

Original Article

A Balanced Scorecard Model for the College of Business of a Higher Education Institution (HEI)

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Abstract

This study develops a balanced scorecard (BSC) model for the college of business of a higher education institution (HEI). The balanced scorecard is a management and evaluation system that symbolizes the equilibrium among students, employees, stakeholders, and the institution. The balance characterizes students' satisfaction, process efficiency, and employees' satisfaction. This study evaluates the assessment of the extent of alignment of the strategic plan of the host university and the Commission on Higher Education (CHED). It determines the alignment of the college strategic plan with the host University and CHED. It identifies the key performance indicators (KPIs) currently used by the college and the university. The research utilizes a pure qualitative approach and encompasses in-depth analysis and exploration. The primary data were sourced through focus group discussion, data collection method, and culmination. The gathered data and responses were examined through data analysis with the support of matrices: assessment matrix examined and aligned through data analysis; alignment matrix, investigated and interpreted the responses of twelve FGD participants which utilized thematic analysis; and identification matrix, identified the KPIs currently used by the college and university, along: customer, internal process, and learning and growth perspective was identified through culmination. The results of the study surfaced as substantial indicators towards the development of BSC model. The BSC model stand as strategic reference in the formulation of the college strategic and operational plan, and other related development plan towards its goal of attaining customer satisfaction, competitive advantage, and brand recognition.

Keywords: balanced scorecard, BSC model, College of Business, Key Performance Indicators, strategic plan

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Introduction

The Balanced Scorecard (BSC) is a strategic performance management framework developed by Dr. Robert S. Kaplan and Dr. David P. Norton. It translates an organization's mission and strategy into tangible objectives and balanced measures across four perspectives: financial, customer, internal business process, and learning and growth. Traditional measures exclusively focus on financial results, BSC includes non-financial strategic measures which highlight long-term success and balanced organizational initiatives and performance. The BSC perspectives plays an important role in higher education institutions (HEIs). The Customer perspective emphasize satisfaction and responsiveness to the needs of students, faculty, personnel, alumni, industry partners, and other stakeholders. The Internal Process perspective focus on operational efficiency, service quality, and institutional standards. The Learning and Growth perspective targets faculty and staffs' professional progression, training and development, and knowledge management as strategic drivers for advancement.

In the international and national landscape, BSC is widely used in both profit and non-profit sectors, including educational institutions, bridging the gap between strategic intent and operational execution. Studies show that BSC helps clarify strategy, align goals and objectives, track progress, and foster improvement—through periodic management reviews, feedback and evaluation. In HEIs, the challenges in adopting BSC includes readiness to innovate, availability of management tools and systems, complex stakeholders' relationships, and training needs for staffs. However, BSC remain a fundamental tool for strategic management, helps HEIs respond to competitive pressures and evolving educational demands.

The host university was established in 1948 in Legazpi City, Albay, Philippines adopts BSC to align strategic plans with CHED. Outlined in CHED Memorandum Order (CMO) No. 46, series of 2012, promotes quality education through intellectual growth, research advancement, and leadership development. HEIs in Albay apply BSC to measure and manage strategic objectives along identified key performance indicators (KPIs) across perspectives. The alignment facilitates cascading of institutional goals and objectives to promote synergy. The host university, an ISO (International Organization for Standardization) 9001:2015 certified, reflects high-quality standards, accreditation achievements, and values-oriented approach consistent with Christian ethics. The four programs of the College develop students into adaptable business professionals and entrepreneurs. BSC supports the vision-mission-goals-objectives (VMGO), KPIs, and strategies by determining the level of effectiveness of its programs and projects. In strategic mapping, the alignment matrix consolidates CHED, university, and college strategic plans, enabling clear communication and performance tracking. This method enhances synergy among departments, thereby improving stakeholders' engagement and performance management to achieve operational activities.

This study aimed to develop a BSC model for the College—a Catholic and religious HEI, specifically addressed the following objectives: (1) To assess the extent of alignment of the University's strategic plan with CHED, along customer, internal process, and learning and growth perspective; (2) To align the College strategic plan with the University and CHED, along customer, internal process, and learning and growth perspective; (3) To identify the KPIs currently used by the College, and the University, along customer, internal process, and learning and growth perspectives; and (4) To develop a BSC model for the College bridging the gaps identified in the existing KPIs used by the College and the University. This study evaluates the alignment of the College strategic plan with the university and CHED. The findings were synthesized to develop a model suited to the College. The model serves as management performance framework, aligning its objectives and initiatives to create a balance. The present study acknowledged that actual integration and implementation of the model remain outside its scope and considered as areas for future research. This study develops a model for the college, a responsibility highlighting alignment with CHED's mandates and directives. The model's structured framework drives academic excellence, expand moral and

emotional formation, and establish resiliency in governance and management. Overall, contributing to the college's vision to be the center of development (COD) in business education in Albay. BSC in HEIs serve as integrative performance management system extending balance across perspectives, promotes communication, strengthens institutional capability, and sustain brand reputation.

The theoretical framework of the study provides a structure and specific direction, outline by four theories: Management by Objectives (MBO) by Peter Drucker systematically guides the research from assessment process to the development of BSC model. Contingency Theory of Leadership by Fred Fiedler supports the extent of the alignment of the College's strategic plan with the University and CHED—as drivers in leadership and management success. The Existence, Relatedness, and Growth (ERG) Theory of Motivation by Clayton Alderfer facilitates deeper comprehension of the BSC perspectives to articulately identify the KPIs currently used by the College and the University. Stakeholder Theory by R. Edward Freeman highlight the alignment and impact of engaging the primary stakeholders—students, faculty, non-teaching staff, alumni, adopted community, industry partners, and other stakeholders in realizing the institution's VMGO. The conceptual paradigm strictly conforms with the objectives from assessment using data analysis and MBO; the alignment utilized focus group discussion (FGD) supported by Stakeholder Theory; the identification of KPIs guided by ERG and Contingency Theory; and the development of model was structured and directed by the four theories.

Methodology

This study employed a qualitative research design aimed at developing a BSC model for the College. FGD was the primary data collection method, conducted on March 8, 2024, from 1:00 PM to 4:00 PM, held at the college meeting room. The FGD involved 12 participants, including four program chairpersons (BSA, BSBA, BSHM, and BSTM), five faculty members, the college dean, moderator, and the researcher. The discussion centered on aligning the strategic plans of the College, with the University and CHED, along customer, internal process, and learning and growth perspectives. Equally, FGD sought to identify the existing KPIs, contributes to the preliminaries of the model. This study also employed document review, in-depth analysis, and triangulation from collective methods and varied data sources to enhance further the validity and credibility of the findings.

This study utilized both primary and secondary data. The primary data were acquired from FGD responses, semi-structured interviews, and data collection. The university strategic plan 2020-2025 was obtained from the Office of Planning and Development (OPD) and consultation insights earned at the Center for Community Involvement (CCI) Office. While the secondary data were sourced from CHEDs official website, publications, and electronic mail correspondence. The literatures encompassed over 200 related studies, concentrates on BSC fundamentals, perspectives or quadrants, BSC models, alignment, strategy frameworks, mapping, industry implementations, and specific applications in institutional higher education (IHEs). This review was drawn from prestigious international academic databases, particularly Google Scholar, Emerald Insights, Elsevier, Mendeley, Science Direct, and Elicit which utilized keywords like—balanced scorecard, BSC model, strategic plan, and alignment, with scope from 1990 to 2024. Additional secondary data includes—published and unpublished theses and dissertations gathered during onsite library research, online research methods (ORMs), and web-based methods (WBM), forming a comprehensive theoretical and conceptual foundation.

The conduct of research and data gathering secured approval from the Graduate School Dissertation Committee and the Office of Research (OR). Formal requests were made among identified institutional offices: OPD, CCI, and the College to collect relevant data. Request were duly documented using printed communication and electronic mail. The actual conduct of FGD strictly adheres to the university proto-

cols and policies. To fully orient the participants—the researcher organized the presentation using FGD checklist outlining the research background, objectives of the study, theoretical and conceptual framework, methodology, and research instruments. The FGD was managed through an interactive dialogue-discussion, achieving consensus on strategic plan alignment, KPI identification, and initial development of the model. The FGD was documented, supported by minutes of the meeting, and facilitated by an experienced moderator. Culmination meetings with stakeholders, including the College Dean and BSBA Program Chair, provides collaboration opportunities and professional transparency for peer review and content validation.

