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(Ferri Irawan)

Universitas Pamulang

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(Endang Ruhayat dan Saripah Vewawati)

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Penghitungan, Penysetoran dan Pelaporan Pajak Penghasilan (PPh) Pasal 21 PT PLN (Persero) Tbk Area Ciputat

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Gedung A lantai 2 Universitas Pamulang, Jl. Suryakencana No.1 Pamulang Barat-Tanggearang,
Banten. Telp./Fax.(021) 741 2566

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**Efectiveness Analysis Implementation of Badan Layanan Umum (BLU)
Achievement with Performance Measurement Service Based on Balance
Scorecard all State Islamic University in Indonesia**

**Yusar Sagara
UIN Syarif Hidayatullah**

Abstract

This research, can be seen that the effectiveness of the implementation of Badan Layanan Umum (BLU) to the achievement level of service with the Balanced Scorecard as a performance measurement. The sample of this research is all of BLU State Islamic University (UIN) existed in Indonesia in the year of 2010. This research helps leaders, lecturer, staff and public to know the BLU UIN's performance in Indonesia after perform as the BLU, which can improve the services performance in the future. This research shows that performance effectiveness of BLU UIN significantly influence to the achievement level of education services amount 0,00 and determination coefficient amount 0,783. Therefore, based on these results we can conclude that more effective of the BLU UIN's performance, then the higher of achievement level of educational services to university students. The future researches are expected to expand the performance variables and to increase the size of service to customers to obtain more accurate performance and service descriptions.

Keywords : Badan Layanan Umum (BLU), Performance, Public Service, Balance Scorecard

Introduction

The most basic of institutions development requisite on implementation of Higher Education in the UIN is compliance of the state property asset that should be have by this college institute. Certainly management of the state property needs to be adapted about existing rules and regulations and the rules set by their own UIN. One of mechanism for management of state assets in the forms of utilization of state property in form such as rent, lease, cooperative utilization, and handover building and handover building beneficial to Government Regulation No. 6 of 2006. This provision can then be used as the basis Management of Badan Layanan Umum (BLU).

In line with the a significant changing started from the financial management then branch out to how a UIN as a government agency under the Ministry of Religious Affairs to conduct performance measurement as material achievements in the academic field as well as in finance field. Can not be denied that before the birth of measuring organizational performance with Balanced Scorecard has been some assessment measures organizational performance such as: 1) ISO 9000 Quality Management System, 2) Malcolm Baldrige National Quality Award (MBNQA), 3) Evaluation of Health State-Owned Enterprises (SOEs) by the Minister of Finance No. 740/KMK.00/1989, No. 826/KMK.013/1992, and No. 198/KMK.016/1998 and 4) method of Capital, Assets, Management, Equity and Liquidity (CAMEL) is regulated in Decree No. 30/11/KEP/DIR Director of Bank Indonesia dated 30 April 1997. Each of the above methods has its advantages and disadvantages. Organizational

performance assessment designed by Kaplan and Norton relatively comprehensive performance assessment organizations. The problem in this study is extent implementation role in management of Badan Layanan Umum (BLU) of UIN Education in Indonesia as measured by the *Balanced Scorecard* method associated with the level of educational attainment in the UIN services in Indonesia as well as the effectiveness of performance testing whether Badan Layanan Umum (BLU) of UIN Education in Indonesia significantly influence the level of achievement of educational services

Research Problems and Objectives

Based on the background and problems, the objectives of this study were (1) Recognizing role of management application of the Badan Layanan Umum (BLU) UIN Education in Indonesia, (2) Determine performance effectiveness of the Badan Layanan Umum (BLU) State Islamic University (UIN) Education in Indonesia are measured with the Balanced Scorecard (BSC), (3) Determine achievement level of educational services of Badan Layanan Umum (BLU) State Islamic University (UIN) Education in Indonesia, and (4) Obtain the empirical evidence regarding the performance effectiveness influence Badan Layanan Umum (BLU) State Islamic University (UIN) Education in Indonesia to the achievement level of educational services.

Literature Review

Badan Layanan Umum (BLU) is a government agency established to provide services to the community in the form of the provision of goods or services sold without profit and prioritize its activities based on efficiency and productivity, which in its management are given flexibility in financial management by implementing practice-sound business practices.

Public sector performance assessment conducted in this study of the perception of the management activities in organizations and government officials in providing services, for employees and faculty who are satisfied are expected to provide quality service to students (customers). Thus, the elements that make up the indicator variable performance of public services are organized into five dimensions of service quality according to Zeithaml, Parasuraman and Berry (1993:1-12) as follows: Reliability (*reliability*) is the ability and reliability to provide a reliable service, Responsiveness (*responsiveness*) is the ability to assist and provide services quickly and accurately, as well as responsive to consumers desire (people served), Guarantee (*assurance*) the ability and friendliness and courtesy of employees in assuring consumer confidence, Attention (*empathy*) is firm but caring attitude towards customers, Reality (*tangibility*), quality of service that in view of the visible physical means, such as a facility or office facilities, computerization, administration, reception area, information place and so on. Decree of the Minister of State for Administrative Reform (Minister PAN) Number 63/KEP/M.PAN/7/2003, giving the sense of public service that all service activities are undertaken by public service providers as addressing the needs of recipient' service as well as the implementation of the provisions of the legislation. Next in Oxford (2000) described the sense of public service as "a service such as transport or health care that a government or an official organization provides for people in general in a particular society". Function of public service is one of the fundamental functions that must be carried out at both central and

regional levels. This function is also carried by the state / local enterprises in delivering and providing services or public goods and services.

