

# *Performance Analysis Of Private Higher Education By Financial, Customer, Internal Process And Growth Perspectives*

Ranti Sugiarti <sup>1</sup>, Indupurnahayu <sup>2</sup>, Immas Nurhayati <sup>3</sup>

<sup>1</sup>Institut Bisnis dan Informatika Kesatuan & Postgraduate Student of Ibn Khaldun University, Bogor, Indonesia

<sup>2,3</sup>Management Masters, Ibn Khaldun University, Bogor, Indonesia



**Abstract** – Higher education have role strategic in educate life nation and advance knowledge knowledge and technology . In realize college high quality needed Support from all element holder good interests (*stakeholders* ) *internal stakeholders* ( students , lecturers , employees ) and *external stakeholders* (community, association profession, user graduates, government ) . Phenomenon the show the need conducted measurement performance in college high . Measurement performance modernly a college tall could be measured with use method *Balanced Scorecard* . *The Balanced Scorecard* (BSC) is tool measurement performance by whole with apply balance Among factor financial and non- financial ( *customers* , internal business processes, learning and growth processes), long-term strategy long and long term short , and balance Among mutual internal and external perspectives relate . Research results show that the financial performance of IBI Kesatuan, whole already enough good , though in Thing ability generate surplus still Low, IBI Kesatuan Ability in maintain amount customer not enough good , the performance of internal business processes shows need improvement and improvement in the field of the best research have orientation efficient and successful use , facilities and infrastructure room class , Retention Level employee be in position good , while satisfaction work employees ( lecturers and staff ) education categorized Satisfied .

**Keywords** – Performance, Higher Education, Balance Scored Card.

## I. INTRODUCTION

Education made as reject measuring progress nation . Higher education as part from system education national have role strategic in educate life nation and advance knowledge knowledge and technology with pay attention and apply score humanities as well as culture and empowerment sustainable Indonesian nation .

Competition Source Power Human (HR) in the era of globalization and innovation technology moment this no can avoided again . Indonesia must capable compete even stand up same tall with nations Up others in the world. HR quality must be supported with quality organized education in each country. In Thing this education tall have role important in print HR who have power competitive , so existence demands management college high for more quality because existence changes that occur in society . With entry college tall foreign to Indonesia is challenge for college high in Indonesia.

College tall have role important in creation of qualified and competent human resources . In realize college high quality needed Support from all element holder good interests ( *stakeholders* ) *internal stakeholders* ( students , lecturers , employees ) and *external stakeholders* ( community , association profession , user graduates , government ) . The above phenomenon show the need conducted measurement performance in college high . Measurement performance is one effort management for knowing effectiveness implementation of strategy in period time certain who have determined for reach success a organization . Measurement performance by traditional only emphasis on aspects finance , while in face environment dynamic business a college tall need To do measurement performance from non- financial aspects , which this often ignored in management management . Measurement performance can modern detect weakness or shortcomings in college height , for next conducted repair in Century upcoming .

Related with measurement performance modernly a college tall could be measured with use method *Balanced Scorecard*. The *Balanced Scorecard* (BSC) is tool measurement performance by whole with apply balance Among factor financial and non- financial ( *customers* , internal business processes, learning and growth processes), long-term strategy long and long term short , and balance Among mutual internal and external perspectives relate . Method *The Balanced Scorecard* is very applicable in nature implementation , can adjusted for each type company or institution .

A number of study about measurement performance with *balanced scorecard* has conducted including : Research conducted Fithriyah , et al (2017) with title Integration Method *Balanced Scorecard* and *Annalytical Hierarchy Process* (AHP) for Performance Measurement in Private Universities . Destination study is determine weight from four perspective on college tall private XYZ and can knowing big weighting fourth *Balanced Scorecard* perspective based on AHP approach , as well as for measure performance college tall private XYZ from four perspective , namely financial, customer , internal business processes , and learning and growth based on *Balanced Scorecard* method . Research results show that perspective customer have the biggest weight namely 0.483, the second financial 0.272, the third internal business process perspective 0.157 and the last one is growth and learning 0.088.

Research conducted by ( Dongoran , Safitriawati and Atichasari , 2020) with title Designing the *Balanced Scorecard* as tool measuring performance College of Perspective Customer , Internal Business Process Perspective , and Perspective Learning and Growth ( Study at Syech Yusuf Islamic University ). Study this aim for knowing the performance of Sheikh Yusuf Islamic University (UNIS) Tangerang with use approach Viewed *balanced scorecard* from three perspective that is perspective customer ( student ) , internal business process perspective ( lecturer ) and perspective learning and growth ( energy education ) with period three (3) years .. Data collection techniques with method documentation and dissemination questionnaire to respondents consisting of from VIII semester students in 2018/2019, lecturer steady and energy education from all faculty . Analysis used that is in perspective customers ( students ) with analysis trend ( growth ) of students new , level retention and rate satisfaction . in terms of business process perspective and learning as well as growth with analyze level satisfaction . Research results this is seen from perspective customer , rate growth student rated enough ok , from level retention and from level satisfaction state good . reviewed from internal business process perspective , namely level satisfaction state good and perspective learning and growth at the level satisfaction state enough good . Research conducted Sartika and Wjiaya (2004), with title Performance Measurement of State-Owned Legal Entities (BHMAN) with approach *Balanced Scorecard* . Research results state that University of Indonesia performance reviewed from perspective growth and learning in the “ Good ” category , internal business process performance in the “ Good ” category , performance customers in the “ Good ” category , and performance in the "very good " category . so that by whole the performance of the University of Indonesia in category Well with a total score of 12.65 ( range 11.25-13.89).

Based on study before measurement performance in college tall with use *Balanced Scorecard* there is tendency to measurement performance in the field finance only based on suitability the budget contained in the plan Work Budget Annual (RKAT) with realization use budget , will but not yet lead to appraisal ability institution in produce profit or surplus, because actually profit or surplus is Thing important for college height that can be used for To do development in college high .

On research this conducted analysis to performance through four perspective that is perspective finance , perspective customer , internal process perspective , and perspective learning and growth . *Balanced Scorecard* (BSC ) analysis will used researcher in performance measurement because it has the most complete measurement characteristics of the two measurement dimensions, namely external and internal. Measurement performance from side perspective finance could conducted with assess financial ratio company . Where is the ratio that can be used is including the *profitability* ratio i.e. the ratio for measure ability institution in produce profit , and can be measured through calculation of the ratio of OPM, and ROCE. Measurement performance from perspective customer could conducted with evaluate retention customer , acquisition customer , and satisfaction customer . Measurement internal process performance can be conducted through analysis to innovation and production carried out by institutions . As well as measurement performance learning and growth could be measured through retention employees and satisfaction employee .

