

An Analysis of the Challengers and Barriers of Introducing the Balance Scorecard in Semi Government Catholic School in Sri Lanka

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Abstract— One of the most valuable gifts that the Catholic Church has contributed to the quintessence of Sri Lanka is the education system. The semi government and private schools that we have are headed by the catholic priests, brothers and nuns. Historically and even today the demand for catholic schools is on the incessant increase because of the social, cultural, spiritual and holistic approach to education and life that they contribute to the development of the child. Today, education has become the world's second biggest business enterprise. Therefore, there is a great global challenge on the overall performance evaluation of school education is parallel to those of international and government schools. Even though Catholic schools had entered the school education system during the colonial times, the real improvement of the higher education system in Sri Lanka, the significance of the school system in the domain of Sri Lankan higher education is seemingly inadequate. As a cause of concern, this paper is to investigate the benefits, obstacles and challenges in implementing the balanced scorecard (BSC) in catholic schools, more specifically, in Sri Lanka. In today's context many schools fail not necessarily because they have the wrong strategy, but due to poor strategy implementation. The balanced scorecard is one of the tools of strategy implementation that integrates the short term operational involvements of a school with the long term strategic direction. It has three additional perspectives over and above the traditional financial perspective. The other perspectives are learning and growth, internal business processes, and customer perspectives, as drivers of future school performance. The findings are particularly relevant to the context of Catholic schools, providing evidence that the BSC can overcome some of the weaknesses of schools inherent in the area of strategic management, as identified by the literature.

Keywords—Balanced scorecard, continuous improvement, customer perspective, internal business perspective, learning perspective and Catholic school.

I. INTRODUCTION

EDUCATION has been playing the most important pivoting role in the development of human civilization in the times so education is inseparable and it is imperative

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to cater to the present needs of the society and to prepare the society for a better future. It is inevitable that such issues as "knowledge explosion" development of knowledge, new technology and insulating of cultural values and norms of the society are crucial to fulfil the true sense of development. Education is a continuous process whether one likes it or not. Each person in the society is an integral part in this process. Education can be a formal and can be an informal process where knowledge and skills are developed when the learner is exposed to new environment. In the process of educating the society, invariably education institutions, mainly the primary schools play the pioneering role to begin with, where the important foundation of future development of productivity of a nation completely relies. The focus on appraised to identify an effective method of assessing the level of the standard of the school in contributing its share to make a better tomorrow. As a country develops, it is expected to enhance the overall quality of living and the standard of life of the society, which would predominantly facilitate to gain access on a financial, personal, social, and economic growth, and these aspects would be highly dependent on the level of education and skills imparted by the given society. Therefore, provisions have to be made for gaining access to very important standards of educational institutions lay down the requisite required protocols for any development in the sphere of education ensuring the standard are maintained and sustained and a continuous evaluation of those standards and improvements based on recommendations would be a country's mandatory requirement to effect a development of the society. It is very important to identify the factors on which the education as a whole is assessed. At this point of study the researchers prefer to state a few of the most important factors such as knowledge based factors, personal factors, and social factors. The findings of this reach would help to develop national educational policies, which the researchers presume as essentially required to be a part fulfilment of equipment of the international communities.

Economists define school quality in three ways: resource-based, environment-based and match-based. The resource-based view proposes that school quality can be measured by tangible resources, such as student-teacher ratio, term length and teacher salaries. Although these measurable qualities may matter, others argue that a school's environment contributes

to students' academic and economic outcomes more than its resources. This view supports the notion that higher-performing schools have students and teachers who are more motivated. This type of achievement-oriented environment is thought to foster both higher expectations and better performance (<https://www.stlouisfed.org>). A third measure of school quality is the fit between the school and the student. "Match quality" is a more subjective measure that takes into account how well students' needs and learning styles fit with the culture of their school. The more choices those students and their families have for a high school, the better the match of the school for a particular student. Based on this theory, then, attending the "best" school may not necessarily result in the best outcome for a particular student (<https://www.stlouisfed.org>). More specifically, effective schools are characterized by an orderly environment. In respect of systematic maintenance of school environment, it is rather associated with interpersonal relationships, than with reference to rules and regulations (Levine & Lezotte, 1990). The Staff members have to work as a team to ensure a sense of unity and consistency in their relation with students and the commitment of staff members and the impetus for collaboration and communication have to be directed towards student achievement. In this regard an emphasis on recognizing positive performance within the school climate as a whole is indispensable and the Staff members need to have a problem-solving orientation, willingness to experiment and actively search for solutions that would overcome obstacles in student learning, especially in respect of low achievers. With reference to the above background or context they identified, the 'shared vision and goals', 'learning environment' and 'focus on positive reinforcement' which bear close resemblance to the aspects Levine and Lezotte (1990) identified as 'productive school climate and culture'. A shared vision and shared goals reflect a unity of purpose among the teaching staff of a school and that is likely to result in a consistency of practice.

