

Building Mosque Economic Independence Based on Balance Scorecard

Bachtiar Hariyadi, Agus Setyawanto, Tontowi

Universitas Sunan Giri Surabaya

bachtiar@unsuri.aci.d, agusdady9@gmail.com towiton810@gmail.com

Accepted: Oct 19 th 2022	Reviewed: Dec 18 th 2022	Published: Feb 28 th 2023
--	--	---

Abstract: The purpose of this study is to develop a balanced scorecard-based strategy formulation step concept from Kaplan and Norton's strategy formulation theory, to formulate a mosque's economic independence strategy. This study is expected to provide general guidelines for formulating strategies to build mosque self-sufficiency. Through Basic Qualitative Research, this research was analyzed using a content analysis approach. The results of the study show that the steps in formulating the strategy include: 1) establishing the vision and mission of the mosque's economic business in line with the vision and mission of the mosque, 2) conducting a SWOT (strengths-weaknesses-opportunities- threats) analysis, by making adjustments to the financial perspective, namely the stakeholders are mosques, donors (as investors) and empowered communities, 3) formulating strategies using the matrix and logical thinking Strategy map.

Keywords: *Formulation of strategy, Mosque economic independence, Balance Scorecard*

INTRODUCTION

Mosque management requires good institutional management. The existence of the mosque is not only a center of ritual routines, but there are aspects of socio-economic activities that must be considered to strengthen the sustainable development of maghdo worship, one of which is the center for building the economic independence of the people.

To run the mosque's economic business, it is strongly influenced by various internal aspects such as the process of running a business, the human resources that run it and external aspects including market conditions in order to benefit both the mosque and the empowered congregation. So it is important for the mosque to develop a strategy, it is necessary to look comprehensively by paying attention to various aspects that greatly affect the existence of the mosque's independent business. So that the mosque's economic efforts can stand both short and long term in line with the vision and mission of the mosque.

Balance Scorecard, first introduced by Robert S. Kaplan and David P. Norton, as a performance measurement tool that provides speed in measuring overall performance. The measurement tool consists of measuring the performance of customer satisfaction, internal

processes, innovation and organizational development, all of which lead to future financial performance.¹

In its development, there is a performance measurement evaluation that only focuses on monitoring HR performance. However, it does not focus on efforts so that HR can carry out strategies and targets, which are expected by the organization.² The implication is that there is a gap between strategic planning and implementation.³ While each organization certainly has a different vision, mission and strategy, so it requires different performance measurements. The implication is that the resulting performance measurement results do not reflect the organization's success in carrying out strategies that are aligned with its vision and mission.⁴

Based on the weaknesses of the Balance Scorecard, an idea was born to make the Balance Scorecard as a management framework or known as a strategic management system. Namely, a management system that integrates each strategy in the form of a strategy map, which is aligned with the strategy of each unit, efforts to motivate employees, also improve the quality of internal processes, performance measurement, planning activities based on resource capacity, feedback processes, development and strategy formulation tools and analysis to test and adapt strategies.⁵

Amin Syukron in his research entitled "Implementation of the Strategic Management Model and Balanced Scorecard in the Mosque Management System to Improve the Performance of the Mosque Welfare Board (BKM)" explained that the strategy of reducing the mosque's mission into four Balance Scorecard perspectives including financial, customer, internal processes and growth and learning to later be used as performance measurement.⁶

This view is reinforced by Ari Kristin Prasetyoningrum's research, concluding that based on the Balance Scorecard the performance of LAZISMA MAJT is generally not good enough, especially from a financial perspective. The study only highlighted the use of Balance Scorecard as a performance measurement.⁷

The application of Balance Scorecard as a strategic management system can not only be applied to business, public and non-profit organizations such as foundations. But also mosques, especially in building a comprehensive strategy of economic independence. In

¹ Robert S. Kaplan and David P. Norton, "The Balanced Scorecard: Measures That Drive Performance," *Harvard Business Review*, 2005, 71, <https://hbr.org/2005/07/the-balanced-scorecard-measures-that-drive-performance>.

² Robert S. Kaplan and David P. Norton, "The Balanced Scorecard: Measures That Drive Performance," *Harvard Business Review* 83, no. 7–8 (2005), 79.

³ Robert S. Kaplan and David P. Norton, "Using the Balanced Scorecard as a Strategic Management System," *Harvard Business Review* 85, no. 7–8 (2007), 2.

⁴ Robert S. Kaplan, "Conceptual Foundations of the Balanced Scorecard," *Handbooks of Management Accounting Research* 3 (2009): 1264, doi:10.1016/S1751-3243(07)03003-9.

