

From Mutual Cooperation to Governance: A Balanced Scorecard-Based Evaluation of School Committee Performance in the Socio-Cultural Context of Enrekang

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Abstract This study aims to describe and formulate a Balanced Scorecard (BSC)-based performance evaluation model for school committees within the socio-cultural context of Enrekang Regency, Indonesia. The study employs a qualitative approach with an evaluative method. Data were collected through in-depth interviews, observations, and document analysis involving principals, school committee members, teachers, parents, and school supervisors at three elementary schools representing both high-performing and regular schools.

The findings indicate that strong values of *gotong royong* (mutual cooperation) and social harmony shape accommodative relationships between schools and school committees. These values function as important social capital; however, at the same time, they tend to weaken the committee's critical role and supervisory function. As a result, the performance of school committees is largely dominated by supportive and administrative functions, while strategic roles such as advisory, controlling, and public interest representation have not developed optimally.

In this study, the financial perspective of the Balanced Scorecard is not interpreted as a measurement of the amount of fund allocation, but rather as an evaluation of financial governance as a form of public trust. This study produces a contextual BSC-based school committee performance evaluation model by integrating governance principles and local socio-cultural values. This model is expected to

serve as a reflective framework to strengthen participatory, accountable, and culturally responsive educational governance.

Keywords: school committee, balanced scorecard, educational governance, organizational performance, socio-cultural context.

1. Introduction

School committees are formal institutions established to facilitate community participation in school governance and educational decision-making. In principle, school committees function as advisory, supporting, controlling, and mediating bodies between schools and the community. However, empirical evidence shows that the performance of school committees often remains limited to administrative and supportive roles, while strategic functions related to supervision, accountability, and public representation are insufficiently implemented (Hoy & Miskel, 2013; Bryson, 2018).

Within the context of Indonesian education, school-based management

emphasizes stakeholder involvement as a key mechanism for improving transparency, accountability, and educational quality. Nevertheless, strong socio-cultural values such as mutual cooperation (*gotong royong*) and social harmony may create accommodative relationships that discourage critical oversight and evaluative functions (Putnam, 2000; Coleman, 1988). This condition is particularly evident in Enrekang Regency, where close social ties between school actors and committee members tend to prioritize harmony over critical engagement.

As a result, the evaluation of school committee performance requires an approach that goes beyond administrative indicators and captures strategic, relational, and governance dimensions. The Balanced Scorecard (BSC), developed by Kaplan and Norton, offers a comprehensive performance evaluation framework that integrates multiple perspectives, including stakeholder, internal process, learning and growth, and financial dimensions (Kaplan & Norton, 1996). However, existing applications of the BSC in education often overlook the influence of local socio-cultural contexts. Therefore, this study aims to formulate a school committee performance evaluation model based on the Balanced Scorecard that is sensitive to the socio-cultural characteristics of Enrekang Regency. By integrating governance principles with local cultural values, this study seeks to address the gap between formal accountability mechanisms and culturally embedded social practices in school governance.

2. Literature Review

2.1 School Committees and Educational Governance

School committees represent the community and play a strategic role in educational governance at the school level. Within the framework of school-based management, school committees are positioned as partners of schools in improving educational quality through advisory, supporting, controlling, and mediating functions between schools and the community (Mulyasa, 2017; Ministry of Education and Culture, 2016).

However, various studies indicate that the performance of school committees in Indonesia tends to remain administrative and symbolic. Strategic roles such as policy oversight, performance evaluation, and public representation are often not optimally implemented (Prasojo & Yuliana, 2019; Suryadi, 2020). This condition reflects a gap between the normative roles of school committees and their actual practices in the field.

From a governance perspective, stakeholder involvement is a key element in achieving accountability and transparency in public organizations, including educational institutions. Therefore, the evaluation of school committee performance needs to be conducted systematically using an evaluative framework capable of capturing strategic and relational dimensions in school governance (Bush, 2020).