Furthermore, the coordination of goals is achieved by means of cohesion or collective effort and collaboration. Therefore, based on the previous studies on effective schools, it can be concluded that the concept of school culture is rooted in the existing effective school research, and therefore offers a lead for further explanation of the 'secret' of effective schools'. It even suggests that cultural aspect may be the guiding principle for effective schools. They argue that it is valuable to think of schools in terms of their characteristics as social organizations. Teachers in schools form social groups with their own rules, values and standards of behaviour and typify them as the ethos or standard of a school. Ethos reflects the teachers' expectations about children's work, and their behaviour, the models provided by the teachers' own conduct in school and the feedback that students receive on what is acceptable performance at school. More recently, a number of empirical studies have addressed the relationship between school culture and school effectiveness in a more systematic manner. Cheng (1993) performed a cross-sectional survey of Hong Kong secondary schools. In the study, Cheng compared

the effectiveness of schools having 'strong culture' with 'weak culture'. School culture was found to be related as perceived organizational effectiveness. In schools with strong cultures, school members expressed that their school was highly effective in terms of productivity, adaptability, and flexibility. In order to relate this perceived effectiveness with the actual performance of schools, Cheng further analyzed the effect of cultural strength on the pass rates at the final examinations. For this purpose, the pass rates for Chinese, English, and mathematics plus a composite measure based on these three rates, were taken into account. The analyses revealed a significant relationship between the cultural strength and pass rates of students in English and on the composite pass percentage. With regard to Chinese and Mathematics there was no significant relationship.

A. Education system in Sri Lanka

Today, there are 10,390 government schools. The curriculum offered is approved by the Ministry of Education. Schooling is compulsory for children from 5 + to 13 years of age. Education is state funded and offered free of charge at all levels, including the university under graduate level. The government also provides free textbooks to schoolchildren. Literacy rates and educational attainment levels rose steadily after Sri Lanka became an independent nation in 1948 and today the youth literacy rate stands at 97% (<http://www.fulbrightsrilanka.com>). The government gives high priority to improving the national education system and access to education. The medium of language could be Sinhala, Tamil or English. English is taught as a second language. Students sit the G.C.E O/L at the end of 11 years of formal education and G.C.E. A/L examinations at the end of 13 years. The education structure is divided into five stages: primary, junior secondary, senior secondary, collegiate and tertiary. In addition to the Government Schools there are 33 non-fee-levying Assisted Private Schools and 33 fee-levying autonomous Private Schools. These schools offer the local syllabus as well as the British system. There is another category of English medium International Schools approved and registered by the Board of Investment, Sri Lanka. Some international schools offer the curriculum for the IB Diploma while others coach students for the Edexcel G.C.E Ordinary Level (O/L) Advanced Subsidiary (A/S) and Advanced Level (A2) examinations. A few schools offer the curriculum for the Cambridge Examinations as well. The public school system of Government Schools in Sri Lanka (<http://www.fulbrightsrilanka.com>) is well developed and widely accessible around the island. In 2010, there were approximately 4 million children enrolled in 9685 government schools, being taught by 215,000 teachers. There were 117,000 children studying in private schools in 2010, who were taught by 6,000 teachers. School books are also provided by the Government for children in Grades 1 to 11. The number of private schools is increasing, as there is a growing upper-middle class population in Sri Lanka. Private schools generally have better and more modern facilities than public institutions, and they charge fees. Figure 1 depicts

school distributions in relation to provide education in Sri Lanka (<http://www.fulbrightsrilanka.com>).