The qualitative data obtained from FGD were analyzed using thematic analysis, a thorough and systematic method for identifying, analyzing, and reporting themes. The analysis comprises familiarization of data through repeated transcription review, open coding to generate initial codes, categorization of codes into broader themes, review and refinement, and synthesis of the findings. Triangulation was achieved by cross-referencing data from CHED and OPD documents and discussions with CCI director to validate themes, ensures comprehensive interpretation. Additionally, the alignment matrix served as principal analytical tool to visualize, assess and identify the congruence between strategic plans and KPIs.

The researcher ensured that all participants directly or indirectly involved in the study were duly informed of the research objectives, purpose, and procedures of the FGD. An informed consent form was provided, details were reiterated, and full consent was rightfully administered in the conduct of the study. Confidentiality and anonymity of the participants responses were protected in accordance with the Republic Act No. 10173 (Data Privacy Act of 2012). This study complied completely with the ethical guidelines and policies outlined in the University Research Manual, safeguarding both the participants rights and research data integrity.

Results and Discussions

Assessment of the Extent of Alignment of the Strategic Plan of the University with CHED

This study assessed the extent of the alignment of the university's strategic plan (2020-2025) with CHED's strategic plan (2023-2028) focusing on the alignment across five key result areas (KRAs) through KPIs. Data were gathered through web-based research and relevant institutional documents and analyzed through document review, in-depth analysis, and methodological triangulation. The University as host demonstrates comprehensive alignment with CHED's mandates on academic excellence, values-driven education, social responsiveness and global competitiveness. The university's strategic initiatives including scholarship programs, ETEEAP (Expanded Education Equivalency and Accreditation Program), and flexible learning modalities directly aligns with CHED participation indicators. Retention efforts support vulnerable groups particularly Overseas Filipino Workers (OFW), 4Ps beneficiaries, and solo parents, parallel with the university policies on student and family engagement. Completion strategies integrate peace and indigenous people's studies in curricula, combined with corporate social responsibility (CSR) efforts. Graduate employment and entrepreneurship tracking correspond with research on equity target groups and creative outputs. These findings highlight the University's holistic approach in addressing academic, moral, and emotional dimensions and fostering student participation and loyalty. The complementary programs in moral and emotional formation support critical retention and completion goals, consistent with the customer-centric BSC framework. This alignment illustrates an inclusive and responsive strategies that meet diverse stakeholders' needs, echoing existing literature on multifaceted student engagement and satisfaction (Patro, 2016; Latif, Bunce, & Ahmad, 2021).

The University's quality assurance system (QAS), comprising ISO 9001:2015 certification, internal audits, and accreditation by the Philippine Accrediting Association of Schools, Colleges and Universities (PAASCU) and Philippine Association of Colleges and Universities Commission on Accreditation (PACUCOA), aligns with CHED's indicators. Faculty development programs meet expectations for advanced academic qualifications and sustained research productivity. Students' services like the HELPS program (Health, Education, Livelihood, Physical/Infrastructure, Spiritual and Moral Formation), lifelong learning initiatives, voter education, and consumer forums reinforce alignment with CHED standards. Advanced facilities and safety programs complement these efforts. This integrated quality framework reflects a strong institutional commitment to excellence. Through regular customer satisfaction surveys (CSAT), it generates actionable insights and, facilitates continuous improvement, a fundamental BSC principle. These mechanisms support operational transparency and responsiveness, thereby enhancing institutional reputation and stakeholder trust (Kaplan & Norton, 1996; Fijalkowska & Oliveria, 2018).

The University implements a strong internal process corresponding to CHED's KRAs on quality assurance, internationalization, and social responsibility. Active membership in international academic network (e.g., ICUSTA, ASEACCU) complement strategic partnership and mobility programs, such as ETEEAP and ISO-certified quality management systems (QMS). Social responsibility initiatives, represented by the Bayanihan spirit and NSTP activities, demonstrate CSR in practice. This integrated process illustrates the University's capacity to influence internal capabilities and external partnerships effectively. The emphasis on community engagement and social transformation aligns with internal process perspectives, fostering innovation and building long-term trust among stakeholders (Yanzon, 2023). The strategic alignment of these processes advances both institutional performance and community impact. Faculty professional development, research outputs, and community-based research (CBR) practices are strongly aligned with CHED's learning and growth KPIs. CBR initiatives promotes collaboration, inclusion, and empowerment with partner communities. Faculty qualification enhancement, scholarly presentations, and continuous training efforts are prioritized within the strategic plan. This commitment to professional development highlights sustainable institutional capacity. CBR demonstrates knowledge co-creation and social change, reinforcing BSC emphasis on workforce engagement as a growth driver (Strand et al., 2003; Kaplan & Norton, 2004). Continuous faculty development supports institutional innovation and adaptability, a priority in today's educational landscape.

The University meets CHED's enabling environment criteria through ISO certification, ongoing QMS improvements, and digital transformation of teaching and administrative process. Customer satisfaction is measured through surveys and feedback mechanism, while governance and personnel development policies ensure transparency and responsiveness. These structural and governance elements provide the foundation that facilitates effective strategy execution, aligns with BSC learning and growth perspective. Emphasis on transparency, safety, and constant development positions the University competitively within the evolving higher education ecosystem (SIO, 2014; Corona, 2024). The assessment confirms a systematic alignment of the University's strategic plan with CHED's KRAs across all perspectives. Such alignment demonstrates that the University effectively translates HEIs' priorities into strategic plan, operational goals, supported by coherent policies, programs, and quality systems. Importantly, this alignment supports the development of a tailored College model, promoting strategic management, performance monitoring, and continuous institutional improvement within Philippine HEIs.

Alignment of the College Strategic Plan with the University and with CHED

This study presents the detailed alignment of the College strategic plan with the University and CHED, achieved through comprehensive alignment matrix generated by the researcher taken from FGD discussion and responses, institutional documents, and secondary data sources. The alignment process was guided by strategic alignment theory (Henderson & Venkatraman, 1993) and senior management principles promoted by Kaplan and Norton (1996).

As shown in Table 1, the matrix linked the five CHED KRAs through the conforming KPIs across the University and the College of Business.

