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# 3<sup>rd</sup> IMCOSS

THE THIRD INTERNATIONAL MULTIDISCIPLINARY  
CONFERENCE ON SOCIAL SCIENCES

5 - 7 JUNE 2015

BANDAR LAMPUNG UNIVERSITY  
INDONESIA

## PROCEEDINGS

Hosted by :

- Faculty of Teacher Training and Education
- Faculty of Economics and Business
- Faculty of Law
- Faculty of Social and Political Sciences



# 3<sup>rd</sup> IMCoSS 2015

**THE THIRD INTERNATIONAL MULTIDISCIPLINARY  
CONFERENCE ON SOCIAL SCIENCES**

5, 6 June 2015  
Bandar Lampung University (UBL)  
Lampung, Indonesia

## PROCEEDINGS

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## ***PREFACE***

The Activities of the International Conference are in line and very appropriate with the vision and mission of Bandar Lampung University (UBL) to promote training and education as well as research in these areas.

On behalf of the **The Third International Multidisciplinary Conference on Social Sciences (The 3<sup>rd</sup> IMCoSS) 2015** organizing committee, we are very pleased with the very good response especially from the keynote speaker and from the participants. It is noteworthy to point out that about 112 technical papers were received for this conference.

I would like to express my deepest gratitude to the International Advisory Board members, sponsor and also to all keynote speakers and all participants. I am also grateful to all organizing committee and all of the reviewers who contribute to the high standard of the conference. Also I would like to express my deepest gratitude to the Rector of Bandar Lampung University (UBL) who give us endless support to these activities, so that the conference can be administrated on time

Bandar Lampung, 6 June 2015

**Mustofa Usman, Ph.D**  
Chairman of 3<sup>rd</sup> IMCoSS 2015

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

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**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

## 1. INTRODUCTION

This research is continuation and a part of the performance assessment of previous research organization that views on the factord that influence it. This paper will explain the application of the balanced scorecard in the organization zakat set in particular intitution in Indonesia with a qualitative approach.

There are several ways or models for the assessment of the various aspects of organizational performance assessed. Noedays, the demands of the organization's stakeholders increasingly widespread and critical. Especially for organizations primaly skate zakat intitutions. Its performance to date has not shown good performance. This can be seen from a very large gap between the potential that can be collected socket which is 20 trillion (FOZ: 2011) could even reach 100 trillion (Director Thoha Son Center Semarang: 2009). While the socket funds can be raised still very small at 1 trillion (FOZ: 2011). The data show that the performance is still of stakeholder exceptions. Perhaps many factors that lead to good performance yet Amil Zakat intitutions and become achore for all Indonesian citizens. To that end, the assessment of performance by looking at not only the financial aspects are assessed. But the claims of non-financial aspects will. Model balanced scorecard is a performance assessment model has four persppectives by looking at the financial and non-financial aspects. For LAZ performance is comprehensive, balanced scorecard model is used. Model balanced scorecard (Rhom: 2004) is a model of performance assessment organizations see the financial and non-financial perpective (Customers and Stakeholders, Internal Business Process Employees and Organization Capacity).

## 2. FRAMEWORK AN HYPOTHESES

### 2.1 DEFINITION OF RESEARCH VARIABLES

#### A. Assessment Of Performance Organization

Many models were used to asesst the performance of one teh Balanced Scorecard. The balanced scorecard is a system of management, measurement and control quickly, accurately and comprehensively can provide insight to managers on business performance. Balanced Scorecard is a management concept that contemporary performance ranging widely applied in public organizations, including government organizations also applied to the Zakat Management Organization such as LAZ and BAZ. Balanced Scorecard is considered appropriate for public organizations, because of the balanced scorecard is not only emphasizes the quantitative and financial aspect. But also qualitative and non-financial aspect. Kaplan and Norton (1996: 102) give a hint that the balanced scorecard provides executives a comprehensive framework to translate the organization's vision and strategy into a set of integrated performance measures. Meanwhile, according to Kaplan and Cooper (1998:87) defines the Balanced Scorecard as follows: a measurement and management system that views a business unit's performance from four perspectives: financial, customer, internal business process, and learning and growth. Based on the above quote, it can be concluded that a system of balanced scorecard management, measurement and control quickly, accurately and comprehensively can provide insight to managers about performance. In the performancemeasurement will be looking at business units of four perspectives: financial perspective, customer perspective, internal business processes within the company as well as the process of learning and growth.