See growth college quite high in the city of Bogor fast , researcher mean To do measurement performance at IBI Kesatuan, this due to IBI Kesatuan is college height that has age counted enough young compared with universities in the city of Bogor, will but have enough development fast seen from change form that begins from a Academy until now Becomes a Institute. Not miss from development of IBI Kesatuan there are also some phenomena that occur in IBI Kesatuan moment this among them happening drop amount student new and drop amount student active in even semesters , due to because paid leave

report nor paid leave no report . From the side finance *revenue* generated at IBI Kesatuan almost 90% acceptance originated from cost education paid for by students , so that seen still low *revenue* generated outside reception from student and assessment performance finance still based on usage budget . Other factors that occurred at IBI Kesatuan moment this is happening drop amount power education in 2019 and 2020 , and still low motivation lecturer in To do research as reject measuring productivity lecturer .

Destination from study this is as following :

1. To analyze IBI Kesatuan performance from evaluation perspective finance .
2. To analyze IBI Kesatuan performance from evaluation perspective customer .
3. To analyze IBI Kesatuan performance from evaluation internal business process perspective .
4. To analyze IBI Kesatuan performance from evaluation perspective learning and growth
5. To evaluate the factors what only need conducted repair in increase quality IBI Kesatuan performance .

## **II. METHOD**

Method research used is method study combination (*mixed method* ) namely method study with use the instrument to measurement , technique data collection using questionnaires , and tools measuring ( instrument ), data analysis is deductive ( quantitative ) and inductive ( qualitative ). Study carried out at the Institute Business and Informatics Unity of Bogor , West Java , Indonesia, in May – August 2021.

Researcher choose IBI Kesatuan population as object study because is one of the private universities in the city of Bogor which is considered enough young however have enough development fast , start from a Academy until develop Becomes a Institute in the city of Bogor. For election sample researcher use type *probability sampling* , with technique *purposive sampling* with a sample of 87 people from lecturer fixed , 82 people from power education , and 358 people from students , so the total sample is 527

Data collection techniques used in study this are : Interview written through questionnaire structured interview oral with parties related that is with Head of Academic Unit , LPPM, and HRD, as well as studies literature for obtain theoretical data , total data student new , financial data , amount power education , and the number of student active .

Test validity and reliability used for measuring research data collection instrument . Assumption test classic conducted for test quality of research data . Analysis Descriptive used for describe frequency of each variable with scale measurement one up to five for knowing category average score use calculation . Method Balance Scored Card used for measure performance object research .

## **III. RESULT AND DISCUSSION**

### **3.1 Performance Perspective Finance**

Financial performance Institute Business and Informatics Unity analyzed from secondary data in the form of report finance During four year , that is know 2017 – 2020. For measure perspective finance this conducted with use instrument gauge Ratio *Operating Profit Margin* (OPM), Ratio *Return on Capital Employed* (ROCE), and *Economic Value Added* (EVA).

#### **1. Ratio Operating Profit Margin (OPM)**

OPM ratio aims for evaluate performance operational institution . OPM ratio shows ability institution in minimize cost operational and capability institution in maximizing income . OPM ratio obtained with method compare score *Earning before Interest and Tax* (EBIT) on *Revenue* ( Revenue ). Here 's the calculation data OPM ratio during four year , that is 2017 to with 2020. Data obtained from part Financial IBI Kesatuan as following :

Table 1. Operating Profit Margin (OPM) Ratio – IBI Kesatuan Year 2017 – 2020

Year	EBIT	Revenue	OPM Ratio	Up/ Down
2017	Rp. 2,878,010,734	Rp. 34,138,735,047	8%	-
2018	Rp. 4,714,106,344	Rp. 35,973,123,465	13%	Up 5%
2019	Rp. 4,908,092,578	Rp. 38,340,676,673	13%	-
2020	Rp. 8,927,451,326	Rp. 38,813,503,520	23%	Up 10%

Source : Finance Department – IBI Kesatuan 2021 (data processed )

From the table above show IBI Kesatuan ability in change activity Becomes profit is in 2018 experiencing increase ratio by 5%, which was originally score OPM ratio in 2017 was 8%, to 13% in 2018. In 2019 , the ability IBI Kesatuan in change activity Becomes profit no experience enhancement that is still permanent by 13%, in 2020 the ability of IBI Kesatuan in change activity Becomes profit experience enhancement by 10% compared with year 2019. By overall average ability of IBI Kesatuan in change activity Becomes profit is by 39.75%.

## 2. Rasio Return on Capital Employed (ROCE)

Ratio *Return on Capital Employed* (ROCE) obtained with compare *Net Operative Profit* to *Employed Capital*. ROCE ratio used for measure ability institution in generate a surplus from the capital used . The following is the ROCE ratio calculation data for four year , start from 2017 to with year 2020.

Table 2. Return on Capital Employed (ROCE) – IBI Kesatuan Year 2017 – 2020

Year	Net Operating Profit	Employed Capital	ROCE Ratio	Up/ Down
2017	Rp. 3,334,668,503	Rp.45,629,437,894	7.31%	-
2018	Rp.4,915,770,475	Rp.50,343,544,238	9.76%	Up 2.46%
2019	Rp.4,905,676,954	Rp.55,253,536,816	8.88%	down 0.89%
2020	Rp. 8,885,911,309	Rp.64,180,988,142	13.85%	Up 4.97%

Source : Finance Department – IBI Kesatuan 2021 (data processed )

From the table above showing that IBI Kesatuan ability generate a surplus of capital used in 2018 experienced increase by 2.46% in comparison with 2017. In 2019` the ability of IBI Kesatuan in generate a surplus from the capital used experience drop by 0.89%. In 2020 the ability of IBI Kesatuan in generate a surplus from the capital used experience enhancement return by 4.97%, compared to with year 2019. By overall average ability of IBI Kesatuan in generate a surplus from the capital used is by 9.95%.

## 3. Economic Value Added (EVA)

The Economic Value Added (EVA) ratio is used for measure profit institution after reduced cost corporate taxes and costs of capital . EVA calculated with method *Net Operating after Tax* reduced with *Capital Charges* . Capital charge sought with method multiply *Weight Average Cost of Capital* ( WACC) with *Invested Capital* (IC). The following is the EVA calculation data for four year start 2017 to with 2020 :