Table 1

Alignment Matrix

Indicators	CHED Strategic Plan 2023-2028	University Strategic Plan 2020-2025	College Strategic Plan 2020-2025	Alignment
1. Access and Success				
<p>Equitable and inclusive access and success pertain to providing fair opportunities to disadvantaged or marginalized groups to enroll, stay, and complete higher education and get employed or become entrepreneurs after graduation.</p> <p>Key Performance Indicators (KPIs):</p> <ul style="list-style-type: none"> ➔ Participation ➔ Retention ➔ Completion ➔ Employment/ ➔ Entrepreneurship <p>Equity Target Groups:</p> <ul style="list-style-type: none"> ☉ First Generation Students (first in the family to attend college); ☉ Indigenous People; ☉ Women; ☉ Student with Disabilities; ☉ Dependents of Farmers and Fisherfolks; and ☉ Other Disadvantaged Groups listed in RA 8425 	<p>1.1 Participation Increase participation rate of equity target groups in higher education</p> <ul style="list-style-type: none"> <input type="checkbox"/> CHED Scholarship Program; <input type="checkbox"/> Alternative pathways to higher education (LEP/ETEEAP) focusing on target groups; and <input type="checkbox"/> Implementation of Flexible Learning (FLE) 	<p>Participation Academic Formation Student Performance:</p> <ul style="list-style-type: none"> <input type="checkbox"/> CHED Scholarship for SY 2023-2024 <input type="checkbox"/> ETEEAP Program <input type="checkbox"/> Development and Enhancement <ul style="list-style-type: none"> ▪ Flexible Dominican Education (F-DOME) ▪ Soft and Hardware & physical facilities 	<p>Participation Academic Formation Student Performance</p> <ul style="list-style-type: none"> <input type="checkbox"/> CHED Scholarship for SY 2023-2024 <input type="checkbox"/> ETEEAP Program <input type="checkbox"/> Development and Enhancement <ul style="list-style-type: none"> ▪ F-DOME ▪ Soft and Hardware & physical facilities 	<p><i>Aligned</i></p> <ul style="list-style-type: none"> ✓ CHED Scholarship for SY 2023-2024 ✓ ETEEAP ✓ Develop and maintain a database of existing scholars, beneficiaries, grantees belonging to equity target groups
	<p>1.2 Retention Increase retention rate of equity target groups in higher education</p> <ul style="list-style-type: none"> <input type="checkbox"/> Development for the OFWs and their families, 4Ps, and solo parent. 	<p>Retention Moral and Spiritual Formation</p> <ul style="list-style-type: none"> <input type="checkbox"/> Faith Formation <input type="checkbox"/> Social Transformation <p>Emotional Development</p> <ul style="list-style-type: none"> <input type="checkbox"/> Emotional Welfare and Maturity of Students <ul style="list-style-type: none"> ▪ Student to family relationships ▪ Employee to students/parents/ alumni/ public relationships <input type="checkbox"/> Academic Formation <ul style="list-style-type: none"> ▪ Flexible Learning Education ▪ Career Guidance for SHS 	<p>Retention Moral and Spiritual Formation</p> <ul style="list-style-type: none"> <input type="checkbox"/> Faith Formation <input type="checkbox"/> Social Transformation <p>Emotional Development</p> <ul style="list-style-type: none"> <input type="checkbox"/> Emotional Welfare and Maturity of Students <ul style="list-style-type: none"> ▪ Student to family relationships ▪ Employee to students/parents/alumni/ public relationships <p>Academic Formation</p> <ul style="list-style-type: none"> <input type="checkbox"/> Flexible Learning Education <input type="checkbox"/> College Monitoring Program 	<p><i>Aligned</i></p> <ul style="list-style-type: none"> ✓ RA 10931 – Universal Access to Quality Tertiary Education; ✓ Career Guidance is existing in the College (to conduct career guidance in SHS with equity target groups)
	<p>1.3 Completion Increased completion rate of equity target groups in higher education.</p> <ul style="list-style-type: none"> <input type="checkbox"/> CMO Nos. 1 & 2 s. 2019. Integration of Peace & Indigenous Peoples Studies in Relevant Higher Education Curricula. 	<p>Completion Academic Formation</p> <ul style="list-style-type: none"> <input type="checkbox"/> The university's unique process <input type="checkbox"/> Liturgical and devotional involvement <input type="checkbox"/> Corporate Social Responsibility <input type="checkbox"/> Curricular Materials: Syllabus, Modules, Manuals, and Workbooks 	<p>Completion Academic Formation</p> <ul style="list-style-type: none"> <input type="checkbox"/> The college unique process <input type="checkbox"/> Liturgical and devotional involvement <input type="checkbox"/> Corporate Social Responsibility <input type="checkbox"/> Curricular Materials: Syllabus, Modules, Manuals, and Workbooks 	<p><i>Aligned</i></p>
	<p>1.4 Employment/Entrepreneurship Encourage HEIs to maintain a Graduate Tracer on the equity target groups</p>	<p>Employment/Entrepreneurship Academic Formation Research and Development:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Professional Exposure <ul style="list-style-type: none"> ▪ Practicum, Internship, and OJT ▪ Psycho-Examination (OAGT) ▪ University Career Placement Intervention Program (VPAA & OAGT) ▪ University Professional Exposure Program ▪ Students Competency Program ▪ University Industry Exposure Program <input type="checkbox"/> Employability of Graduates <input type="checkbox"/> Research and Creative Work <ul style="list-style-type: none"> ▪ Research Output <ul style="list-style-type: none"> ⇒ Study on Equity Target Groups 	<p>Employment/Entrepreneurship Academic Formation Research and Development:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Professional Exposure <ul style="list-style-type: none"> ▪ Practicum, Internship, and OJT ▪ Competency Program ▪ Licensure Examination Intervention Programs – board takers ▪ College Professional Exposure Program ▪ Placement Intervention Program ▪ College Industry Exposure Program <input type="checkbox"/> Employability of Graduates <input type="checkbox"/> Research and Creative Work <ul style="list-style-type: none"> ▪ Research Output <ul style="list-style-type: none"> ⇒ Study on Equity Target Groups 	<p><i>Aligned</i></p> <ul style="list-style-type: none"> ✓ Initiate research on equity target groups (or a documentary) ✓ Board Course Program Benchmarking

2. Quality and Excellence				
Quality It pertains to the minimum requirements to be complied with the higher education institution (HEIs). Excellence It refers to a mature quality culture that goes above the national minimum requirements and adheres to international standards. Key Performance Indicators (KPIs): → Quality Assurance → Governance and Management → Curriculum and Instruction → Professional Exposure, Research and Creative Work → Student Affairs and Services → Awards and Recognition	2.2 Quality Assurance <input type="checkbox"/> % of HEIs with programs that are aligned with international standards and national needs	Quality Assurance University programs are aligned with the international standards and national needs Quality Management System <input type="checkbox"/> ISO 9001:2015 Certified <input type="checkbox"/> Accreditation Program: PAASCU and PACUCOA <input type="checkbox"/> CHED Monitoring and Evaluation <input type="checkbox"/> QMS - Internal Audit <input type="checkbox"/> University COD Programs <input type="checkbox"/> ISA Program	Quality Assurance College programs are aligned with the international standards and national needs Quality Management System <input type="checkbox"/> ISO 9001:2015 Certified <input type="checkbox"/> Accreditation Program <input type="checkbox"/> PAASCU <input type="checkbox"/> CHED Monitoring and Evaluation <input type="checkbox"/> QMS - Internal Audit <input type="checkbox"/> COD Programs <input type="checkbox"/> ISA Program	<i>Aligned</i>
	<input type="checkbox"/> Number of innovative programs offered	University innovative programs offered <input type="checkbox"/> Expanded Tertiary Education Equivalency and Accreditation (ETEEAP) as per CHED ETEEAP Deputized HEIs as of July 2019 <input type="checkbox"/> Bachelor of Library and Information Science (BLIS)	College innovative programs offered <input type="checkbox"/> Expanded Tertiary Education Equivalency and Accreditation (ETEEAP)	<i>Aligned</i>
	<input type="checkbox"/> Annual increase in the number of HEIs compliant to quality standards (ISA) <input type="checkbox"/> Capacity Building Activities for CHED RQAT Members <input type="checkbox"/> University Status Alignment with College Professional Institution Classification	University programs compliant with quality standards <input type="checkbox"/> ISO 9001:2015 Certified <input type="checkbox"/> PAASCU Accreditation <input type="checkbox"/> CHED Monitoring and Evaluation <input type="checkbox"/> ISA Programs	College programs compliant with quality standards <input type="checkbox"/> ISO 9001:2015 Certified <input type="checkbox"/> PAASCU Accreditation – BSBA – Level II Re-accredited Status, valid until May 2028 <input type="checkbox"/> CHED Monitoring and Evaluation <input type="checkbox"/> ISA Programs	<i>Aligned</i>
2.3 Governance and Management	2.1 Governance and Management HEIs that underwent the following: <input type="checkbox"/> Physical <input type="checkbox"/> Digital <input type="checkbox"/> Modernization; and <input type="checkbox"/> Transformation based on the set framework within specific timeframe	Governance and Management University underwent physical modernization/transformation. <input type="checkbox"/> Academic Resources <input type="checkbox"/> Campus Facilities <input type="checkbox"/> Laboratories and classrooms <input type="checkbox"/> PS Entrance and Exit Facilities <input type="checkbox"/> Information and Bulletin Resources <input type="checkbox"/> PS Public Address (PA) System <input type="checkbox"/> Library Facilities and Holdings <input type="checkbox"/> Other Facilities University underwent digital modernization/transformation. <input type="checkbox"/> Quality Management Systems <input type="checkbox"/> Quality Workplace <input type="checkbox"/> Data Privacy Management <input type="checkbox"/> Information System Management <input type="checkbox"/> University Management System <input type="checkbox"/> Google Workspace <input type="checkbox"/> University Website Ranking	Governance and Management College underwent physical modernization/transformation. <input type="checkbox"/> Academic Resources <input type="checkbox"/> Campus Facilities <input type="checkbox"/> Classrooms, Laboratories and Mock Offices <input type="checkbox"/> College Library Facilities and Holdings <input type="checkbox"/> Façade, Entrance and Exit Facilities <input type="checkbox"/> Bulletin Resources <input type="checkbox"/> Public Address (PA) System <input type="checkbox"/> Other Facilities College underwent digital modernization/transformation. <input type="checkbox"/> Quality Management System <input type="checkbox"/> Quality Workplace <input type="checkbox"/> Data Privacy Management <input type="checkbox"/> Information System Management <input type="checkbox"/> University Management System <input type="checkbox"/> Google Workspace <input type="checkbox"/> Quality Workplace	<i>Aligned</i>

