

Boosting University Efficiency Via Balanced Scorecard from A Financial and Internal Viewpoints

Muhammad Taufiq Abadi¹, Ayatullah Sadali², Muhammad Akbar Fadzkurrahman A.³

1,2 State Islamic University KH Abdurrahman Wahid Pekalongan Indonesia Jalan Pahlawan Rowolaku Kajen 51161, Indonesia

3 University of Sheffield Western Bank, Sheffield S10 2TN, United Kingdom

ARTICLE INFO	ABSTRACT
<p>Keywords: Performance, Balanced Scorecard, Finance, Internal Business.</p> <p>Kata Kunci: Performansi, Balanced Scorecard, Keuangan, Internal Business.</p> <hr/> <p>Corresponding author: muhammad.taufiq.abadi@uingusdur.ac.id</p>	<p>This study analyzes the performance of UIN KH Abdurrahman Wahid Pekalongan using the Balanced Scorecard (BSC) method, focusing on financial and internal business perspectives. The research is descriptive with a quantitative approach. Data were collected through surveys, interviews, and analysis of financial documents and internal performance reports. The results indicate a significant annual revenue increase, especially from non-tax revenue and academic support, although income diversification is still needed. The largest expenditures are for academic activities and staff salaries, with room for improved cost efficiency. In terms of internal business, the quality of academic processes is good, but curriculum innovation more aligned with labor market needs is required. Operational efficiency is satisfactory, though some administrative processes need digitization. Student and staff satisfaction is high, with some areas like IT services needing improvement. Overall, the university's performance is solid, with recommendations focusing on revenue diversification, curriculum innovation, and administrative digitization.</p>
<p>Copyright © 2024 by Authors, Published by IRJBS. This is an open access article under the CC BY-SA License</p> 	<p>SARI PATI</p> <p><i>Penelitian ini menganalisis kinerja Universitas Islam Negeri (UIN) KH Abdurrahman Wahid Pekalongan menggunakan metode Balanced Scorecard (BSC), berfokus pada perspektif keuangan dan bisnis internal. Metode penelitian yang digunakan adalah deskriptif dengan pendekatan kuantitatif. Data diperoleh melalui survei, wawancara, serta analisis dokumen keuangan dan kinerja internal universitas. Hasil menunjukkan peningkatan pendapatan tahunan yang signifikan, terutama dari PNBPN dan dukungan akademik, namun diversifikasi pendapatan masih diperlukan. Pengeluaran terbesar dialokasikan untuk kegiatan akademik dan gaji staf, dengan peluang peningkatan efisiensi biaya. Dari perspektif bisnis internal, kualitas proses akademik dinilai baik, tetapi membutuhkan inovasi kurikulum yang lebih relevan dengan kebutuhan pasar kerja. Efisiensi operasional kampus baik, namun digitalisasi beberapa proses administrasi masih dibutuhkan. Tingkat kepuasan mahasiswa dan staf tinggi, meski beberapa area seperti layanan IT memerlukan peningkatan. Kesimpulannya, kinerja universitas cukup baik, dengan rekomendasi fokus pada diversifikasi pendapatan, inovasi kurikulum, dan digitalisasi administrasi.</i></p>

INTRODUCTION

KH Abdurrahman Wahid Pekalongan State Islamic University (UIN), as one of the Islamic higher education institutions in Indonesia, has a big responsibility in developing education, research and community service. As expectations and competition in the world of education increase, comprehensive performance evaluation becomes very important to ensure that this institution can continue to develop and meet expected quality standards.

Balanced Scorecard (BSC) is a strategic management tool that has been widely used in various organizations, including educational institutions, to measure and manage their performance through various perspectives (Hoque, 2014). However, the application of BSC in higher education settings, especially in Indonesia, is still relatively new and requires more research to identify its strengths and weaknesses in the local context. Although BSC has been widely recognized as an effective tool in performance management, there is a lack of in-depth research on the application of this method in Islamic higher education institutions in Indonesia. Previous research has tended to focus on the business sector or higher education institutions in developed countries, which have different operational contexts and challenges. Thus, there is an urgent need to understand how BSC can be applied and adapted in the context of UIN KH Abdurrahman Wahid Pekalongan.

Currently, many higher education institutions in Indonesia, including UIN KH Abdurrahman Wahid Pekalongan, face challenges in ensuring operational efficiency and financial sustainability. Often, the management of financial and operational resources is not well integrated, resulting in waste and a lack of focus on improving the quality of educational services. In addition, academic and administrative processes that have not been fully digitized hamper efficiency and quality of service to students and staff. Recent research shows that implementing BSC in the education sector can provide valuable

insights in identifying areas of improvement and developing more effective strategies. For example, a study by (Kaplan & Norton, 2020) highlights the importance of integration between financial and operational perspectives in BSC to improve overall organizational performance. In addition, research by (Al-Tarawneh & Mubaslat, 2011) found that the implementation of BSC at universities in the Middle East has succeeded in increasing operational efficiency and academic quality. This study underlines the relevance of the BSC in the context of higher education in developing countries, including Indonesia.