The assessment is based on the balanced scorecard approach in the measurement of performance, but to meet the needs of future development organizations needs to invest in customers, suppliers, employees, processes, technology and innovation, so that the information provided by the financial data, which only the past data is felt to be insufficient. The balanced scorecard provides additional by providing measurements of the trigger factors of work in the future.

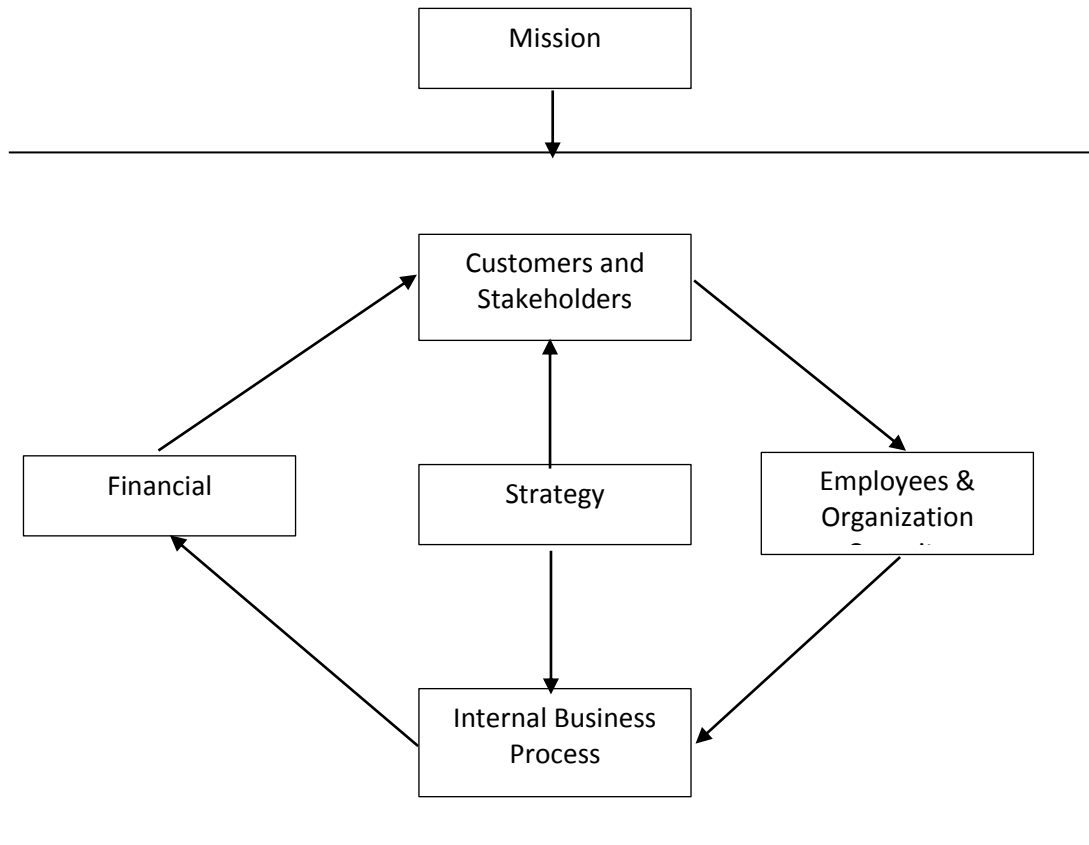
The use of the balanced scorecard has innovative value systems and mechanisms allow for the strategic learning process. Through the application of balanced scorecard organizations and learning process in the executive levels. With the balanced scorecard management organizations can monitor and adjust the implementation of the strategy, and, if necessary, make a fundamental change in the strategy itself. The balanced scorecard is not just a performance measurement system that is operational or tactical, but using the system management strategy, which is to manage the long-term strategy. Objective Balanced scorecard derived from the vision and strategy of the organization so as allow flexibility.

Balanced scorecard compiled by the well should reflect a casual relationship derived from established strategy. Which includes the estimation of the time, the response and the magnitude of the relationship between measurement in the balanced scorecard (Sri Fadilah, 2012, 12). Sometimes, the organization did in the factor, but failed to achieve the desired result. This gives an

indication that the theory underlying the strategy set may not be right, so we need a new strategy to study the relationship between the measurement strategy in the balanced scorecard.