Table 3. *Economic Value Added (EVA) – IBI Kesatuan Year 2017 – 2020*

Component Calculation	Year			
	2017	2018	2019	2020
<b>NOPAT</b>	<b>34,141,688,544.73</b>	<b>35,984,786,208.19</b>	<b>38,346,311,053.33</b>	<b>38,809,794,539.37</b>
WACC	0.015%	0.039%	0.022%	0.004%
D (Capital Level)	18%	16%	15%	13%
E (Level of Capital & Equity )	0.013%	0.033%	0.018%	0.003%
Rd (Cost of Debt)	0.082%	0.219%	0.135%	0.030%
Re (Cost of Equity)	6.30%	9.35%	8.87%	13.90%
Tax Rate )	0.131%	0.161%	0.123%	0.071%
IC (Invested Capital)	54,512,010,256.16	59,278,475,781.27	63,895,667,699.45	72,735,575,404.95
<b>CAPITAL CHARGE</b>	<b>8,292,408.50</b>	<b>22,963,958.57</b>	<b>13,737,837.06</b>	<b>3,184,648.73</b>
<b>EVA (NOPAT – CAPITAL CHARGE)</b>	<b>34,133,396,136.23</b>	<b>35,961,822,249.62</b>	<b>38,332,573,216.27</b>	<b>38,806,609,890.64</b>
<b>Up/ Down</b>		<b>5.36%</b>	<b>6.59%</b>	<b>1.24%</b>

Source : Finance Department – IBI Kesatuan 2021, data processed

From the table data above could show that EVA value experienced increment on each year . Year 2018 experienced increase by 5.36% of 2017 , and 2019 experienced increase by 6.59% of 2018 , while 2020 is experiencing enhancement by 1.24% of year 2019. Increase 2020 more small compared to with 2019 due to The cost of capital issued in 2020 is calculated enough small that is only around Rp. 3,184,648.73. By whole EVA value of each year > 0, p this show that IBI Kesatuan capable give score plus for institution .

### 3.2 Performance Perspective Satisfaction Customer

#### 1. Retention Customer

Retention customer is ability institution in guard continuous interaction sustainable with customer , via connection sustainability , loyalty , and marketing database . Retention customers performed at IBI Kesatuan is ability institution in maintain amount student . Researcher count retention customer based on amount student from odd semester to even semester . The formula used researcher for count level retention student is as following :

$$\text{Retention Customer} = \frac{\text{Amount Customer Period Walk}}{\text{Amount Customer Period Previously}} \times 100\%$$

Amount Customer Period Previously

Table 4 Retention IBI Kesatuan Students Year 2017 – 2020

Year Academic	Odd	Even	Retention	% Loss Customer
2017/2018	2942	2775	94.32%	5.68%
2018/2019	3007	2870	95.44%	4.56%
2019/2020	3251	3191	98.15%	1.85%
2020/2021	3723	3342	89.77%	10.23%

Source : Unit BAAK – IBI 2021 (data processed )

From table 4.6 can is known that amount student in academic 2017/2018 odd semester is 2942 people, and even semester totaling 2775 people, retention period year this by 94.32%, and the percentage lost customer by 5.68%. Year academic 2018/2019 odd semester amounted to 3007 people while in the even semester numbered 2870 people, so that retention period year this by 95.44%, and the percentage lost customer by 4.56%. Year academic 2019/2020 odd semester student totaling 3251 people and in the even semester totaling 3191 people, retention period year this by 98.15%, with percentage lost customer by 1.85%. Year academic 2020/2021 odd semester numbered 3723 people, and became 3,342 in the even semester , and shows number retention by 89.77%, so that number percentage lost student by 10.23%. By overall average rate retention by 94.42%, and the average percentage lost students per year is by 5.58 %. Retention customer will said good if score retention more or same with 100% ( $\geq 100\%$ ).

**2. Acquisition Customer**

Analysis to acquisition customer aim for knowing how many growth amount student at four year final that is year academic year 2017/2018, 2018/2019, 2019/2020, and 2020/2021. Researcher count level student growth ( trend ) with method compare amount student new to total number of students . Here 's the growth data IBI Kesatuan students , obtained from the Academic and Administrative Section Student Affairs (BAAK).

Table 5. Acquisition IBI Kesatuan Students Year 2017 – 2020

Year	Quantity . Student New	Total Students	Acquisition Customer	% Up/ Down
2017 ( Odd )	913	2942	31.03%	
2018 ( Odd )	844	3007	28.07%	-2.97%
2019 ( Odd )	1091	3251	33.56%	5.49%
2020 ( Odd )	1020	3723	27.40%	-6.16%

Source : Unit BAAK IBI 2021 (data processed )

Data in Table 4.7 show score acquisition customer for period 2017 to with year 2020, and show percentage increase or drop amount student new period 2018 to with year 2020. Year 2018 IBI Kesatuan experience drop in get amount student new compared with year 2017. Acquisition rate customer 2017 was 31.03 % while 2018 down to 28.07%. Year 2019 level acquisition subscribers increased to 33.56% and in 2020 IBI Kesatuan returned experience decrease , so that level acquisition to 27.40%. Could seen from percentage increase or drop show fluctuating numbers . The year 2018 experienced drop by 2.97% of 2017. While 2019 experienced increase by 5.49% compared with 2018, and 2020 is back experience drop by 6.16 % . The increase in 2019 was 5.49%, due to IBI Kesatuan open four study programs new , so result in increased amount student new in 2019. By overall acquisition rate customer every year is by 30.01%.

IBI Kesatuan Ability in To do acquisition customer ( student ) new ) is enough fine , because acquisition customer could said good if trend growth experience improvement on every year .

**3. Satisfaction Customers**

Analysis to satisfaction customer is factor main in measure performance perspective customer . Researcher To do survey of satisfaction customer with technique deployment questionnaire for student as customer , which contains statement about satisfaction student to services , facilities and infrastructure , and performance lecturer . Questionnaire used is questionnaire closed that is statement and answer already determined , answers the given score based on scale likert , while his statement based on attributes research that has been determined . Respondent requested for give response to each statement with choose one of five answers . Giving score answer between 1 to 5.

For determine level satisfaction customer researcher use method *Customer Satisfaction Index (CSI)*, method this used for knowing level satisfaction student to services , facilities and infrastructure , and performance lecturer . Formula used namely :

$$CSI = \frac{\sum_{i=1}^P WSi}{5} \times 100\%$$

From the formula the could shown results calculation as following :

- a. Determine *Mean Importance Score* (MIS) and *Mean Satisfaction Score* (MSS).

This value got from grade average importance and average rate performance of each attribute .

Table 6. Results of Mean Importance Score (MIS) and Mean Satisfaction Score (MSS)

Variable	Score
<i>Mean Importance Score (MIS)</i>	30.51
<i>Mean Satisfaction Score (MSS)</i>	29.53

Source : Primary data, 2021 ( processed data )

- b. Determine score *Weighted Factor* (WF)

*Weighted Factor* (WF) is score MIS comparison for whole tested attributes to the total MIS (mean level interest ) and stated in form percent . Following score *Weight Factor* (WF) for each attribute .