This research aims to fill the gaps in previous research by analyzing the financial performance of UIN KH Abdurrahman Wahid Pekalongan to identify strengths and areas that require improvement, analyzing internal business performance, including academic processes and operational efficiency, to identify obstacles and opportunities for improvement. Provide strategic recommendations based on research findings for continuous performance improvement. By integrating the Balanced Scorecard method in the performance analysis of UIN KH Abdurrahman Wahid Pekalongan, it is hoped that this research can make a real contribution to the development of performance management in Islamic higher education institutions in Indonesia

METHODS

Research uses a descriptive method with a quantitative approach to analyze the performance of UIN KH Abdurrahman Wahid Pekalongan from a financial and internal business perspective using the Balanced Scorecard (BSC). The following are the detailed steps in this research method. Population: All units and departments related to finance and internal business at UIN KH Abdurrahman Wahid Pekalongan. Sample: Selected by purposive sampling, including finance units, academic administration units, human resources units, as well as several main faculties. Respondents consisted of administrative staff, lecturers and middle to

the in on converted with mark base 25, with the following formula :

$$SKS \text{ Unit pelayanan} \times 25$$

Processing data survey satisfaction *stakeholders* refers on Guidelines Drafting Index Community Satisfaction (IKM) PAN Ministerial Decree No. 15 years 2017 as table 1.

RESULTS AND DISCUSSION

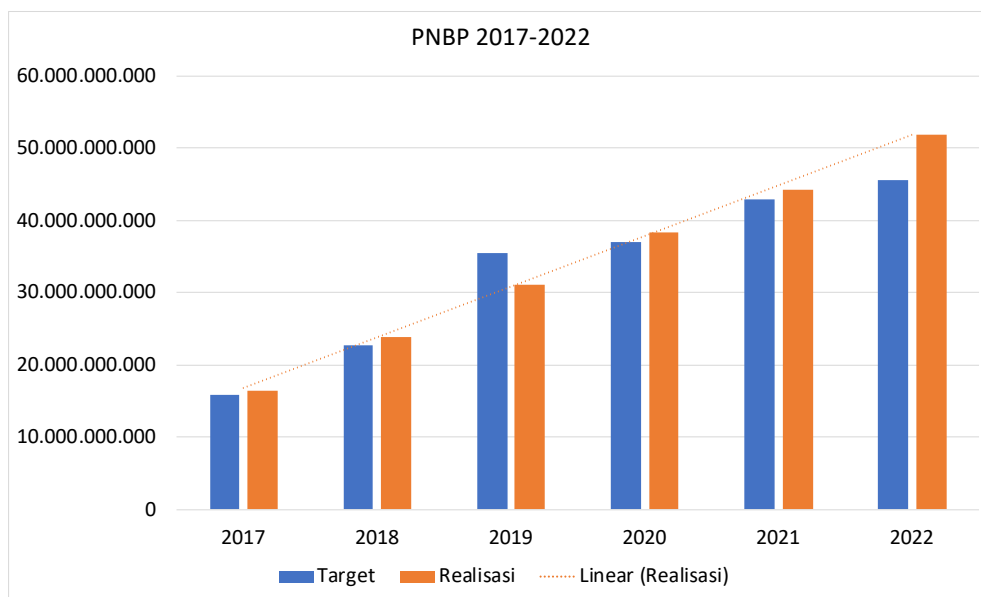
Financial Perspective

Revenue : Analysis shows that the university's revenue comes mainly from Single Tuition Fees (UKT), government aid funds and academic support services. There is an increase in annual income, but there is still a need to diversify income sources

for long-term sustainability. Financial performance measurements include developments in the realization of non-tax state income in the last five years, government subsidy ratios and developments in cost recovery. UIN's income comes from Non-Tax State Revenue (PNBP), APBN (RM), and other sources (Grants). Target and realization of UIN KH Abdurrahman Wahid Pekalongan PNBP Revenue in the period 2017-2022, this revenue all comes from student UKT, there is no other revenue that comes from other educational activities or from asset utilization, this Non-Tax State Revenue (PNBP) is The income obtained by the University from services to the community, especially students. The Graph 1 is the development of PNBP over the last five years 2017-2022.