<p>2.2 Curriculum and Instruction</p>	<p>2.3 Curriculum and Instruction</p> <ul style="list-style-type: none"> <input type="checkbox"/> Increase number of faculty with MS/PhDs <input type="checkbox"/> Increase in the number of graduates employed by industry within six months upon graduation 	<p>Curriculum and Instruction</p> <p>Academic Formation</p> <ul style="list-style-type: none"> <input type="checkbox"/> Academic Qualification of the University Faculty Members <ul style="list-style-type: none"> ▪ % with Master's degree ▪ % with Doctorate degree ▪ Professional Licenses ▪ Professional Certification <input type="checkbox"/> Curriculum/Program Standards <input type="checkbox"/> Student Performance <ul style="list-style-type: none"> ▪ Employability of Graduates ▪ Performance in Licensure Exams <input type="checkbox"/> Relations with the Community <ul style="list-style-type: none"> ▪ Network and Linkages <ul style="list-style-type: none"> ⇒ With the industries ⇒ Memberships in Professional Organizations ⇒ With School and Universities ⇒ On Research ⇒ Community Involvement ⇒ Other Stakeholders <input type="checkbox"/> Research and Development <ul style="list-style-type: none"> ▪ Internship, Practicum and OJT 	<p>Curriculum and Instruction</p> <p>Increase number of faculty with DBAs/PhDs:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Academic Qualification of College Faculty for AY 2023-2024 <ul style="list-style-type: none"> ▪ % with Master's degree ▪ % with Doctorate degree ▪ Professional Licenses ▪ Professional Certification <input type="checkbox"/> Curriculum/Program Standards <input type="checkbox"/> Student Performance <ul style="list-style-type: none"> ▪ Employability of Graduates ▪ Performance in Licensure Exams <input type="checkbox"/> Relations with the Community <ul style="list-style-type: none"> ▪ Network and Linkages <ul style="list-style-type: none"> ⇒ With the industries ⇒ Memberships in Professional Organizations ⇒ With School and Universities ⇒ On Research ⇒ Community Involvement ⇒ Other Stakeholders <input type="checkbox"/> Research and Development <ul style="list-style-type: none"> ▪ College Internship Program 	<p><i>Aligned</i></p>
<p>2.4 Professional Exposure, Research, and Creative Work</p> <p>Research Capability</p> <p>Faculty doing scholarly works or research, would mean the following:</p> <ol style="list-style-type: none"> 1) with created/ performed/ presented/ exhibited/ published scholarly work in the last five (5) years, and with on-going scholarly work; or 2) with scholarly work in the last five (5) years, with the last scholarly work created/ performed/ presented/ exhibited/ published in 2022. <p>Faculty Doing Creative Works</p> <p>Participated in government agencies meetings and activities, e.g. DTL, Legazpi City, Government of Albay, etc., in identifying authors, creators, painters, etc. and the same recognizing their efforts and works.</p>	<p>2.4 Professional Exposure, Research, and Creative Work</p> <ul style="list-style-type: none"> <input type="checkbox"/> Increase in the number of up-skilled faculty 	<p>University Professional Exposure, Research, and Creative Work</p> <p>Increase in the number of upskilled faculty</p> <ul style="list-style-type: none"> <input type="checkbox"/> University Faculty Profile <input type="checkbox"/> Human Resource Management <ul style="list-style-type: none"> ▪ Ranking and Promotion Program <ul style="list-style-type: none"> ⇒ Develop and Promote Faculty ⇒ Succession Plan ⇒ Learning Capability Building Program ▪ Development Program <ul style="list-style-type: none"> ⇒ Professional Chair ⇒ Personnel Development Program ⇒ Trainings and Seminars <input type="checkbox"/> Research Capability <ul style="list-style-type: none"> ▪ Research programs of the university with graduate programs ▪ Capability building activities for research administrators and faculty researchers ▪ Develop and maintain a registry of teaching and non-teaching researchers ▪ Organize conferences/festivals to showcase creative works of faculty and students 	<p>College Professional / Industry Exposure, Research, and Creative Work</p> <p>Increase in the number of upskilled faculty</p> <ul style="list-style-type: none"> <input type="checkbox"/> College Faculty Profile <input type="checkbox"/> Human Resource Management <ul style="list-style-type: none"> ▪ Ranking and Promotion Program <ul style="list-style-type: none"> ⇒ Develop and Promote Faculty ⇒ College Succession Plan ⇒ Learning Capability Building Program ▪ Development Program <ul style="list-style-type: none"> ⇒ Professional Chair ⇒ Personnel Development Program ⇒ Trainings and Seminars <input type="checkbox"/> Research Capability <ul style="list-style-type: none"> ▪ Capability building activities for research administrators and faculty researchers ▪ Develop and maintain a registry of teaching and non-teaching researchers in the college ▪ Organize conferences/festivals to showcase creative works of faculty and students (organized and facilitated by the College) 	<p><i>Aligned</i></p>

2.4	<input type="checkbox"/> Faculty doing creative works <ul style="list-style-type: none"> Creative Works and Innovation 	University faculty doing creative works <input type="checkbox"/> Human Resource Management <ul style="list-style-type: none"> Development Program <ul style="list-style-type: none"> ⇒ Trainings and Seminars Community Involvement Program <input type="checkbox"/> Research and Creative Work <ul style="list-style-type: none"> Research Outputs Research Presentation Research Publication Program <ul style="list-style-type: none"> ⇒ Research outputs are referred for deregulation and differentiation ⇒ Research outputs are peer reviewed for deregulation and differentiation ⇒ Patents and Copyrights <input type="checkbox"/> Research Work Program <ul style="list-style-type: none"> University Research Manual Research Agenda Creative works and innovation <ul style="list-style-type: none"> Faculty engaged in arts, sports, and music Faculty engaged in innovation aligned with the program Faculty engaged in community services <ul style="list-style-type: none"> ⇒ Community services outside the University Health and wellness intervention Religious and church services ALERT - Emergency & Calamity Response 	College faculty doing creative works <input type="checkbox"/> Human Resource Management <ul style="list-style-type: none"> Development Program <ul style="list-style-type: none"> ⇒ Trainings and Seminars Community Involvement Program <input type="checkbox"/> Research and Creative Work <ul style="list-style-type: none"> Research Outputs Research Presentation Research Publication Program <ul style="list-style-type: none"> ⇒ Research outputs are referred for deregulation and differentiation ⇒ Research outputs are peer reviewed for deregulation and differentiation ⇒ Patents and Copyrights <input type="checkbox"/> Research Work Program <ul style="list-style-type: none"> University Research Manual Research Agenda Creative works and innovation <ul style="list-style-type: none"> Faculty engaged in arts, sports, and music Faculty engaged in innovation aligned with the program Faculty engaged in community services <ul style="list-style-type: none"> ⇒ Community services outside the University Health and wellness intervention Religious and church services ALERT 	<p><i>Aligned</i></p> <ul style="list-style-type: none"> ✓ Develop an industry-academe research collaboration ✓ Facilitate support for faculty to conduct research assistantship program
2.5 Student Affairs and Services	2.5 Student Affairs and Services CMO No. 09 series of 2013 - Enhanced Policies and Guidelines on Student Affairs and Services (SAS); and CMO No. 08, series of 2021 on Flexible Delivery of SAS: <ul style="list-style-type: none"> <input type="checkbox"/> CHED Adaptation and Recovery in Emergency Situations (CARES) Program for Students <input type="checkbox"/> RA 11036 - Mental Health Act <input type="checkbox"/> Lifelong Learning Interest of Students/Graduates: Seminars on Consumers Education and Voters Education <input type="checkbox"/> Provision of peaceful, safe, secured, and healthy learning environment to students: <ul style="list-style-type: none"> Healthy Settings Framework in Learning Institutions and Physical Activity towards Health and Fitness (PATHFit) 	University Student Affairs Services Office of Student Services (OSS) University Religious Program <input type="checkbox"/> Liturgical and Devotional Involvement <input type="checkbox"/> Faith Formation <input type="checkbox"/> Social Transformation Emotional Development <input type="checkbox"/> Emotional Welfare and Maturity of Students Academic Formation <input type="checkbox"/> Learning Resources <input type="checkbox"/> Student Performance <input type="checkbox"/> Student Support System <ul style="list-style-type: none"> Academic Advising Program Student Organizations and Activities Career Placement Health Services Sports Services <input type="checkbox"/> University Guidance and Counseling Program (OAGT) <ul style="list-style-type: none"> University Consultation Program University Academic Advising Program University Psychological First Aid Program Research Consultation and Advising <input type="checkbox"/> Professional/Industry Exposure <ul style="list-style-type: none"> Seminars and Training Psycho-Examination Deployment 	College Student Affairs Services Office of Student Services (OSS) College Religious Program <input type="checkbox"/> Liturgical and Devotional Involvement <input type="checkbox"/> Faith Formation <input type="checkbox"/> Social Transformation Emotional Development <input type="checkbox"/> Emotional Welfare and Maturity of Students Academic Formation <input type="checkbox"/> Learning Resources <input type="checkbox"/> Student Performance <input type="checkbox"/> Student Support System <ul style="list-style-type: none"> Academic Advising Program Student Organizations and Activities Guidance and Counseling Career Placement Health Services <input type="checkbox"/> College Guidance and Counseling Program: <ul style="list-style-type: none"> Consultation Program Academic Advising Program Psychological First Aid Program Academic Programming Research Consultation and Advising <input type="checkbox"/> Professional/Industry Exposure <ul style="list-style-type: none"> Seminars and Training Psycho-Examination Deployment 	<p><i>Aligned</i></p> <ul style="list-style-type: none"> ✓ Initiate research on lifelong interest of students and graduates (needs, trends, and challenges)

