather than intuition. This shows that the principal has exhibited traits of strategic leadership, although the data-based decision system still needs strengthening.

From parents' perspectives, leadership was perceived positively. Approximately 84.8% of parents expressed pride in enrolling their children at MA Al-Inayah, and 86.5% were willing to recommend it to others. The average satisfaction score was 4.6 out of 5, reflecting strong trust capital between the madrasah and the community—an essential factor for sustaining Islamic educational institutions (Hamzah & Prasetyo, 2023; Nordin & Hassan, 2022).

However, challenges remain in managing quality and financial efficiency. The school depends heavily on tuition fees (with only 40–50% monthly collection) and government aid, affecting teacher honoraria and development funds. This situation calls for a shift toward entrepreneurial and data-driven leadership to balance spiritual values, organizational effectiveness, and institutional competitiveness.

3.2 Analysis of MA Al-Inayah's Condition Based on the Four Perspectives of the Balanced Scorecard

The four BSC perspectives—financial, customer, internal processes, and learning and growth—were used to evaluate the school's performance and strategic direction comprehensively (Hung & Chen, 2021).

a. Financial Perspective

The school still relies on BOS (government operational aid) and student tuition as primary funding sources. Ideally, 20% of total income should be allocated for development; however, in MA Al-Inayah, most funds are spent on operational costs. This finding highlights the need for financial innovation through school enterprises and CSR partnerships. Kaplan and Norton (2004) emphasize that financial sustainability forms the foundation of long-term strategy, urging leaders to strengthen institutional entrepreneurship.

b. Customer Perspective (Parents and Community)

Parent satisfaction averaged 4.6 (very high). Respondents appreciated responsive communication, teacher friendliness, and religious activities. However, feedback emphasized improving student discipline and teacher attendance. While public service quality is strong, consistency in academic standards requires structured feedback mechanisms.

c. Internal Process Perspective

Coordination across departments (curriculum, student affairs, and administration) scored 4.0, indicating effective teamwork. Nonetheless, the internal quality assurance system (SPMI) remains underdeveloped and overly administrative. The principal can enhance data analytics for supervision, as suggested by Sallis (2015), to make managerial decisions more evidence-based and aligned with learning outcomes.

d. Learning and Growth Perspective

Teachers demonstrated strong enthusiasm for professional development: 80% participated in MGMP, MOOC, or ICT workshops. The average score of 4.2 reflects a positive collaborative culture. Yet, limited digital facilities and career support hinder equal growth. Robbins and Coulter (2018) highlight that sustainable educational

organizations require a learning culture and innovation rewards—two aspects that MA Al-Inayah can strengthen through a teacher learning community (Hung & Chen, 2021).

3.3 Balanced Scorecard Matrix and Strategic Initiatives

The following table presents a synthesis of the analysis results in the form of a Balanced Scorecard Matrix, illustrating the relationship between performance perspectives, key strategies, and leadership initiatives.

Table 1. Strategic Leadership Roadmap Based on the Balanced Scorecard at MA Al-Inayah Bandung

Perspective	Strategic Focus	Key Performance Indicators (KPI)	Main Leadership Initiatives	Implementation Period
Financial	Efficient use of BOS and tuition funds, and diversification of funding sources	Operational spending \leq 80% of total income; alternative funding sources \geq 20%	<ul style="list-style-type: none"> - Establishing a school-based business unit (<i>Madrasahpreneurship</i>) - Collaborating with alumni - Submitting CSR proposals to industry partners 	Short–Medium Term
Customer (Parents and Community)	Enhancing parental satisfaction and public participation	Parental satisfaction \geq 90%; school participation rate increases by 15%	<ul style="list-style-type: none"> - Optimizing public communication through the <i>Madrasah Information System (MIS)</i> - Establishing a parent communication forum - Organizing collaborative social activities 	Short Term
Internal Process	Strengthening quality assurance systems, supervision, and interdepartmental coordination	At least two academic supervisions per semester; increased cross-department coordination	<ul style="list-style-type: none"> - Revitalizing the Internal Quality Assurance System (SPMI) - Digitizing classroom and teacher attendance monitoring - Establishing a school quality management team 	Medium Term
Learning & Growth	Developing teacher professionalism and fostering an innovative culture	80% of teachers participate in annual training; active teacher innovation forum	<ul style="list-style-type: none"> - Competency-based mentoring programs - Workshops on AI- and ICT-based teaching innovation - Regular <i>teacher sharing sessions</i> 	Long Term

This matrix illustrates that strategic leadership at MA Al-Inayah must maintain balance across financial sustainability, customer satisfaction, process efficiency, and continuous learning. By integrating BSC into school management, the principal becomes

not merely an administrator but a *strategic leader* capable of aligning institutional vision with measurable, value-driven outcomes (Tofan & Nedu, 2023).

4. CONCLUSION

This study concludes that the Balanced Scorecard (BSC) functions not only as a performance evaluation tool but also as a strategic framework that enhances the implementation of educational leadership in madrasahs. Through its four perspectives—financial, customer, internal processes, and learning and growth—the BSC helps the principal translate the school’s vision into measurable and sustainable strategies.

Findings show that the principal’s leadership reflects visionary, participatory, and data-informed characteristics, supported by strong parental trust and teacher collaboration. Nevertheless, financial independence and consistent quality assurance remain critical areas for improvement.

Overall, implementing the BSC matrix enables Islamic educational institutions to harmonize spiritual missions with institutional competitiveness, transforming school leadership from an administrative to a strategic and value-oriented model (Alamri, 2020; Nordin & Hassan, 2022).

5. AUTHORS’ NOTE

The authors declare that there is no conflict of interest regarding the publication of this article. The authors also confirm that this paper is an original work and free from plagiarism. The authors take full responsibility for the content and findings presented in this study.

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