Table 1 Conversion Interval Value SMEs

Mark Perception	Interval Value(NI)	Interval Value Conversion (NIK)	Quality Service(x)	Unit Performance Service (y)
1	1.00 – 2.5996	25.00 – 64.99	D	No Good
2	2.60 – 3,064	65.00 – 76.60	C	Not enough Good
3	3.0644 – 3.532	76.61 – 88.30	B	Good
4	3.5324 – 4.00	88.31 – 100.00	A	Very Good



Graph 1. PNBP Trends 2017-2022

The PNBP of UIN KH Abdurrahman Wahid Pekalongan mainly comes from Single Tuition Fees (UKT), entrance examination income and other education income. During the period 2017 to 2022, UIN KH Abdurrahman Wahid Pekalongan showed a very significant increase in Non-Tax State Revenue (PNBP). In 2017, PNBP was recorded at IDR 16,443,575,500. This figure continues to increase every year, until it reaches IDR 51,775,469,028 in 2022. This increase reflects the effectiveness of the university's financial management strategy and the successful diversification of income sources. Based on graph 1, it is known that during the last five years from 2017 to 2022, PNBP achievements have always exceeded the target except in 2019 due to the impact of the Covid-19 pandemic, so many students appealed for a reduction in UKT and took leave from college. The table 2 is the composition of financial resources at UIN KH Abdurrahman Wahid Pekalongan for 2017-2022 which come from SBSN, RM, PNBP.

Seen from Table 1, there are SBSN values for the last five years which were used for the construction of lecture support buildings on campus II UIN KH Abdurrahman Wahid including the construction of the FEBI, FTIK, FASYA, GPT, FUAD and Library buildings. In 2022, UIN KH Abdurrahman Wahid will not receive SBSN. The RM value from 2017 to 2022 has increased every year, namely in 2017 it was IDR. 36.4 billion to Rp. 63.9 billion in 2022. For PNBP in 2017 it was IDR. 16.4 billion in 2022 to 51.7 billion. Judging from the comparison of PNBP with RM from

year to year, it can be seen that the composition is starting to look close to 100%, meaning that campus operations are funded by RM and PNBP in balance. With the existence of BLU, the composition of campus operational financing will be funded by increasing PNBP and decreasing RM.

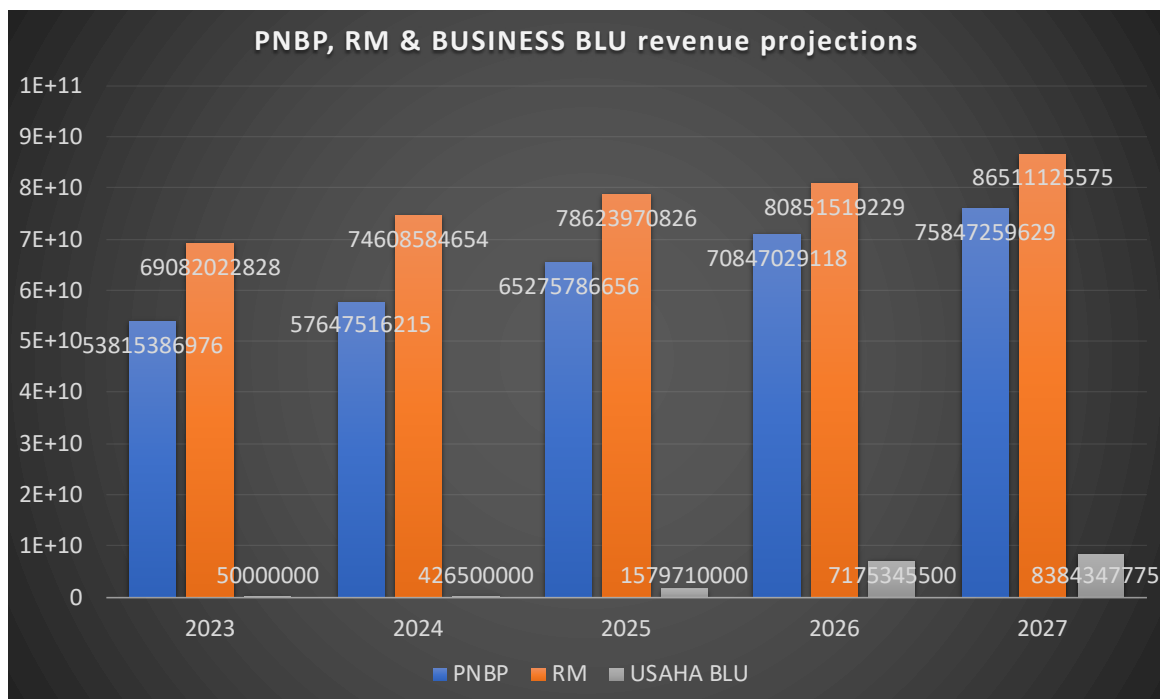
By paying attention to the existing opportunity situation and maximizing the potential within UIN KH Abdurrahman Wahid Pekalongan, it is important for UIN KH Abdurrahman Wahid Pekalongan to maximize income that does not come from government funds (DIPA mechanism). UIN KH Abdurrahman Wahid Pekalongan needs to optimize legal and effective revenue generating activities. The source of income is also estimated to come from regular and non-regular educational services, services to the community (LPM), utilization of UIN KH Abdurrahman Wahid Pekalongan assets, community services based on knowledge of UIN KH Abdurrahman Wahid Pekalongan staff, and/or collaboration with investment. Graph 2 is a projection of income sourced from PNBP, RM and BLU business income for the next 5 years.