⁵ Ibid.1265

⁶ Amin Syukron, "Implementasi Model Manajemen Strategi Dan Balanced Scorecard Pada Sistem Manajemen Masjid Untuk Meningkatkan Kinerja Badan Kesejahteraan Masjid (Bkm)," *Jurnal Pengabdian Masyarakat Universitas Nablatul Ulama Al Ghazali* 2, no. 1 (2016): 1, <https://ejournal.unugha.ac.id/index.php/dms-ghozali/article/view/4>.

⁷ Ari Kristin Prasetyoningrum, "Pendekatan Balance Scorecard Pada Lembaga Amil Zakat Di Masjid Agung Jawa Tengah," *Economica: Jurnal Ekonomi Islam* 6, no. 1 (2015): 1, doi:10.21580/economica.2015.6.1.784.

reality, its application is still limited as a tool to measure organizational performance. While studies related to the application of Balance Scorecard as a strategic management system in da'wah institutions, especially related to efforts to build mosque independence, have never been found so far. This is the background of this study.

The purpose of this study is to analyze the rules of Balance Scorecard-based strategy formulation to build a strategy for mosque economic independence. So that scientifically it is expected to provide new concept findings about the framework for strategy formulation based on strategic management systems in the field of da'wah.

LITERATURE REVIEW

Mosque Economic Independence

The economic independence of the mosque is the condition of the mosque being able to finance all the needs in carrying out its functions by utilizing all its resources.⁸ There are various mosque economic businesses such as: cooperatives, renting organizational assets, opening mosque-owned businesses such as farms, minimarkets, utilizing mosque waqf and so on. Various mosque economic businesses are under the control of a mosque unit called the mosque's economic division.⁹

There are several aspects that are influential in building the independence of the mosque, including the potential of the mosque, both in terms of the congregation, the location of the mosque, the economic potential of the community around the mosque and others.¹⁰ In addition, it is also influenced by how to manage the mosque. Mosque management itself includes 2 aspects, namely: 1) physical management which includes: management, the physical building of the mosque and the facilities in it, 2) aspects of the mosque function regarding optimizing the function / role of the mosque.¹¹ So that aspects of the mosque management, mosque facilities and infrastructure, funds and the role of the mosque that has been running so far also need to be considered.

Balance Scorecard as a Strategic Management System

The strategic management system is a management system that integrates and coordinates the process of planning, developing and monitoring strategies and their operations to the individual level in all aspects of the organization in order to form strategic alignment.¹² So that the strategic management system offers a view of the Balance Scorecard not as data for measuring and evaluating organizational performance alone, but from the beginning as a

⁸ Marjayanti, "Pembangunan Kemandirian Masjid Cheng Hoo Surabaya Perspektif Manajemen Strategis." 230

⁹ Marifah Yuliani, "Konsep Divisi Ekonomi Masjid Berbasis Teknologi Industri 4.0," *Jurnal Al-Qardh* 4, no. 2 (2020): 102, doi:10.23971/jaq.v4i2.1567.

¹⁰ Dalmeri Dalmeri, "Revitalisasi Fungsi Masjid Sebagai Pusat Ekonomi Dan Dakwah Multikultural," *Walisongo: Jurnal Penelitian Sosial Keagamaan* 22, no. 2 (2014): 338, doi:10.21580/WS.22.2.269.

¹¹ Aziz Muslim, "Manajemen Pengelolaan Masjid," *Jurnal Aplikasi Ilmu-Ilmu Agama* 5, no. 2 (2004): 105–14, <https://digilib.uin-suka.ac.id/id/eprint/8309/.110>

¹² Kaplan, "Conceptual Foundations of the Balanced Scorecard."1266

strategy to direct all elements of the organization to run in harmony with the vision and mission of the organization.

The application of Balance Scorecard as a strategic management system, starting from the parent organization to its smallest unit. However, it is possible that it is only applied to some units that have the autonomy to manage resources and make their own decisions. In these units, the process of establishing a balanced scorecard and strategy map, operationalizing, communicating and assigning resources to carry it out applies.¹³ With a note, the process is based on the vision, mission, values and strategies of the organization or what is known as the enterprise value proposition.¹⁴

