

Performance Measurement Analysis with Balanced Scorecard Method (Case Study of Sriwijaya University and Bina Darma University Palembang)

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Keywords: Performance measurement, Balanced Scorecard, customer perspective, perspective finance, internal business process perspective and growth and learning perspective.

Abstract: This study aims to find out and describe the performance of Sriwijaya University and Bina Darma University Palembang with the balanced scorecard method. This type of research is qualitative research. This study is viewed from four perspectives of the Balanced Scorecard, namely the customer perspective, financial perspective, internal business process perspective and learning and growth perspective. The data used are primary data in the form of a questionnaire where the respondents of this study involved students, employees and lecturers of Sriwijaya University and Palembang Bina Darma University. The results of this study are measuring performance from a customer perspective and financial perspective showing a fairly good performance, while the perspective of internal business processes and the perspective of growth and learning each show good performance.

1 INTRODUCTION

Preliminary

The era of globalization has had an influence on the growth and development of the business world, including the education service industry. Education is an important factor in the development of human resources. Education is a factor that is directly related to the ability and progress of society. This is because education is able to shape people's mindset in a better direction. The higher the level of education of a society will indirectly encourage the level of national development to be faster and more directed towards the development that is aspired.

The level of public awareness of education increases with the needs and development. People are increasingly aware that in facing challenges in the future by having higher abilities, knowledge and education. The higher the community's awareness of the level of education requires a place or educational institution that can accommodate and fulfill the community's interest in higher education and science that can improve their quality and ability. Higher education is a level of education after secondary

education which includes diploma programs, undergraduate programs, master's programs, doctoral programs, and professional programs and specialist programs organized by universities based on Indonesian national culture (Government Regulation No. 4 of 2014). As experienced by profit oriented companies, competition in running its operations is also experienced by non-profit universities. The competition includes the field of service to stakeholders, quality of graduates, and tuition fees. Therefore, universities need strategic planning to maintain life, win competition, and develop themselves.

Appropriate and effective performance measurement comprehensively includes not only from the financial aspects, but also includes non-financial aspects. By adding a measure of non-financial performance, such as customer satisfaction, productivity and cost effectiveness processes, human resources and information technology. Organizations are encouraged to pay attention to and provide services that are the real drivers to realize financial performance. The concept of balancing effort and attention to financial and non-financial performances

known as the Balanced Scorecard concept (Mulyadi, 2007).

Based on the explanation above it appears that for now the Balanced Scorecard is more complete than the existing performance measurement (ratios) because external factors (customer perspective) are also included in the performance measurement. This needs to be done especially for organizations or service companies including hospitals and universities. The same thing was done in a study that measured the service performance of the Indonesian Islamic University (UII) with the Balanced Scorecard approach where the results of the study stated that the financial perspective of UII had a successful efficiency and effectiveness in the use of funds and the remaining amount of funds for the benefit of development (Susilo, 2007), from the perspective of internal business processes resulting in a positive relationship between innovation and organizational performance (mediaty, 2000), another study from a customer perspective states that students are satisfied with university performance, internal business process perspective where the results of the research questionnaire show that the process of service to students has been done well. From a learning and growth perspective also shows employee satisfaction with the University (Sukesti, 2010).

Formulation of the problem

From the description above, a formulation of the problem in this research can be compiled, namely "What is the performance of Higher Education in this case Sriwijaya University and Bina Darma University Palembang when viewed from a customer perspective, financial perspective, perspective of internal business processes and learning and growth perspective?"

Research purposes

Referring to the formulation of the above problem, the purpose of this research is to find out and describe the performance of Sriwijaya University and Bina Darma University Palembang if viewed from a customer perspective, financial perspective, internal business process perspective and learning and growth perspective.

2 FRAMEWORK

Based on background and problem of this research, the researcher describe the research framework as seen in Figure 1 below.

