

Achievement of School-Based Management Implementation Reviewed from a Financial Perspective on a Balanced Scorecards Approach

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ABSTRACT

This study aims to describe the achievement of the implementation of school-based management (SBM) from a financial perspective in the context of the balanced scorecard approach. The research method used is quantitative with a descriptive research design. The population of public elementary schools (SDN) in Malang, Indonesia, is 195, located in 5 sub-districts. The sampling technique used purposive cluster random sampling, to obtain a sample of 10 SDN in 5 sub-districts, Malang City. Collecting data using an open questionnaire technique, so that the respondent, namely the principal, can respond without being limited by alternative answer choices. The analysis technique used is a description by analyzing the school financial year. This analysis technique describes the state of school finances in the fiscal year period. The results of this study indicate that the level of achievement of the application of SBM in SDN Malang City from a financial perspective is in a low category.

Keywords: SBM implementation, financial perspective, balanced scorecards

1. INTRODUCTION

In line with the spirit of autonomy in managing education and policies for implementing school-based management (SBM), education providers, especially schools, are required to have the responsibility of implementing school programs and ensuring the quality of all aspects of education delivery. SBM was developed in recognition of problems and in response to findings of more promising settings for improving the quality of education.

In some countries, SBM has long been practiced as the power of authority has changed from a centralized to a decentralized system. The literature review concerning World Bank sources and other sources [1] have released 17 countries that implemented SBM, from the United States, Canada and Australia in 1970 until the last recorded in Indonesia in 2005 and Sinegal in 2008 of a number of countries that have implemented SBM, generally have successfully achieved school effectiveness targets with different focuses. For example, in Romania, SBM developed from “project based school

management” which was continuously implemented and successful in line with the increasing education budget [2]. In Iran, the successful implementation of SBM is shown through indicators such as the education management system, curriculum, budget, educational content, the role of school principals, teachers, students, and other factors that exist in Iran [1].

The success of SBM in many countries is predominantly in the increasing participation of parents and communities in education and management that focuses more on students. On the other hand, there are countries that have not been successful in implementing SBM. Based on the results of research, SBM in Zambia is considered unsuccessful. In Zambia, SBM is an unfunded and unclear policy that transfers responsibility from government to marginalized rural communities [3].

In the Southeast Asia region, some indicators of SBM have been successful, but there are many other indicators that are still in doubt. Referring to Vally and Daud who studied SBM in Malaysia, they found that the success of SBM was very much dependent on the role and leadership of the school principal [4]. From the results of

the statistical analysis, it is shown that the principal plays an effective role in managing the school and their staff. The principal is well described as a leader and has a high tendency towards organizational factors towards SBM implementation.

However, the success or achievement of SBM implementation in this study is focused on a financial perspective as contained in the Balanced Scorecards (BSC). The BSC concept was originally designed for profit organizations (non-profit organizations or the private sector) but its use has spread over time. Along with the development of the concept, a large number of non-profit organizations (public and non-profit) have adopted the BSC as a tool to achieve organizational success. Some of the organizations that frequently adopt and adapt the BSC include government organizations, health, including education. In the education sector, very little research has been reported on the adaptation or application of the BSC. There are significant differences and similarities between the BSC for profit organizations and the BSC for education. This has implications for the arrangement of perspectives within the BSC framework which places the mission at the top, followed by financial and customer perspectives at the same level, then internal process perspectives and finally learning and growth perspectives.

Excellence in the financial sector is expected to guarantee the welfare of school resources, the effective use of funds and the continuity of the educational process. Through excellence in finance, a school can realize three other perspectives, namely the customer perspective, internal business processes, and learning and growth. The financial perspective focuses on financial resources spent on technology, staffing, and training and operations.

This study seeks to reveal the level of success or achievement in the implementation of SBM from a financial perspective on the balanced scorecards. The results of this study are expected to provide recommendations for policy makers at the central and regional levels in an effort to improve the quality of education.