Table 7 *Weight Factor* (WF) Results – Customers

Attribute	Score	Attribute	Score
Q1	13.14	Q5	11.21
Q2	10.93	Q6	13.12
Q3	13.46	Q7	13.69
Q4	11.38	Q8	13.08

Source : Primary 2021 data processed

- c. Determine score *Weighted Score* (WS)

*Weighted Score* (WS) is function of MSS (average level performance from something attribute multiplied with *Weighted Factor* (WF). Following score *Weighted Score* (WS):

Table 8 Results of *Weighted Score* (WS) – Customers

Attribute	Score	Attribute	Score
Q9	53.58	Q13	37.40
Q10	37.46	Q14	44.27
Q11	54.21	Q15	55.40
Q12	37.57	Q16	51.53

Source : Primary Data, 2021 processed

- d. Determine score *Weight Average Total* (WAT)

The *Weighted Average Total* (WAT) value is the total value of the *Weighted Score* (WS) of the 1st attribute (a1) to attribute to -n (an).

Table 9. Results of *Weighted Average Total (WAT)* – Customers

Variable	Score
WAT	371.42

Source : *Primary Data, 2021 processed*

e. Count CSI value

Value of *Customer Satisfaction Index (CSI)* obtained from score *Weighted Average Total (WAT)* divided by with *Highest Scale (HS)* and stated in form percent . On research this scale maximum used is five. Maximum scale obtained from size *likert* used in level interest and performance .

Table 10. Results of *Customer Satisfaction Index (CSI)* – Customers

Scale Interval	WAT	Amount Dimensions (JD)	CSI = WAT/JD	Category
61 – 80	371.42	5	74.28	<i>Cause for Concern</i>

Source : *Primary data processed*

Based on the value in table 5.14 , from 358 respondents taken as sample , show CSI value is 74.28 % , and if refer to table *customer satisfaction index interpretation* that respondent feel worry ( *cause for concern* ) services , facilities and infrastructure , and performance lecturer .

### 3.3 Internal Process Perspective Performance

#### 1. Innovation Process

Innovation process have role important in increase productivity as well as power competitive college high . College tall must could serve innovation that can respond change , despite the fact change it's expensive and not easy . Innovation could conducted through effort build network communication and collaboration Among providers and users technology .

Phenomenon visible changes real in life moment this and must Becomes attention are you serious for managers education tall including :

1. Development knowledge knowledge
2. Participant educate moment this is born in the millennial generation so that have uniqueness compared with generation before , so that learning strategies are needed that can shape character as well as civilization dignified nation in educate life nation .
3. Orientation education height that has draft Fulfill demands needs field work .

Phenomena the could bring college tall race with innovation . Following is innovations carried out by IBI Kesatuan based on results Interview with related units :

#### a. Area Academic

Learning methods and strategies applied at IBI Kesatuan aim produce competitive *output* , innovative , and character . Method directed at *student center learning* , namely: student play a role active in activity study as well as involved for could understand material provided by a functioning lecturer as facilitator , so role active student could push student Becomes more creative in To do innovation and can compete internally and external . Courses education the character is also one of those who play a role important so that produce graduates who do not only quality by academic but also have good character . IBI Kesatuan students are also directed for follow project entrepreneurship through activity study among them eye studying management business and entrepreneurship . Efforts made that is give opportunity for student for promote the product through social media .

b. Field Research and Service ( birth quality research )

Research conducted at IBI Kesatuan based on the *road map* drawn up and refers to the plan development period medium level area and West Java . IBI Kesatuan has apply results the research to society , though still dominated in form journal scientific , will but there is a number of activity Devotion To the community (PKM) who have aligned with research conducted . Research Institute at IBI Kesatuan already join as well as in assistance to SMEs, as power expert and as center consultation research for level area . Research institute moment this already play a role in bridge Among theory with practice in the field , through an MOU with the business world and an MOU with government area . Besides field Research , Service To the Community (PKM) IBI Kesatuan moment this have programs:

1. Partnership with the business world , institutions government , and society .
2. Development of the business world , region / community
3. stub effort independent (MSME)
4. Consultation Business

c. Qualification Lecturers and Education Personnel

In Thing increase qualification power IBI Kesatuan educator always push whole lecturer permanent for doing studies continue doctoral program via :

1. Help gift internal scholarship
2. Relief fund solution studies carry on for the lecturer who did studies carry on with financing independent with consider relevance with study program needs .

For support learning strategies that can shape character student , IBI Kesatuan strive formation power character educators also through :

1. Planting values culture work IBI Kesatuan organization through nine beliefs , with the motto TOLERANCE , namely :
  - a. *Teamwork* ( cooperation ), coordinate work together and work together with sincere .
  - b. *Objective* ( goal ), effort in the form of a target that is quantitative and is achievement size success .
  - c. *Loyalty* ( loyalty ), action give or show firm and constant support and obedience to somebody or institution .
  - d. *Empathy* ( empathy ), ability for feel state other people's emotions , feel sympathetic and try complete problem , and take other people 's perspective .
  - e. *responsibility* ( responsibility ) answer ), bear all something , so obliged bear , bear answer , bear all something or give responsible and bear consequently .
  - f. *Achievements* ( orientation achievement ), action reach or do ; a obtain by power ; successful performance ; achievement ; as , achievement the object .
  - g. *net work* ( weave cooperation ), build connection with other people or influential organization to success professional as well as personal.
  - h. *Customer Satisfaction* ( satisfaction user ), provide satisfaction through services provided somebody by satisfying
  - i. *Entrepreneurship* ( entrepreneurship ), confidence existing strong in self somebody for have ideas and innovations .
2. Enhancement lecturer 's professional competence with by include lecturer in trainings among them training technique instructional ( characteristic ) and training *Applied Approach*

For support productivity high work in the field study for lecturer , IBI Kesatuan give facility in thing :

1. Give help financing research and service to society .

2. Give incentives and rewards to lecturer who has succeed publish creation scientific journal international reputation Scopus 2 .

Whereas recruitment and qualification power education customized with needs employee in each unit based on analysis position and ratio adequacy to student with power education in each study program as well as suitability field science and field the work required by the unit. IBI Kesatuan also provides opportunity and help studies carry on for power education , and include power education in trainings , seminars, and suitable whorkshop with field her job .

## 2. Production Process

Production process in something college tall is describe quality in the field education . For reach good quality must through the process. Process is series designed activities in effort increase input competence to produce quality *outputs* and *outcomes* . Following this several production processes carried out at IBI Kesatuan :

### 1. Field Curriculum

In college tall *output* or output generated is graduates , Curriculum developed at IBI Kesatuan has Fulfill demands *customer learning* and have competencies required by the world of work . Compilation curriculum based on input / input sourced among them from *stake holders* , *users* , and alumni so that curriculum arranged in accordance with updated needs . Besides has apply *updated* curriculum , IBI Kesatuan has also apply curriculum integrated between the learning process academic and development character inside curriculum , namely with enter eye studying education mandatory character delivered by all lecturer for 10 minutes before study started .