2.6 Awards and Recognitions	2.6 Awards and Recognitions <input type="checkbox"/> Identify COEs and CODs in the regional niche programs <input type="checkbox"/> Increase in the number of faculty researchers	University Awards and Recognition Governance and Management <input type="checkbox"/> University QMS Academic Formation <input type="checkbox"/> Institutional Recognition on Academics <input type="checkbox"/> University Ranking on Licensure Performance per category <input type="checkbox"/> Faculty Academic Qualification <input type="checkbox"/> Ranking and Promotion <input type="checkbox"/> Professional Exposure <input type="checkbox"/> Research and Creative Work <input type="checkbox"/> Community Involvement <input type="checkbox"/> Membership in Professional Organizations	College Awards and Recognition Governance and Management <input type="checkbox"/> College QMS Academic Formation <input type="checkbox"/> Recognition on Academics <input type="checkbox"/> Performance Award - College Employee Awards Program (Qualified) <input type="checkbox"/> Faculty Academic Qualification <input type="checkbox"/> Ranking and Promotion <input type="checkbox"/> Professional Exposure <input type="checkbox"/> Research and Creative Work <input type="checkbox"/> Community Involvement <input type="checkbox"/> Membership in Professional Organizations	Aligned Faculty with Research presentation and publications
3. Internationalization				
Internationalization It pertains to initiatives that will lead to Philippine higher education to be a recognized world-class higher education system that prepares its students and graduates to live and work in multicultural communities as reasonable ASEAN and global citizens while contributing to the national innovation agenda of the country. Key Performance Indicators (KPIs): International reputation and Visibility → Internationalized HEIs → Global and Future-Proof Citizens → Global Alignment → Professional and Student Mobility	3.1 International Reputation and Visibility Increase number of HEIs with active collaboration with international institution or networks <input type="checkbox"/> Network and Linkages <ul style="list-style-type: none"> ▪ Partner by other educational institution ▪ Professional Membership ▪ Government and non-government organizations; and ▪ Industry partners (Philippines and International) 	University International Reputation and Visibility Active collaboration with international institution or networks Networking and Linkages: <input type="checkbox"/> On Research <ul style="list-style-type: none"> ▪ South East Asian Association for Institutional Research (SEAAIR) <input type="checkbox"/> with Industries <ul style="list-style-type: none"> ▪ International Industry Partners ▪ National Industry Partners ▪ Local Partner Industry and Establishments <input type="checkbox"/> with Schools and Universities <input type="checkbox"/> Membership in Professional Organizations per College/Program	College International reputation and Visibility Active collaboration with international institution or networks Networking and Linkages: <input type="checkbox"/> On Research <ul style="list-style-type: none"> ▪ South East Asian Association for Institutional Research (SEAAIR) <input type="checkbox"/> with Industries <ul style="list-style-type: none"> ▪ National Industry Partners ▪ Local Partner Industry and Establishments <input type="checkbox"/> with Schools and Universities <input type="checkbox"/> Membership in Professional Organizations – College Faculty	Aligned ✓With active partnership and memberships with relevant academic organizations
	3.2 Internationalized HEIs: Breaking Barriers through Mobility <input type="checkbox"/> HEIs included in International Rankings/League Tables	Internationalized Governance and Management <input type="checkbox"/> QMS – Internal Audit <input type="checkbox"/> ISO 9001:2015 Certified <input type="checkbox"/> ISA Program	Internationalized Governance and Management <input type="checkbox"/> QMS – Internal Audit <input type="checkbox"/> ISO 9001:2015 Certified <input type="checkbox"/> ISA Program	Aligned
	3.3 Global and Future-Proofs Citizens	Global and Future-Proofs Citizens Academic Formation <input type="checkbox"/> University Ranking on Licensure Performance per category <input type="checkbox"/> COD Programs	Global and Future-Proofs Citizens Academic Formation <input type="checkbox"/> College Performance on Licensure Examinations <input type="checkbox"/> COD Programs	Aligned
	3.4 Global Alignment	Global Alignment <input type="checkbox"/> QMS <ul style="list-style-type: none"> ▪ ISO 9001:2015 Certified <input type="checkbox"/> ISA Program	Global Alignment <input type="checkbox"/> QMS <ul style="list-style-type: none"> ▪ ISO 9001:2015 Certified <input type="checkbox"/> ISA Program	Aligned
	3.5 Professional and Student Mobility	Professional and Student Mobility Development and Enhancement <input type="checkbox"/> ETEEAP	Professional and Student Mobility Development and Enhancement <input type="checkbox"/> ETEEAP	Aligned

4. Social Responsibility				
Social Responsibility The cultivation of the bayanihan spirit among students and staff to makes difference in the social wellbeing of their communities and attainment of the SDGs through teaching, research, and outreach. Key Performance Indicators (KPIs): → Bayanihan Spirit → Sustainable and Livable Communities	1.1 Bayanihan Spirit <input type="checkbox"/> Increased participation rate of students, faculty and staff doing outreach or community building activities. <ul style="list-style-type: none"> Strengthen NSTP Outstanding NSTP practices 	Bayanihan Spirit Relationship with the Community <input type="checkbox"/> University Community Involvement <input type="checkbox"/> University Networking and Linkages <ul style="list-style-type: none"> International, National, and Local Other Dominican Institutions <input type="checkbox"/> University CSR	Bayanihan Spirit Relationship with the Community <input type="checkbox"/> College Community Involvement <input type="checkbox"/> Networking and Linkages <ul style="list-style-type: none"> Partner Industry Government and Private Entity <input type="checkbox"/> College CSR and Advocacy	<i>Aligned</i>
	1.2 Sustainable and Livable Communities <input type="checkbox"/> Research output providing solutions to meet the needs of the community <input type="checkbox"/> Economic activity in the locality <input type="checkbox"/> New technology adopted for Industry -Academe Corporate Social Responsibility (CSR)	Sustainable and Livable Communities Relationship with the Community <input type="checkbox"/> University Community Involvement thru concerned university office <input type="checkbox"/> Networking and Linkages <input type="checkbox"/> CSR	Sustainable and Livable Communities Relationship with the Community <input type="checkbox"/> College Community Involvement <ul style="list-style-type: none"> Partner Community Community Extension per Program in collaboration with CSC and CBOs <input type="checkbox"/> Networking and Linkages <ul style="list-style-type: none"> Partner Industry, Government and Private Entity, and Other Stakeholders <input type="checkbox"/> CSR	<i>Aligned</i>
	1.3 Increased percentage of research outputs that provide solutions to meet community needs	Increased percentage of research outputs that provide solutions to meet community needs Relationship with the Community <input type="checkbox"/> University Community Involvement thru concerned university office <input type="checkbox"/> Networking and Linkages <input type="checkbox"/> CSR <input type="checkbox"/> Faculty Research Undertaking	Increased percentage of research outputs that provide solutions to meet community needs Relationship with the Community <input type="checkbox"/> Research and Development <ul style="list-style-type: none"> CCI and MAPA <input type="checkbox"/> Networking and Linkages <input type="checkbox"/> CSR <input type="checkbox"/> Faculty Research Undertaking	<i>Aligned</i> ✓ Impact of programs on local, regional, and national development