Scorecard is a set of integrated performance measures derived from organizational strategies that support the overall organizational strategy. The *Balanced Scorecard* provides a way to communicate an organization's strategy to managers throughout the organization. *Balanced Scorecard* also shows how organizations improve their financial performance (Single, 2002:1).

Balanced Scorecard methodology is built on a management management that never existed before, such as: *Total Quality Management (TQM)*, customer-defined quality, continuous improvement, employee empowerment, and most importantly the measurement-based management and feedback (Single, 2009: 324). Objectives and measures in the *Balanced Scorecard* not only the incorporation measures of financial and non-financial exist, but rather is the result of a top-down process (*top-down*) based on the mission and strategy of a business unit, mission and strategy must be translated into objectives and more real measures (Teuku Mirza, 1997: 14).

Kaplan and Norton (2000:17) points out some of the benefits of the concept of *Balanced Scorecard* performance measurement namely: Clarify and generate consensus on strategy, Communicate the strategy to the entire organization, Align departmental and personal goals with organizational strategy, Linking strategic objectives to long term targets and annually budgets, Identify and align strategic initiatives, Carry out periodic review of strategic and systematic, Getting feedback needed to learn and refine strategies

Balanced Scorecard also directs the manager to the front of the looking back. It is easy to understand because the 4 perspectives: financial, customer (stakeholders), internal business processes and learning and growth perspectives Kaplan described as relating to one another. Even summarized in a relationship "*cause and effect relationship*". The terms of each perspective can be described as follows:

- a. Customer perspective. This perspective shows what kind of organization in the eyes of the customer. Customers have the technical ability to see corporations from various sides: time, quality, performance and service, and the costs incurred by the customer to obtain service. Dimensions of customer needs thus will ultimately determine how the organization viewed by customers. The better perception of the customer, the better the value of the corporation in the eyes of customers (*stakeholders*)
- b. Financial perspective. Questions to be answered here is how the corporation, we are perceived by shareholders both in the short and long term. Corporations can lose at any given time, but the shareholders realize that after that corporations will profit, so the dividend will be obtained. The better corporation in shareholders eyes, more secure the corporation obtain sources of capital.
- c. Internal business process perspective. This size show production process such as what better corporation. Customer orientation is absolute, but the problem for management is how to prepare a competency that can meet the needs of customers
- d. Learning and growing perspective. This perspective shows how corporations can survive and the ability change according to external demands.

Understanding the effectiveness according to Robert N. Anthony and Vijay Govindarajan, et al (2000: 131) in his management control system is: "effectiveness is the relationship between a responsibility center's outputs of its objectives". This can be interpreted as "Effectiveness is determined between the outputs produced by the responsibility center with short-term goals. The greater output of which contribute to the organization's short-term goals, then more effective the unit. "

Measurement of organizational effectiveness can be done by using a variety of different approaches, assuming that the organization will assign the input that comes from the environment through an internal process output will be thrown back into the environment. In measuring the effectiveness of various organizations can be done through:

- a. Target approach (goal approach) in measuring effectiveness is focusing on outputs that measure the organization's success in achieving the planned level of output.
- b. *Source approach (resources approach) is focusing on the input that measure the organization's success in getting the resources needed to achieve good performance.*
- c. Process approach (*process approach*) is more focused on the internal aspects of the organization's activities and measure effectiveness through various internal indicators.

Data and Methodology

The method used here is *cross sectional* method to study whose data one stage some subjects (BLU UIN in Indonesia) at a particular time (in 2010). In accordance with the objectives to be achieved, then use 2 types / forms of the research: descriptive research and verification. Descriptive research is research that aims to obtain a picture / description of the characteristics and application variables Badan Layanan Umum (BLU), achievement level of educational services and UIN performance effectiveness with *Balanced Scorecard approach*. Verification is a type of research study that aims to determine causal relationship between variables through a hypothesis testing.

The data required in this study consisted of primary data and secondary data. To obtain primary data, field research used data collection techniques are interviews, observations, and questionnaires. This study respondents totaled 606 with the following distribution: 6 BLU, 90 professors, 150 employees, and 360 students. The data is processed by the instrument (1) descriptive statistics, (2) test data quality (validity and reliability), (3) the classical assumption (heteroscedasticity and normality test), (4) hypothesis testing (determination coefficient test and simple linear regression).

From two variables above, then the model equations in this study are as follows:

$$Y = \alpha + \beta X$$

where:

Y = attainment level of educational services

α = constant, the price of Y when X = 0

β = regression coefficient or sensitivity values dependent variable (Y) against major independent variable (X) where if b value is positive then there will be an increase, whereas if b is negative then it will be a decline.

X = performance effectiveness of the Badan Layanan Umum (BLU) Education

Discussion

Management Application Role of Layanan Umum (BLU) UIN Education in Indonesia

In line with established UIN in Indonesia became Badan Layanan Umum (BLU), then the UIN in Indonesia design university management system of *public goods* are characterized by bureaucracy in managing university organizations such as legislation, regulation, authorization and control of all the units under it, a semi-*public goods*-oriented and *non-profit* services (*Public services Deliveries and Internal services Agencies*) which authorizes all work units that are semi-autonomous / autonomic. Being a unit of Badan Layanan Umum (BLU) is not a legal entity change, but reform of the financial management of the funds coming from the services, grants, grants tied and cooperation with other parties who previously had paid into the state treasury to be used immediately after established a Task Force Public Service Agency (BLU) which is expected to affect all aspects of the university environment especially customer service.