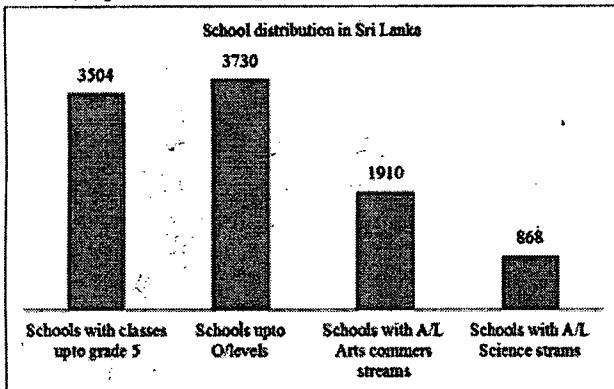


Fig. 1: Number of schools facilitates education in Sri Lanka
Source: Source: Ministry of Education (2013), "Sri Lanka Education Information 2013"

B. Balance scorecard (BSC) as a performance evaluation tool to measure school performance

A comprehension of the Balance Score Card and the school performance for performance evaluation of children are essential for the school sector to predict their future expectations. The result of the present study will provide variable information to enhance to private sector catholic school performance and the research includes developing the testing of hypothesis in second stage. The study focuses on how the Privet sector school performance can be measured through Balance Score Card use. Further study forces objectives of to measure the private sector school performance, to introduce Balance Score Card as a measuring tool to measure the private sector school performance, to identify the driving and restraining forces in school performance. Finally researcher emphasise the challengers in implementing Balance score card to measure school performance in privet sector school in Sri Lanka. As a consequence, public organizations have been subjected to internal and external pressures in order to adopt practices and carry out actions, which will enable them on the one hand to manage their own impacts better and on the other hand to promote and encourage the adoption by other organizations of behaviours consistent with the preservation and protection. Measuring public sector performance is essential in today's context. This research is directed to measuring school performance through Balance score card. Although income statements, balance sheets, and other traditional accounting reports are useful to stockholders, potential investors, and analysts, such financial reports with their aggregated figures and focus on historical transactions are often of little use to internal managers. Further, traditional reports only indirectly measure the effectiveness of corporate strategy and can leave managers in the dark about whether a specific strategy has been implemented successfully. Although the past may be helpful in predicting the future, financial accounting metrics are lagging indicators that can provide insights into the effectiveness of previous strategies and decisions yet limit managers' abilities to anticipate future events especially when

the future is fraught with uncertainty and change. In contrast, nonfinancial metrics, such as customer satisfaction and organizational innovation, are considered leading indicators that are better predictors of future operational results. The BSC combines nonfinancial and financial measures in the internal corporate reporting process so that managers can assess the efficacy of strategic plans and actions. Each perspective includes a series of performance measures, targets, and goals that reflect the firm's long term strategies following then under the introductory discussion researcher cover the overall background and objectives of present study. Secondly researcher interrogates school culture and later part discuss about the literature related to the area including balance scorecard to build up conceptual frame work. Finally conclusion and discuss about further studies.

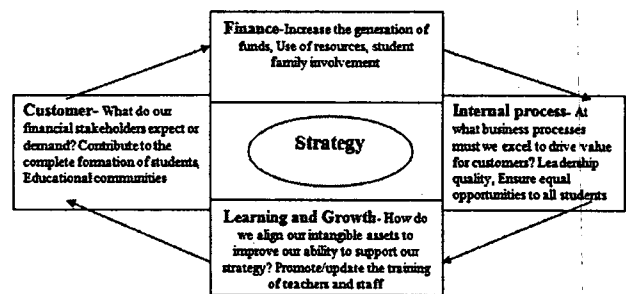


Fig. 2: BSC for perspective Strategy link into School performance measurements
Source: Author's own elaboration

II. INTERNAL PERSPECTIVE LINK INTO LEADERSHIP

To satisfy customers, internal process perspective is very critical rather than focusing on improvement of other activities. 'Each of the customer disciplines outlined above will entail the efficient operation of specific internal processes in order to serve our customers and fulfill our value proposition' (Niven, 2008, p.18). Pereira (2012) was applied no of coordination meetings per structure, no of processes mapped and assessed per structure, percentage of achievement of the objectives of the student's recovery plan, Percentage of students receiving financial supporting proportion to total requests and Percentage of successful teacher replacements due to impediments as non-accounting measures while measuring internal performance in schools. Pereira (2012) applied Percentage of cost reduction in external supplies and services, Percentage of educational programmes funded in proportion to total funding requests, Percentage of own revenues generated from the community and Percentage of increase in own funds. Return on equity (ROE) is a measure of the performance of the firm relative to shareholder investment. Gunathilaka (2014) stressed that measure of shareholder returns is important rather than overall firm profitability, interest expenses are subtracted out of income for this measure. As a test of robustness, an alternative formula was also used, where ROA is defined as income before extraordinary items, divided by average total assets plus accumulated depreciation are used to measure financial performance in organization based on accounting

aspects.

