

# An Adaptive *Pesantren* Balanced Scorecard Model for Integrating Islamic Values into Educational Quality Measurement

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**Abstract:** Previous studies have rarely examined a Balanced Scorecard (BSC) framework that holistically measures Islamic education quality while accommodating both modern accountability requirements and the spiritual authenticity of *pesantren*. This study aims to develop and analyze an adaptive *pesantren* value-based Balanced Scorecard model that integrates local religious values into a measurable performance management system for sustainable quality improvement. The study employed a qualitative case study design conducted at Darussalam Islamic Boarding School, Indonesia. Data were collected through in-depth interviews with leaders, managers, and teachers, participant observation of institutional practices, and analysis of strategic documents and performance reports. The data were analyzed through an interactive process of data reduction, display, and verification to generate an empirically grounded model. The findings reveal that the BSC integration transformed evaluation practices from reliance on the *kyai's* intuition to a systematic, data-driven mechanism characterized by standardized indicators, periodic reporting, and evidence-based decision-making. Internal processes became more professional through the establishment of a Multimedia Team responsible for measurable digital documentation and outreach. At the same time, traditional learning activities such as *ngaji kitab kuning* and *adab* education were not replaced but strengthened through structured monitoring. These dynamics produced a hybrid quality model that combines religious authenticity with managerial accountability. The novelty of this study lies in the operationalization of *pesantren* values into concrete Key Performance Indicators across the four BSC perspectives, moving beyond purely conceptual approaches to spirituality. The study contributes theoretically by extending performance management literature within faith-based education and practically by offering a replicable framework for religious institutions seeking sustainable and measurable quality improvement.

**Abstrak:** Penelitian sebelumnya masih jarang mengkaji kerangka Balanced Scorecard (BSC) yang mampu mengukur mutu pendidikan Islam secara holistik sekaligus mengakomodasi tuntutan akuntabilitas modern dan otentisitas nilai spiritual *pesantren*. Penelitian ini bertujuan mengembangkan dan menganalisis model Balanced Scorecard Adaptif Berbasis Nilai *Pesantren* yang mengintegrasikan nilai-nilai lokal ke dalam sistem manajemen kinerja yang terukur guna meningkatkan mutu pendidikan secara berkelanjutan. Penelitian menggunakan metode studi kasus kualitatif di Pondok *Pesantren Darussalam, Indonesia*. Data dikumpulkan melalui wawancara mendalam dengan



*pimpinan, manajer, dan guru, observasi partisipan terhadap praktik kelembagaan, serta analisis dokumen strategis dan laporan kinerja. Analisis dilakukan melalui proses reduksi, penyajian, dan verifikasi data secara interaktif untuk menghasilkan model yang berbasis temuan empiris. Hasil penelitian menunjukkan bahwa integrasi BSC mengubah pola evaluasi dari ketergantungan pada intuisi kyai menjadi mekanisme berbasis data melalui indikator terstandar, pelaporan berkala, dan pengambilan keputusan berbasis bukti. Proses internal menjadi lebih profesional melalui pembentukan Tim Multimedia untuk dokumentasi dan publikasi digital yang terukur. Di sisi lain, tradisi pembelajaran seperti ngaji kitab kuning dan pembinaan adab tetap dipertahankan dan diperkuat melalui pemantauan sistematis. Integrasi ini melahirkan model mutu pendidikan hibrida yang memadukan autentisitas religius dengan akuntabilitas manajerial. Kebaruan penelitian terletak pada operasionalisasi nilai-nilai pesantren ke dalam indikator kinerja konkret pada empat perspektif BSC, melampaui pendekatan konseptual semata. Penelitian ini berkontribusi secara teoretis dalam memperluas literatur manajemen kinerja pendidikan berbasis keagamaan serta secara praktis menawarkan kerangka yang dapat direplikasi bagi lembaga keagamaan untuk meningkatkan mutu secara terukur dan berkelanjutan.*

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## INTRODUCTION

The contemporary education sector operates in an environment characterized by globalization, digital transformation, and intensifying demands for institutional accountability. Educational institutions are no longer assessed solely through reputational legitimacy or historical authority; instead, they are increasingly required to provide transparent, evidence-based, and measurable demonstrations of performance. Governance practices have therefore shifted from informal and intuition-based decision making toward structured planning, standardized evaluation, and data-driven accountability systems (Ben Jaafar et al., 2022; Avtalion et al., 2024; Gutierrez-Franco et al., 2021). This transformation reflects a broader managerial movement in which educational organizations are expected to adopt strategic management tools comparable to those employed in corporate and public sectors to ensure efficiency, effectiveness, and sustainability.

Within this evolving landscape, performance measurement frameworks play a central role in translating institutional vision into operational targets. Among these frameworks, the Balanced Scorecard (BSC) has emerged as one of the most influential approaches because of its capacity to integrate financial and non-financial indicators across multiple strategic perspectives (Yawson & Paros, 2023; Coskun & Nizaeva, 2023). Originally designed for business environments, the BSC has been widely adopted in public, nonprofit, and educational organizations due to its holistic orientation and its emphasis on strategic alignment and continuous learning. Empirical studies demonstrate that BSC implementation improves organizational coordination, clarifies strategic priorities, and enhances decision-

making quality in educational institutions (Camilleri, 2021; De Jesus Alvares Mendes Junior & Alves, 2023).