2.2 Balanced Scorecard as a Performance Evaluation Framework in Education

The Balanced Scorecard (BSC) is a strategic performance evaluation framework originally developed for the business sector but has since been widely adapted to the public and educational sectors. The BSC emphasizes balanced performance measurement through four main perspectives: stakeholder, internal processes, learning and growth, and financial perspectives

(Kaplan & Norton, 2001; Niven, 2014).

In the educational context, the BSC is considered relevant because it accommodates the complexity of educational goals, which are not solely oriented toward financial outcomes but also toward service quality, human resource development, and stakeholder satisfaction (Cullen et al., 2014; Northcott & Taulapapa, 2019). The application of the BSC in evaluating educational organizations enables a more holistic and strategic assessment compared to traditional evaluation approaches.

Nevertheless, the implementation of the BSC in education is often conducted in a technocratic manner and has not fully considered contextual factors, particularly local socio-cultural aspects. This condition highlights the need to develop a BSC model that is adaptive to the characteristics of the educational organizational environment (Kettunen, 2017).

2.3 Social Capital and the Value of *Gotong Royong* in the Educational Context

Social capital refers to networks, norms, and social trust that facilitate coordination and cooperation to achieve shared goals. In education, social capital plays an important role in fostering collaboration among schools, school committees, and communities (Field, 2018; OECD, 2021).

In Indonesia, *gotong royong* represents a deeply rooted form of social capital within society. This value positively contributes to strengthening solidarity, participation, and community support for educational provision. However, within the context of governance, strong values of *gotong royong* and social harmony may also create overly accommodative relationships, potentially weakening the critical and supervisory functions of school committees (Sutarto et al., 2020; Pratiwi & Susanto, 2022).

Therefore, in evaluating school committee performance, it is essential to consider how social capital and local cultural values influence the implementation of committee functions, both positively and negatively.

2.4 Conceptual Framework of the Study

Based on the theoretical review, this study positions the Balanced Scorecard as the main framework for evaluating school committee performance, integrated with educational governance perspectives and local socio-cultural contexts. This integration enables school committee performance evaluation to go beyond administrative achievements and capture the committee's ability to perform strategic functions in an accountable and context-sensitive manner.

Accordingly, the Balanced Scorecard-based school committee performance evaluation model developed in this study is expected to provide a more comprehensive performance overview that is relevant to the socio-cultural realities of Enrekang Regency.

Based on the theoretical framework discussed above, this study positions the Balanced Scorecard as an analytical framework. Drawing on the four Balanced Scorecard perspectives and empirical findings from the field, this study proposes a school committee performance evaluation model that is contextualized within local socio-cultural conditions. The model integrates performance evaluation dimensions with values of social harmony and *gotong royong* that characterize community-based school governance.

3. Methodology

3.1 Research Approach and Design

This study employed a qualitative approach with an evaluative method. A qualitative approach was selected because the study aims to gain an in-depth understanding of the processes, meanings, and dynamics of school committee performance within a specific socio-cultural context, which cannot be adequately captured through quantitative measurement alone (Creswell & Poth, 2018). The evaluative method was used to assess the extent to which school committee performance has been implemented in accordance with its normative functions in educational governance.

Evaluative approaches in educational research enable researchers to assess institutional practices based on specific criteria while simultaneously revealing contextual factors that influence policy implementation and organizational roles (Stufflebeam & Zhang, 2017).

The proposed evaluation model in this study functions as an analytical lens guiding data collection and analysis. The Balanced Scorecard perspectives are employed as evaluative dimensions to examine school committee performance, while empirical data are used to contextualize and refine the model in accordance with local socio-cultural dynamics.

3.2 Research Site and Participants

The study was conducted in Enrekang Regency, South Sulawesi, Indonesia, involving three primary schools representing both high-performing and regular schools. The research sites were selected purposively to reflect diverse school contexts and the strong presence of socio-cultural values of *gotong royong* within the local community.

Research participants included school principals, school committee members, teachers, parents, and school supervisors. Informants were selected using purposive sampling to obtain relevant and in-depth information regarding the roles and performance of school committees (Merriam & Tisdell, 2016).