Income projections for the next 5 years show that university income mainly comes from academic activities, academic support, the establishment of new business units and government aid funds. From graph 2 it can be seen that there is an increase in annual income from 2023 which is projected to reach IDR 53,815,386,976 to 2027 amounting to IDR 75,847,259,629, then income from business units

Table 2. Percentage of SBSN, RM and PNBP Values at UIN KH Abdurrahman Wahid Pekalongan

Year	SBSN	RM	PNBP	PNBP/RM %
2017	50,102,240,000	36.472.935.111	16,443,575,500	45.08
2018	42,602,285,000	40,546,513,980	23,895,374,000	58.93
2019	25,000,000,000	47,865,022,928	31,040,156,000	64.85
2020	39,556,279,000	45,922,915. 153	38,417,921,461	83.66
2021	50,000,000,000	63,556,347,580	44,271,413,872	69.66
2022	0	63,964,835,952	51,775,469,028	80.94

Source: Planning and Finance Department of UIN KH Abdurrahman Wahid Pekalongan (2022)



Graph 2. Projections of PNBP, RM & BLU Business Income 2023-2027

in 2023 amounting to IDR 50,000,000 until 2027 amounting to IDR 8,384,347,775 but the university still need to diversify income sources for long-term sustainability. By optimizing asset utilization and increasing productive business units supporting academics.

According to Ayatullah, Head of the UIN KH Abdurrahman Wahid business development center, there are several strategies to increase income, namely: first, diversification of income sources (not only relying on tuition fees, but also increasing income through research grants, training programs and collaboration with industry). Second, Improving the Quality of Education and Research (Etzkowitz & Zhou, 2017) (By improving academic reputation and research output, universities attract more students and obtain more grants).

Third, by Optimizing Assets and Facilities: Utilizing university assets for commercial activities, such as renting facilities for seminars, conferences and other events (Li et al., 2023).

Research on financial management at global universities shows that diversifying income sources and efficient financial management are the keys to success. For example, a study by (Jongbloed, 2015) in the journal «Studies in Higher Education» revealed that European universities that succeeded in increasing non-tuition fee income through research grants and industry partnerships were able to achieve better financial stability. In addition, a study by (Johnstone, 2020) in the «Journal of Higher Education Policy and Management» emphasizes the importance of innovation in financial management and the development of alternative sources of income at universities in North America.

Expenditures: The largest expenditures are for academic activities, staff salaries and allowances, followed by operational and maintenance costs. Cost efficiency can still be improved with stricter management. Table 2 below is the actual expenditure of UIN KH Abdurrahman Wahid Pekalongan in 2017-2022.

Table 3. Budget and Realization of PNPB Expenditures at UIN KH Abdurrahman Wahid Pekalongan

Year	Budget	Realization Shopping	%
2017	15,668,358,000	14,727,568,926	94.00
2018	22,431,025,000	21,439,779,093	95.58
2019	35,413,537,000	30,370,515,674	85.76
2020	36,694,597,000	30,732,347,925	83.75
2021	42,538,240,000	38,715,308,259	91.01
2022	50,054,403,000	47,779,148,852	95.45

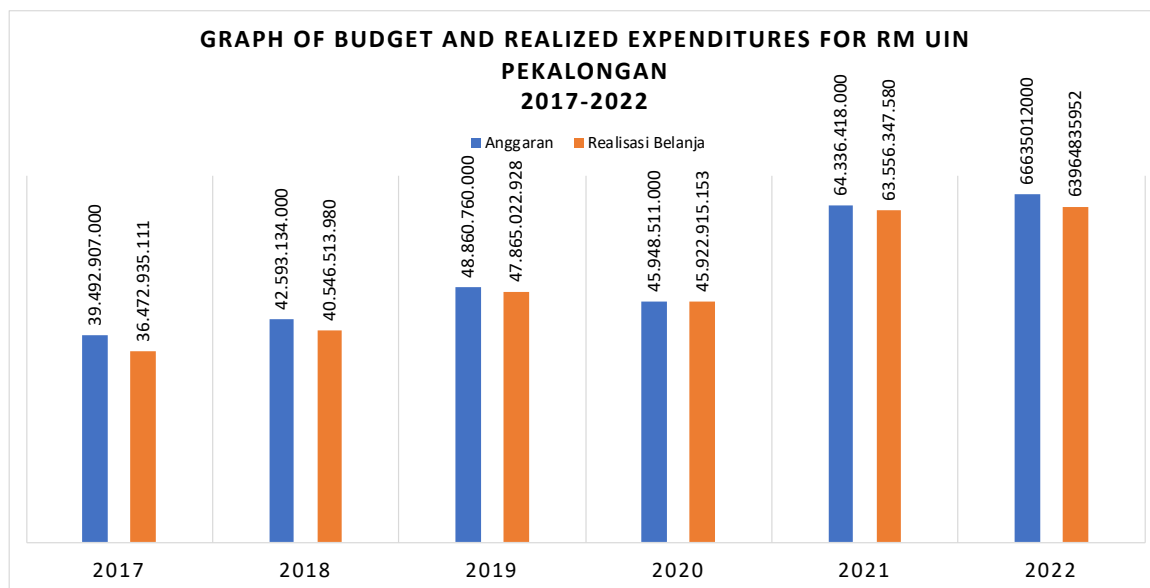
Source: Planning and Finance Department of UIN KH Abdurrahman Wahid Pekalongan (2022)