#### **B. Perspective The Measured In Measurement Of Organizational Performance With the Balanced Scorecard Models**

In measuring the success of an organization's performance is based on the balanced scorecard approach is divided into four perspectives (Kaplan and Norton, 1996: 4), namely: (1) Financial Perspective (financial perspective): (2) Customer Perspective (customer perspective): (3) Internal Business Process Perspective (Internal business process perspective); and (4) Learning and Growth Perspective (learning and growth perspective). The relationship of each perspective shows the expansion of the size of the previous performance only focused on financial measures, the balanced scorecard approach, where the size of the expanded performance from the perspective of financial measures to non-financial perspective (Sri Fadilah, 2012:11). Of the four perspective formulated of strategies that will be done to achieve its mission. The following figure outlines the relevance of the organization strategy, than translated into four perspectives, namely the perspective of customers and stakeholders, financial perspective, internal business process perspective, and the perspective of employees and organization capacity with explanation and drawings as follows :



Source : Rohm. Howars (2004)

**Fig I : Balanced Scorecard in Public Organization**

Explanation of the picture above from call now perspective evaluation using the balanced scorecard models will be described as follows :

**a. Customers and Stakeholder Perspective**

Review from the perspective of customers and stakeholders in the public sector Organizations basically wants to know how customers and stakeholders see the organization. Customers and stakeholders in the public sector are the main community of taxpayers and the public users of public services for the organization of charity is Muzaki as the party submitting the socket and mustahik as the party receiving the ZIS. Therefore, customers and stakeholders perspective LAZ organization focused to the satisfaction of the community, especially Muslims. Satisfaction of customers and stakeholders will trigger the following sizes: (1) Citizen satisfaction; (2) Service of coverage; and (3) quality and standards

**b. Financial Perspective**

Financeal perspective in public organization is to address how organizations increase revenue and reduce the cost of managing and how we look at the tax payers? Financial perspective to explain what is expected by the provider of the main sources of financial funds which the muzaki (for LAZ). This LAZ should focus on something that is expected muzaki, namely expecting charity that has been issued it is used economically,

efficiently, and effectively, and meet the exceptions of the principles of transparency and public accountability. This the financial perspective can use the following sizes: (1) Effort to raise funds collected ZIS and empowered; (2) Effectivity of sevice; (3) Increasing the amountof funds collected ZIS; and (4) Increasing the number of ZIS powered.

**c. Internal Business Process Perspective**

In the internal business process perspective seeks to build oerganizational excellence by improving the organization's internal business processes on an ongong basic. Strategic objectives in the internal business process perspective are to support customers and stakeholders perspective and financial perspective. In order to improve the performance of the internal bussines process perspective of public sector organizations must identify and measure the organization's core competencies. Identify the main processess of services, identify key technologies need to be owned and determine performance measures and performance targets. Thus the internal business process perspective can be used, size as follows: (1) the innovation of product and (2) Management Information System.

**d. Perspective Employees and Organization Capacity**

Internal business process perspective and the perspective of customers and stakeholders in a balanced

scorecard, identifies the parameters for building organizational excellence. Targets and measures of success will continue to change with changing times. Therefore, organizations must be able to innovate, be creative and learn. Organizations need to make continuous improvements and create sustainable growth. Strategic goals and objectives set out in the perspective of employees and organization of capacity will affect the other perspective, i.e the internal business process perspective and the perspective of customers and stakeholders. Thus a measures of performance in the perspective of employees and organizatin capacity

can be used measures: (1) Skill coverages: (2) Personnel income and welfare: and (3) Personnel satisfaction.

### 3. RESEARCH METHODS

Planned research method in this research that is explanation (explanatory research) with a qualitative approach. Data collection techniques used, i.e., questionnaires, interviews and documentation. Measurement of study variables by means of elaborate research variables into the operationalization of variables consist of variable the concept of variables, dimensions, indicators, and measurement scale described the following:

**Table 1 : Operationalization of Research Variables**

Variable	The Concept of a Variable	Dimension	Indicator	Scale
Performance organization With the Balanced Scorecard (variable Y2)  Rohm (2004) in R.H.N Imelda (2004: 118)	A system of management, measurement and control quickly, accurately an comprehensively can provide insight to managers about business performance.	Perspective Customers and Stakeholders (Y <sub>21</sub> )	Standardization level of satisfaction by LAZ, with: a. Citizen satisfaction (satisfaction of customers and stakeholders) b. Service coverage (Coverage Service) c. Quality and standards (quality and service standards)	Interval  Interval Interval
		Perspective Financial (Y <sub>22</sub> )	The level of cost efficiency and utilization management, with : a. Cost of service (service charge) b. Utilization rate (utilization rate) c. Increasing the amount of funds collected ZIS d. Increasing the amount of funds distributed ZIS	Interval Interval Ratio Ratio
		Perspective Internal Business Process (Y <sub>23</sub> )	The level of variation in service use zakat management product management information system, with : a. The innovation of the product (product innovation fund raising and didtribution of zakat) b. Management Information System (Management Information System)	Interval  Interval
		Perspective Employees and Organizational Capacity (Y <sub>24</sub> )	The level expertise in managing charity that can improve the welfare of LAZ management, with : a. Skill coverage (Coverage mastery) b. Personal income and walfare (income and welfare) c. Personal satisfaction (satisfaction of employees/employee)	Interval Interval Interval

Meanwhile the test data do is test the validity and reability testing with the following result :

**Table 2 : Result of Test Reliability and Test Questionnaire Research**

Questionnaire	The range of values of r	Information	The coefficient of reability	Information
Organizational Performance	0,431 – 0,869	All Valid	0,953	Reliable

The target population in this study is listed in the LAZNAS and LAZDA. So the number of the target Forum LAZ Zakat as active members consisting of population and the sample in this study area :

**Table 3 : Target Population and Population Research**

No	Information	Quantity (N)	n
1	Institute National Zakat (LAZNAS)	18 LAZ	16
2	Local Amil Zakat Intitutions (LAZDA) which has been confirmed	32 LAZ	28
	Total	<b>50 LAZ</b>	<b>44</b>

#### 4. DISCUSSION

##### 4.1 MEASUREMENT OF VARIABLES

Organizational performance measurement using the balanced scorecard can be evaluated using the Composite Reliability (CR) and average variance

Extrated (AVE). Organizational performance variables were measured using four indicators, the weight of each indicator factors in shaping organizational performance variables balanced scorecard model can be seen in the following table :

**Table 4 : Variable Loading Factor Organizational Performance Indicators Using the Balanced Scorecard Model**

Construct	Indicator	Loading	Loading <sup>2</sup>	Error Variance
KO	Y2.1	<b>0,875</b>	<b>0,765</b>	<b>0,235</b>
	Y2.2	<b>0,896</b>	<b>0,804</b>	<b>0,196</b>
	Y2.3	<b>0,937</b>	<b>0,877</b>	<b>0,123</b>
	Y2.4	<b>0,893</b>	<b>0,798</b>	<b>0,202</b>
<b>Composite Reliability = 0,945</b>		<b>AVE = 0,811</b>		

at 4:44 the table can be seen on the indicator weighting factor Y2.3 (internal business process perspective is greater than the weight factor of 3 other indicators. This means that the internal business process perspective is more dominant in the formation of organizational performance variables than other indicators. Composite Reliability of the five indicators used to measure organizational performance variables of 0,945 and a still greater than the recommended is 0,70. Then the average variance extrated value of 0,811 indicates that 81,1% of the information contained in the four indicator variables are represented in the organization's performance.

##### 4.2 DESCRIPTION OF RESEARCH VARIABLES

Balanced scorecard performance measurement with the LAZ listed in FoZ as active members will be revealed

through respondents' answer to ht questions posed in the questionnaire which covers several dimensins. Balanced scorecard performance measurement is measured using 4 (four) dimensions and operationalized into a 15-point question. Here the average score of respondents' assessment of each of the questions in each dimension.

##### A. Dimensional Perspective Customers and Stakeholders

Application of organizational performance with balanced scorecard perspective customers and stakeholders dimension was measured using a 3 point question. Here recapitulation average score of respondents to the third point of the question.