More recent reviews confirm that the BSC has evolved substantially over time. Contemporary developments incorporate sustainability concerns, stakeholder engagement, digital performance metrics, and the measurement of intangible assets (Kumar et al., 2024; Mio et al., 2022; Värzaru, 2022). Scholars also emphasize that adaptive and context-sensitive versions of the BSC are necessary to accommodate complex institutional settings, especially in public and nonprofit sectors where social and moral outcomes are as important as financial ones (Hristov et al., 2024; Hoque, 2014; Garefalakis et al., 2025; Halim et al., 2025). Consequently, the BSC is increasingly understood not merely as a measurement tool but as a strategic governance system capable of integrating diverse value dimensions.

However, the application of performance measurement frameworks in religious education remains particularly challenging. Faith-based institutions operate under dual accountability pressures. On the one hand, they must demonstrate academic quality, operational efficiency, and graduate competitiveness similar to secular schools. On the other hand, they are entrusted with cultivating spiritual competence, ethical behavior, and faith-based leadership that generate social and moral value beyond quantifiable economic indicators (Amin, 2024; Marshall, 2025; Shula, 2025). These outcomes are inherently qualitative, value-laden, and difficult to operationalize through conventional metrics. Without careful adaptation, managerial tools risk reducing complex spiritual goals into oversimplified numerical targets. Therefore, religious education requires governance models that are capable of balancing measurable accountability with the preservation of spiritual authenticity.

This tension becomes particularly evident in the Indonesian *pesantren* system. *Pesantren* represent one of the most established forms of Islamic education, combining communal living, classical Islamic scholarship, and moral formation. Their educational philosophy emphasizes *tafaqquh fiddin*, mastery of *kitab kuning*, and the cultivation of core values such as sincerity, independence, simplicity, discipline, and brotherhood (Nurtawab & Wahyudi, 2022; Hanif et al., 2024; Nasution et al., 2024). Educational success is defined not only through academic achievement but also through *adab*, character integrity, and spiritual blessing, often conceptualized as *barakah* (Islamic et al., 2024; Ul-Haq, 2025). Despite these multidimensional objectives, many *pesantren* continue to rely on charismatic leadership and informal evaluation mechanisms. While culturally meaningful, such approaches often limit systematic planning, transparency, and scalability, particularly under increasing regulatory scrutiny and public demand for accountability.

Although the literature has established the benefits of BSC adoption in higher education, nonprofit organizations, and public institutions, important limitations remain when the framework is applied to religious and culturally embedded contexts. A closer analysis reveals several interrelated research gaps.

First, a theoretical gap persists. Existing studies often recommend incorporating ethical or spiritual dimensions into the BSC but rarely articulate a coherent theoretical model explaining how intangible religious values can be

embedded within the four classical perspectives. As a result, spirituality is frequently treated as an additional symbolic layer rather than as an operationally integrated construct.

Second, a methodological gap is evident. Much prior research relies on surveys or conceptual modeling, offering limited insight into the processes through which value integration occurs in everyday organizational practice. Scholars have called for qualitative and case-based investigations capable of capturing contextual complexity and organizational dynamics.

Third, an empirical gap remains pronounced in traditional Islamic Boarding Schools (*pesantren*). While BSC applications have been widely documented in universities, corporations, and government agencies, rigorous empirical studies within *pesantren* are scarce. Consequently, there is insufficient evidence demonstrating whether modern performance frameworks can be successfully adapted to institutions deeply rooted in religious traditions.

Fourth, a practical gap affects institutional leaders. *Pesantren* managers frequently lack concrete tools and measurable indicators for evaluating non-financial outcomes such as character development, discipline, communal solidarity, and spiritual engagement. Without operational guidance, accountability systems tend to emphasize administrative efficiency while neglecting precisely those dimensions that define *pesantren* identity. Accordingly, this study aims to develop and empirically analyze an adaptive pesantren value-based Balanced Scorecard model that integrates Islamic educational values into measurable performance indicators.

These unresolved gaps indicate that the current literature has not yet produced a systematic, context-sensitive, and implementable performance management model capable of integrating *pesantren* values into measurable governance structures. Addressing this deficiency requires moving beyond conceptual advocacy toward operational design and empirical validation.

Building on this purpose, this study further elaborates an adaptive *pesantren* Balanced Scorecard model that embeds indigenous Islamic educational values directly into the four standard BSC perspectives. Rather than adding a separate spiritual dimension, this research operationalizes specific cultural constructs such as sincerity, independence, discipline, brotherhood, and adab into measurable Key Performance Indicators. Through this approach, intangible values are translated into observable practices, documented routines, and evaluable outcomes, allowing accountability and authenticity to coexist. Methodologically, the study employs an intensive qualitative case study to generate grounded insights into how such integration is institutionalized in daily management processes.