3.3 Data Collection Techniques

Research data were collected using three primary techniques: in-depth interviews, observations, and document analysis. In-depth interviews were conducted to explore participants' perceptions, experiences, and views regarding the roles and performance of school committees. Observations were used to directly examine interaction patterns and collaborative practices between schools and school committees. Document analysis was conducted on relevant school and committee documents, such as work programs, meeting minutes, and activity reports.

The use of multiple data collection techniques aimed to enhance data depth and validity through triangulation (Miles et al., 2014).

3.4 Data Analysis Techniques

Data analysis was conducted in an interactive and iterative manner following a qualitative data analysis model consisting of data reduction, data display, and conclusion drawing. The collected data were reduced to identify key themes relevant to the Balanced Scorecard perspectives and the local

socio- cultural context.

Subsequently, the data were presented in the form of descriptive narratives and thematic matrices to facilitate interpretation. This analytical process enabled the researcher to systematically link empirical findings with the theoretical framework and research objectives (Miles et al., 2014; Saldaña, 2021).

3.5 Trustworthiness of the Data

The trustworthiness of the research data was ensured through source and method triangulation, member checking, and referential adequacy. Triangulation was conducted by comparing data obtained from different informants and data collection techniques. Member checking was performed by confirming research findings with participants to ensure alignment between the researcher's interpretations and participants' experiences. These strategies are essential for enhancing the credibility and trustworthiness of qualitative research findings (Lincoln & Guba, 2016).

4. Results and Discussion

4.1 Stakeholder Perspective

The findings indicate that school committee performance from the stakeholder perspective is characterized by harmonious relationships among schools, school committees, and the community. School committees are actively involved in supporting school activities, such as social assistance, participation in school events, and support for non-academic programs. This condition reflects strong social capital and the value of *gotong royong* within the school environment. However, these harmonious relationships have not been fully accompanied by the implementation of the school committee's critical functions as representatives of public interests. The committee's roles in providing strategic advice, articulating community aspirations, and supervising school policies remain relatively limited. This finding is consistent with previous studies showing that stakeholder involvement in education is often symbolic and has not sufficiently addressed substantive accountability issues (Bush, 2020; Prasojo & Yuliana, 2019).

From an educational governance perspective, this condition reveals a tension between social harmony and accountability demands. While social capital strengthens collaboration, overly accommodative relationships may reduce the effectiveness of school committee oversight functions (OECD, 2021).

4.2 Internal Process Perspective

From the internal process perspective, school committee performance is reflected in their involvement in program planning and the implementation of school activities. School committees are routinely invited to school meetings and certain activities;

however, such involvement tends to be more administrative and ceremonial rather than substantive participation in strategic decision-making. Committee work processes are not yet supported by systematic and well-documented evaluation mechanisms. The absence of clear performance indicators causes supervisory and evaluative functions to be conducted informally and to rely heavily on personal relationships. This finding supports the view that weak internal systems and procedures can hinder the effectiveness of educational governance (Northcott & Taulapapa, 2019). Within the Balanced Scorecard framework, this condition indicates that the internal processes of school committees are not yet fully aligned with the strategic objectives of educational governance, highlighting the need for a more structured and indicator-based evaluation model.

4.3 Learning and Growth Perspective

The findings also reveal that capacity development for school committee members remains an underemphasized aspect. Most committee members have not received adequate training related to school governance, performance evaluation, and the strategic roles of school committees. Consequently, their understanding of committee functions is largely limited to supportive and administrative roles.

In the Balanced Scorecard perspective, learning and growth constitute the foundation for long-term organizational performance improvement. Strengthening human resource capacity through training and competency development is a critical prerequisite for enhancing the quality of educational governance (Kaplan & Norton, 2001; Kettunen, 2017).

These capacity limitations are also influenced by the socio-cultural context, in which egalitarian and harmonious social relations tend to reduce the motivation to develop critical and professional roles within the organizational structure of school committees.

4.4 Financial Perspective

From the financial perspective, the role of school committees is primarily focused on non-financial support and community-based resource mobilization. School committees contribute through voluntary contributions and *gotong royong* activities; however, they are not actively involved in supervising school budgeting and financial management.