2. METHOD

This study uses a quantitative method with a descriptive design, the use of this method because it will make a systematic, actual and accurate description, description or painting of events, facts, and the nature and relationship between the phenomena of achievement of the application of school-based management from a financial perspective of balanced scorecards. This research was conducted in public elementary schools (SDN) Malang City, which are located in 5 districts. The total population of SDN Kota Malang is 195, in this study the sample was taken using a purposive cluster random sampling technique and obtained 10 SDNs.

Collecting data using an open questionnaire technique, so that respondents, namely the principal, can respond without being limited by alternative answer choices. The analysis technique used is a description by analyzing the school financial year. This analysis technique describes the state of school finances in the fiscal year period.

3. RESULTS

This financial perspective focuses on financial resources spent on technology, staffing, and training and operations. The results from this perspective are expected to encourage future growth and increase value for stakeholders, thus becoming a source of funding for new innovative services and supporting new curricula and programs. In the Balanced Scorecard, the financial perspective remains a concern because the measurement of financial performance shows whether the function of financial planning and financial funding is in accordance with the implementation.

The benchmarks used to determine the financial performance of schools in the implementation of SBM are: 1) realization of school operational costs (BOS), and 2) comparison of the amount of funds received by source. The following shows the results of the research.

3.1. Realization of School Operational Cost Funds

In the implementation of SBM at SDN Kota Malang, funding sources received assistance from the central government, namely the National BOS and the Blood Government, namely regional BOS. National and regional BOS funding is intended to finance the implementation of the quality improvement program. The following shows the average revenue realization of BOS funds and their use for the last 3 (three) years.

Table 1 Realization of BOS Receipts and Their Use

Description	Revenues	Expenses
School Quality Improvement Program (SBM)	IDR 772.674.439,00	IDR 772.674.439,00

From Table 1 it can be seen that the BOS funds received in the last 3 years amounted to IDR. 772,674,439.00 while the total funds used to finance the quality improvement program were IDR. 772,674,439.00. Thus, between expenditure and income is balanced (balance), meaning that in the financing of quality improvement programs, schools do not experience shortages or excess funds so that they are at the level of achievement in the sufficient category.

3.2. Comparison of the Amount of Fund Receipts by Source

School operational activities certainly require funding, both from the government and from the self-help

of students' parents, the community and other sources. The application of SBM implies a form of independence in managing schools, including the management of school finances. A description of the sources and the amount of receipt of school funds for improving the quality of schools in the last 3 years are presented in Table 2.

Table 2 Description of Sources and Amount of School Fund Receipts

Source		2017/2018	2018/2019	2019/2020
BOS Central	Rp.	402,422,857	391,588,571	391,063,029
BOS Region	Rp.	363,626,380	372,291,480	397,031,000
Public	Rp.	52,251,143	66,533,857	80,198,929
Amount	RP.	818,300,380	830,413,908	868,292,958

Based on Table 2 it can be seen that in 2017/2018 the total revenue of funds was IDR 818,300,308.00 with details of the sources of revenue from the government (National and Regional BOS) amounting to IDR 766,049,237.00 or 93.61% of the total revenue, while receipt of funds from the public (parents of students) amounting to Rp. 52,251,143.00 or 6.39% of the total revenue. Whereas in 2018/2019 the total funds received was IDR 830,413,908.00, with details of the source of revenue from the government (National and Regional BOS) IDR 763,880,051.00 or 91.99%, revenue from the community or parents of students was IDR 66,533,908.00 or 8.01% of the total revenue. In 2019/2020, the total funds received amounted to IDR 868,292,958.00 with details of the source of revenue from the government (National and Regional BOS) of IDR 788,094,029.00 or 90.76%, meanwhile the revenue from community funds or participant parents' students in the amount of IDR. 80,198,922.00 or 9.24% of the total revenue.