The novelty of this research is threefold. Conceptually, it advances BSC theory by demonstrating how local religious wisdom can be systematically embedded within a global strategic framework. Empirically, it provides rare and detailed evidence from a large traditional *pesantren*. Practically, it offers an applicable measurement toolkit that religious educational leaders can adopt to achieve holistic and sustainable quality improvement. Ultimately, this study argues that strategic measurement and spiritual authenticity are not contradictory; when carefully designed, they function as mutually reinforcing foundations for effective Islamic educational governance.

## METHOD

This study adopted a qualitative case study design to examine how the Balanced Scorecard (BSC) framework was interpreted, adapted, and institutionalized within a value-based Islamic educational institution. The selection of a case study method was grounded in the need to investigate a contemporary managerial phenomenon embedded within a complex sociocultural setting, consistent with an interpretative qualitative research orientation. A single instrumental case was chosen because it allows intensive engagement with institutional actors, processes, and artifacts, thereby enabling theory development that is analytically generalizable beyond the specific site (Yin, 2018; Sibbald et al., 2021). This design was particularly appropriate for exploring how spiritual and moral constructs are operationalized into measurable performance indicators within a structured management system.

The research was conducted at Darussalam Islamic Boarding School located in Blokagung, Banyuwangi, Indonesia. The institution was purposively selected based on three criteria: its status as a large and well-established *pesantren* with strong traditional religious authority, its ongoing adoption of modern governance and performance reporting practices, and its documented initiative to formalize evaluation mechanisms aligned with BSC principles. This combination of classical Islamic pedagogy and contemporary management innovation rendered the site information-rich and theoretically significant for examining the indigenization of global performance frameworks within religious education. Prolonged engagement at the field site enabled the researcher to observe routine activities, decision-making processes, and organizational behaviors over time, thereby strengthening contextual validity and credibility.

Participants were recruited using purposive and criterion-based sampling to ensure representation across strategic and operational levels of institutional governance. Informants were selected because they directly influenced the formulation, translation, or implementation of performance indicators. Eight key participants were involved, consisting of two top leaders including the *kyai* and the foundation head, three strategic managers responsible for formal education and quality assurance units, and three operational implementers including senior teachers and the Multimedia Team coordinator. These participants provided complementary perspectives on policy direction, managerial coordination, and daily execution. Recruitment continued until informational sufficiency was achieved, indicated by the recurrence of similar themes and the absence of substantively new insights (Du et al., 2022). All participants provided informed consent prior to data collection.

Data were generated through the integration of semi-structured interviews, participant observation, and systematic document analysis to enable triangulation and comprehensive coverage of the phenomenon. Semi-structured interviews explored participants' interpretations of institutional values, experiences with performance measurement, processes of KPI formulation, and perceived impacts of the BSC on educational and managerial practices. Each interview lasted approximately sixty to ninety minutes and was audio-recorded, transcribed

verbatim, and verified for accuracy. Participant observation was conducted during evaluation meetings, reporting sessions, classroom and *kitab kuning* study activities, and digital publication routines to capture how measurement practices were enacted in everyday life rather than merely articulated discursively. Field notes documented behaviors, interactions, and the use of administrative artifacts related to monitoring and reporting. Document analysis covered strategic plans, standard operating procedures, performance reports, meeting minutes, discipline records, and multimedia analytics, which provided objective evidence of institutionalized measurement practices. All materials were catalogued and coded systematically to maintain traceability.

Data analysis followed the interactive analytic framework proposed by Huberman and Miles (2002), in which data reduction, data display, and conclusion drawing occur iteratively throughout the research process. This cyclic procedure enabled continuous comparison between emerging interpretations and empirical evidence. To build a grounded explanatory model, coding proceeded through staged abstraction as described by Rivas (2012). Initial open coding identified emergent categories related to values, practices, and performance mechanisms. Axial coding subsequently connected these categories with the four BSC perspectives to determine how specific *pesantren* values such as *adab*, discipline, and communal solidarity could be translated into measurable indicators. Selective coding then integrated core categories into a coherent conceptual construct referred to as the *pesantren* adaptive BSC model. Analytic memos and coding logs were maintained to document decision rules and enhance transparency. Qualitative data management software was used to organize transcripts, notes, and documents, enabling systematic retrieval and cross-referencing during interpretation.

Several procedures were implemented to ensure methodological rigor and trustworthiness. Method triangulation compared findings across interviews, observations, and documents, while source triangulation compared perspectives among leaders, managers, and implementers (Patton, 2014). Member checking was conducted by sharing preliminary interpretations with key participants to confirm accuracy and clarify ambiguities, thereby strengthening credibility and confirmability (Guba & Lincoln, 2001). An audit trail documenting analytic steps, coding schemes, and revisions was preserved to ensure dependability and allow external scrutiny. Reflexive journaling was used to monitor researcher assumptions and positionality during interpretation. These practices align with contemporary standards for qualitative rigor and enhance the reliability and transferability of case-based inquiry (Tracy, 2024; McGill et al., 2023; Ahmed, 2024).