Schools depend on leadership throughout the organization to shape productive futures through a process of self-renewal. To enlarge the leadership capacity of schools attempting to improve their academic performance, some principals involve teachers in sustained dialogue and decision making process about educational matters. While remaining central agents for change, these principals recognize teachers as equal partners in this process, acknowledging their professionalism and capitalizing on their knowledge and skills (Marks, 2003). Focusing on school leadership relations between principals and teachers, this study examines the potential of their active collaboration around instructional matters to enhance the quality of teaching and student performance. The analysis is grounded in a comparison of two conceptions of leadership transformational and instructional. Functioning as leaders, principals can serve to transform school cultures or to maintain them (Firestone & Louis, 1999). Transformational leadership, put briefly, provides intellectual direction and aims at innovating within the organization, while empowering and supporting teachers as partners in the decision making process (Conley & Goldman, 1994). Instructional leadership, as we conceptualize it, replaces a hierarchical and procedural notion with a model of "shared instructional leadership." Shared instructional leadership involves the active collaboration of principal and teachers on curriculum, instruction, and assessment. Within this model, the principal seeks out the ideas, insights, and expertise of teachers in these areas and works with teachers for school improvement.

III. LEARNING AND GROWTH AS A MEASUREMENT TOOL IN BSC FOR THE TEACHER'S PERFORMANCE AND STUDENT'S ACHIEVEMENTS

For many years, educators and researchers have debated on which school variables best influence student achievement. As policymakers become more involved in school reform and, this question takes on new importance and direction since their many initiatives rely on presumed relationships between various education-related factors and learning outcomes. Eccles et al. (1993) argued that the motivational declines noted in middle-school students are often the result of a poor fit between the students' psychological needs and the educational environments in the middle schools. While adolescents need to feel autonomous and are cognitively and developmentally able to take on greater levels of independence and personal control (Linnenbrink, 2002), they often are not provided with sufficient opportunities to develop and exercise their autonomy within the classroom (Eccles, 1988). To be able to meet these expectations, students need to have a repertoire of study and self-regulation strategies that they can access and utilize. Unfortunately, students who struggle in school not only have a poor knowledge base of effective strategies but also do not understand how to select, evaluate, and adjust faulty strategies when they are not working effectively (Dembo & Eaton, 2000). Frances (2009) stressed that a variety of school reform proposals advocate

moving from traditional teacher-centered teaching toward more progressive, student-centered or constructivist classrooms in learning, teaching. Important distinctions might be made among these proposals, but they reflect a common interest in students actively constructing meaning, grounded in students' experience, rather than students simply absorb and reproduce knowledge transmitted from the domain of subject-matter fields. This common dimension might be summarized as active learning. Further Frances highlighted that a host of activities have the potential to engage students in thinking, problem solving, and construction of meaning. These include small group discussion; cooperative learning tasks; independent research projects; use of hands-on manipulative, scientific equipment and arts crafts materials; use of computer and video technology; community-based projects such as surveys or oral histories; and service learning. Students often show more animated, visible engagement in these activities, and teachers may interpret heightened engagement as the student is learning. But even highly active students can produce work that is intellectually shallow and weak. It has been observed that situations like the following: when students work diligently in small groups to complete routine mathematics or vocabulary assignments, but one student gives the answer for others to copy; or students completing interviews of community residents, with all questions pre specified by the teacher and the students' merely recording respondents' short answers, without trying to interpret their cumulative meaning; and students using the card catalogue, computers, and mathematics manipulative to reinforce superficial exposure to fragments of knowledge without promoting in-depth understanding of an idea. Reform efforts focused on active learning may lead down to an illusory path where student participation in activities can become an end in itself, regardless of the intellectual quality of students' work. This requires standards for intellectual quality; that is, criteria that help to define the difference between successful, powerful, and laudable uses of the mind versus uses of the mind that signify mediocrity, failure or run productive cognitive work. Resistance to student-centered teaching may be due in part to teachers and parents who have already sensed this problem. To address the skepticism, educators will need to show both that new approaches to pedagogy are grounded in high intellectual standards and that thankfully practiced to confirm to the standards which would actually enhance student performance.