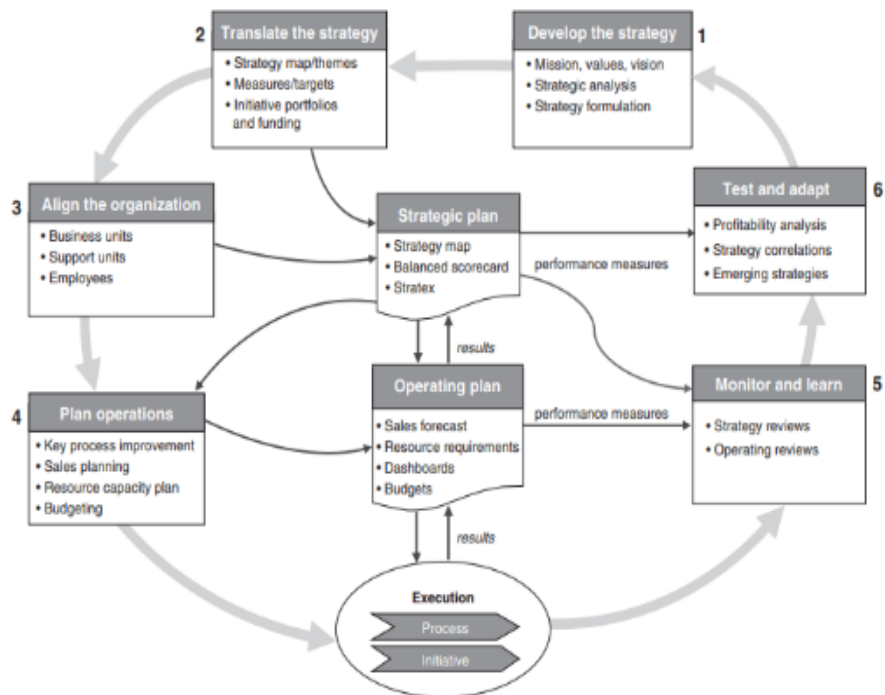


Figure 1-Framework of Balance Scorecard as a management system¹⁵

The following is a description of the four perspectives of the Balance Scorecard and their positions

¹³ Kaplan and Norton, *Robert S. Kaplan, David P. Norton-Alignment_ Using the Balanced Scorecard to Create Corporate Synergies-Harvard Business Press (2006)*, 6.

¹⁴ *Ibid.*, 5.

¹⁵ Kaplan, "Conceptual Foundations of the Balanced Scorecard," 1266.

Financial Perspective

In the context of social and public organizations, the existence of the organization does not belong to individuals, but to the community. The source of funds is collected from the community so that the programs are intended to provide benefits to the community. Therefore, the success of social organizations cannot be seen from the financial aspects such as the budget allocated for the program, the amount of donations obtained, the amount of expenses and the ratio of operational costs to income. However, it also uses non-financial aspects, namely how effective the program is in providing benefits to the community.¹⁶

There are three forms of strategy that adjust to the financial goals of the organization, namely: 1) a mix of growth and income, either by creating new products, developing markets, creating product differentiation, 2) saving costs or increasing productivity by increasing revenue, reducing costs, establishing efficient distribution channels. 3) utilizing assets/investments, by increasing asset utilization, managing the cash-to-cash cycle.¹⁷

Customer Perspective

In this perspective, the success of the organization is seen from their ability to meet the needs and wants of customers. The meaning of customers here is the market that is targeted to buy and consume the organization's products, so that it has implications for achieving the organization's financial goals. There are several measurements used, namely: market share (the number of markets that buy and use products), the number of customers who survive, the number of new customers, customer satisfaction and the number of customers who benefit the organization. These existing measures indirectly become organizational goals related to customer aspects.

The strategy setting process starts from knowing the market to be targeted and determining how to make the market interested including: 1) product attributes including function, time, price and quality, 2) after-sales service, which is provided when and after making a purchase, 3) product image and reputation that makes the market interested in buying and at the same time as a differentiator with competitors.¹⁸

Internal Process Perspective

In this process, organizational success is influenced by the organization's ability to run internal processes that are very important in supporting the achievement of organizational goals in financial and customer aspects. So, the organization needs to identify processes that are very important and how to run these processes so that the goals and strategies of the customer and financial aspects can run, so that financial goals can be achieved.

The internal processes that are very important, because they are directly related to efforts to provide products that are able to meet the needs and desires of the market, namely: 1) the innovation process starting from the stage of researching the market, designing products that

¹⁶ Kaplan, "Conceptual Foundations of the Balanced Scorecard."1262

¹⁷ Kaplan, *Balanced Scorecard Menerapkan Strategi Menjadi Aksi*.44-53

¹⁸ Ibid.64-79

are able to meet the needs and desires of the targeted market, 2) the process of producing and delivering products to customers, 3) the process of providing services both before, during and after making a purchase, known as additional products,¹⁹ 4) the process of building good relationships with external parties such as government, society, suppliers, which affect the successful implementation of the innovation process to deliver value to customers..