### 2. Facilities and Infrastructure Learning

Adequacy facilities and infrastructure has set in Regulation of the Minister of Research and Technology of Higher Education Number 44 of 2015. Regulated infrastructure facilities the among them include :

#### a. Facilities and infrastructure studying consist from :

1. Lecture room - Lecture room totaling 52 rooms class with each area is  $64 \text{ m}^2$  , with power accommodate 40 students for every class . Be equipped with chairs and tables studying 40 sets , chairs and tables for lecturer 1 set , LCD Projector along with screen as much as 1 set, Air Conditioner (AC) as much as 2 units each have 2 *Paard Kracht* (PK), and 2 *glass boards* .
2. Laboratory Room Computer - Laboratory Room computer totaling 4 rooms , equipped with with 2 AC units each have 2 *Paard Kracht* (PK), LCD Projector along with screen as many as 1 set, 2 units of *glass board* , and 21 units of computer.
3. Multi Media Laboratory Room - Laboratory Room computer totaling 1 room , which is equipped with with 2 AC units each having 2 *Paard Kracht* (PK), LCD Projector along with screen 1 set , 2 *glass boards* , 21 Core i7 computers , and network wifi .
4. Language Laboratory Room - Laboratory Room computer totaling 1 room , which is equipped with with 2 AC units each having 2 *Paard Kracht* (PK), LCD Projector along with screen as much as 1 set, 2 units of *glass board* , 21 units of computer, and network wifi .

#### b. Facilities and infrastructure library

IBI Kesatuan has room library with large 465m<sup>2</sup> room and capacity visitors for 40 people, which can be accessed by the entire IBI Academic Community as well as by the general public, with be equipped with AC, network wifi , desk read , and space discussion , as well as availability of collections/literature both electronic and printed with a variety of collections and subjects, As for the datasource literature which available can seen in Table below this :

Table 11 Kinds References IBI Kesatuan Library

No	Type library	J ml Title	Quantity Copy
1	Book Text and <i>handbook</i>	10.112	22,328
2	Module Practice	80	80
3	Journal which accredited by institution official ( Dikti . LIPI, etc. ).	43	334
4	Journal International ( <i>including e-journal</i> )	27	462
5	Proceedings	48	48
6	Magazine	8	158
7	Newspaper (epaper)	5	
	<b>Total</b>	<b>10.323</b>	<b>23,410</b>

Source : Library Data – IBI Kesatuan , 2021

3. Non -Academic Service

a. Scholarship

Non- academic service for student among them is gift scholarship for student new , scholarship given is form embodiment Higher Education Tri Dharma activities in the form of: *Corporate Social Responsibility* (CSR) IBI Unit . Scholarships awarded in the form of scholarship academic and non academic . Scholarship academic consist from Scholarship Featured , Gold, Silver, and Bronze, where procedure the gift set in in the Decree of the Rector of IBI Kesatuan No. 23.1/ Chancellor /IBIK/IV/2021 regarding Provision Giving Scholarship for Prospective Students New Study Program Diploma-3 and Strata -1 IBI Kesatuan . Besides scholarship IBI Kesatuan academics also provide non- academic scholarships , namely scholarship employees . Scholarship this given for child employee . The following is the scholarship data provided by the IBI Kesatuan :

Table 12. Giving Data Scholarship

Year	Scholarship					Total
	Superior	Gold	Silver	Bronze	Employee	
2017	62	14	1	20	2	99
2018	15	14	1	20	5	55
2019	68	37	17	11	-	133
2020	72	32	14	29	-	147

Source : Marketing Department-IBI Kesatuan , 2021

b. Guidance Counseling

Guidance and counseling is service assistance provided by experts in Thing this counselor to counsees ( individuals who get help ) for complete problem in development his life . Problem the in aspect personal-social , career , and academic . Counselor provide alternative solutions problems experienced by the counselee . Giving service guidance at level college tall is existence independence in implementation activity study teaching , selection of study programs , as well as in management herself as student . Problems faced by students grouped Becomes two , namely :

1. Academic

Problem in field academic is a obstacle in achievement destination his life . Following is problem facing academic student :

- a. Difficulty in choose a study program / concentration choice eye suitable college with capabilities , and available time .
  - b. Difficulty in arrange time learning and activities student
  - c. Difficulty get source study
  - d. Difficulty in composing Duty lectures ( papers , reports ) and assignments end
  - e. Difficulty in learn sources from language foreign
  - f. Lack of motivation and enthusiasm study
2. Personal-social

Problem personal-social related with management , customization self and social life on campus nor the place stay is difficulty by general in problem personal-social . Following is problem personal - social faced student including :

- a. Difficulty economy / cost studying
- b. Difficulty related the place stay ( boarding house )
- c. Adjustment self with friends campus as well as on the spot stay , different culture ,
- d. Problem family
- e. Problem with friend close

**3.4 Performance Perspective Learning and Growth**

Measurement performance perspective growth and learning be measured with use two indicator that is retention employees and satisfaction employee . Indicator retention employee got from part staffing whereas satisfaction employee obtained from primary data processing , namely processing of distributed questionnaire data to staff and lecturers . Perspective performance growth and learning more emphasize the factor source power man that is power education .

**1. Retention Employee**

Analysis to retention employee conducted with count *Labor Turn Over* (LTO) namely amount outgoing employee compared with the average number employee During period , if LTO result < than 10% then retention employee could said good . Following table calculation *Turn Over Labor* :

Table 13. Labor Turn Over (LTO)

Year Academic	Total Employees		Employee Resign	Labor Turn Over
	beginning	end		
2017	128	133	0	0.00%
2018	133	141	0	0.00%
2019	142	151	5	0.85%
2020	151	154	5	0.82%

*Source : Employee Data – IBI Kesatuan, 2021 processed*

Based on the data in the table above show LTO rate < than 5%. The more small LTO value then will the more good level retention employee . In Thing retention IBI Kesatuan officer capable maintain owned employee for stay loyal to institution .

**2. Satisfaction Educational Work**

Measurement to evaluation satisfaction work power education conducted with deployment questionnaire for 82 respondents power education . Respondent requested for give response statement based on attributes research that has been determined . On research this use method *Minnesota Satisfaction Questionnaire* (MSQ) for measure satisfaction work power

education , method this used for knowing level satisfaction power education to system compensation , opportunity career , opportunity To do studies further , and improvement skills .