5. Enabling Environment				
Enabling Environment Good governance and bureaucratic efficiency pertain to the practice of open, efficient, and accountable management, use of digital technologies to transact with stakeholders, and consist of public servants who are agile, resilient, and accountable, and consistency perform at the highest levels of inclusion, productivity, and integrity. Key Performance Indicators (KPIs): → Client Satisfaction → Quality Management System → Digital Transformation	Client Satisfaction <input type="checkbox"/> Increased level of client satisfaction <ul style="list-style-type: none"> Improve physical facilities Feedback mechanism: Regular Client Survey; Helpdesk; Functional Grievance Committee Promote transparency: regular updates via social media and websites Continuous personnel development: training and seminars 	Client Satisfaction Moral and Spiritual Transformation <ul style="list-style-type: none"> Liturgical and Devotional Involvement CSR Emotional Development <ul style="list-style-type: none"> Emotional Welfare and Maturity of Students Academic Formation <ul style="list-style-type: none"> Learning Resources Student Performance Student Support System Research and Development Governance and Management <ul style="list-style-type: none"> QMS Disaster Risk Management Networks and Linkages Information Systems Management 	Client Satisfaction Moral and Spiritual Transformation <ul style="list-style-type: none"> Liturgical and Devotional Involvement CSR Emotional Development <ul style="list-style-type: none"> Emotional Welfare and Maturity of Students Academic Formation <ul style="list-style-type: none"> Learning Resources Student Performance Student Support System Research and Development Governance and Management <ul style="list-style-type: none"> QMS Disaster Risk Management Networks and Linkages Information Systems Management 	<i>Aligned</i>
	Quality Management System <input type="checkbox"/> Enhanced Quality Management System <ul style="list-style-type: none"> ISO Other institutional accreditations 	University Quality Management System <input type="checkbox"/> ISO 9001:2015 Certified <input type="checkbox"/> Accreditation: PAASCU and PACUCOA <input type="checkbox"/> QMS Internal Audit <ul style="list-style-type: none"> CSAT per division and department Post Activity Evaluation forms 	College Quality Management System <input type="checkbox"/> ISO 9001:2015 Certified <input type="checkbox"/> PAASCU Accreditation <input type="checkbox"/> QMS Internal Audit <ul style="list-style-type: none"> CSAT and College Evaluation Box Student Evaluation of Faculty per semester Post Activity Evaluation forms 	<i>Aligned</i>
	Digital Transformation <input type="checkbox"/> Have undergone Digital Transformation <ul style="list-style-type: none"> Digitize, digitalize and digitally transform Process Automation Modernized teaching, administration, and adaptable learning models Integration of cutting-edge technologies for teaching and administrative processes 	Digital Transformation Academic Formation <ul style="list-style-type: none"> Learning Resources <ul style="list-style-type: none"> ETC Other Facilities Learning Enhanced Educational Technology Facilities Library Resource Program Information Technology Resource Program Educational Technology Program Governance and Management <ul style="list-style-type: none"> Data Privacy Management Information System Management 	Digital Transformation Academic Formation <ul style="list-style-type: none"> Learning Resources <ul style="list-style-type: none"> ETC Other Facilities Learning Enhanced Educational Technology Facilities Library Resource Program Information Technology Resource Program Educational Technology Program Governance and Management <ul style="list-style-type: none"> Data Privacy Management Information System Management 	<i>Aligned</i>

Customer Perspective

The College strategic plan aligns with CHED's KRAs on Access and Success along participation initiatives particularly on CHED scholarships for SY 2023-2024, ETEEAP programs and flexible learning model (F-DOME). Retention strategies coincide with the University's moral and spiritual formation and emotional development programs, emphasizing holistic student welfare and maturity. Completion aligns with academic formation initiatives along a unique process: —study, research, analysis, and action integrated with peace education, devotional involvement and CSR programs. KPIs on employment and entrepreneurship connect with the college research outputs and study on equity target groups, linking teaching-learning-assessment activities closely with university goals. This alignment reflects a holistic approach across academic, moral, and emotional aspects that mutually reinforce each other, strengthening student retention, and completion. The Salamanca, a Dominican unique process, demonstrates the College's commitment in embedding identity and social responsiveness into its programs. The F-DOME supports inclusivity and learner-centered education. These findings uphold theories asserting that well-aligned customer-focused strategies enhance student loyalty and institutional relevance (Kaplan & Norton, 2002; Patro, 2016).

Internal Process Perspective

Quality assurance KPIs under CHED's Quality and Excellence and Enabling Environment KRAs shows a strong alignment with the College and University's ISO 9001:2015 certification, PAASCU accreditation, internal quality audit (IQA), and COD programs. The OPD and IQA underlines the institution's commitment towards continuous improvement. Social responsibility indicators, Bayanihan spirit and sustainable communities, align with the College's community involvement, networking, and HELPS framework programs, supports service-learning and CBR integrated in the curriculum. These results prove the College's operational adherence to national and international accepted quality standards, strategic clarity, and systems excellence. The community engagement model enhances the University's CSR, an important consideration in modern academic institutional processes. The use of service-learning as a curricular approach illustrates an internal process which translates strategic goals into meaningful community actions, consistent with internal process perspectives fostering innovation and stakeholder collaboration (Yanzon, 2023; Kaplan & Norton, 1996).

Learning and Growth Perspective

The College aligns with CHED's quality indicators by ensuring conformance with the faculty academic qualifications, ongoing professional development, and research productivity, including research presentations and publications. Student awards, employability metrics, and memberships in professional organizations confirms with learning and growth perspective. The College community extension programs through CCI sustained its livelihood activities and initiatives with the partner community. Regular institutional events like University Employees' Awards Night promotes recognition among personnel with excellent service and loyalty. A strong focus on capacity building gives importance to employee in sustaining quality and professionalism in academics. CBR practices foster knowledge co-creation between the College and partner community, supports livelihood programs under HELPS framework. Such investments in learning drives adaptability and long-term competitiveness, mirroring BSC principles identifying human capital as a core strategic resource (Strand et al., 2003; Kaplan & Norton, 2004). Customer satisfaction and governance KPIs associate with the University and College efforts on academic, moral and spiritual formation, and emotional development. Resources like the University Library and Information Services (ULIS) provide 24/7 informational and technological support, a tool integrated within its Koha library system. Transparency is maintained using feedback mechanisms, institution grievance committee, and communication through official websites and social media platforms. Spiritual activities reinforce mission and community coherence like the Basic Ecclesial Communities. These findings certify a defined

infrastructure, transparent governance, and responsible feedback systems, creating a conducive environment aligned with CHED standards. Technological innovation and continuous personnel development foster institutional responsiveness and stakeholder trust and confidence needed to achieve sustained excellence and customer satisfaction. The alignment analysis confirms that the College strategic plan is cohesively integrated with the University and CHED strategic frameworks. Each perspective is substantiated through by detailed linkages in KPIs, and every initiative and program is grounded in its core values.

Identification of KPIs Currently Used by the College and the University

The KPIs are essential tools for evaluating an institution's success, which aids in achieving its strategic objectives. In HEIs' context, KPIs include both quantitative and qualitative metrics that align with program outcomes and capture student competencies, reflecting CHED's transition from an input-based to an outcome-based education framework (CHED, 2014). This student-centered focus requires HEIs to complement their VMGs, graduates' employability, and industry and community partners' contributions in their strategic and operational planning.

Figure 2

Identification Process of the Key Performance Indicators (KPIs)