Ethical safeguards were applied throughout the study. Participation was voluntary, confidentiality was ensured through anonymization of identifiable information, and all digital files were securely stored. Institutional permission was obtained from the school leadership prior to fieldwork. These procedures ensured that the research respected participants' rights and upheld professional ethical standards. Through this systematic design, the study produced an empirically grounded and operational understanding of how BSC principles are localized within a *pesantren* environment and how spiritual values are translated into measurable governance mechanisms without undermining religious authenticity.

## RESULTS AND DISCUSSION

### RESULTS

#### **BSC Integration into a More Measurable Performance Evaluation Mechanism**

The integration of the pesantren value-based Balanced Scorecard (BSC) model into the governance system of Darussalam *pesantren* resulted in a fundamental transformation in how institutional performance was conceptualized, documented, and evaluated. Before the adoption of the BSC, evaluation practices were largely informal and dependent on the experiential judgment of the *kyai* and senior administrators. Decisions were guided by intuition, moral authority, and tacit knowledge accumulated through years of leadership. While this approach fostered trust and relational closeness, it did not provide systematic documentation, comparability between units, or longitudinal performance tracking. After the implementation of the BSC, performance assessment shifted toward structured indicators, written evidence, and scheduled review mechanisms. This shift gradually redefined accountability from personal responsibility into an institutional system embedded in procedures and records.

The Foundation Head explained:

“Previously we evaluated based on feeling. If something seemed weak, we corrected it immediately. Now we have numbers, reports, and monthly comparisons. We can explain why something improves or declines.”

This statement indicates a cognitive shift from intuitive reasoning to evidence-based reasoning. The presence of “numbers” and “comparisons” suggests that performance is no longer interpreted subjectively but validated through measurable criteria. Analytically, this transition demonstrates the institutionalization of rational decision-making, where legitimacy is derived from documented evidence rather than solely from leadership charisma. The BSC thus functions as a mechanism that redistributes authority from individuals to systems, strengthening organizational continuity beyond personal leadership.

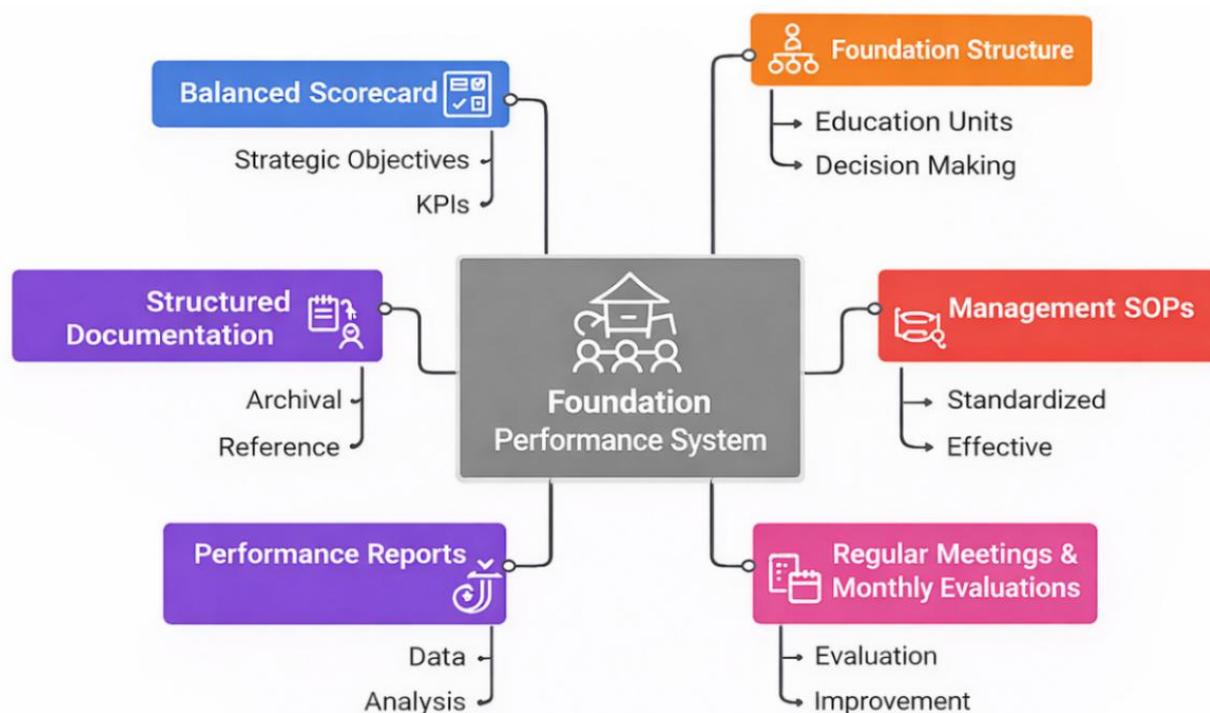
The *kyai* similarly reflected:

“Data does not replace our values. It helps us protect the *amanah*. If we teach discipline, then we must be able to show it clearly.”

This statement reveals that measurement is not perceived as a secular intrusion but as a moral instrument. The term *amanah* frames accountability as a religious obligation rather than a managerial requirement. Analytically, this reinterpretation is crucial because it aligns performance management with spiritual legitimacy. By embedding measurement within a moral narrative, resistance to formal evaluation is reduced, and the BSC becomes culturally compatible with *pesantren* identity.