Learning and Growth Perspective

In this perspective, organizational success is seen from the ability to procure and develop the infrastructure needed to carry out the strategies and goals of the process and customer perspectives. Infrastructure includes aspects of ability, motivation, culture, and other organizational resources such as information systems, work systems and facilities and infrastructure. The goal is that human resources (HR) become satisfied, persistent and productive.²⁰

Balance Scorecard-based Strategy Formulation

The following are steps in formulating a Balance Scorecard-based strategy including:

Understand the organization's mission, values and vision

An organization's vision is a statement of goals that the organization wants to achieve or a picture of the organization in the future. The vision should contain three main components, namely: stretch goal (achievement to be obtained, of course, ideal but realistic), definition of niche (specific statement of the scope of the results to be achieved), time horizon (time limit when the vision is achieved).²¹

A mission is a statement that explains the main reason for the organization's existence, especially with regard to what it provides to customers and clients.²² The mission relates to the present behavior that is carried out to achieve the vision. So it can be concluded that the vision is talking about the final condition that wants to be formed in the future. While the mission is the path taken to achieve the vision, related to a given customer and internal improvement of the organization.

Organizational values are values that describe the attitudes, habits and distinctive characteristics of the organization.²³ Every individual of the organization must have and apply these values in carrying out every strategy.

Establish Strategy Analysis

¹⁹ Ibid. 80-92

²⁰ Ibid. 109-119

²¹ Kaplan, *The Execution Premium*, 40.

²² Ibid., 38.

²³ Ibid., 39.

Define The strategy analysis process consists of mapping internal and external conditions, and conducting a SWOT analysis..²⁴ Here is an overview of each stage:

Strategy analysis includes two things: 1) Analysis of external conditions, according to PESTEL (Political, Economic, Social, Technological, Environmental and Legal) which consists of macro environmental conditions such as politics, economics, environment, law and technology. Michael Porter adds five other factors: buyers / markets, suppliers, new players, other parties who have substitute products, and industry competition conditions. So it can be concluded that the internal conditions that influence the achievement of the organization's vision and mission are markets, competitors and macro-environmental conditions. 2) Analysis of internal conditions, including organizational performance and capabilities. To identify influential internal conditions, one of them uses value chain analysis tools, which is a series of processes to deliver the value of the products offered by the organization to consumers. Through these tools, human resources, technology and information, including the ability to conduct market research, are internal aspects that must be understood.

METHOD

This study is qualitative basic research, because it wants to develop existing theories so that it is not oriented to provide practical application of theory (bound by specific situations).²⁵ The analysis technique used is content text analysis. Because the data used are literature documents containing concepts that make it possible to test or understand concepts in depth.²⁶ As well as using a deductive analysis model that moves from existing theories and is general to specific.²⁷ The analysis steps include: 1) the preparation stage, namely determining the unit / variable of analysis and its position, namely: a) the mosque includes the function of the mosque to understand the vision and mission, internal and external factors of the mosque as a foothold for SWOT (Strength, Weakness, Opportunities, and Threats) Balance Scorecard analysis, b) the economic independence of the mosque focuses on its characteristics to find value, c) the four perspectives of the Balance Scorecard include its performance measures as mapped variables in conducting strategic analysis, d) the Balance Scorecard-based strategy formulation stage as a foothold for steps to be taken. 2) The next step is to collect and understand the data according to the category of analysis units. 3) Matching between analysis units, in accordance with the Balance Scorecard-based strategy formulation steps. 4) Analyzing data and formulating the four perspectives including internal and external variables that are mapped, adjusted to the needs of developing strategies for mosque economic independence. 5) Presenting the findings in the form of descriptions and charts for easy understanding.²⁸

²⁴ Ibid., 48–53.

²⁵ Jo Moriarty, “Qualitative Methods: Overview,” in *The Encyclopedia of Applied Linguistics* (NIHR School For Social Care Research, 2011), 253, doi:10.1002/9781405198431.wbeal0977.

²⁶ Satu Elo and Helvi Kyngäs, “The Qualitative Content Analysis Process,” *Journal of Advanced Nursing* 62, no. 1 (2008): 108, doi:10.1111/j.1365-2648.2007.04569.x.

²⁷ Ibid.

²⁸ Ibid., 109–12.

RESULT AND DISCUSSION

Balance Scorecard-Based Mosque Economic Independence Strategy Vision, Mission and Values of Mosque Independence Business.

The mosque's economic division, in carrying out its functions, must have a picture of the mosque's economic efforts that will be created in the future (vision) and the form of contribution that will be made to achieve it (mission) by sticking to certain values. Because, this will be a guideline in determining its strategy and operations. In its determination, it must be in line with the vision and mission of the mosque itself. Because it is one of the mosque units. So that in determining the vision and mission and values of the unit, it is necessary to start by understanding the vision and mission of the mosque itself.