**Table 5 : Summary Of Mean Scores of Respondent Rating Regarding Customers and Stakeholders**

Instrument	Principal Question	Average Score	Criteria
Question 1	Standardize customer satisfaction	7,61	To do
Question 2	Scope of service	7,93	Extensive
Question 3	Quality of service	8,41	Qualified
<b>Total</b>		<b>7,89</b>	<b>Good</b>

The average total score on the respondents<sup>1</sup> assessment of the customers and the stakeholder dimension of 7,98 indicates that the assessment of the customers and stakeholders perspectives on most LAZ listed in FoZ has been good. When viewed by the instrument, it is seen that LAZ focus all efforts in order to provide satisfactory services to Muzaki and Mustahik. Perspective customers and Stakeholders in public sector organizations, basically aim to determine how customers and stakeholders see the organizations. Therefore the perspective of customers and stakeholders to focus LAZ organization to meet Mustahik and Muzaki satisfying as well as the wider community. To evaluate this perspective, it can be seen from the following aspect :

1. Consumers will be satisfied when the customer has been serviced and receive value in accordance with customer expectations. The size of customers satisfaction can be seen from the level of the return of consumers, especially Muzaki. LAZ performance as measured by the rate of return Muzaki to distribute zakat funds from year to year has a tendency to increase.
2. In addition, a measure of satisfaction, it can be seen from the scope of service (Service Coverage) which can be seen from the programs offered by LAZ. Broadly speaking, at almost the same, namely the economic, social, health, education, and service is a disaster, but the variation in programs offered (redistributors) is enormous. Based on the research results, almost all LAZ provide the range of services not only locally (about LAZ), but almost reach all part of Indonesia. Even Dompot Dhuafa LAZ. LAZ Rumah Zakat Indonesia. LAZ PKPU has conducted international service by donating aid to the countries affected. Such as assistance to Japan affected by the earthquake and tsunami. In addition a board

scope of services for inter faith mustahik i.e not just Muslim mustahik even non Islam.

3. More than, good quality of service is determined by the standard of services provided LAZ. LAZ trying to make a variety of procedures and services to muzaki and mustahik to always look at the quality of service. Quality of service can be seen from: (a) the SOP, it turn out almost all LAZ has had and implement the SOP, although the level of presentation is varied: (2) minimize bureaucracy, almost all LAZ committed to serve Muzakias close as possible an mustahik, such as making outlets are easily accessible either Muzaki and Mustahik, even Dompot Dhuafa LAZ uses a network system (networking) with the cooperation and holding private companies and government with a wide range of business fields such as industrial, retail, bank etc.: (3) International standards organization (ISO 9001) on quality of management, based on the data in the field, although not all LAZ that have been studied have had the ISO, to achieve and obtain it: (4) other standards organizations external determined as of FoZ. Ministry of Religious Affairs of the Republic of Indonesia. LAZ target, especially LAZ who are members of FoZ, certainly has the obligation to comply with and be subject to sanction if otherwise. This happens LAZ Brotherhood Association Haji, who liquidated because it does not meet the provisions of FoZ and the Ministry of Religious Affairs of the Republic of Indonesia.

#### B. Dimension Of The Financial Perspective

Application of organizational performance with balanced scorecard financial perspective dimension measured using a 4 point question. Here recapitulation average score of respondents to the fourth point of the question.

**Table 6 : Summary of Mean Scores of Respondents  
Regarding Assessment Of Financial**

Instrument	Principal Question	Average Score	Criteria
Question 4	Efforts to increase fund raising ZIS	8.41	Intense
Question 5	Effort to increase the empowerment of ZIS	8.59	Intense
Question 6	Effort to improve efficiency	8.24	Intense
Question 7	Effort to maximize the utilization of the facility	8.46	Intense
<b>Total</b>		<b>8.43</b>	<b>Good</b>

The average total score of respondents rating the dimensions of the financial perspective in most LAZ listed in FoZ has been good. When viewed by the instrument, it is seen that LAZ as socket management organization which has the role of intimidation through fund raising efforts of Muzaki and empowerment to mustahik. To be able to perform optimally organizational activities and funding programs offered. LAZ should be able to maximize efforts to raise funds and must be complemented by efforts to optimize the empowerment of zakat funds. Based on the research

results. LAZ studied most have a good balance between the funds raised by the fund is empowered good performance. Moreover, in perspective financial, operational cost efficiency efforts into its own performance for LAZ. Social legitimacy is much related to the financial performance of LAZ. Transparency of financial reporting, operational efficiency and innovation program, the key factors in forming public confidence in the LAZ.

#### C. Dimensions Of Internal Business Process Perspective

Application of organizational performance with balanced scorecard internal business process perspective dimension is measured using a 4 point question. Here

recapitulation average score of respondents to fourth point of the question.