Field observations during administrative meetings confirmed these perceptions. Meetings were conducted using printed dashboards and spreadsheets summarizing attendance rates, completion percentages, and disciplinary records. Each unit head presented results and justified deviations using documented evidence. Discussions followed a structured sequence of problem identification, cause analysis, and corrective planning. This contrasts with earlier practices

described by participants as informal conversations. The proceduralization of meetings indicates that evaluation has become routinized and predictable. Analytically, routinization signals institutional maturity because decisions are no longer episodic reactions but systematic interventions guided by recurring evidence cycles.



**Figure 1.** System Performance of the Darussalam Blokagung Islamic Boarding School Foundation

The visual documentation illustrates how reports, forms, and meeting structures have become embedded within daily governance. Analytically, these artifacts serve as material evidence of bureaucratic formalization, marking the transition from memory-based management to documentation-based management.

### Indicators and Evidence of BSC Implementation

The existence of standardized procedures and recurring reporting cycles demonstrates that the BSC was not adopted symbolically but structurally embedded. Administrative documents reviewed during fieldwork showed identical reporting formats across all units. Templates included KPI columns, monthly targets, outcomes, and follow-up actions. This homogeneity created a shared evaluative language that enabled cross-unit comparison.

A strategic manager stated:

“Now every unit speaks the same language. We use the same indicators and the same forms. It is easier to coordinate and to detect problems early.”

Analytically, the phrase “same language” reflects cognitive alignment. Standardization reduces ambiguity and enhances coordination because actors interpret performance through comparable metrics. This creates horizontal

integration between units and minimizes fragmentation, a common issue in large educational institutions.

**Table 1.** Balanced Scorecard (BSC) Perspectives for Foundation Performance

<b>BSC Perspective</b>	<b>Measurable Performance Focus (KPI)</b>	<b>Empirical Evidence of Implementation</b>
Financial	Efficiency and sustainability of foundation asset management.	Standardized financial reporting system.
Customer ( <i>Santri</i> )	Quality of student services and level of obedience/discipline.	Implementation of indicators and reporting of student discipline.
Internal Process	Effectiveness of educational programs and unit governance.	Existence of SOPs and structured institutional evaluation reports.
Learning & Growth	Quality of teachers ( <i>ustadz</i> ) and students (human resource development).	Existence of reporting and evaluation activities focused on this perspective.

The distribution of indicators across four perspectives demonstrates that evaluation is balanced rather than financially dominated. Analytically, this balance preserves the educational mission by preventing overemphasis on cost efficiency while still ensuring accountability. The inclusion of *santri* discipline and teacher development indicates that moral and human dimensions remain central within the measurement architecture.

### **Darussalam Multimedia Team Development Supports Internal Process Perspective**

The creation of the Multimedia Team marked a significant transformation in internal process governance. Previously, documentation of activities depended on voluntary initiative and served primarily archival or ceremonial purposes. After the BSC integration, documentation became strategic, measurable, and performance-driven. Digital outputs were treated as institutional indicators rather than supplementary products.

The Multimedia Coordinator explained:

“Before, we only recorded events for memories. Now we have targets every week. Views, engagement, and consistency are evaluated. Our work is part of the foundation’s performance.”

Analytically, this statement reveals professionalization. Documentation is reframed from passive recording into active accountability. By linking digital outputs to KPIs, communication activities gain strategic relevance. This reflects the transformation of media from support function to core organizational process.



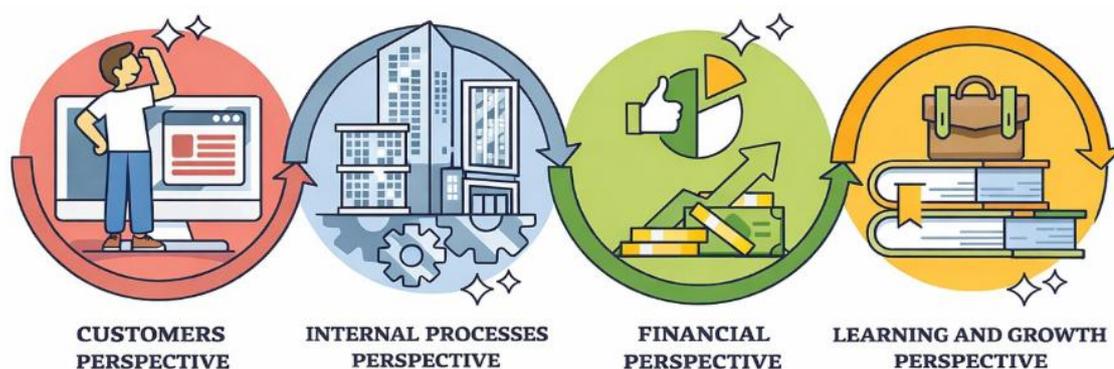
**Figure 2.** Multimedia School Graduation Ceremony

Observation of training sessions showed structured curricula, task allocation, and evaluation rubrics. Students practiced editing and content scheduling according to deadlines. Analytically, this indicates institutional capacity building. The presence of training and standards demonstrates that digital competence is intentionally cultivated rather than incidental, reinforcing sustainability of the system.