Seen from Table 2, there is optimization and realization of spending from the PNPB ceiling so that there is a potential for a fairly large PNPB balance. From this table, it can be seen that the percentage of budget achievement towards the realization of expenditure for 2019-2022 is experiencing an increasing trend in budget absorption so that it can be said that the use of expenditure realization made is optimal.

Judging from Table Graph 3, there is optimization and realization of spending from the Pure Rupiah ceiling. The percentage value of expenditure realization from pure rupiah is below 100%, in 2022 there is

a pure rupiah budget of Rp. 66,635,012,000 with a realized expenditure value of Rp. 63,964,835,952 with budget achievement of 95.99%. From the table above, it can be seen that the trend in the use of pure rupiah from 2017-2022 has decreased, this shows that campus operational activities are achieved by utilizing effective and efficient spending optimization from pure rupiah sources. In 2021, the RM will increase due to lecturers' tuition payments for the current year and lecturers' outstanding tuition payments from 2015-2018.

Research results show that effective expenditure management is critical to the financial sustainability



Graph 3. Budget and Realization of Expenditures at RM UIN KH Abdurrahman Wahid Pekalongan

of higher education institutions. A study by (Zhang & Thomas, 2016) in the «Journal of Higher Education Finance» revealed that universities that implement strict cost control and operational efficiency strategies are able to better manage expenditure growth. In addition, research by (Kim et al., 2019) in «Higher Education Management and Policy» emphasizes the importance of transparency and accountability in budget management to ensure appropriate use of funds and increase stakeholder trust.

Cost Efficiency : The cost efficiency ratio shows that despite savings efforts, there is still potential to reduce costs without sacrificing quality. Cost efficiency is an important aspect of university financial management that influences overall financial performance. UIN KH Abdurrahman Wahid Pekalongan is committed to increasing cost efficiency in order to maximize the use of limited resources and achieve strategic goals with minimal costs. During the period 2017 to 2022, the university has made various efforts to increase cost efficiency in various operational aspects. Cost Efficiency Analysis that can be carried out is Procurement of Goods and Services: The University procures goods and services with the principles of efficiency and transparency, through a strict auction process and selecting vendors who provide the best value (Johnson, 2023). Energy Management: Implementation of energy saving strategies, such as the use of LED lighting (Khan, 2023), optimizing the use of air conditioning, and increasing the efficiency of heating systems, to reduce energy-related operational costs (Alnafrah, 2024).

Optimizing Facility Use: More efficient management of facilities, including routine monitoring and maintenance, to avoid unnecessary maintenance costs and extend the service life of facilities (Tan & Hoque, 2023). Increased Productivity: Employee training and implementation of appropriate information technology to increase staff productivity and reduce inefficient administrative costs (Garcia, 2023).

Previous research provides valuable insights into cost efficiency practices at universities. A study by (Grima et al., 2018) in the «International Journal of Educational Management» found that European universities that implemented innovative cost management practices, such as the use of digital technology and cross-departmental collaboration, succeeded in increasing cost efficiency and reducing waste. In addition, research by Maassen and (Maassen & Cloete, 2019) in «Higher Education Policy» highlights the importance of effective leadership in driving organizational culture change that supports cost efficiency in universities.

Internal Business Perspective:

Academic Process : The quality of the academic process is considered good, but needs improvement in terms of a curriculum that is more responsive to job market needs and innovation. With its status as PTN-BLU, the quality of UIN KH student graduates. Abdurrahman Wahid Pekalongan can have better competitiveness and quality. UIN KH. Abdurrahman Wahid Pekalongan will continue to strive to establish cooperation in the industrial world and maintain partnerships with the business world, both private and government as users of graduates (Silva, 2023). Apart from that, building networks with alumni who have worked effectively to facilitate access to job information and connect graduates with the world of work or business (Lopez, 2023).

In increasing the absorption rate of graduates, there are two things that universities must face, namely the quality of learning and the relevance between graduate competencies and the needs of the world of work (Xu, 2024). This makes the function of career centers in universities very vital. The existence of a career center as a forum for student career development, as well as providing an alumni database through the tracer study method. The work program of the UIN KH Abdurrahman Wahid Pekalongan Career Guidance Center reflects the synergy of career centers and study programs, including: Guidance on student career planning; Career Talk With Corporate, Career

success seminar; Career workshops and potential job interest tests; Diploma Companion Certificate (SKPI); Job Fair. The following image is a projection of academic services that will be developed over the next 5 years.