Judging from the history of the establishment of mosques from the Quba mosque to Nabawi, the mosque functions as teaching Islam and practicing the values of Islamic teachings in society alone,²⁹ It also serves to carry out worship activities, the development of Islamic teachings, the center of information dissemination, the place of case settlement, the economic center of social and political activities.³⁰

While the function of the mosque in the perspective of the Qur'an and Sunnah is a place to carry out theological activities, namely performing worship to get closer to Allah, the function of building moral values according to Allah's commands, forming and maintaining good relations between individuals or between groups, economic security, and developing Islamic education.³¹

From these two approaches, it can be concluded that the purpose of establishing a mosque is to build the civilization of Muslims, from the theological aspects of society, education, social, political and security. As well as an economic center.

When examining the background of the emergence of mosque independence efforts, there are two reasons, namely: 1) the need for additional sources of funds outside ZIS for the development of the mosque both in terms of its physical and functional aspects without having to burden the community and build the impression of "begging in the name of religion", 2) developing the function of the mosque as an institution that contributes to the welfare of its congregation in the form of businesses that help empower the congregation. So the vision of the mosque's independence business should lead to two points, namely the creation of an economically independent mosque and the creation of an economically empowered community around the mosque. This supports and is in line with one of the mosque's vision and mission, namely helping to build the existence of Muslims in terms of theology, social education and especially their economy.

The vision of self-reliance efforts when examined according to the three components of the vision, the stretch goal is to become an economically independent mosque so that it no longer

²⁹ Aziz Muslim, "Manajemen Pengelolaan Masjid," *Jurnal Aplikasi Ilmu-Ilmu Agama* 5, no. 2 (2005): 107, http://digilib.uin-suka.ac.id/8309/1/AZIZ_MUSLIM_MANAJEMEN_PENGELOLAAN_MASJID.pdf.

³⁰ Ibid.108

³¹ Ahmad Putra and Prasetyo Rumondor, "Eksistensi Masjid Di Era Rasulullah," *Tasamuh* 17, no. 1 (2019): 245–64, doi:10.20414/tasamuh.v17i1.1218.257-258

relies on raising funds from the congregation to finance mosque activities. This can be shown by the percentage of mosque income sources that are greater from the mosque's economic efforts than from ZIS, so that in the future the mosque can be managed professionally. In addition, the condition of the community around the mosque is also economically empowered, this shows the benefits of the mosque's independence efforts not only for the internal mosque, but also helps drive the economy of the surrounding community..

From the aspect of definition of niche, it can be limited to the scope of independence referred to is on the economic side (source of income for financing all mosque activities) and the universe of empowered communities around the mosque (urban village, sub-district or even up to the city level).

From the time horizon aspect, there is no limit to when the vision will end, as long as the mosque's independence business unit is still formed, that long the vision will remain. Because the existence of this vision is in line with and supports the achievement of the mosque's long-term vision (as long as the mosque's activities are still running).

To achieve this vision, requires a mission or a path taken to realize the vision. As an example of the vision and mission of the Al Akbar Surabaya mosque, "Leading in the organization of worship, da'wah and Islamic propagation, education, socio-culture, and management, towards a noble society according to Islamic teachings". Some of the missions to achieve this are organizing Islamic preaching and propagation worship, developing Islamic education, Islamic social culture, realizing reliable mosque management, and realizing a noble society..³²

If you pay attention to the mission, it talks about the steps / ways that should be done including the fields of da'wah, education, social, culture and forming good management, which leads to achieving the vision.

When contextualized in the vision of creating an independent mosque and economically empowered communities around the mosque. Then, there are several steps / ways that should be done, namely: 1) establish a mosque economic business that has high economic potential and is in accordance with the resources of the empowered community, 2) market products and services that are innovative (novelty), quality (able to answer the needs and desires of the existing market) and competitive so that the targeted market is satisfied and loyal to the products produced by the mosque business, 3) manage the business professionally like a company in the sense that the business is run not just running, 4) build cooperative efforts from various parties such as donors as investors (capital providers), people who are empowered as human resources who run businesses and also the local city government in helping both business legality and marketing issues, and 5) build business infrastructure, especially quality human resources in terms of ability, willingness and morality. As for some of the values that mosque institutions must have in building their economic independence in terms of the approach to independence in general and the Qur'an and

³² A Faiz Khudlari Thoha, Epik Teyebu, and A Khoirul Hakim, "Strategi Pelayanan Pada Penyelenggaraan Salat Jum'at Di Masjid Al-Akbar Surabaya," *Masjiduna: Jurnal Ilmiah Stidki Ar-Rahmah* 3, no. 1 (2020): 35, <http://ejournal.stidkiarrahmah.ac.id/index.php/MASJIDUNA/article/view/60>.

hadith, namely:³³ 1) mosque administrators always think innovatively in creating ideas for mosque economic businesses and developing their products. For this reason, mosque administrators must constantly update information on both the needs and desires of their consumers, competitors and macro environmental conditions that affect consumer behavior, 2) always carry out every economic activity of the mosque in a halal manner and do not cause damage to others or the environment, 3) have the view that the business obtained is not to fulfill personal interests but to develop the function of the mosque and provide benefits to the community, 4) each individual mosque administrator has adequate knowledge and abilities in running the mosque's economic business, 5) always trying to compete to make improvements and develop the mosque's economic business, 6) have a sense of responsibility, trust, the same determination to realize the vision and mission in running and developing the mosque's economic business.