Changes implications become Task Force on Badan Layanan Umum (BLU) requires a change in mindset and a pattern-oriented work on service improvement. Nature of the formation of Task Force on Badan Layanan Umum (BLU) with the authority to raise funds themselves should be returned to the substance that increases the efficiency, effectiveness, productivity, public service, accountable, transparent and accountable. UIN in Indonesia can also explore new sources of revenue through the development of business units were formed, with the cooperation of other parties in the form of profit sharing or grants either bound or not. In order to increase revenue in Indonesia UIN perform *risk management* of surplus operating funds to term deposits for a period of investment for 1 year and can be extended, while investment by outsiders more than 1 year must be approved by the Minister of Finance of the Republic of Indonesia.

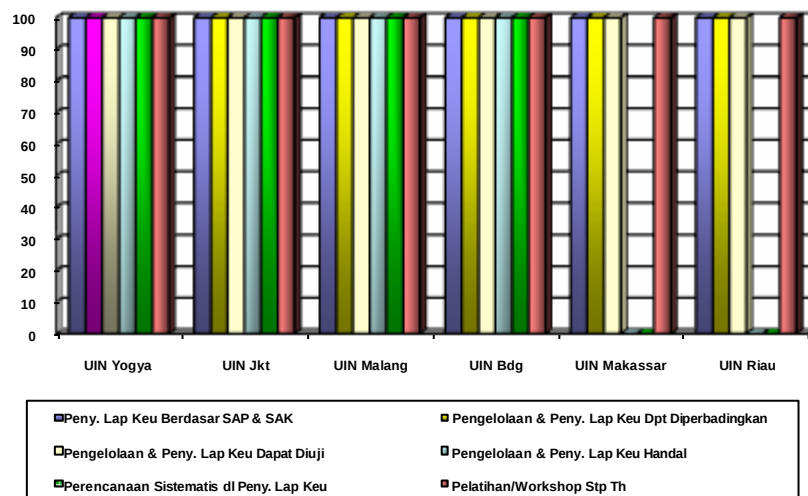
Investment that has been owned by the UIN in Indonesia include: management of hospitals, schools, kindergartens, cooperative, development centers that have been there before UIN in Indonesia designated as Badan Layanan Umum (BLU). But regulated in Government Regulation Number 23 of 2005 on the Financial Management Pattern on Badan Layanan Umum Article 37 paragraph (1) that in 2 years in the investment status of legal entity outside of the university system should be integrated into the Badan Layanan Umum (BLU). UIN in Indonesia also manage debts with third parties, students, staff and lecturers along orderly and controlled as part of the internal development of business and services.

With the management changes that have been described above, UIN in Indonesia can prepare itself to enter the competition among universities increasingly sharp, where the condition of college's consumers today are more pragmatic rational in choosing a university. Flexibility in financial management has been given, it must be a strong foundation for improving the performance and services, so it can support quality improvement programs of education, research and service to the better community.

Performance Effectiveness of Badan Layanan Umum (BLU) UIN in Indonesia with *Balanced Scorecard* Method

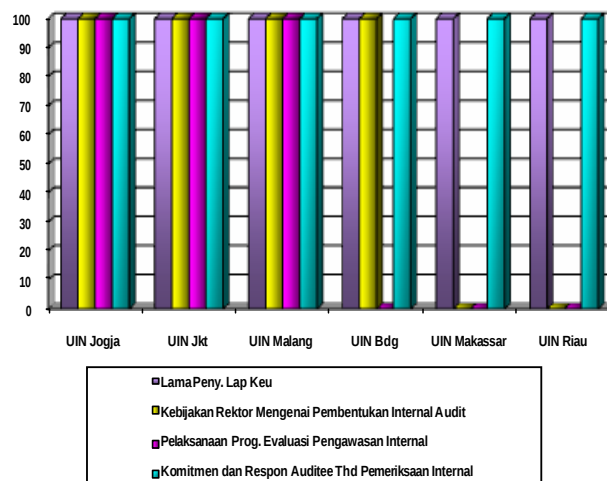
Performance Effectiveness of BLU in this study seen on the results of measurements percentage of respondents compared to the standard appropriate targets or strategic plan each UIN.

Target Charts Financial Perspective on Financial Management Information System Quality



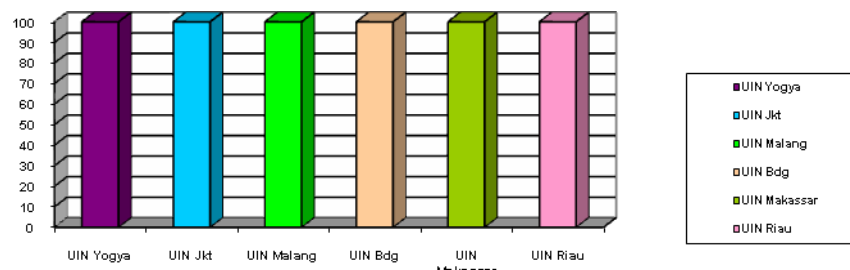
On a financial perspective point with the goal of quality financial management information system, the average UIN in Indonesia has been performing exceptionally effective both in preparation terms on the financial statements based on GAAP and SAP, management and the preparation on financial statements can be compared, the management and the preparation on financial statements can be tested, to in terms of training or workshops financial reporting on a regular basis annually, because it has the sixth UIN achievement of 100%. But in terms of management and the preparation of reliable financial statements and have a systematic plan in knowledge and coordinating terms on the financial statements preparation, on the six UIN, just UIN Alauddin Makassar and UIN Sultan Syarif Kasim Riau who do not have the management and planning. This is due to UIN Alauddin Makassar and UIN Sultan Syarif Kasim Riau in a process of structuring the new reporting system and accounting information systems to the stability of the financial statements, coupled two UIN UIN is set to be the most recent Badan (BLU).