UIN KH Abdurrahman Wahid will continue to develop the quality of students by opening study programs that are oriented towards current and future industry (James, 2023), including the opening of a science and technology faculty, a psychology faculty and new study programs, namely sharia business management, digital business, halal industry, information technology, science. psychology, data science and interdisciplinary Islamic studies doctoral study programs. In achieving the target, UIN KH Abdurrahman Wahid students will continue to strive to improve service performance to the community through the Tridharma higher education program as well as expanding the number and collaboration with the industrial world and universities at home and abroad (Tight, 2021).

Operational Efficiency : Operational efficiency is key to improving overall university performance, as it is directly related to optimal use of resources and reduction of waste. In the context of UIN KH Abdurrahman Wahid Pekalongan, operational efficiency covers various aspects, such as managing administrative processes: Efficiency in administrative processes can be achieved through digitalization and automation. Using an integrated information management system can help reduce time and costs spent on administrative tasks, such as managing student data, finances, and human resources. According to research by (Kim et al., 2019) , digitalization in university administration can increase the efficiency and accuracy of data, as well as enable faster and more data-based decision making (Wang, 2023). energy management: Implementing energy saving strategies can reduce operational costs associated with the use of electricity, water and gas. Examples of energy saving strategies include using LED lights, installing solar panels, and implementing smart energy management systems. According to (Boer et al., 2018) , universities that implement efficient

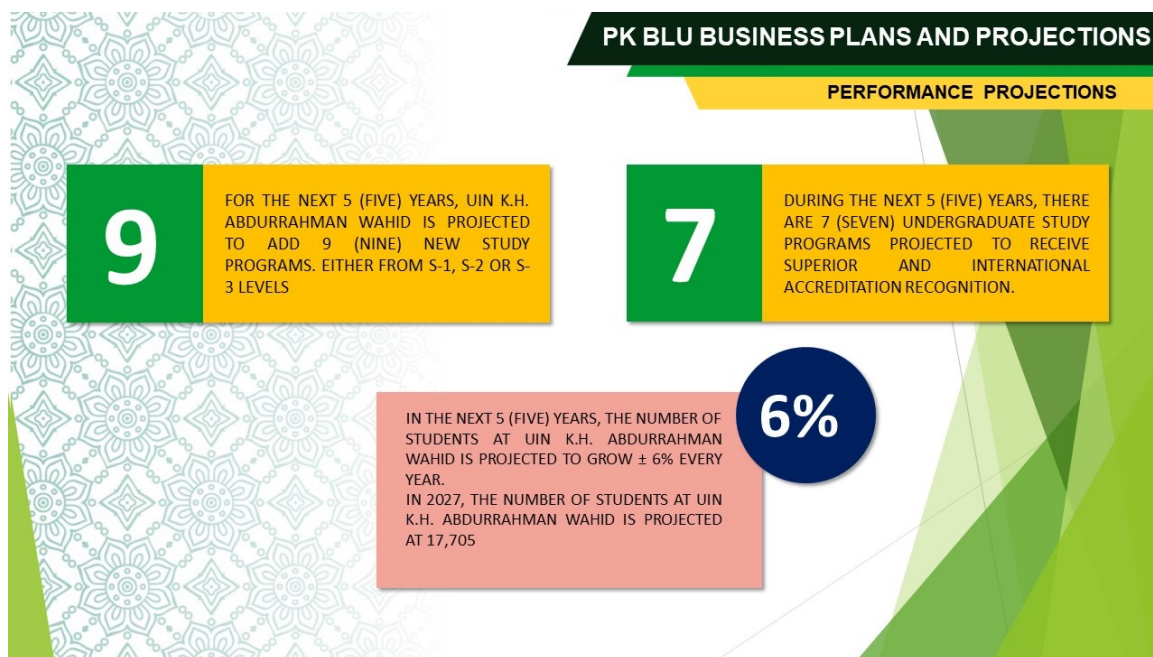


Figure 2. Business plan and projections UIN KH Abdurrahman Wahid Pekalongan

energy management practices can reduce energy expenditure by up to 20%, which is significant in the annual operating budget (Patel, 2024). Optimizing facility use: Efficient management of facilities involves preventive maintenance and optimal use of space. By implementing a regular maintenance schedule, universities can reduce facility damage and unexpected repair costs (Turner, 2024). In addition, efficient use of space, such as optimal scheduling of classes and other activities, can increase facility utilization. (Jongbloed, 2015) states that good facility management can increase the effective use of space and equipment, as well as extend the life of facilities.