Committee involvement in financial matters remains limited and sensitive, given strong social norms that discourage open criticism and conflict. This condition aligns with previous studies indicating that financial transparency and accountability in schools often face challenges in cultural contexts that prioritize social harmony (OECD, 2021; Pratiwi & Susanto, 2022).

Within the Balanced Scorecard framework, the limited role of school committees in the financial perspective underscores the need for evaluation mechanisms that balance financial accountability with sensitivity to local cultural values.

4.5 Integrative Discussion: Balanced Scorecard and Socio-Cultural Context

Overall, the findings demonstrate that school committee performance in Enrekang Regency has not yet optimally fulfilled its strategic functions. The

Balanced Scorecard is proven to be a relevant and comprehensive framework for evaluating school committee performance; however, its application must be adapted to the local socio-cultural context.

The values of *gotong royong* and social harmony function as social capital that strengthens collaboration and support for schools. Nevertheless, in the absence of clear evaluation mechanisms, these values may inadvertently weaken control and accountability functions. Therefore, the Balanced Scorecard-based school committee performance evaluation model proposed in this study should integrate formal performance indicators with an understanding of local socio-cultural dynamics.

5. Conclusion and Implications

5.1 Conclusion

This study concludes that the performance of school committees in Enrekang Regency has not yet optimally fulfilled their strategic roles in school governance. Although school committees actively support school activities and maintain harmonious relationships with schools and communities, their functions in providing strategic input, conducting supervision, and ensuring accountability remain limited.

The application of the Balanced Scorecard framework reveals imbalances across performance perspectives. Strong performance is observed in the stakeholder and social support dimensions, while weaknesses persist in internal processes, learning and growth, and financial oversight. These weaknesses are closely related to limited capacity development, the absence of systematic evaluation mechanisms, and the lack of clear performance indicators for school committees.

Furthermore, the findings indicate that the socio-cultural context—characterized by strong values of *gotong royong* and social harmony—plays a dual role. On the one hand, it strengthens collaboration and mutual support between schools and communities. On the other hand, it may unintentionally weaken the critical and supervisory functions of school committees, as social norms tend to discourage open criticism and conflict.

Therefore, this study demonstrates that while the Balanced Scorecard is a relevant and comprehensive framework for evaluating school committee performance, its implementation must be adapted to local socio-cultural conditions to ensure both accountability and social cohesion.

This study confirms that the proposed school committee performance evaluation model, constructed based on the Balanced Scorecard framework and empirical findings, is relevant for evaluating school governance practices within a socio-cultural context characterized by social harmony and *gotong royong*.

5.2 Implications

5.2.1 Theoretical Implications

This study contributes to the literature on educational governance by demonstrating the applicability of the Balanced Scorecard framework in evaluating school committee performance within a socio-cultural context. It highlights the importance of integrating performance management models with local cultural values, particularly in community-based educational governance systems. The findings enrich discussions on how social capital can simultaneously support and constrain accountability mechanisms in education.

5.2.2 Practical Implications

Practically, the findings suggest the need to develop a structured and culturally responsive performance evaluation model for school committees. Education authorities and schools should establish clear performance indicators, strengthen evaluation procedures, and provide systematic capacity-building programs for school committee members. Training related to governance, performance evaluation, and financial oversight is essential to enhance the strategic role of school committees without undermining social harmony.

5.2.3 Policy Implications

From a policy perspective, policymakers should consider revising guidelines for school committee roles to emphasize accountability and strategic participation while respecting local socio-cultural values. Policies that encourage transparency, participatory evaluation, and continuous capacity development can strengthen the contribution of school committees to school governance and educational quality improvement.

5.3 Limitations and Future Research

This study is limited to a specific socio-cultural context in Enrekang Regency and employs a qualitative evaluative approach. Future research may expand the scope to different regions or apply mixed-method approaches to further validate and refine the proposed evaluation model. Comparative studies across diverse cultural contexts are also recommended to deepen understanding of the interaction between performance evaluation frameworks and socio-cultural dynamics.

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