Table 14 Assessment Score - Satisfaction Educational Work

No	Statement	Total Score
1	IBIK implements system adequate compensation ( salary )	287
2	Employee feel satisfied work at IBIK	297
3	Employee feel proud work at IBIK.	337
4	Employees at IBIK often get training enhancement skills	288
5	IBIK always involve employee in the process of taking decision	314
6	IBIK always motivate employee for develop creativity and initiative .	322
7	IBIK always stage training for increase skills employee	318
8	IBIK has commitment for send employee to studies carry on	317
9	IBIK delivers appreciation for outstanding employees .	242
10	IBIK has connect all part in system network (Local Area Network, WAN)	326
11	Employee could access all required information .	310
12	IBIK delivers opportunity to employee in increase level position	319
	Total	3677

Source : Primary data processed , 2021

On t table on show evaluation to appreciation for outstanding employee be on the score Lowest ie 242. Lowest score next is a compensation system with score 287, and training enhancement Skills with a score of 288, while score highest totaling 345 are in statement 4 regarding employee proud work at IBI Kesatuan . By overall total score obtained is 3677.

Based on total score evaluation respondent , then conducted measurement with use *rating score* that is scale measurement of raw data obtained in the form of number then interpreted in definition qualitative ( Sugiyono , 2014), the formula used in measure *rating score* are :

**Highest score each item x number item statement x number respondent**

Based on formula the so generated score criterion as following :

- a. Giving score maximum i.e. Very Good given score 5

$$5 \times 12 \times 82 = 4920$$

- b. Giving minimum score is Very No Well given score 1

$$1 \times 12 \times 82 = 984$$

- c. For determine criteria description evaluation to satisfaction work power education , done composing criteria with use formula :

$$\text{Score score highest} - \text{Score score Lowest}$$

**Amount category**

Source : Sudjana , 2005

So that get the interval for each category are :  $4920 - 984 = 787$

With thereby criteria description resulting assessment is as following :

Table 15 Value Category - Satisfaction Educational Work

interval	Category Evaluation
984 – 1770	Very No Satisfied
1771 – 2557	Not Satisfied
2558 – 3344	Enough Satisfied
3345 – 4131	Satisfied
4132 – 4918	Very Satisfied

Source : Primary data processed , 2021

Total score results data collection = 3677 can interpreted satisfaction work middle education to institution according to perception of 82 respondents is  $3677 : 4920 = 74.73\%$  of specified criteria , and if look at the table category value and total score generated so satisfaction work power education to system compensation , opportunity career , opportunity To do studies further , and improvement skills . is in category **Satisfied** .

### 3. Satisfaction Work Lecturer

Measurement to evaluation satisfaction work lecturer conducted with deployment questionnaire for 87 respondents lecturer fixed . Respondent requested for give response statement based on attributes research that has been determined . Researcher use method *Minnesota Satisfaction Questionnaire* (MSQ) for measure satisfaction work lecturer , method this used for knowing level satisfaction lecturer to system staffing , facilities and infrastructure , research and service , and curriculum .

On the table on show evaluation to system compensation be on the score Lowest that is 281. The lowest score next is research and service , with scores 295 and 298, while score highest totaling 364 are in statement 4 regarding lecturer proud work at IBI Kesatuan and statement 12 regarding curriculum and syllabus at IBI Kesatuan always *updated* in accordance with market demands . By overall total score obtained is 3931.

Table 16. Assessment Score - Satisfaction Work Lecturer

No	Statement	Total Score
1	IBI UNION carry out system adequate compensation	281
2	IBI UNITED RESPONSIBILITY to wants and needs Lecturer	297
3	Lecturer feel satisfied works at IBI KESATUAN	324
4	Lecturer feel proud work at IBI UNION.	364
5	IBI UNION has commitment for send lecturer to studies carry on	337
6	Room area IBI KESATUAN lecturer has Fulfill standard provision Dikti ( more big or same with 4 m2 per lecturer )	354
7	Lecturer active To do study	295
8	Lecturer active write creation scientific and popular	298
9	Lecturer active participate in scientific forums	326
10	Lecturer active fill scientific forums	336
11	Lecturer do study in accordance with amount specified time	355
12	Moment this The curriculum and syllabus at IBI KESATU are always up-to-date in accordance with market demands .	364
	Total	3931

Source : Primary data processed , 2021

Based on total score evaluation respondent , then conducted measurement with use *rating score* that is scale measurement of raw data obtained in the form of number then interpreted in definition qualitative ( Sugiyono , 2014), the formula used in measure *rating score* are :

**Highest score each item x number item statement x number respondent**

Based on formula the so generated score criterion as following :

- a. Giving score maximum i.e. Very Good given score 5

$$5 \times 12 \times 87 = 5220$$

- b. Giving minimum score is Very No Well given score 1

$$1 \times 12 \times 87 = 1044$$

- c. For determine criteria description evaluation to satisfaction work lecturer , done composing criteria with use formula :

$$\frac{\text{Score score highest} - \text{Score score Lowest}}{\text{Amount category}}$$

Amount category

Source : *Sudjana , 2005*

So that get the interval for each category are :  $\frac{5220 - 1044}{5} = 835$

5

With thereby criteria description resulting assessment is as following :

Table 17 Value Category - Satisfaction Work Lecturer

interval	Category Evaluation
1044 – 1878	Very No Satisfied
1879 – 2713	Not Satisfied
2714 – 3548	Enough Satisfied
3549 – 4383	Satisfied
4384 – 5218	Very Satisfied

Source : *Primary data processed , 2021*

Total score results data collection = 3931 can interpreted satisfaction work lecturer to institution according to perception of 87 respondents is  $\frac{3931}{5220} = 75.30\%$  of specified criteria , and if look at the table category value and total score generated so satisfaction work lecturer to system staffing , facilities and infrastructure , research and service , and curriculum is in category **Satisfied** .

**3.5 Data Interpretation**

**Perspective Finance**

From result analysis report finance through the calculation of the ratio of *Operating Profit Margin (OPM)*, *Return on Capital Employed (ROCE)* and *Economic Value Added (EVA)*, shows performance Financial IBI Kesatuan as following :

- 1. IBI Kesatuan Ability in minimize cost operational and maximize income be measured with using the OPM ratio. The results of the calculation of the OPM ratio show that IBI Kesatuan performance in Thing this fine , because During four year period evaluation show OPM ratio value experiencing increase . In 2018 the OPM ratio experienced increase by 5% compared to in 2017, and in 2020 the OPM ratio experienced increase by 10% compared to in 2019, while 2019 no experience increase nor drop that is OPM ratio value is 13% , overall average ability of IBI Kesatuan in change activity Becomes profit is by 39.75%.

2. IBI Kesatuan Ability in generate a surplus from the capital used be measured with using the ROCE ratio, and shows numbers still low , because increase every year < than 5%. The year 2020 is increase highest that is by 4.97% and in 2019 it happened decrease in ROCE by 0.89%, while In 2018 , ROCE increased by 2.46%. The decline in ROCE in 2019 was due to decreased net profit operating by 0.21%. 2020 is back occur ROCE increase of 4.97%, increase this because increase in net operating profit by 81.14%. Though increase in net operating profit more than 50%, will but no accompanied with significant increase in ROCE , p this because increase in total current assets by 16.45% in 2020 .
3. IBI Kesatuan Ability in produce score plus economical is good , which is indicated by the EVA value  $\geq 0$  as long as period assessment . Low *capital charge* issued by the IBI Kesatuan because low weighted average cost of capital (WACC), p this will help in produces a positive EVA , so that could give score plus economical for institution . The low WACC is due to capital structure at IBI Kesatuan , no financed from debt .