Service Quality : The level of student and staff satisfaction with university services is quite high, but there are several areas that require more attention, such as IT services and supporting facilities (Lee, 2023). Questionnaires are distributed to students by sending a link via gform. The number of respondents was 507 students. The results of filling out the questionnaire are analyzed in table 4.

Based on the survey results above, it shows that the level of student satisfaction is 3.35, which means good. Then based on filling critics and suggestion, so UIN KH Abdurrahman Wahid Pekalongan in this case needs to do a number of actions include: Identification connection service wifi campus and do enhancement (Mathews, 2023); Do training to the security guard to be able to service in a friendly and friendly manner responsive; Do repair road in areas campus; Do maintenance means and infrastructure in a way periodically (Robinson, 2023).

The second questionnaire was distributed to tendon with send link through gform. Got it amount respondents as much 129 persons. Results charging questionnaire in analysis as in the table 5.

Based on results survey through question closed with charging instruments as well as question open with charging critics and suggestion, so UIN KH

Abdurrahman Wahid Pekalongan in matter This need do a number of action includes: Faculty need do evaluation about burden Work tendon with main duties (Goh, 2023); Need done analysis need in process procurement means and infrastructure (Morris, 2024).

Research on internal business perspectives at universities provides valuable insight into best practices in improving operational performance. A study by (Boer et al., 2020) in «Tertiary Education and Management» found that universities in the Netherlands that succeeded in increasing their operational efficiency implemented inter-departmental collaboration strategies and innovation in human resource management. In addition, research by (Boer et al., 2020) in «Higher Education» highlights the importance of managing service quality to increase student and staff satisfaction and maintain university reputation

MANAGERIAL IMPLICATION

Improved Financial Efficiency: By integrating the financial perspective into the BSC, management can more effectively monitor and control the use of financial resources. This allows for the identification of areas of waste and more efficient budget allocation, which ultimately improves the financial sustainability of the institution (Clark, 2023).

Strengthening Internal Business Processes: Through in-depth analysis of internal business processes, institutions can identify bottlenecks and areas that require improvement. The implementation of the BSC encourages the adoption of digital technology in academic and administrative processes, which will improve operational efficiency and the quality of service to students and staff.

Data-Driven Development Strategy: The BSC provides a framework for comprehensive data collection and analysis, allowing management to make more data-driven strategic decisions. This will help institutions set the right priorities and develop effective strategies to improve overall performance.

Table 4. Results of Student Satisfaction Survey Analysis

No.	Indicator	Aitem	Mean	Category
1	TANGIBLE	Comfort room class	3.30	GOOD
2		Complete learning facilities (whiteboard,eraser, LCD)	3.40	GOOD
3		Completeness facility library	3.54	VERYGOOD
4		Availability of access to online reference sources at library	3.55	VERYGOOD
5		Laboratory in accordance with the need science	3.20	GOOD
6		Completeness equipment in laboratory Whichadequate	3.07	GOOD
7		Convenience access Polyclinic	3.18	GOOD
8		Availability parking lot Which wide	3.38	GOOD
9		Cleanliness room shower/toilet student	3.36	GOOD
10		Cleanliness canteen	3.54	VERYGOOD
11		Speed connection wifi campus	3.20	GOOD
12	RELIABILITYTY	Guidance Counseling for students whoscheduled	3.40	GOOD
13		Clarity in the implementation of appropriate academic activitiescalendar academic	3.27	GOOD
14		Suitability between learning materials with RPS	3.54	VERYGOOD
15		Clarity procedure implementation MBKM (Independent Study Independent Campus)	3.13	GOOD
16		Ability lecturer in guidethesis/thesis/dissertation	3.54	VERYGOOD
17		Conformity of course grades with contractslectures	3.55	VERYGOOD
18		Transparency evaluation learning	3.22	GOOD
19		Clarity procedure implementation exam	3.13	GOOD
20		Staff accuracy in providing servicesacademic	3.54	VERYGOOD
21		Ease of finding lecturers regarding consultations academic	3.29	GOOD
22		Speed internal staff handle complaint student	3.24	GOOD
23	Speed of response to usage complaintsSIKADU	3.56	VERYGOOD	
24	RESPONSIVE-NESS	Clarity procedure service academic student	3.34	GOOD
25		Convenience do payment UKT	3.61	VERY GOOD
26		Certainty in get service scholarship	3.33	GOOD
27		Security in environment campus	3.31	GOOD
28		Chance develop interests and talent	3.29	GOOD
29		Certainty get service on time	3.54	VERY GOOD
30		Certainty develop performance academic	3.60	VERY GOOD
31		Certainty develop performance non academic	3.54	VERY GOOD
32		Friendliness staff giver service campus	3.20	GOOD
33		Sensitivity counselor in give guidance counseling	3.11	GOOD
34		Sensitivity Lecturer Mentor Academic handle problems/complaints	3.22	GOOD
35	EMPATHY	Concern lecturer in follow up on complaints violence sexual	3.58	VERY GOOD
36		Clarity penalty to violation violence sexual	3.24	GOOD
Total			3.35	GOOD