Financial Perspective SWOT Analysis

In the financial perspective, efforts increase profits for the mosque, donors and empowered communities, through sales, development of mosque assets and cost reduction. The business is determined based on the cycle of the establishment of the mosque's economic business.

If in the Balance Scorecard the cycle is distinguished by a period of growth, survival and maturity, which if simplified into 2 cycles, namely the initial period of building a business starting from scratch and developing an existing business.

The aspect of financial strength in the context of starting a business, which tends to focus on increasing income from product sales and using mosque assets. Then what is analyzed is the strength of the mosque's resources, both human resources, funds and assets owned by the mosque that can be utilized for economic activities. For example, when you have several mosque administrators who are good at reciting the Koran, it can be used to open Koran lessons. While the weakness aspects that need to be analyzed are the weaknesses of the mosque's resources, which can hinder the mosque's efforts to establish its economic business..

Customer Perspective SWOT Analysis

In line with the financial perspective SWOT analysis, which is differentiated based on starting a business and developing a business. So, the SWOT analysis of the customer perspective also rests on these two conditions.

In the customer perspective, to make the market satisfied, buy, make repeat purchases is strongly influenced by the image and reputation built, the quality of products and services provided to customers.³⁴ So that in the analysis, based on market response variables, product conditions, services and image of the institution / product.

³³ Dosen Fakultas Dakwah, Komunikasi Uin, and Raden Fatah, "Dosen Fakultas Dakwah Dan Komunikasi UIN Raden Fatah Palembang 1," *Yonetim: Jurnal Manajemen Dakwah* 1, no. 1 (2019): 19-20, <http://jurnal.radenfatah.ac.id/index.php/yonetim/article/view/2957>.

³⁴ Kaplan, *Balanced Scorecard Menerapkan Strategi Menjadi Aksi*, 64–79.

In the context of a newly established mosque economic enterprise, the focus is on defining the market to be targeted and the value to be offered in the form of products, after-sales service and image to be displayed. So, what is analyzed are: 1) aspects of the strengths of mosque resources in terms of human resources, culture, work systems that make it easier to target the targeted market and can be used as the value offered in products, services and images to answer the needs and desires of the targeted market; 2) aspects of the weaknesses of mosque resources that can hinder targeting certain markets and reduce the quality of the value offered; 3) aspects of market condition opportunities that are prospects to be targeted, seen from the aspects of high interest and ability to buy the products offered, low levels of competition and favorable environmental conditions. As well as opportunities for market needs and desires and the demands of environmental conditions, which have not been answered by products, services and images owned by competitors; 4) from the threat side, namely products, services and images owned by competitors and their influence on the market to be targeted. This will affect how much influence competitors have in the market, so the mosque needs to target that market or not.

SWOT Analysis of Internal Process Perspective

Internal process objectives and strategies relate to the process of creating, communicating and delivering value to customers, including building relationships with customers, in a quality and efficient manner. As well as building relationships with other parties that affect the success of the process of creating and delivering value to customers in a quality manner.³⁵ So that the analysis includes several of these variables.

SWOT Analysis of Growth and Learning Perspective

The objectives and strategies of this perspective cover the procurement and development of mosque infrastructure both in terms of the ability of human resources who run the business, their willingness which is influenced by internal encouragement, culture, teamwork and other resources such as infrastructure, information data to run the process, work systems. This will be the variable that is analyzed.

Analysis of the strengths of the growth and learning aspects, namely: 1) infrastructure aspects that are seen as strengths that cause internal processes to run in a quality, efficient and consistent manner so as to meet consumer expectations and increase organizational income and reduce expenses; 2) infrastructure aspects that have the potential if utilized to improve the quality of the implementation of internal processes.

Strategy Formulation for Building Mosque Self-Reliance Business

The results of the SWOT analysis for each perspective are the findings of perspective issues/problems and the results of reading the conditions of strengths, weaknesses, opportunities and threats from each perspective. Then further matrix analysis is carried out including: 1) strategies by utilizing strengths in order to be able to take advantage of existing

³⁵ Ibid., 80–92.

opportunities (Strength-Opportunities/SO strategy), 2) strategies to overcome threats with the strengths possessed (Strength-Threats/ST strategy), 3) how to overcome weaknesses in order to be able to take advantage of existing opportunities (Weakness-Opportunities/WO strategy), 4) strategies to overcome weaknesses so as to be able to face existing threats (Weakness-Threats/WT strategy).