By whole results measurement performance Financial IBI Kesatuan already enough fine , will but researcher underscores the ability of IBI Kesatuan in generate a surplus that is still low , so there is a number of things that can carried out by IBI Kesatuan for push increase in surplus along with management business unit finances , namely :

1. In produce a surplus should IBI Kesatuan no always depend on income from student , so *revenue* depends from amount incoming students . IBI Kesatuan should have business units that can made as source Other *revenues* include :
  - a. Have a business unit academic background behind the competencies possessed .
  - b. Have a business unit supporting , namely business units that utilize and optimize existing assets and business units commercial body law .
2. Management business and business unit finance carried out by a given body autonomy full for manage operational everyday .

### Perspective Satisfaction Customer

Measurement result performance perspective satisfaction customer rated with measure percentage to retention customer satisfaction customers , and percentage acquisition customer . Perspective satisfaction customer is poor assessment lost important not except for the world of education . Based on results measurements that have been done , then could is known performance perspective satisfaction customers at IBI Kesatuan as following :

1. IBI Kesatuan Ability in maintain retention customer be in position not enough good , percentage retention customer will said good if score retention customers  $\geq 100\%$ . Researcher To do calculation retention customers in even semester at each period assessment . From the resulting measurements show score retention customer During period evaluation is below 100 % . Average retention customer During period evaluation was 94.42%, with an average loss of customer by 5.58%. Retention customer Lowest are in 2020 that is by 89.77%, with level lose customer by 10.23%. Whereas retention customer highest is in 2019 , i.e. of 98.15%, with percentage level lost customer by 1.85%.
2. IBI Kesatuan Ability in acquisition customer or growth student new be in condition not enough fine , because acquisition customer will said good if growth positive on every year . Research results show score acquisition customer is on a fluctuating trend , 2018 experienced drop as much as 2.97% compared with 2017 , year 2019 acquisition experience growth positive that is as much as 5.49% compared to with 2018 , and 2020 acquisition return experience drop as much as 6.16% compared with year 2019.
3. IBI Kesatuan Ability in give service to customer is in the range value 61 – 80. Author To do measurement to satisfaction customer with use method *Customer Satisfaction Index* (CSI). Measurement conducted with To do deployment Questionnaire addressed to student as respondent for give response to each statement with choose one of five answers . Respondents used sample totaling 358. Questionnaires distributed more formerly through validity and reliability tests for state that test statement already valid. Through researcher CSI method measure level satisfaction customer and show the number 74.28 % , and if refer to table *customer satisfaction index interpretation* number that is in the category *Cause of Concern* ( feel worry ).

Evaluation performance perspective satisfaction customer by whole still not yet too ok , thing this because component retention customers and acquisitions customer is on the assessment not enough good . Retention rate customer not enough from 100% and acquisition customer is on a volatile and growth trend every year not enough than 5%. For maintain amount customers and improve growth student new , need conducted several strategies, namely :

1. Optimizing function and role mentor academic no only as verifier on time charging card plan study , will but can working as counselor , so could give guidance in the field academic for student start from the first semester until with the final semester , as well as give motivation to student with destination student will the more steady to choices that have been they do , competence will obtained , and the future profession after graduation.
2. Enhancement service academic and non academic for student , so category satisfaction customer changed be Very Satisfied . With increase service be Very Satisfied category , personally no direct will make tool promotion for candidate student , through experiences felt by students , so that could increase growth student new .
3. Share activity promotion into the two part that is *Promotion* and *Research and Media Development*, part promotion have Duty in To do activity promotion like exhibition education , socialization school , visit campus , service design graphics , digital marketing , and strengthening *brand engagement* . Temporary part *Research and Media Development* have Duty including management social media, management advertising , research and evaluation , and increase capacity development field promotion .

### **Internal Business Process Perspective**

#### **1. Innovation**

In study this evaluation performance internal business process perspective using method Interview with academic units , LPPM and HRD, as well as evaluation to performance lecturer through deployment questionnaire for lecturer fixed . Innovations made refers to the Tri Dharma College High, so college tall moment this sued for To do innovation in learning and productivity lecturer in Thing this research and community service . Presented innovation must could answer phenomenon change life moment this is what becomes attention are you serious for managers education high .

#### **1. Learning Process**

- a. Learning strategies applied at IBI Kesatuan aim produce competitive *output* , innovative , and character .
- b. Method learning directed at *student center learning* that can push student Becomes more creative in To do innovation and can compete internally and external .
- c. Delivery eye studying education character with destination produce graduates who do not only quality by academic , will but have good character .
- d. Direct student have soul entrepreneurship , through activity study management business and entrepreneurship .

#### **2. Research and Community Service**

- a. Study based on the road map drawn up and refers to the plan development period medium level area and West Java .
- b. Research institute play a role in MSME assistance as a power expert and as center consultation research for level area .
- c. Devotion To the Community (PKM) to build partnership with the business world , institutions government , and society , as well as business development .

#### **3. Source Power Man**

- a. Increase qualification power educator , with give help studies continue the doctoral program .
- b. Planting values culture work IBI Kesatuan organization through nine confidence with the motto TOLERANCE, with destination support learning programs in shape character student .
- c. Give help financing for support productivity work lecturer in To do research and service society .

## 2. Production Process

### 1. Field Curriculum

Compilation curriculum based on input / input sourced from *stake holders, users* , and alumni so that curriculum arranged in accordance with up -to- *date* needs . IBI Kesatuan also applies krikulum integrated Among learning academic and development character .

### 2. Facilities and Infrastructure Learning

1. Classrooms available at IBI Kesatuan totaling 52 rooms class with each having 64m<sup>2</sup> area , with power accommodate for 40 students , equipped with chairs and tables lectures , air conditioners, LCD projectors , and *glass boards* .
2. Laboratory Room Computer totaling 4 spaces , each room be equipped with 21 units computers , air conditioners, LCD projectors , and *glass boards* , tables and chairs lecturer .
3. Laboratory Room Computer totaling 1 space , each room be equipped with 21 units of core i7 computer, AC, LCD projector , *glass board* , and table and chairs lecturer.
4. Language Laboratory room totaling 1 room , equipped with with 21 units of computer, air conditioner, LCD projector , *glass board* , and network wifi .

### 3. Facilities and Infrastructure Library

Libraries at IBI Kesatuan be equipped with book text and *handbook* 10,112 titles with number of copies 22,328, module practice 80 titles with number of copies 80 , accredited journal institution official 43 titles with number of copies 334, journal international 27 titles with number of copies 462, magazine 8 titles with number of copies 158.