IV. CUSTOMER PERSPECTIVE LINK INTO SCHOOL CULTURE AND PERFORMANCE

Niven (2008) mention that Customer Perspective should answer three critical questions such as "Who are our customers?" "What do our customers expect or demand from us?" and finally, "What is our value proposition in serving them?" . Each of many questions sounds more than measuring performance through traditional perspective of finance. Further Niven highlighted that most organizations that they are focusing a target customer audience, yet strategy reveal an "all things to all customers". Strategy guru Michael

Porter says that 'this lack of focus will prevent an organization from differentiating itself from competitors' (Porter, 2001). Pereira (2012) considered Percentage of successful students, Percentage of students with final grades 80%-60%, Percentage of students sanctioned disciplinarily and Percentage of students involved in activities as non-accounting information's while measuring how customer perspective effects to school performance. As stressed by Gunathilaka (2015) author mention that Douglas (1998) considered ROI, earnings growth, market share change as accounting information in measuring enterprise performance. Ann et al. 2006 refer to Perceived customer satisfaction, market satisfaction, economic and environmental impact and Montabon et al. (2007) selected ROA, ROE, Tobin's q, earning per share. Market analysts widely used return on assets as a measurement tool for firm performance. Both accounting and non-accounting information's are very essential in measuring business performance through different perspectives.

Organizational theorists have long reported that paying attention to culture is the most important action that a leader can perform. A closer look at the relationship of specific aspects of school culture to student learning is needed, however. This study identified three categories of schools based on academic achievement of students. Mortimore (2001) forearmed that concentration should be effected on establishing more knowledge about the complex interactions between culture and schooling. Lakomski (2001) studies postulate and by claim that it is necessary to change an organization's culture in order to bring about organizational change and concluded that there is a causal relationship between the role of the leader and organizational learning.

V. FINANCE PERSPECTIVE AND STUDENTS, FAMILY INVOLVEMENT FOR PERFORMANCE

BSC strategy map emphasize the Financial objectives are an important component of performance measurement, in the for-profit, public, and non-profit worlds. Ultimate objective of profit organization is very critical in this perspective represent the "increase shareholder value," "Grow revenues," and "lower costs" and profits. Niven, (2008) Stressed that in the public sectors, schools and non-profit organizations financial objectives ensure "achieving results, but doing so in an efficient manner that minimizes cost. Typical examples include, expand revenue sources, Contain costs and utilize assets effectively (p.18). Fan states, the idea that parental involvement has positive influence on students' academic achievement are so intuitively appealing that the society in general and educators in particular, have considered parental involvement as the remedy for many problems in education. The society in general, and educational researchers in particular, have long been interested in the positive effect that parental involvement may have on students' academic achievement (Christenson, Rounds, and Gorney, 1992). Researchers have concluded that parent involvement generally benefits children's and adolescents' learning and academic success (Hoover-Dempsey

and Sandler, 1997, p. 3).

VI. CONCLUSION

When changing for the better it stands at conspicuously projecting so many valid factors which are quite responsible for profiling human civilization. Even at the very primitive stages of human civilization it has been quite evident that human has made enormous number of unending attempts to enhance the quality of lives by modifying daily activities. Through various experimentation and its reforms adding a new piece of knowledge to the existing practices has never taken a rest and therefore transferring knowledge and skills to the future generations has been an inevitable discipline which finally in my opinion become the salient element in modern human civilization. All the disciplines we have been associating from the inception which are encompassed in the broad theme of sociology in common have gain tremendous momentum giving undetectable birth to the inevitable discipline called education in the context of winds of change taking effect world over. Which is the salient mode of transferring and transformation of knowledge for better tomorrow? Therefore, the importance of education very specifically its effectiveness has become quite a controversial agenda as the education industry shows a rapid burst of growth in the recent past. In conclusion it is my opinion that to expedite the development of educational system framework of Sri Lanka we need to evolve a system that will have a mechanism to measure the productivity of school education at all categories of schools bearing in mind the limitations faced by the schools at present. Finally most important part in this research is how can keep the balance among for perspectives. If any organization fail to keep the balance may in one perspective then it create a imbalance in BSC and finally it will week the strategies in organization. Most of the school are mainly focusing on some perspectives in BSC more than other ones. In development of strong strategies' in schools should be focus equal attention among four perspectives in BSC. Strong strategy will effect to develop a long-term strategic direction and clear mission and vision in schools.

ACKNOWLEDGMENT

My grateful thanks to Professor K D Gunawardana, faculty of management studies and commerce, University of Sri Jayewardenepura, Sri Lanka for the valuable guidance and advice given to me in making my research proposal a successful one.

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