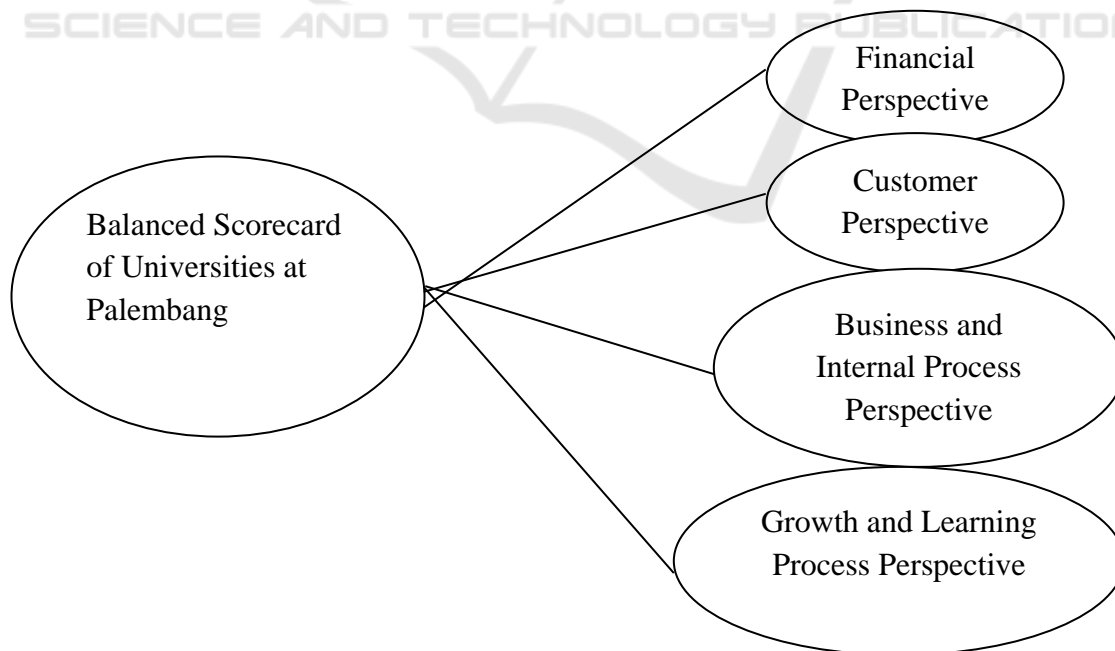


Figure 1: Framework

3 MATERIAL AND METHOD

This research is a qualitative descriptive study conducted on 2 (two) Universities: Sriwijaya University as a State University and Palembang Bina Darma University as a Private University. The population of this study were Sriwijaya University and Bina Darma University in Palembang, while the samples used were: 1) students to measure performance in customer perspectives, 2) university employees both lecturers and education personnel to measure performance on internal business process perspective and growth perspective / learning.

This study uses primary data obtained directly from data sources, namely data from interviews with management / university employees, students and questionnaire results. Besides that, secondary data is also obtained indirectly from several journals. Data collection techniques used in this study are through interview methods and questionnaires. Each questionnaire package consists of two parts that must be answered by the respondent by following the instructions contained in each section. The first section contains questions relating to the demographic data of respondents, including age, sex, education, occupation and university name. The second part is a statement relating to the views of respondents on the four perspectives of balanced scorecard.

The measurement scale is an agreement that is used as a reference to determine the length of the short interval in the measuring instrument, so that the measuring instrument when used in the measurement will produce quantitative data. The measuring instrument used in the study is called the research instrument (Sugiyono, 2010).

The university performance measurement scale uses an interval questionnaire in a Likert scale. Likert scale is one way to determine the score by giving questions to respondents and choosing one of the answers. Likert scale is designed to examine how strongly subjects are satisfied or dissatisfied with statements on a 5-point scale. The score intervals used in the research Likert scale for the 4 balanced scorecard perspectives are as follows:

Table 1: Scale of Questionnaire Measurement

Scale	Category
5	Very satisfied
4-4,9	Satisfied
3-3,9	Quite satisfied
2-2,9	Dissatisfied
1 -1,9	Very dissatisfied

Data collection methods, described based on 4 perspectives as follows:

1) Financial perspective, the author distributes questionnaires that contain statements about sources of income, allocation of income, and income growth. The author refers to value for money that is measuring economic level, efficiency and effectiveness of university financial management. Questionnaires were distributed to the university's finance department.

2) Customer perspective, the method taken by distributing questionnaires about student satisfaction level of student satisfaction and expectations of students as consumers of educational services.

3) Perspective of internal business processes, internal business performance measurement has indicators of facilities and infrastructure, work process and satisfaction both lecturers and university employees.

4) Perspective of growth and learning, measurement of growth and learning performance has indicators of facilities and infrastructure, opportunities for self-development, innovation and working atmosphere both lecturers and university employees.

4 RESULT AND DISCUSSION

Data Results and Analysis

Customer Perspective

The customer perspective is the first order because the main purpose of the college is to serve the community and provide facilities in the field of education. The performance of the customer perspective aims to see customer satisfaction, namely, students on services provided by the campus.