Formulating the right strategy also requires knowledge in accordance with the field of strategy, for example when formulating a strategy to deal with the opportunity conditions of market demand for certain products, internally has the capacity to meet these needs, so it requires knowledge related to product components and product design to be able to determine the value and product attributes that will be provided to the market.

The matrix process will produce various strategies, to be further classified based on the four perspectives and analyze the relationship between the goals and strategies of each perspective using strategy map logic. The following is an overview:

Financial Perspective Objectives and Strategies.

The financial strategy is determined based on the goal footing and the results of the SWOT matrix reading. For example, the strategic issue is that the income from the mosque's economic business has decreased due to losing competition in terms of product quality. Then the financial goal that must be achieved is to increase revenue from product sales. Then the strategy that must be carried out to achieve this goal is determined. Since the context of the problem at hand is related to how to increase sales growth, then based on the strategy variant of the growing business context and the reading of the causes of the financial problem, along with the results of reading the internal capacity to make product improvements, the strategy chosen is to make product improvements.

Customer Perspective Objectives and Strategies

This goal can be achieved by setting a strategy of product quality, after-sales service and image that meets the needs and desires of the target market and is superior to competitors. The strategy is determined based on the results of the SWOT reading. For example, based on the findings of financial problems that caused a decrease in income, the quality of cattle products turned out to be dead due to illness when it was about to be slaughtered on Eid al-Adha. This caused donors (buyers) to become disappointed and possibly stop buying again. In addition, it also builds a negative image, because it does not match the product image, which is leading in quality. Therefore, the customer goal is to increase donor satisfaction with the quality of livestock and increase the number of buyers, whether they have bought before or not at all. This goal is needed by increasing the number of buyers, both old and new, so that the goal of increasing revenue can be achieved.

The strategy carried out to achieve these customer goals is to present quality livestock in the form of weight attributes and physical condition of livestock according to sharia and healthy..

Internal Process Goals and Strategies.

The determination of internal process objectives is based on the objectives of the customer and financial perspectives to be achieved, the results of the reading of internal process problems that are not working, and opportunities for quality improvement in terms of certain processes. To achieve these objectives, a process strategy is set according to the results of the SWOT process.

Suppose it was previously known that revenue had decreased due to product quality found in the form of sacrificial animals that were sick and died during slaughter. What needs to be done is to identify the processes that are not working, causing the problem. After checking each internal process, it turns out that the problem was caused by the procurement process and routine maintenance in cleaning the cages.

Objectives and Strategies for Organizational Growth and Learning.

Objectives were set as a result of the findings: 1) infrastructure problems that have an influence on the failure of process, customer, and financial goals that threaten the achievement of the organization's vision and mission, 2) infrastructure aspects that have the potential to be developed, so as to encourage the achievement of internal process goals, which have implications for increasing the number of customers who buy and are loyal, the organization's revenue.

From the explanation above, it can be concluded in a flow of formulating a Balance Scorecard-based mosque independence business strategy as follows

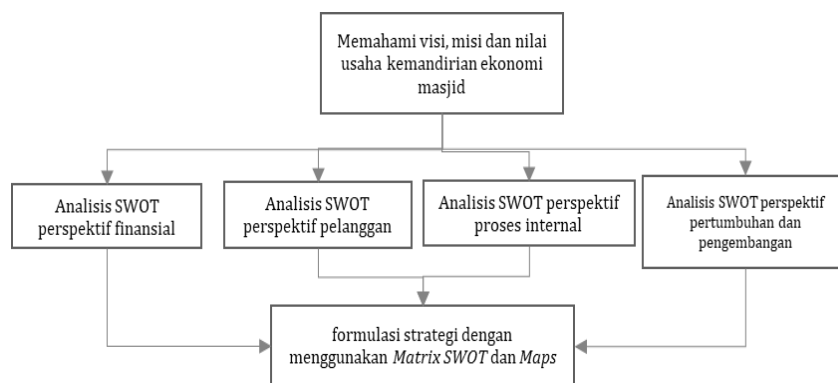


Figure 2: Sketch of the steps for formulating a Balance Scorecard-based mosque independence business.