Charts of Financial Perspective Goals Monitoring and Control System of Financial Management



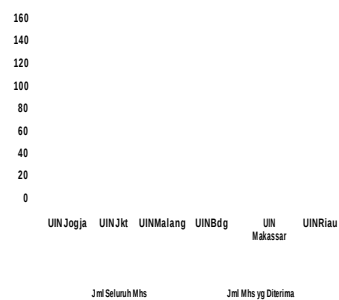
On financial perspective point on target is financial control system and financial management control, the average UIN in Indonesia has performed very effectively. This is evident from the average UIN prepare financial statements less than one month old, and 100% commitment and auditee response to internal examination. But in rector policy terms about internal audit formation, UIN Alauddin Makassar and UIN Sultan Syarif Kasim Riau do not have and have not implemented the policy. For program evaluation of internal control of financial reporting in the work units, only Kalidjaga Yogyakarta UIN Sunan, UIN Syarif Hidayatullah Jakarta, and UIN Maulana Malik Ibrahim Malang are already carrying out routine.

Chart of Financial Targets Performance Management Perspective in Business Units



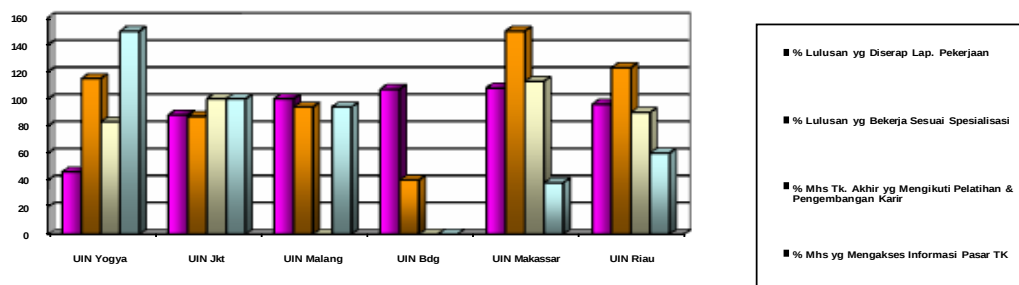
Overall, BLU UIN in Indonesia has a very effective performance because of an increase in the contribution provided by the business units in the development process with the university's strategic plan to achievements performance target against of 100%.

Chart of Customer Perspective Goals on Market Share



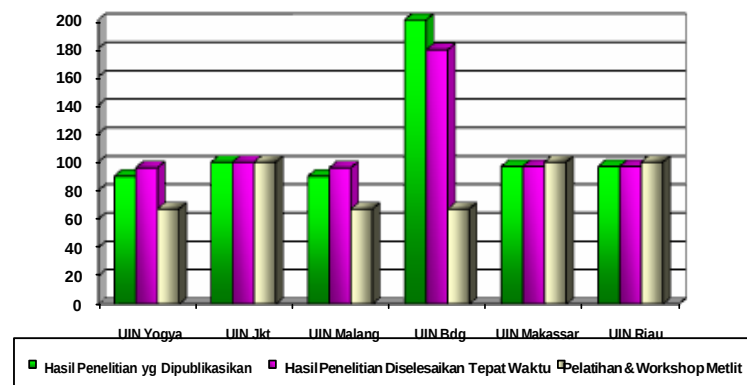
Overall, performance of the six UIN who had BLU is effective from the customers perspective target on market share, because they have achievement level on the overall number of students and the number of new students accepted, ranging from 80% to 100% of the strategic plan targets. With the exception of the performance of UIN Sunan Gunung Djati Bandung in terms of the total number of students can be quite effective for performance achievement against the strategic plan only by 46%.

Charts of Customer Perspective Goals on Student Quality and Graduates



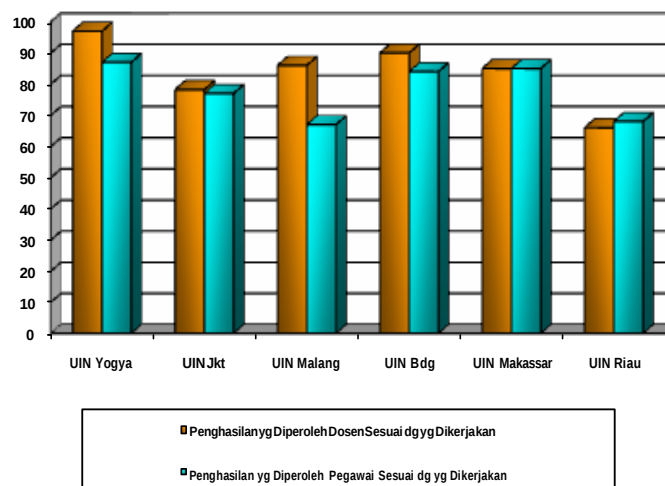
From customers perspective quality target of students and graduates, the average percentage of graduates UIN is absorbed by 91% of jobs are very effective, except UIN Sunan Kalidjaga are said to be quite effective for the achievement of performance against the strategic plan only by 46%. Likewise, the BLU UIN in Indonesia has a very effective performance as the percentage of graduates working in accordance with the specialization of the strategic plan target of 101%.