**Table 2.** Digital Performance Monitoring for Islamic Preaching/Outreach

Process Component	Measurable Digital Indicators (KPIs)	Monitoring Frequency
Documentation & Publication Consistency	Consistency of weekly Islamic preaching content uploads.	Weekly
Audience Reach	Number of YouTube views and expanded audience reach.	Monthly
Public Engagement	Instagram engagement levels (likes, comments, shares).	Monthly
Content Quality Control	Evaluation of digital messaging alignment with <i>dakwah</i> values.	Regular

The routine monitoring of analytics embeds objectivity into communication work. Analytically, quantification legitimizes digital activities within the same evaluative framework as academic programs, integrating outreach into formal governance rather than treating it as peripheral.



**Figure 3.** Balanced Scorecard (BSC): The Four Perspectives

The Four Perspectives presents the Balanced Scorecard as an integrated and cyclical performance system that links learning and growth, internal processes, customer value, and financial sustainability in a cause-effect relationship. The model suggests that strengthening human capital and organizational capacity improves operational processes, effective processes enhance stakeholder satisfaction, and these outcomes ultimately secure financial stability and institutional continuity. Analytically, the figure emphasizes that performance is multidimensional and interdependent, meaning that sustainable educational quality cannot rely on financial results alone but must be supported simultaneously by governance effectiveness, service quality, and continuous organizational learning.

### **An Adaptive, Traditional, and Digital Islamic Boarding School Education Quality Model**

The integration of BSC did not weaken traditional pedagogy. Instead, it structured and safeguarded it. Classical learning activities such as *ngaji bandongan*, *sorogan*, and *bahtsul masail* continued unchanged in substance but were accompanied by attendance logs, schedules, and monitoring sheets. This demonstrates that measurement supports preservation rather than replacement of tradition.

A senior *ustadz* remarked:

“Our teaching methods are the same as before. What changes is that now everything is recorded. We know exactly who attends and who needs guidance.”

Analytically, this statement shows that formalization enhances visibility without altering pedagogical philosophy. Recording attendance transforms implicit supervision into explicit accountability. This improves early intervention for struggling *santri*, suggesting that data strengthens pastoral care rather than bureaucratizing it.

**Table 3.** Structure of Classical Islamic Study (*Ngaji*) Activities in the *Pesantren* Environment

<b>Traditional Activity</b>	<b>Key Focus Areas (Content)</b>	<b>Learning Methods</b>	<b>Monitoring Mechanism</b>
<i>Ngaji Bandongan</i>	<i>Fathul Qorib, Tafsir Jalalain</i> , and other classical texts	The <i>kyai</i> reads and explains the text while <i>santri</i> listen, annotate, and follow collectively	Daily attendance logs, session records, and routine administrative supervision
<i>Ngaji Ihya'</i>	<i>Ihya' Ulumiddin</i> with emphasis on moral and spiritual formation	Lecture-based reading combined with reflective discussion and character reinforcement	Scheduled sessions with periodic behavioral and participation evaluations
<i>Bahtsul Masail</i>	<i>Salaf</i> jurisprudential problems using <i>Bughyatul Mustarsyidin</i> and related references	Collaborative discussion, debate, and problem-solving among senior <i>santri</i>	Participation tracking, presentation assessment, and facilitator review
<i>Sorogan Kitab</i>	<i>Jurumiyah, Alfiyah</i> , and foundational grammar and jurisprudence texts	Individual reading by each <i>santri</i> followed by direct correction and feedback from the <i>kyai</i>	Individual comprehension checks, oral testing, and recorded progress evaluations

Observation of daily *ngaji* sessions confirmed that administrators routinely checked attendance and documented participation. Analytically, this systematic tracking indicates integration between traditional learning and modern management. Tradition becomes measurable, and measurement becomes culturally embedded.

The main findings indicate that integrating the Balanced Scorecard transformed pesantren governance from intuition-based evaluation into a hybrid, value-driven, and data-informed performance system that preserves religious traditions while strengthening institutional accountability. Analytically, this hybridity represents adaptive modernization rather than institutional replacement. The BSC functions as a bridge that translates moral values into operational systems, enabling the institution to remain faithful to its heritage while responding effectively to contemporary accountability demands.

## DISCUSSION

The integration of the Balanced Scorecard (BSC) within Darussalam demonstrates that performance measurement in a religious educational institution can function as a transformative governance mechanism rather than merely a technical administrative tool. The findings indicate a clear shift from intuition-based evaluation toward systematic, evidence-informed monitoring, which reconfigures how accountability, authority, and legitimacy are constructed at the organizational level. Previously, institutional decisions relied heavily on the experiential judgment of the *kyai* and senior administrators. Although such reliance reflected deep trust and cultural authenticity, it limited transparency, comparability across units, and

long-term strategic tracking. The introduction of structured indicators, standardized reports, and scheduled review meetings replaced ad hoc assessments with documented and verifiable processes. This shift reflects an institutional response to contemporary demands for measurable accountability and aligns with broader trends showing that data-based monitoring improves decision accuracy, reduces managerial uncertainty, and strengthens strategic coordination (Fu et al., 2023; Nisar et al., 2021; Tavares & Vaz, 2025; El Ashfahany et al., 2024).