### 4. Non -Academic Service

1. Scholarships awarded for IBI Kesatuan students consist from scholarship academic and non academic . Scholarship academic in the form of scholarship excellence , gold scholarships, silver scholarships, and bronze scholarships . Non - academic scholarships awarded in the form of scholarship for child employees . Giving scholarship for student During four year period evaluation is in 2017 as many as 99 people, in 2018 as many as 55 people, in 2019 as many as 133 people, and in 2020 as many as 147 people.
2. Guidance Counseling is non- academic service for student for help complete problems faced by students good problems related to academic nor problem personal-social .

Based on results Interview with related units , there are a number of field need conducted upgrade and repair good from side innovation and production process :

1. Innovation in the field research and service the resulting society not yet efficient and effective , meaning research produced could beneficial for Public by practical and productive *revenue* for institution .
2. Increase productivity lecturer through research and writing creation scientific . Enhancement productivity besides through financial assistance , can conducted with give motivation to level lecturer productivity still low , and increase amount literature from creation scientific lecturer who can used by students .
3. In production process implementation means infrastructure room study exceed capacity class , which should be capacity class for 32 students with large room 64m<sup>2</sup> , when this capacity room class filled for 40 students .
4. Giving scholarship for student should notice comparison amount receiver scholarship to the total number of students , so that gift scholarship no disturbing *cash flow* institution , because income at IBI Kesatuan sourced from income student .

## Perspective Growth and Learning

Measurement result indicator perspective growth and learning by whole worth good . Measurement through counting retention employees and satisfaction employees ( lecturers and staff ) education ). Retention employee be measured through

*Labor Turn Over* (LTO), increasingly small LTO value then will the more good level retention employee . Research results showing LTO value is below 5%, so IBI Kesatuan ability in maintain employee already **Fine** , because based on theory limit standard the maximum LTO is 10%.

Measurement satisfaction work employees ( lecturers and staff ) education ), carried out through method *Minnesota Satisfaction Quitionaire* (MSQ) and described in form qualitative . From research show that satisfaction work employees ( lecturers and staff ) education ) to institution is in category **Satisfied** .

By whole evaluation performance perspective growth and learning already fine , will but there is a number of necessary thing enhancement in the field of HR, namely :

1. To do effort drop LTO numbers so that approach the number 0%, with lower LTO then will boost score retention employee .
2. Apply draft *employee engagement* , with destination could grow high commitment and motivation to institutions , so that could work more productive , no often permission leave work and low desire for out .

### **Analysis Finding Results**

Based on findings results study in form interviews and subsequent documentation conducted data analysis , findings results study will conducted in accordance with theory and logic . Following discussion that will served in accordance with researched problems :

#### 1. Perspective Finance

Based on results study is known that ability institution in make profit still low , measured through ratio profitability with use Operating Profit Margin (OPM) ratio , which aims for knowing ability college tall in produce *profit* , because with *profit* that PTS can To do development so that expected could become a professional PTS in print quality human resources .

#### 2. Perspective Customers

Measurement satisfaction customer is important factor in perspective customer . Based on results study showing that satisfaction customer to performance institution is in category *cause for concern* ( feel worry ), so institution need increase quality service to student as customer .

#### 3. Internal Process Perspective

Internal process perspective in college tall be measured through innovation and production . Innovations made must in accordance with the Tri Dharma of Higher Education consisting of from learning , research and service to society . Research results show still low interest lecturer in To do research and service to society . This thing must supported by ability management in give motivation to lecturer for To do research and development .

#### 4. Perspective Learning and Growth

On perspective learning and growth , measurement satisfaction work employees ( Lecturers and Education Personnel ) become one of the factor evaluation in the field of HR. Research results showing that satisfaction work employee to institution by whole is in category Satisfied , though if seen of the total score every the statement submitted on the questionnaire , it looks score evaluation system compensation and rewards outstanding employees have score lowest . In Thing this need conducted evaluation to *performance* employee by routine , so could showing evaluation an objective employee , who can made as base gift compensation and rewards for employee .

## **IV. CONCLUSION**

After conducted analysis to the data obtained from IBI Kesatuan document , deployment distributed questionnaire to lecturers , students , and staff education , as well as through Interview with related units , and carried out measurement with use approach *Balanced Scorecard* , then could concluded as following :

1. Perspective Finance . From the analysis carried out through the ratio of OPM, ROCE, and EVA, performance IBI Kesatuan finance , whole already enough good , though in Thing ability generate surplus still low ,

2. Perspective Satisfaction Customer . Measurement to performance perspective satisfaction customer conducted with evaluation to retention customer , acquisition customer , and satisfaction customer . IBI Kesatuan Ability in maintain amount customer not enough good because occur drop amount student in semester even in every year assessment . Trend growth student new IBI Kesatuan experience negative growth in 2018 and 2020. Satisfaction measured customer with the CSI method is in the category *Cause to Concern* ..
3. Internal Business Process Perspective . Evaluation to performance of internal business processes carried out through the interview process with related units , showing need improvement and improvement in the field of the best research have orientation efficient and succeed use , facilities and infrastructure room class with unfinished capacity in accordance with Permenristekdikti No. 44 of 2015, as well as enhancement productivity lecturer through research and work scientific .
4. Perspective Growth and Learning . Perspective growth and learning be measured with evaluation to retention employees and satisfaction employees ( lecturers and staff ) education ) to IBI Kesatuan . Retention Rate employee be measured use *Labor Turn Over* ( LTO) and be in position good , while satisfaction work employees ( lecturers and staff ) education ) measured use MSQ method with category **Satisfied** .

IBI Kesatuan Performance 2017 – 2020 year general enough good so that need upgraded Becomes good with method increase IBI Kesatuan performance by comprehensive from fourth perspective in *Balanced Scorecard* , and do evaluation performance for years to front .

1. Enhancement performance finance in Thing increase the surplus for institutions that can conducted with form a business unit academic with background competence possessed and business units supporting facilities that utilize and optimize assets, as well as business units commercial body law , for increase institutional surplus value .
2. Increase service in the field academic and non academic to student , with method enhancement quality of human resources in the field service , system integrated academic , to make it easier student access information online .
3. Optimizing function mentor academic in increase retention customer , so student have motivation and more good with their choice do .
4. Enhancement function of the marketing unit, no only To do promotional activities will but To do *research* and *media development* , in effort increase acquisition customer .
5. Enhancement role institution efficient and successful research To use so that could beneficial by practical for community and generate revenue for institutions , and improve productivity lecturer through writing research and journal scientific that can made as literature for student .
6. Apply draft *employee engagement* so that could push number retention employees , and grow high commitment and motivation to institution .

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