Charts of Customer Perspective on Research Quality Objective is Benefecial for Society



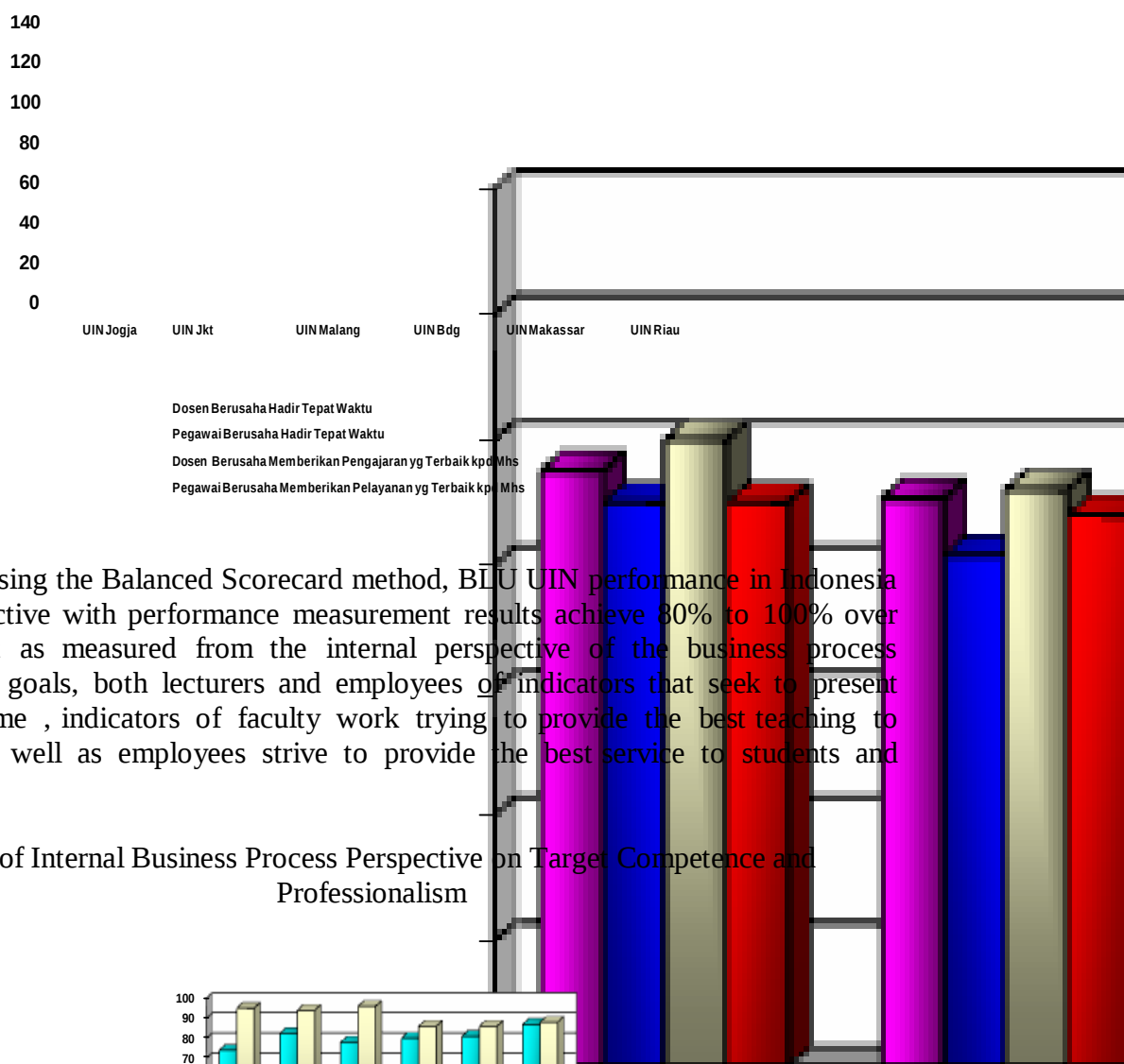
Overall if it viewed from customers perspective on research quality target has benefit for society, UIN BLU in Indonesia has a very effective performance as the average performance results of published research on the strategic plan targets of 107%. Similarly, the research performance that can be completed on time to the strategic plan targets are highly effective because the average achievement BLU UIN in Indonesia by 111%. BLU UIN in Indonesia has a very effective performance as the average performance of training programs and workshops on research methodology realized the strategic plan targets of 83%.

Chart of Internal Business Process Perspective Targets on Welfare Assurance



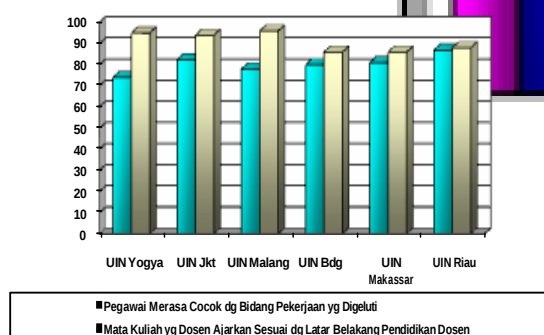
Overall, BLU UIN in Indonesia has a very effective performance as the average income earned lecturers achievement in accordance with what is done against the target of 83.7% realized the strategic plan. In line with the lecturers, employees agreed on income earned in accordance with what the employee has done to the target of 78% or strategic plan can be said to have effective performance.

Chart of Internal Business Process Perspective on Work Productivity Target



By using the Balanced Scorecard method, BLU UIN performance in Indonesia is very effective with performance measurement results achieve 80% to 100% over achievement as measured from the internal perspective of the business process productivity goals, both lecturers and employees of indicators that seek to present work on time , indicators of faculty work trying to provide the best teaching to students, as well as employees strive to provide the best service to students and lecturers.