Importantly, the evidence suggests that this formalization does not weaken spiritual authority. Instead, it redistributes managerial functions while preserving the moral and symbolic leadership of the *kyai*. Measurement becomes an instrument that supports the ethical responsibility of leadership rather than replacing it. In practice, indicators and reports provide concrete evidence that institutional intentions are realized consistently, thereby reinforcing rather than undermining religious commitments. This outcome challenges the common assumption that modern management tools inevitably secularize faith-based organizations. Instead, the Darussalam case shows that performance frameworks can be culturally reinterpreted and embedded within local values. Such contextualization is consistent with contemporary Balanced Scorecard scholarship, which emphasizes that successful implementation depends on adaptation to institutional culture rather than mechanical replication of corporate models (Kumar et al., 2024; Díaz Redondo et al., 2021; Alsharari & Aljohani, 2024; Zhang et al., 2025). Consequently, the BSC operates as a bridge that aligns managerial rationality with moral legitimacy.

The balanced configuration of the four perspectives further explains the effectiveness of this integration. Financial sustainability, stakeholder satisfaction, internal processes, and learning and growth are treated as interdependent rather than competing objectives. This multidimensional architecture prevents the dominance of purely financial considerations and preserves the educational mission. In Darussalam, the customer perspective is interpreted through service quality for *santri* and guardians, the internal process perspective ensures procedural reliability, and the learning and growth perspective emphasizes teacher competence and student development. These dimensions collectively produce a more holistic understanding of quality. Such balance is particularly relevant in nonprofit and educational organizations, where mission fulfillment often outweighs profit generation. Prior research similarly demonstrates that integrated performance systems are better suited to complex public and educational institutions than single-metric evaluations (Camilleri, 2021; De Jesus Alvares Mendes Junior & Alves, 2023; Northcott & Taulapapa, 2012; Shen et al., 2025). The findings therefore reinforce the argument that the strength of the BSC lies in its capacity to connect diverse value domains within a single strategic logic.

The professionalization of internal processes through the Multimedia Team offers additional insight into how performance measurement stimulates organizational learning and modernization. The transformation of documentation from an informal activity into a measurable, target-driven function indicates that communication has become an institutional asset. Digital indicators such as content consistency, audience reach, and engagement create observable outputs that can be evaluated alongside academic performance. This development illustrates how

internal governance expands beyond classroom instruction into areas of public visibility and transparency. From a digital governance perspective, traceable data and structured reporting enhance credibility and public trust because institutional claims are supported by demonstrable evidence (Little & Green, 2022; Kalischko & Riedl, 2021; Abdigapbarova et al., 2025; Bamashmoos, 2025; Weissler et al., 2021). The systematic training of multimedia staff further indicates that competence development is intentionally institutionalized, reflecting the learning and growth logic of the BSC. In this sense, digitalization is not merely technological adoption but organizational capacity building.

At the same time, the integration of religious messaging with modern digital formats strengthens external legitimacy. The ability to maintain *dakwah* authenticity while communicating through contemporary platforms expands audience reach without compromising identity. This alignment between message and medium enhances institutional coherence and stakeholder engagement. Strategic communication studies emphasize that perceived authenticity is central to trust and reputation, and the Darussalam case empirically illustrates this relationship. Efficient internal processes generate credible external outcomes, demonstrating the causal linkage between operational excellence and stakeholder confidence (Parast & Safari, 2023; Collazos-Ortiz et al., 2025; Johansen & Gregersen, 2024). Thus, improvements within the internal process perspective directly contribute to gains in the customer perspective.

One of the most significant theoretical contributions of this study concerns the relationship between modernization and tradition. Concerns are often raised that formal performance systems may erode classical pedagogical practices or bureaucratize religious learning. However, the evidence indicates the opposite. Traditional activities such as *ngaji kitab kuning*, *bandongan*, *sorogan*, and *bahtsul masail* continue without substantive alteration. What changes is the presence of structured schedules, attendance logs, and progress documentation. These mechanisms increase visibility and continuity rather than replacing established methods. Monitoring ensures that traditions are consistently implemented and that student participation is supported. Consequently, performance measurement functions as a protective structure that sustains heritage practices. This finding aligns with broader public sector scholarship showing that procedural standardization can stabilize rather than diminish institutional missions when implemented sensitively to context (Hajnal & Staronova, 2021; Pavlidou et al., 2021; Mathys et al., 2024; Moussa et al., 2026).

Collectively, these dynamics indicate the emergence of an adaptive hybrid governance model. Darussalam simultaneously embodies a traditional religious logic grounded in *adab*, communal authority, and classical scholarship, and a modern managerial logic characterized by indicators, reports, and evidence-based decisions. The Balanced Scorecard mediates these logics by translating intangible values into operational forms that can be monitored without stripping them of meaning. This hybridity enables the institution to remain culturally authentic while meeting contemporary expectations for accountability and competitiveness. The case therefore provides empirical support for the argument that modernization and tradition are not mutually exclusive but can be mutually reinforcing when mediated by context-sensitive management frameworks.