CONCLUSION

Formulating a strategy to build the economic independence of the mosque is not much different from the framework in formulating a Balance Scorecard strategy in the context of a business organization, it just requires adjustments at that stage. This study resulted in the following formulations: 1) In determining the vision and mission of the mosque's economic business, it must be in line with the vision and mission of the mosque, which is not only oriented towards making the mosque economically independent, but also encouraging one of the mosque's functions, namely empowering the community economy. 2) Conduct a SWOT analysis of the mosque using the Balance Scorecard perspective. The output is a

strategic problem facing the mosque's economic efforts in terms of finance, customers, internal processes and infrastructure.

The results of reading the conditions of the four perspectives that need to be improved and developed again. The thing that needs to be considered is the need to adjust the shareholders in the financial perspective, not talking about the mosque as a business owner, but also donors as investors and especially the community as parties who are cooperated in running the business. 3) In formulating strategies in each perspective using the strategy matrix tools SO (strength-opportunity), ST (strength-threat), WO (weakness-opportunity), WT (weakness-threat) and the strategy map framework, so as to produce a strategy that is integrated between perspectives leading to the achievement of financial goals in order to achieve the mosque's vision and mission related to building the mosque's economic independence..

REFERENCES

- Aziz Muslim, Azis. (2004). Manajemen Pengelolaan Masjid. *Jurnal Aplikasi Ilmu-Ilmu Agama* 5, no. 2
- Dalmeri Dalmeri. (2014). Revitalisasi Fungsi Masjid Sebagai Pusat Ekonomi Dan Dakwah Multikultural. *Walisongo: Jurnal Penelitian Sosial Keagamaan* 22, no. 2, doi:10.21580/WS.22.2.269.
- Dosen Fakultas Dakwah, Komunikasi Uin, and Raden Fatah. (2019). Dosen Fakultas Dakwah Dan Komunikasi UIN Raden Fatah Palembang 1. *Yonetim: Jurnal Manajemen Dakwah* 1, no. 1
- Faiz Khudlari Thoha, Epik Teyebu, and A Khoiril Hakim. (2020). Strategi Pelayanan Pada Penyelenggaraan Salat Jum'at Di Masjid Al-Akbar Surabaya," *Masjiduna: Jurnal Ilmiah Stidki Ar-Rahmah* 3, no. 1
- Kaplan and Norton, Robert S. Kaplan, David P. Norton. (2006). *Alignment Using the Balanced Scorecard to Create Corporate Synergies*. Harvard Business Press (2006),
- Kristin, Ari Prasetyoningrum. (2015). Pendekatan Balance Scorecard Pada Lembaga Amil Zakat Di Masjid Agung Jawa Tengah. *Economica: Jurnal Ekonomi Islam* 6, no. 1, doi:10.21580.
- Moriarty, Jo. (2011). Qualitative Methods: Overview, in *The Encyclopedia of Applied Linguistics*. NIHR School For Social Care Research. doi:10.1002/9781405198431
- Muhib Alwi, Muhammad. (2018). *Optimalisasi Fungsi Masjid Melalui Baitul Maal Wa Tamwil (BMT) Pada Masjid Al Falah Perumahan Tegal Besar Permai I Jember*. Annual Conference on Community Engagement.
- Muslim, Azis. (2005). Manajemen Pengelolaan Masjid. *Jurnal Aplikasi Ilmu-Ilmu Agama* 5, no. 2

- Putra, Ahmad, and Prasetio Rumondor. (2019). Eksistensi Masjid Di Era Rasulullah. *Tasamuh* 17, no. 1
- Kemenag. (2015). Al-Qur'an dan Terjemah.
- Robert S. Kaplan and David P. Norton. (2005). The Balanced Scorecard: Measures That Drive Performance. *Harvard Business Review* 83, no. 7–8 .
- Robert S. Kaplan and David P. Norton. (2007). Using the Balanced Scorecard as a Strategic Management System. *Harvard Business Review* 85, no. 7–8
- Robert S. Kaplan, (2009). Conceptual Foundations of the Balanced Scorecard, *Handbooks of Management Accounting Research* 3 (2009): 1264, doi:10.1016/S1751-3243(07)03003-9.
- Satu Elo and Helvi Kyngäs. (2008). The Qualitative Content Analysis Process. *Journal of Advanced Nursing* 62, no. 1, doi:10.1111/j.1365-2648.2007.04569.x.
- Sukron, Amin. (2016). Implementasi Model Manajemen Strategi Dan Balanced Scorecard Pada Sistem Manajemen Masjid Untuk Meningkatkan Kinerja Badan Kesejahteraan Masjid (Bkm). *Jurnal Pengabdian Masyarakat Universitas Nabdlatul Ulama Al Ghazali* 2, no. 1
- Yuliani, Marifah. (2020). Konsep Divisi Ekonomi Masjid Berbasis Teknologi Industri 4.0. *Jurnal Al-Qardh* 4, no. 2, doi:10.23971/jaq.v4i2.1567.