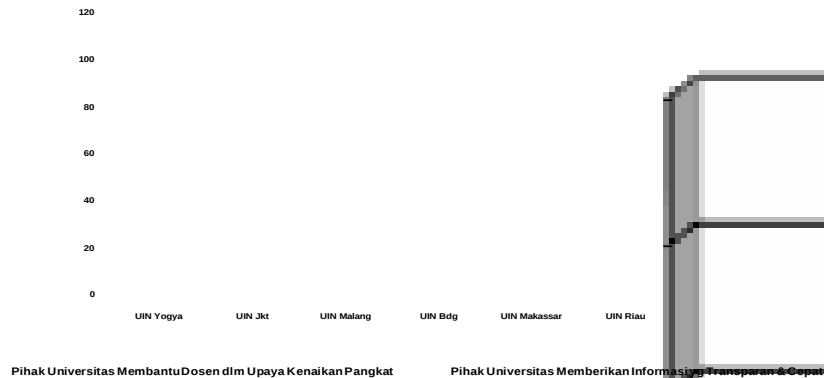
Chart of Internal Business Process Perspective on Target Competence and Professionalism



Overall, BLU UIN in Indonesia has an effective performance because average of employee achievement was matched with field work that was involved to the realization of the strategic plan target of 80.4%. In addition, highly effective

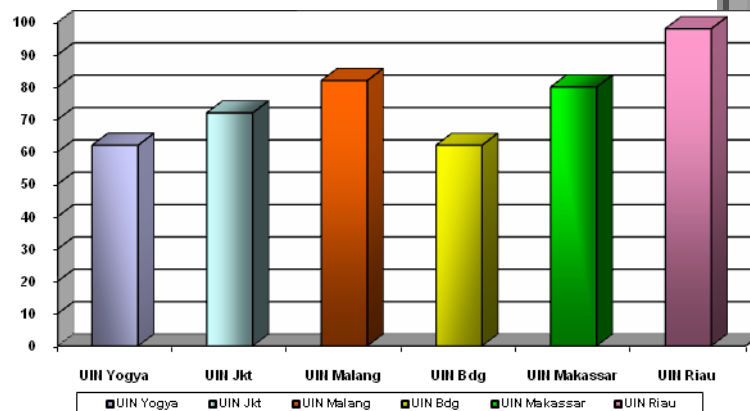
performance is also demonstrated above-average lecturers teach courses in accordance with the educational background against the target of 90.83% strategic plan.

Chart of Internal Business Process Perspective on Service Quality Target



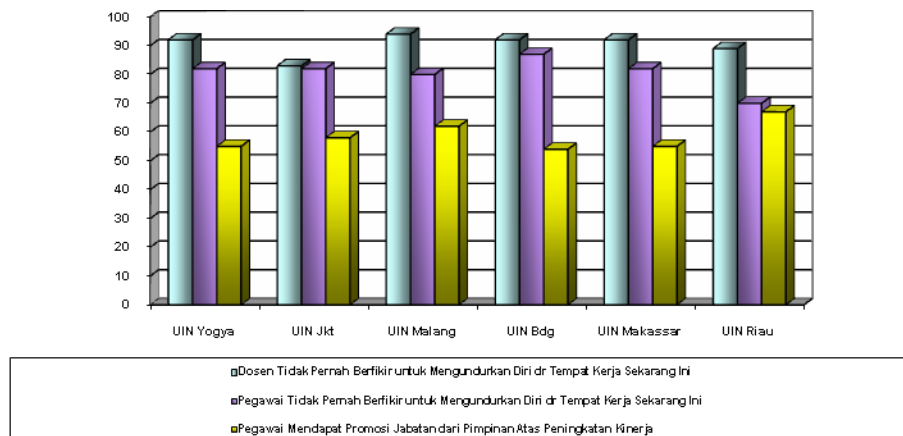
By using the *Balanced Scorecard* method, BLU UIN performance in Indonesia can be said to be very effective with the measurement results on the university part help lecturers in an promotion effort for them toward strategic plan targets of 85.75%. In terms of the university and provide transparent information quickly to targets strategic planning, BLU UIN in Indonesia providing effective performance results of 75.95%.

Chart of Internal Business Process Perspective Target on Infrastructure Availability



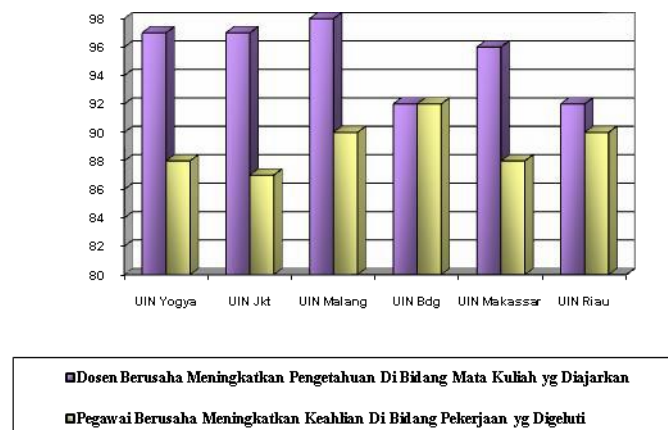
Overall, BLU UIN in Indonesia has an effective performance because of facilities availability and infrastructure provided by the university to support lecturers in teaching and learning process toward the strategic plan targets by 76%.

Chart of Learning and Growing Perspective on Motivation and Responsibility Target of Institutional Development



Overall, BLU UIN in Indonesia has a very effective performance by 90.33% since lecturers do not even think to resign from this current work on the strategic plan targets. In line with the lecturer, BLU UIN in Indonesia has a very effective performance of 80.5% because employees do not even think to resign from this current work on the strategic plan targets. In addition, the performance of 58.5% is quite effective also indicated as an employee gets a promotion from the top leadership performance improvement.