Table 5. Results Analysis Survey Staff Satisfaction

No.	Indicator	Aitem	Score	Category
1	Implementability system manage	Clarity structure organization	3.54	VERYGOOD
2		Clarity Task, Tree And Function (Tupoxy)	3.54	VERY GOOD
3		Openness leader in taking decision	3.15	GOOD
4	System effectiveness manage	Openness in system increase position	3.15	GOOD
5		Conformity of carrying out tasks with proceduresapplies	3.54	GOOD
6		Availability procedure implementation task	3.33	GOOD
7	ManagementHR	Suitability HR with Educational qualifications	3.33	GOOD
8		Chance increase level career	3.60	VERYGOOD
9		Implementability rule staffing	3.35	GOOD
10	DevelopmentHR	Chance development self	3.54	VERYGOOD
11		Giving award performance	3.07	GOOD
12		Suitability giving penalty with violation	3.08	GOOD
13	Management finance	Openness in system payroll	3.25	GOOD
14		Availability budget allocation For development self	3.07	GOOD
15		Clarity procedure reporting finance	3.15	GOOD
16	Management means infrastructure	Availability facility support Work	3.55	VERYGOOD
17		Consistency maintenance sarpras	3.25	GOOD
18		Suitability procurement sarpras with need	3.15	GOOD
19	Management infrastructure	Convenience access means And infrastructure	3.35	GOOD
20		Comfort room Work	3.60	VERYGOOD
21		Cleanliness Room shower/toilet	3.55	VERYGOOD
22		Availability means support comfort Work	3.54	VERYGOOD
total			3.35	GOOD

Improving the Quality of Education: By focusing on improving internal and financial performance, the BSC helps institutions maintain and improve the quality of education offered. These implications include improving the curriculum, teaching methods, and supporting research and community service.

Improving Transparency and Accountability: The implementation of the BSC also improves transparency and accountability in the management of the institution. With clear and measurable performance indicators, management can more easily evaluate the performance of all units and provide constructive feedback (D’Souza, 2023).

CONCLUSION

The performance of UIN KH Abdurrahman Wahid Pekalongan from a financial and internal business

perspective shows quite good results with several areas requiring improvement. Diversifying revenue sources and improving operational efficiency is the key to improving financial performance. On the other hand, improving the quality of academic processes and digitizing administration can improve internal business performance.

The increase in PNBP of UIN KH Abdurrahman Wahid Pekalongan from IDR 16,443,575,500 in 2017 to IDR 51,775,469,028 in 2022 shows the effectiveness of income diversification strategies and good financial management. Implementing policies that focus on improving the quality of education, optimizing assets and developing partnerships has proven successful in increasing university revenues significantly. This achievement is in line with international research findings which emphasize the importance of income diversification

and innovation in financial management to achieve financial stability and sustainability in higher education institutions.

The increase in PNBP expenditure at UIN KH Abdurrahman Wahid Pekalongan from IDR 14,727,568,926 in 2017 to IDR 47,779,148,852 in 2022 reflects the need to support various strategic programs and initiatives in line with the university's growth. The largest expenditures are allocated for staff salaries and benefits, operational costs, infrastructure development, and academic and research programs. Cost efficiency, setting expenditure priorities, and continuous monitoring and evaluation are the main strategies implemented to ensure effective expenditure management. Findings from international studies support the importance of this approach for achieving financial stability and sustainability of higher education institutions.

Analysis provides an in-depth understanding of the operational performance of UIN KH Abdurrahman Wahid Pekalongan in carrying out academic and administrative processes. Through evaluating the quality of academic processes, operational efficiency, and service quality, universities can identify areas of improvement and develop strategies to improve overall performance. International studies highlight the importance of collaboration between departments, innovation in human resource management, and managing service quality to increase student and staff satisfaction and maintain the university's reputation. By implementing best practices that are relevant to the context, UIN KH Abdurrahman Wahid Pekalongan can continue to improve the quality of its educational and operational services.. ■

Acknowledgement

Several recommendations need to be implemented, namely: Balanced Scorecard (BSC) Perspective Limited Scope: This research only discusses the internal financial and business perspective of the Balanced Scorecard (BSC), ignoring the customer (student and stakeholder) and learning and growth perspectives, which are also crucial for the holistic evaluation of university performance. Apart from that, the data in this research is from 2017-2022, for future researchers to be able to update it to the latest year, Sustainability and Resilience: Research how universities, particularly in developing countries, can achieve financial and operational resilience during crises, such as the COVID-19 pandemic, through sustainable economic models and diversified income streams. Diversification of income sources through partnerships, paid research and training programs; Implementation of a stricter cost management system to increase expenditure efficiency; Improvement and innovation in the curriculum to increase the competitiveness of graduates; Digitalization of administrative processes to improve efficiency and service quality.

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