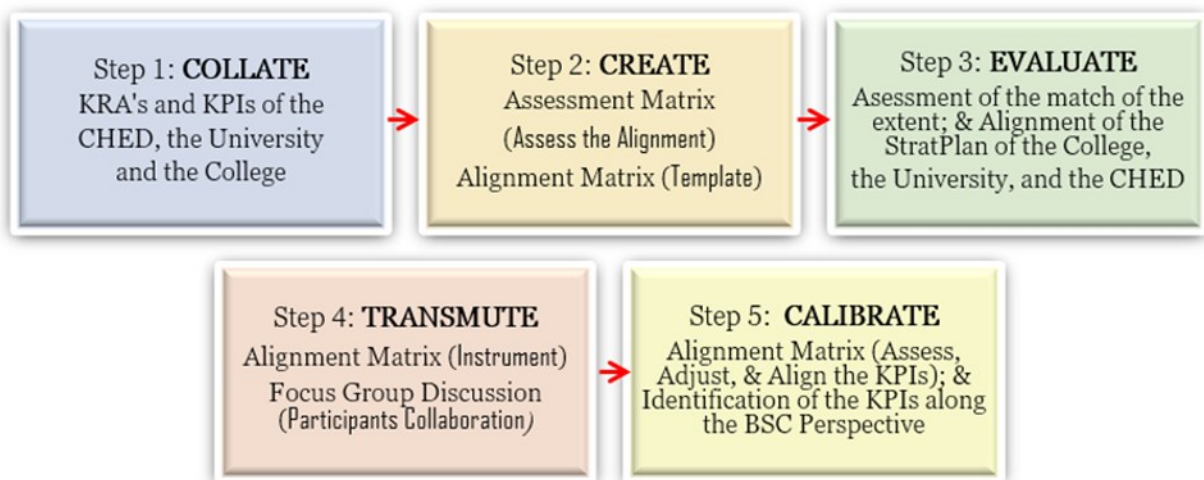


Figure 2 presents the KPI identification process used in the study, which observed a five-step method: identify, create, evaluate, transmute, and calibrate to ensure that KPIs currently used by the University and the College aligned with the BSC perspectives. In the collate step, the KRAs and KPIs of CHED, the University and the College was consolidated to establish an integrated performance reference. In the create step, an assessment matrix was used to determine the initial alignment of the identified KRAs and KPIs. In the evaluate step, it assessed the extent to which the strategic plans matched and aligned with one another, ensuring that the indicators reflect common goals and direction. In the transmute step, the study conducted FGD and involved participants and contributors in collaborative process to generate the alignment matrix, translating institutional priorities into standardized indicators. Finally, the calibrate step, the alignment matrix was utilized to assess, adjust, and support the prearranged KPI, ensuring that the identified KPIs were properly aligned across the BSC perspectives.

The five-step process identified KPIs that reflects the following areas: Moral and spiritual formation includes indicators related to participation in institutional liturgical services, faith formation activities, engagement in social issues, and support for institutional advocacies. Emotional development aligns with customer and learning and growth perspectives and includes updated student profiles, utilization of guidance and counseling services, formation programs that strengthen relationships, and participation in wellness initiatives. Academic formation reflects program quality and compliance through faculty qualifications aligned with CMO requirements, program compliance with CHED and accreditation standards, achievement of enrolment and admission targets, curriculum enhancement, blended and flexible learning modalities, curricular material development, and enhanced learning facilities. Governance and Management highlights institutional effectiveness through VMGO formulation, strategic planning, faculty development, succession planning, technology adoption, sustainability, data privacy measures and internationalization initiatives.

Table 2 summarizes the identified KPIs currently used by the college and the university.

Table 2

Alignment Matrix

Moral and Spiritual Formation	
1. Attend institutional liturgical services	6. Use the university's unique process in confronting social issues
2. Participate in Marian devotional practices	7. Engage in social advocacies and community development
3. Engage in popular religious practices	8. Participate in education for evangelization
4. Observe the practices on assimilating prayer habits	
5. Participate in institutionalizing faith formation activities	
Emotional Development	
1. Updated student profile	7. Engage in physical and health wellness activities
2. Engage in university identify activities	8. Engage in mental wellness activities
3. Avail of guidance services	9. Receive psycho-social support as needed
4. Receive individual counseling services	10. Engage in activities promoting employee-client interpersonal relationships
5. Receive formation on student-employee interpersonal relationships	11. Engage in activities promoting family wellness
6. Receive formation on family relationships	
Academic Formation	
1. Faculty are qualified as required per academic level and with appropriate license per CMO requirement	7. Curricular programs are developed and enhanced as scheduled
2. Programs are compliant with CHED and other accreditation bodies for differentiation & deregulation	8. Offers blended college education
3. Academic programs attain the enrolment targets	9. Flexible Learning Program
4. Marketing activities are implemented per curricular program	10. ETEEAP programs
5. Admission targets are achieved per program	11. Curricular materials are produced as scheduled
6. Curricular programs are reviewed as schedule per CHED and accreditation requirements for differentiation and deregulations	12. Curricular materials are copyrighted
	13. Curricular materials adopted the unique process
	14. Produced workbooks and manuals as programmed
	15. Learning facilities are upgraded as programmed
	16. Classrooms have internet access
Governance and Management	
1. Identified faculty, staff, students, and other stakeholders are involved in the formulation of the VMGO of the department	11. Division and departmental ISO activities are implemented as scheduled
2. Familiar with the institutional, academic division and college VMGO	12. Faculty Development Program
3. Integrated the university and departmental VMO in the action plans and activities	13. Identified faculty are developed for designations and positions as programmed
4. Division and departmental goals and objectives are accomplished	14. Succession Plan Program
5. Division and departmental strategic plan, has been implemented by the faculty, staff, students, and other stakeholders as scheduled	15. Faculty are formed and empowered to use and develop technology for instruction
6. Operational plans are evaluated by the faculty, staff, students, and other stakeholders of the college in midyear and year-end	16. Scholarship Fund
7. Engage in the preparation and formulation of the college strategic plan and operational plan	17. College SEP contracting policies are established
8. Engage in QMS activities as scheduled	18. Property Disposal Program
9. QMS	19. Cost Saving Program
10. Accreditation of college programs	20. Solid Waste Management Program
	21. Physical resources are maintained
	22. Expansion projects are established as programmed
	23. Library Resources Management Program
	24. Disaster Risk Management Program
	25. Data Privacy Management Program
	26. Management System is upgraded as programmed
	27. Internalization Program

Source: *University Strategic Plan 2020-2025 and College Strategic Plan 2020-2025; March & April 2024.*

The identification of the KPIs currently used by the college and the university withstood the assessment and alignment process of this research. The check and balance of the currently used KPIs with the BSC perspective were prioritized to achieve the accurate identification. The data shown in Table 2 are the identification outputs, along moral and spiritual formation, emotional development, academic formation, and governance and management. Therefore, the identified KPIs currently used by the university and the college exhibits a balanced distribution across perspectives and provide a good foundation for the BSC model development.

Development of a BSC Model for the College Bridging the Gaps Identified in the Existing KPIs Used by the College and the University

The research first established a BSC strategy framework, —prior to the BSC model construction, to cascade strategies from CHED to the host University and the College. This framework creates a line-of-sight that linked the VMGO at all levels and guide the strategies within the BSC perspectives context. The College’s vision of becoming a reputable leader in business education grounded in a Christ-centered quality education formed the core of the BSC model. The mission emphasizes transformation of students into competent and ethical professionals adaptable to the dynamics of business challenges. The model incorporates the strategic and operational plan of the College underlining a focus on instruction, research, and community extension aligned with the University and CHED.