Chart of Learning and Growing Perspective on Quality Objectives and Work Experience



Overall, BLU UIN in Indonesia has a very effective performance against the target of 95.33% strategic plan for lecturees seek to improve knowledge in the subjects taught. BLU UIN in Indonesia also have a very effective performance against the target of 89.17% strategic plan for employees seek to improve skills in the field of work that was involved.

Achievement Levels of Badan Layanan Umum (BLU) Education of UIN in Indonesia

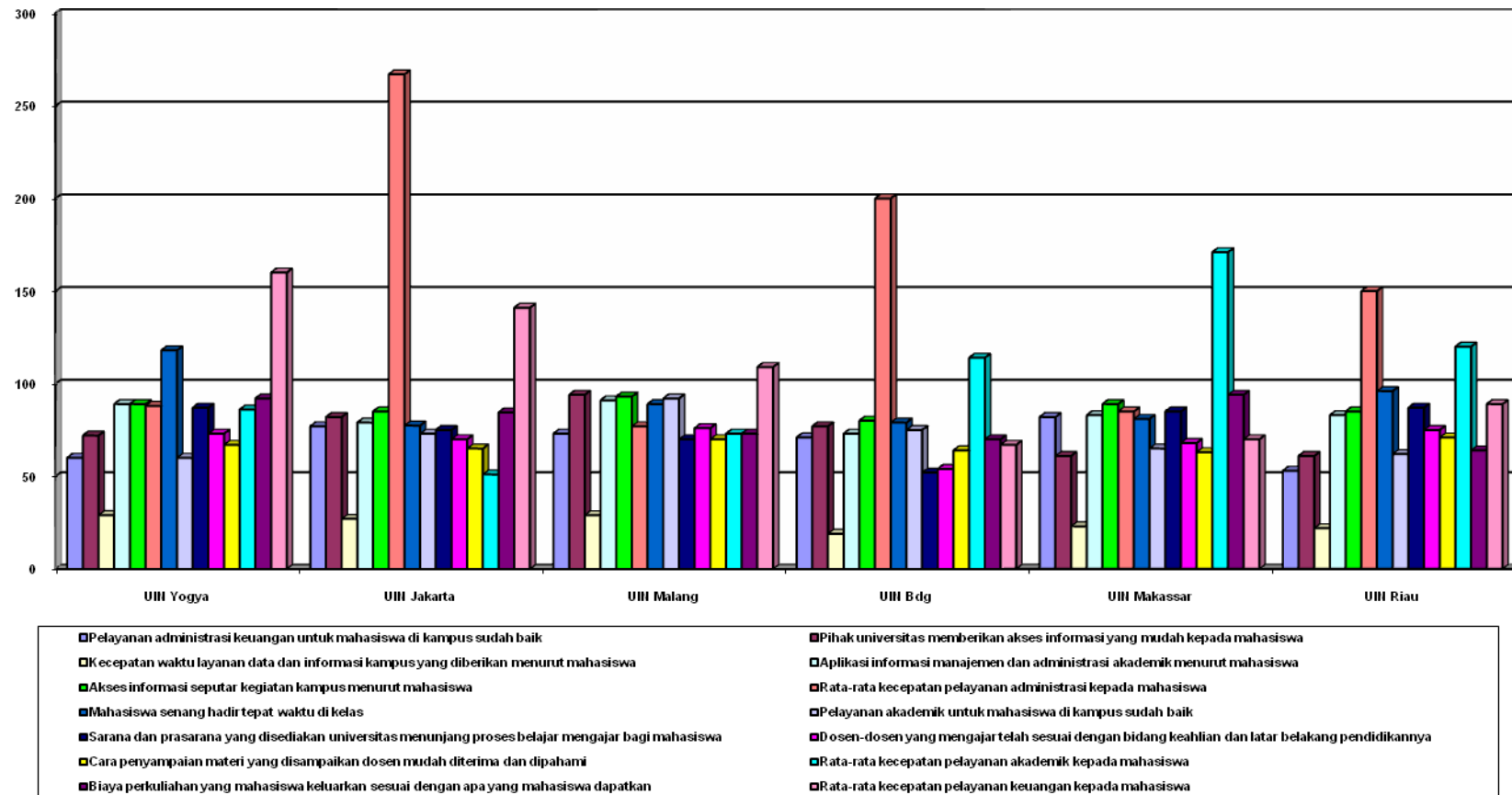
The achievement level of educational services of Badan Layanan Umum (BLU) in this study extend the results of measurement percentage from respondents' answers to the expectations or standards according to each UIN of educational provision is perceived by the customer (student)

In terms of service achievement level in financial administration services for students on campus BLU UIN in Indonesia amounted to obtain achievement level of 69.33% or better has been to provide financial administrative services. In the field of data and speed of service time convenient campus information to students, has a 74.5% achievement level or has categorized both provide easy access to student information.

Furthermore, in terms of services and management information applications BLU UIN academic administration in Indonesia already exists but can not be accessed properly so that the value obtained is equal to 83% or very good. Whereas in terms of providing access to information about services campus activities, the level of service achievement BLU UIN in Indonesia amounted 86.83% or very good. In terms of the average speed of administrative services to students, BLU UIN in Indonesia have a level of service equal to 144.5% achievement. This value indicates that the service has been very good performance in terms of average speed of administrative services to students. BLU UIN in Indonesia have achievement level of service equal to 90% or an average student happy to be present on time in class.