These results indicate that school operational funding is still dominated by government funding through National and Regional BOS, meanwhile school operational funding comes from the community is still very low. Thus, it can be said that schools are not quite independent from a financial perspective. This condition includes the level of achievement of the application of MBS in SDN Malang City from a financial perspective in the low category.

4. DISCUSSION

The financial perspective in the business sector is at the core and becomes a lagging indicator, however in the sphere of education this perspective is part of a leading indicator along with the perspective of internal business processes as well as learning and growth. The basis or outcome indicator in the education sector is student learning outcomes [4]–[6]. Excellence in the financial

sector is expected to guarantee the welfare of school resources, the effective use of funds and the continuity of the educational process.

Through excellence in finance, a school can realize three other perspectives, namely the customer perspective, internal business processes, and learning and growth [7]. The financial perspective focuses on financial resources spent on technology, staffing, and training and operations. The results from this perspective are expected to encourage future growth and increase value for stakeholders, thus becoming a source of funding for new innovative services and supporting new curricula and programs.

The results of the measurement of the achievement of the application of SBM in SDN Kota Malang from a financial perspective are generally at a sufficient level. Measurements made of financial performance using the benchmarks for the realization of BOS funds (National and Regional) showed that the results were at a sufficient level, meaning that between the receipt of BOS funds and the realization of the use of BOS funds as a component of funding for the school quality improvement program there was a balance. This result means that programs planned for improving the quality of schools can be realized with funding from BOS funds. To reduce disparity, the allocated funds must be fully utilized [8]–[10].

Meanwhile, the benchmark for the comparison of fund receipts shows the results at a low level, which means that the comparison of school operational costs is more financed by the government than the results of community participation or students' parents. Schools are still unable to raise funds through the participation of parents, local communities, alumni participation, and other businesses that generate income for the school. Schools should implement accounting-based school financial management in accordance with generally accepted accounting and financial standards as well as a quality-based school financial management system [8].

In accordance with the measurement in the Balanced Scorecard approach, financial performance at SDN Malang City on the application of SBM is included in the growth stage. The growth stage is the initial stage of the business life cycle, in which a company has a potential product or service that grows and develops to take advantage of this potential. Schools must be able to utilize the resources they have to increase the sources of income [11], [12].

The target of implementing SBM is independence, including being independent in financing school operations. Schools are expected to be able to explore new sources of income both from the participation of parents, the surrounding community, alumni participation and other businesses that generate income (income generating activities) so as to minimize

operational funding from the government [13], [14]. At this stage, it is possible for schools to grow and develop by making new innovations so that they will have an impact on financial performance. This is in line with revenue growth refers to a variety of new businesses to expand product and service offerings, reach new customers and markets, change the product and service mix towards creating higher added value, and redefine prices for products and services [15].

5. CONCLUSION

The level of achievement of the implementation of School Based Management (SBM) is reviewed from a financial perspective on the balanced scorecards measured from two sub-variables, namely 1) realization of school operational costs and use of funds, and 2) comparison of the amount of funds received by source. In the realization of the receipt of funds for school operational costs in the framework of financing quality improvement programs, schools do not experience shortages or excess funds so that they are at the level of achievement in the sufficient category.

Meanwhile, in comparison to the amount of funds received by source, it is known that school operational funding is still dominated by government funding through National and Regional BOS, meanwhile school operational funding comes from the community which is still very low. Thus, it can be said that schools are not quite independent from a financial perspective. This condition includes the level of achievement in the application of SBM in Malang City Elementary School from a financial perspective in the low category.

Recommendations that need to be conveyed to the government both at the central and regional levels are that considering the source of funding for school quality improvement programs comes from the government, schools need to be given flexibility in extracting funding sources from the community. The principal also needs to have innovative ideas in exploring sources of education funding from the community.

AUTHORS' CONTRIBUTIONS

The first author contributes to the research idea, writes proposals, and prepares research reports. Meanwhile the research team members assisted in data collection, data tabulation, and data analysis. For the research team members from SDN Kotalama 1 have a role in coordinating with several respondents as the research sample.

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