**Table 7 : Summary of Mean Scores of Respondents Regarding Assessment of Internal Business Process**

Instrument	Principal Question	Average Score	Criteria
Question 8	Variations programs offered	8,05	Varied
Question 9	Utilization of AIS in operation LAZ	7,93	Be used
Question 10	SIA utilization in designing programs	9,00	Be used
Question 11	Adjustment Programs offered by consume needs	8,24	Intense
<b>Total</b>		<b>8,31</b>	<b>Good</b>

The average total score of respondents rating the dimensions of the internal business process perspective of 8,31 indicates that the assesment of the internal business process perspective on most instrument, listed in FoZ has been good. Based on the instrument, it appears that LAZ has used its resources, especially human resources to be able to do innovation and creativity, especially in designing an building programs offered LAZ good for raising and empowerment product zakat funds. Internal business processes on an ongoing basis. Strategis objectives in the internal business process perspective are to support customers and stakeholders perspective and financial perspective. In the internal business process perspective, LAZ will identify key processes that must be managed properly in

order to develop good financial condition LAZ. The factors assessed in the internal business process perspective LAZ can be seen from the Innovation of product. Even many LAZ that pay expensive consultants to design an interesting program, an indigenous and have a wide multiplier effect.

#### **D. Dimension Of Employees And Organizational Capacity Perspective**

Assessment of organizationalperformance with a balanced scorecard perspective of employees and organizational dimensions of capacity was measured using a 4 point question. Here recapitulation average score of four respondents to the questions.

**Table 8 : Summary of Mean Scores of Respondents Regarding Assessment of Employees and Organization Capacity**

Intrument	Principal Question	Average Score	Criteria
Question 12	Efforts to manufacture a wide range of programs	7,76	Intense
Question 13	Efforts to improve the ability to build a network	8,02	Intense
Question 14	Effort to create the facilities and programs	8,22	Intense
Question 15	Effort to provide employee satisfaction	8,29	Intense
<b>Total</b>		<b>8,08</b>	<b>Good</b>

The average total score of respondents rating the dimensions of employee and organizational perspective capacity of 8,08 indicates that the assessment of the performance of the employee's perspective and organizatinal capacity in most LAZ listed in FoZ has been good. Based on the competence and capability of socket id the main thing, and then LAZZ has made a variety of programs aimed at improving the skills, competencies and capabilities. In addition, LAZ also has designed a variety of policies that will ultimately provide welfare and satisfaction for zakat.

Amil zakat is an important element in the LAZ In general qualifications should include: Muslim, trustworthy, educational as well as having adequate knowledge of the charity. To achieve these qualifications can be obtained by a variety of efforts on going basis. Amanah is a moral attitude that must be owned zakat intitutions in performing their duties properly, honestly and in accordance with the provisions. This moral attitude must be built with the amyl Islamic values as their spiritual

nourishment or lectures given at regular intervals in week call now, basis of performance assessment as required and Sunna prayer, fasting sunnam tadarus and other.

Aspects of education, usually Obtained from formal education (college) both undergraduate diplomas, undergraduate and even graduate (S2 and S3) in accordance with the field being studied by the socket call now, Reviews such as accounting degree, bachelor of communication an so forth. Futhermore, the socket is given a further education related to the management of zakat. Institutions usually provide scientific about socket management in Indonesia, Indonesia Magnificence of Zakat (IMZ). IMZ provides a variety of educational programs or graduate diploma programs, as well as short-term education. BMI provides a wide range of curriculum specified in the Event Unit Class (SAP) in accordance with the requirements associated with the management of zakat.

Another aspect that is measured from the perspective of Employees an Organization Capacity is a personal income and welfare. This aspect will be directly proportional to the demands of amyl professionalism. The more professional the zakat, the higher the income and welfare that should be accepted socket. Based on the research result, generally LAZ has appreciated zakat profession together with other perofessions that exist in the profit organization. Aspects to be considered in determining salaries for a socket is : work ethic, long work, experience, capabilities, and skills of zakat.

## 5. CONCLUSION

1. Composite Reliability (CR) of the five indicators used to measure organizational performance variables of 0,945 and dimensions of the internal business process perspective is more dominant in the formation of organizational performance variables than ather indicators.
2. The average variance extraxted (AVE) of 0,811 indicates that 81,1% of the information contained in the four indocators are represented in performance variable organization.
3. All dimension of organizational performance with balanced scorecard models categorized nice views of the averagde, respondent in each indicator of dementia research variables.

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