The broader implications extend to other Islamic and faith-based educational institutions. The findings suggest that sustainable quality improvement requires not the abandonment of local wisdom but its operationalization into measurable practices. By embedding values within indicators, institutionalizing reporting routines, and aligning modernization efforts with spiritual narratives, organizations can achieve transparency without sacrificing identity. Conceptually, this study contributes to performance management theory by demonstrating how indigenous cultural values can be systematically integrated into global strategic frameworks. Practically, it offers a replicable model for religious institutions seeking to navigate the dual pressures of authenticity and accountability in an increasingly data-driven educational environment.

This study carries important practical implications for *pesantren* leaders and other faith-based educational institutions seeking to meet modern accountability demands without compromising their spiritual identity. The findings indicate that performance measurement should not be perceived as a bureaucratic instrument that diminishes religious values, but rather as a mechanism for safeguarding institutional *amanah* in a more systematic and transparent manner. By translating values such as *adab*, discipline, responsibility, and service to *santri* into measurable indicators, institutional leaders gain a more objective basis for strategic decision making, resource allocation, and continuous improvement. Operationally, a *pesantren* value-based BSC helps standardize evaluation practices across organizational units, clarify performance expectations, and cultivate a culture of data-informed reflection. This is particularly significant for large institutions with multiple educational levels, where coordination and quality consistency often present substantial challenges. In this respect, the model offers concrete guidance on how governance modernization can be implemented gradually while preserving the core traditions that define the institutional character.

From a scholarly perspective, this study contributes to the literature on Islamic education management and performance management by providing empirical evidence of how a global managerial framework such as the Balanced Scorecard can be effectively indigenized within a religious and culturally embedded context. Rather than remaining at the conceptual level by merely advocating the inclusion of spiritual dimensions, this research demonstrates in practical terms how local values can be operationalized into specific indicators, procedures, and evaluation mechanisms. In doing so, it bridges the gap between normative discussions of value-based education and measurable managerial practices. Theoretically, the findings reinforce the argument that modernization and tradition are not inherently contradictory but can be mutually reinforcing when supported by adaptive governance design. Methodologically, the in-depth case study approach also offers processual insights into institutional change, providing a useful reference for future research in similar faith-based settings. Taken together, these practical and theoretical contributions position this study as a meaningful step toward developing a holistic and sustainable quality management model for Islamic education.

This study makes three key contributions. First, it contributes conceptually by demonstrating how the Balanced Scorecard can operate as a mediating governance mechanism in Islamic educational institutions. Second, it contributes methodologically

by offering an empirically grounded approach to operationalizing religious values into measurable performance indicators. Third, it contributes practically by proposing an adaptive pesantren value-based BSC model that can inform leadership, accountability, and quality assurance practices in pesantren contexts.

## CONCLUSION

This study demonstrates that the integration of the pesantren value-based Balanced Scorecard (BSC) model within the Darussalam *pesantren* has a greater impact than initially anticipated. The findings show that the transition from evaluation practices based primarily on the intuition of the *kyai* toward a structured, data-driven performance system significantly improves accountability, coordination, and strategic decision making across institutional units. More importantly, the results reveal that formal measurement does not weaken religious identity; instead, it strengthens institutional consistency and transparency. The emergence of an adaptive hybrid educational quality model, in which classical traditions such as *ngaji kitab kuning* are preserved while simultaneously monitored through systematic indicators, challenges the long-standing assumption that modernization inevitably undermines traditional Islamic education. These findings open new discussions about how performance management can coexist with spiritual authenticity and cultural continuity.

From a scholarly perspective, this research contributes to the literature on Islamic education management and performance measurement in several ways. It reinforces prior studies that highlight the usefulness of the BSC in educational and nonprofit settings, while questioning the assumption that global management frameworks are incompatible with faith-based institutions. Furthermore, the study introduces an original pesantren-value based BSC model that operationalizes local values such as *adab*, discipline, and communal responsibility into measurable indicators, procedures, and governance mechanisms. This operationalization moves beyond conceptual proposals of adding a “spiritual dimension” by providing concrete and implementable metrics. As such, the study enriches theoretical discussions by demonstrating how indigenous cultural values can be systematically embedded within a standardized performance framework and offers an empirically grounded model that can inform future research and practice.

Despite these contributions, several limitations must be acknowledged. The study is based on a single case with a relatively small number of participants, which limits the generalizability of the findings to other contexts. Variations related to institutional scale, demographic characteristics, gender composition, and age groups were not comprehensively examined and may influence how performance systems are adopted and perceived. Consequently, caution is required when extending the conclusions beyond this specific setting. Future research should involve multiple *pesantren* or comparative institutional cases to test the transferability of the adaptive model across diverse environments. Longitudinal studies are also recommended to assess the long-term relationship between BSC indicators and educational outcomes, organizational sustainability, and stakeholder trust. Such broader and more diverse investigations would provide a more

comprehensive understanding of how value-based performance management can contribute to sustainable quality improvement in Islamic education.

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