Table 2: Customer Perspective Performance (Variables of Sriwijaya University and Bina Darma University)

Variable	Universitas Sriwijaya	Universitas Bina Darma	Mean
Tangibles	4,00	3,93	3,97
Reliability	4,05	4,01	4,03
Responsiveness	3,88	3,89	3,89
Assurance	4,02	3,83	3,92
Emphaty	3,79	3,90	3,84
The average value of the customer perspective variable			3,93

Customer satisfaction measures how satisfied customers are in this case Unsri and Bidar University students are satisfied with the facilities / infrastructure, educational products and services of the university. Customer perspective performance has an average value of 3.93 which is in the good category.

Financial Perspective

The financial perspective on universities is an important perspective to support the perspectives of others. This is what distinguishes balanced scorecard from business sector organizations with balanced scorecards in universities. Questionnaires were given to employees of Unsri's finance department and Bina Darma University to be answered and the results of the questions were answered through the table below:

Table 3: Financial Perspective Performance (Variables of Sriwijaya University and Bina Darma University)

Variable	Universitas Sriwijaya	Universitas Bina Darma	Mean
Financial	3,63	3,57	3,60
The average value of the customer perspective variable			3,93

Business and Internal Process Perspectives

In the perspective of internal business processes is measured from three aspects, namely facilities and infrastructure, work processes and satisfaction. Facilities and infrastructure include the issue of availability of office stationery, data and information and a computerized system to support the work of both lecturers and employees in providing services to students. The process aspect consists of the Service Operational Standards (SOP) of employees and lecturers in carrying out their work whether they have met the prescribed standards, whether the work has been completed on time. Aspects of work satisfaction include satisfaction received by both employees and lecturers in carrying out their duties and functions, the existence of rewards and punishments at work, the existence of career enhancements that are influenced by the sincerity of attitude in work. The results of the measurement

scale perspective of internal business processes can be seen from table 4. below this.

The performance of business and internal process perspectives from the table above shows that the performance of Unsri and Bina Darma University Palembang has an average value of 4.00 and is categorized as good. Good performance of lecturers and staff will support the attitude and form of responsive services that encourage satisfaction with customers, namely students.

Table 4: Business and Internal Process Perspective Performance (Variables of Sriwijaya University and Bina Darma University)

Variable	Universitas Sriwijaya	Universitas Bina Darma	Mean
Facilities and infrastructure	3,92	3,88	3,90
Process	3,97	3,95	3,96
Job satisfaction	4,15	4,11	4,13
The average value of the customer perspective variable			4,00

Growth and Learning Perspectives

The measurement on the performance of the growth and learning perspective aims to find out how the organization can continue to improve and add value to its customers and stakeholders. To measure this performance, 4 aspects are used including facilities and infrastructure, opportunities for self-development, innovation and the atmosphere

at work. The results of the calculation of the measurement scale from the performance of this growth and learning perspective can be seen in table 5.

The performance of the growth and learning perspective has an average value of 4.03 which shows the value of this perspective variable is good.

Table 5: Growth and Learning Perspective Performance (Variables of Sriwijaya University and Bina Darma University)

Variable	Universitas Sriwijaya	Universitas Bina Darma	Mean
Facilities and Infrastructure	4,08	4,07	4,08
Self Development Opportunities	3,94	4,05	4,00
Innovation	4,14	4,05	4,09
The atmosphere in work	4,04	3,88	3,96
The average value of the customer perspective variable			4,03

5 CONCLUSION

Performance of Sriwijaya University and Bina Darma University Palembang from a Customer Perspective

The results of the measurement of Balanced Scorecard performance analysis on customer aspects at Sriwijaya University and Bina Darma University Palembang showed quite satisfying performance.

The performance of Sriwijaya University and Bina Darma University Palembang from the Financial Perspective

The results of the measurement of the Balanced Scorecard performance analysis on financial aspects at Sriwijaya University and Bina Darma University Palembang showed a fairly good performance.

Performance of Sriwijaya University and Bina Darma University Palembang from Business and Internal Process Perspectives

The results of the Balanced Scorecard performance analysis measurements from the perspective of business and internal processes at Sriwijaya University and Bina Darma University Palembang show good performance.

Performance of Sriwijaya University and Bina Darma University Palembang from the Growth and Learning Process Perspective

The results of the Balanced Scorecard performance analysis measurement on the perspective of growth and learning at the University of Sriwijaya and Palembang Bina Darma University showed good performance.

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