In terms of the level of service achievement in Indonesia BLU UIN on already good academic services for students on campus gained by 71.17% or indicate that the level of academic achievement have good service. In terms of the level of achievement on the availability of services and infrastructure that support the university's teaching and learning process for students, BLU UIN in Indonesia earn 76% achievement rate. This shows the level of achievement in service availability infrastructure universities have good and adequate. In terms of the level of service achievement lecturers who teach in accordance with the areas of expertise and educational background, BLU UIN in Indonesia reached 69.33% service level. This indicates the level of service achievement lecturers who teach in accordance with the areas of expertise and educational background is good enough then in terms of the delivery of the material presented lecturer readily accepted and understood by students, BLU UIN in Indonesia has 66 service level achievement , 67% or indicate the level of performance has been good. In terms of the average level of achievement of academic services to students, BLU UIN in Indonesia reached the level of achievement of 102.5% or very good. Whereas in terms of tuition fees that students spend according to what students get the level of achievement gained by 79.58% or better and have been adequately considered. Then in terms of the average speed of financial services to students, BLU UIN in Indonesia have high levels of service performance by 106% at an average speed of financial services to the student is already very good.

Chart of Effectiveness of Education Badan Layanan Umum (BLU) UIN in Indonesia



**Significance of Performance Effectiveness Effect of Badan Layanan Umum (BLU)
UIN in Indonesia with Balanced Scorecard Method Against Achievement Level
Education Services**

The Result of R^2 tes^t (Determination Coefficient)
Summary Model (b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,885(a)	,783	,762	,486

a Predictors: (Constant), KINERJA

b Dependent Variable: PELAYANAN

The determination coefficient (R^2) of the regression equation is equal to 0,783 this means that 78.3% variation in the dependent variable is the level of achievement of educational services can be explained by variations in the effectiveness of the performance variables BLU.

The Result Test of Simple Linear Regression
Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	27,930	8,308		3,362	,007
	KINERJA	,641	,107	,885	6,010	,000

a Dependent Variable: PELAYANAN

Based on calculations results on the table above, it can be made simple regression equation as follows:

$$Y = 27,93 + 0,641 X$$

or

$$\text{Service} = 27,93 + 0,641 \text{ Performance}$$

Shows the regression coefficient is equal to a constant value t count of 27.93 with a significance value of 3.362 and 0.007. Constant at 27.93 states that if the independent variable effectiveness BLU performance constant, then the average level of achievement of educational services for 27.93.

Effectiveness of performance regression coefficient is equal to 0.641 with BLU t count of 6.01, and a significance value of 0.00. The results showed that the effectiveness of BLU performance significantly affect the level of achievement of educational services. These results support the H_a .. Results of this study concluded that the more effective performance of BLU, the higher the level of achievement of educational services provided to students.

This is in line with what has been outlined in the breath of Public Service Agency (BLU), where the goal and other facilities it provides flexibility in terms of management of the Public Service Agency (BLU) is intended to provide optimal performance better service to customers. This can be evaluated from the ever-improved performance in the fourth perspective is measured.

Conclusions and Policy Implication

Influence the application of Public Service Agency (BLU) Education at UIN in Indonesia encourages college management reforms in the Ministry of Religious Affairs. Flexibility in financial management which has been given a solid foundation for improving the performance and services, so it can support quality improvement programs of education, research and service to the community better.

Application of Public Service Agency (BLU) result-oriented education through planned change, the gradual and integral structural components, namely: organization, work processes, human resources management, mindset and work culture, accountability systems, quality of service, and monitoring and evaluation systems, as well as supervision.

Judging from a financial perspective, BLU UIN in Indonesia has had a good financial management system in terms of planning, administration, reporting, financial control up. BLU UIN in Indonesia has prepared the financial statements based on GAAP and SAP that can be compared, tested, and reliable. In the framework of supervision, BLU UIN in Indonesia are required to form a unit to improve the system of internal control supervision and control of financial management. In terms of revenue management, BLU UIN in Indonesia also optimize and explore sources of revenue of the business units and to increase the cooperation of non-tax state revenue (tax revenues) in order to support services to students.

At the customer's perspective, the performance of BLU UIN effective in Indonesia since the achievement of market share targets on increasing the number of students accepted and absorbed the increase in graduate employment and also have a strategic fit with the scientific field. On the target market share is not independent of the increase in BLU UIN research in Indonesia published.

In the internal perspective of the business process, performance BLU UIN effective in Indonesia because in terms of welfare, income lecturers and employees in accordance with what has been done. This compares with a high work productivity due to faculty and staff strive to provide the best teaching and service to students. Competence and professionalism of teachers is very high UIN look at the suitability of the courses are taught by professors of educational backgrounds. Aside from this, the university also provide good quality employment services to faculty, as well as to provide transparent information and fast, and the availability of facilities and infrastructure that support the teaching and learning process.

In the learning and growth perspective, the performance in Indonesia UIN BLU effective motivation for achievement of objectives and responsibilities of the institutional development indicators of faculty and staff that is committed to the service of their institutions - each. Quality and experience of faculty work is quite good, as seen from the aspect of lecturers are always trying to improve their skills in the field of taught courses, and employees also seeks to enhance its expertise in the field of work that was involved.

Level of educational services in Indonesia BLU UIN to students is good enough, because the service in terms of academic achievement, administration, and finance. Assessment of performance as measured by the balanced scorecard, performance effectiveness in Indonesia BLU UIN significant effect on the level of achievement of educational services to students with a significance of 0.00 and a regression coefficient of determination of 0.783. Results of this study concluded that the more effective performance of BLU UIN in Indonesia, the higher the level of educational services provided to students.

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