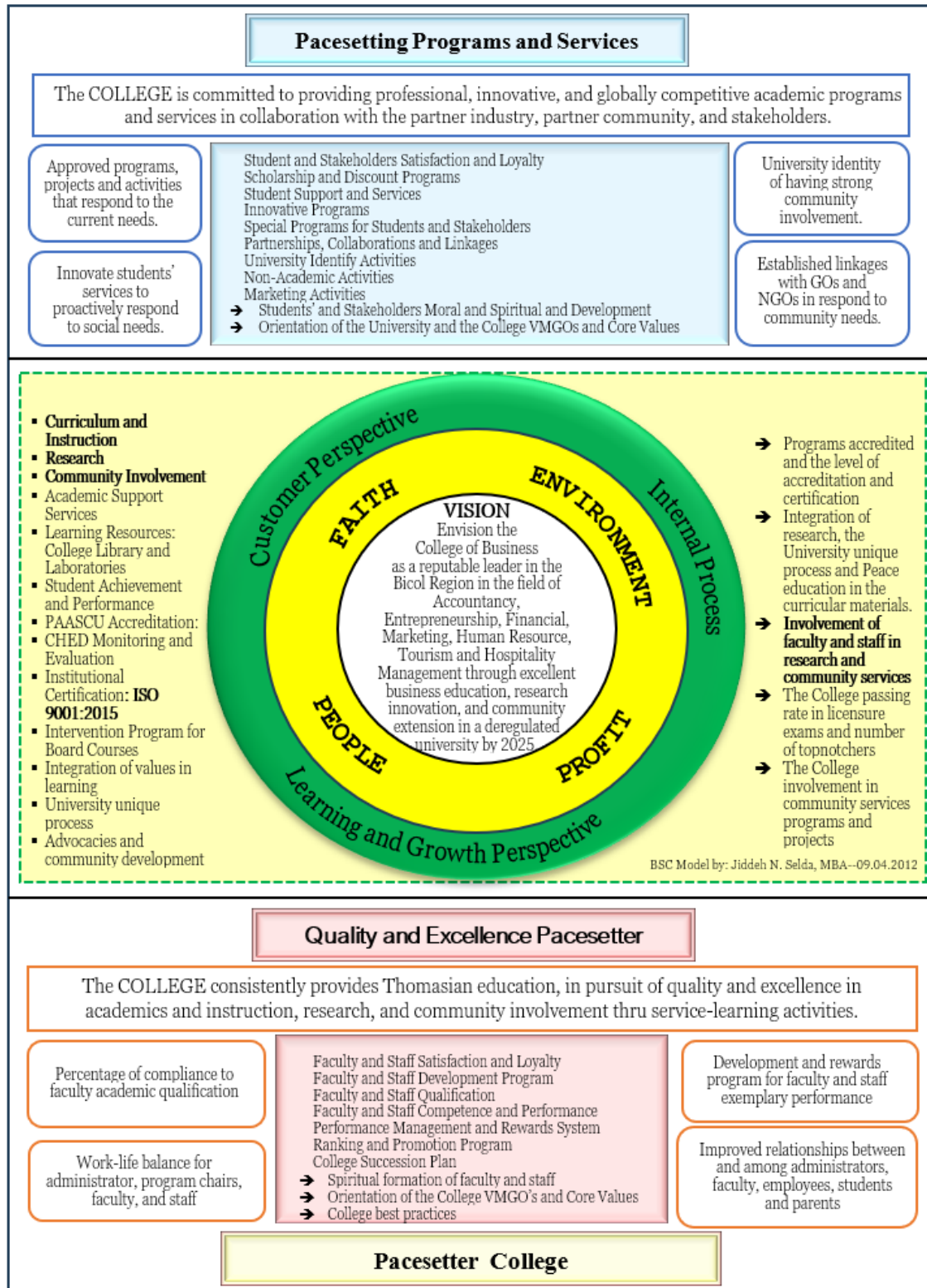
The development of the BSC model followed a defined structure, multi-stage process, comprehensive data collection method sourced from CHED, the University, and the College strategic plans, including KPIs, and stakeholders’ responses and inputs—consolidated and validated along extensive literature. The process incorporates assessment and alignment of findings to identify gaps in existing KPIs, ensuring a composed coverage across BSC perspective for strategic clarity. This is followed by formulating targeted strategies which address gaps and prioritize customer satisfaction, internationalization, social responsibility, and environmental improvement. The insights, thematic analysis, and stakeholders’ feedback were synthesized forming an integrated model aligned with the College’s strategic plan and projects. Finally, the model was presented to the adviser and experts for validation and refinement, to serve as strategic framework that will guide future planning, manage operations, and sustain continuous improvement.

The model symbolizes equilibrium among beneficiaries, reflected in customer satisfaction, internal process efficiency, and cost control strategies. At its center—the College’s vision projects the aspirations as premier Catholic business education institution nurturing minds and hearts for Christian social transformation. The model integrates the four business pillars, symbolizes as spheres aligned with the perspectives. The pillar of faith identifies the customer perspective, points to the pioneering programs and services, fostering transformative education tailored to students’ and stakeholders’ needs, along: student profile management, research engagement, scholarship, and community involvement as KPIs. The joint pillars of environment and profit pertain to internal process perspective, describes commitment to academic quality and excellence, program accreditation, faculty development, enhanced research outputs, emphasis on examination standards, and operations efficiency. Lastly, the people pillar aligns with learning and growth perspectives emphasizing faculty and staff professional development, research productivity, supportive workplace culture, innovative pedagogy, comprehensive personnel policies and employee satisfaction, as key drivers of organizational growth and sustainability. The model uses a quadrant design consistent with Kaplan and Norton’s original framework, aligns positively along academic context: The customer perspective described as “Pacesetting Programs and Services,” denotes collaboration with the industry and community partners and stakeholders. The internal and learning and growth perspectives jointly termed as “Quality and Excellence Pacesetter,” focus on academic instruction, service learning, and faculty development programs.

The model addresses the identified gaps by introducing additional strategic indicators and initiatives outside the existing KPIs, originated from thematic analysis and stakeholder consultation and meetings. Under the customer perspective, it proposes dynamic student databases surrounding academic profiles and portfolios, advising records, research participation, scholarship tracking, licensure examination outcomes and performance, and psychological support services. Within internal process perspective, placing emphasis on maintaining current teaching methodologies, accreditation milestones, detailed faculty profile and portfolio, research productivity metrics, intellectual property management, comprehensive QMS documentation and digitalization. The learning and growth matrix focus on advancing faculty qualifications, growing scholarly publications, access to technological innovation, innovative teaching-learning projects, refining personnel policies, measuring staff satisfaction, and active professional development. Additional KPIs establish balance and strength towards effective governance and sustainability.

Figure 3

Balanced Scorecard Model for the College



The model represents the ongoing strategic journey rather than a finite project, fostering alignment, transparency, and accountability that span from the institution's overarching vision to its daily operations. The model creates a structured framework for cascading institutional objectives into well-defined and measurable targets. Data management performance enriches communication inputs and delivers data-driven decisions. Enhanced learning systems and sustained quality establish institutional competitive advantage. The model translates the core values—faith, excellence, people, and stewardship into feasible strategies and measurable outcomes, as efficient internal operational drivers.

Conclusion

This study evaluates the alignment of the College strategic plans with the University and CHED, guided by the BSC framework. The analysis primarily focuses on customer, internal process, and learning and growth perspectives. Based on the evaluation, it implies that the University's strategic plan for SY 2020-2025 demonstrates a strong congruence with the CHED's strategic plan for SY 2023-2028. Along customer perspective, a comprehensive alignment was observed across KRAs interconnected toward CHED access and success, quality and excellence, and enabling environment. Such alignment links directly to the University's retention program, participation, completion, employment, and entrepreneurship. Also, emphasis on moral, spiritual, emotional, and academic formation, student support, and client satisfaction metrics. Along internal process perspective, the well-established QMS, accreditation status, international partnerships, and active community engagement of the University closely aligns with CHED's mandates on quality management, internationalization, and social responsibility. In learning and growth perspective, a revealed alignment on CHED's goals associates with faculty development programs, research outputs, recognitions, and community involvement efforts of the University reflects a shared commitment towards capacity building and professional advancement.

The cohesive alignment of the college, the university and CHED's strategic plan, was observed across all perspectives. The College academic programs recognize both coursework and work skills for credits—including ETEEAP, the Salamanca Process unique offering, F-DOME, and CCI—HELPS framework focus on livelihood community research activities, consistently undertaken by the College through its four programs. These academic program and initiatives serve as foundational structure reinforcing strategic synergy. This study found a balanced emphasis in identifying the KPIs currently employed by the College and the University. The identified analytical domains are customer satisfaction, academic development, curriculum compliance, research productivity, faculty qualifications, governance and resource management. Substantially, these KPIs support the broader BSC framework.

Built upon thorough assessment, alignment, and identification—this study directly parallels towards development of the model for the College. The dynamics and context of the model centered on the VMGO and structured around the business pillars of the College, along faith (customer), environment and profit (internal process), and people (learning and growth). The model functions as strategic management tool, effectively bridging gaps identified in the existing KPIs—fostering alignment across the College's VMGO, and operational plans. Overall, this model provides a comprehensive framework to strategically pilot performance management, program, enhancement, and sustainability—aligned with CHED, and the University aspirations, and at par with other HEIs.

Recommendation

Based on the results and conclusion, this study recommends promotional awareness and adoption of the BSC model through target campaigns involving administrators, program chairs, faculty, college council and college-based organizations (CBOs) to build understanding and ownership. The College strategic plan for SY 2026-2030 should focus on improving licensure examination performance, develop program interventions, and sustained stakeholder engagement. A dedicated strategic planning team should be created to oversee the preparation, monitoring, and evaluation of college programs, projects, KPIs, performance management, and intervention for the non-conformities. Lastly, the model must be fully integrated in the operations in collaboration service-learning activities of the College, CCI, OR and COD initiatives—ensuring cohesive and effective strategy implementation linked to instruction, research and extension.

Areas for Further Research

This study encourage exploration on the following areas:

1. Evaluation of the implementation and impact of the Balanced Scorecard across HEIs in the context of the four perspectives.
2. Investigation of best practices within college programs to identify innovation opportunities responsive to the evolving business and educational environment.
3. Status and efficiency analyses of Balanced Scorecard adoption among HEIs within the region.
4. Development of specialized BSC models tailored for specific BSBA majors (Financial Management, Marketing Management, and BS Entrepreneurship), aligning strategic management with program needs.

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Appendix

Figure 1

Conceptual Paradigm

