

ASSESSMENT OF PERFORMANCE ORGANIZATION WITH BALANCED SCORECARD MODEL (QUALITATIVE APPROACH)

Sri Fadilah¹, Rini Lestari², and Kania Nurcholisah³

*¹²³Accounting Studies Program. Faculty of Economics, Islamic University of Bandung, Jl. Taman Sari No. 1 Bandung
Corresponding author e-mail : srifadilah71@yahoo.com*

ABSTRACT – *Performance management organization zakat (OPZ) in Indonesia is still considered not good for either of the governance of the organization and the achievement of the funds raised are still far from expectations. This can be seen from the gap between the potential shakeout large (more than 100 trillion) by the realization of a very small charity (1 trillion). To that end, the assessment of organizational performance for OPZ be done either from the perspective of financial and non-financial. The model used to assess the performance of organizations that already contains two aspect are balanced score card models. This research will discuss the application of the balanced scorecard to assess the organization zakat in particular Zakat Organization (LAZ) in Indonesia. Descriptive analysis method qualitative approach. Data collection techniques were questionnaires. In-depth interviews and documentation. The result showed that the model has been used by the balanced scorecard in Indonesia LAZ well and become the standard of performance appraisal required by the Forum Zakat.*

Keyword : *Organizational Performance, Balanced Scorecard an Zakat Institutions*