



## **BALANCED SCORECARD IN ASSESSING PERFORMANCE OF ZAKAT INSTITUTIONS: A LITERATURE REVIEW**

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### **Abstract**

*Performance management is crucial for effective planning and control as well as decision-making for any organization. Zakat institutions, like other organizations, are led to improve their performance management system in order to reach their mission as social financial organizations. Balanced Scorecard (BSC) is recognized to be one of the most popular and recent approaches to evaluate and manage the organizational performance. Hence, this study aims to investigate research in this field. This paper makes an exploratory research to identify characteristics of papers studying the issue of performance management in the case of Zakat institutions using BSC tool. We found twelve papers directly related to the objective of this study. The finding, regarding techniques used to develop studied papers, highlights high incidence of case study and literature review techniques. Eleven papers among twelve used case study technique and eleven papers used literature review technique. The survey technique come next with nine papers among twelve. Modeling technique is used in seven papers. The high incidence of case study and literature review techniques is explained by interest of research topic over the years for Zakat institutions and need for in-depth analysis of the application of the performance management system in organizational practices.*

*Keywords: Balanced Scorecard, Zakat Institutions, Performance Management, Social finance, Islamic Finance*

## INTRODUCTION

Zakat, also known as Islamic religious tax, is the third pillar or the financial pillar of Islam, among five pillars, that must be met by the Muslims who are eligible. Hence, at the level of the individual, Zakat helps to purify the individual of arrogance, selfishness, and avidity. Economically, paying Zakat can give positive impact on several economic levels, such as economic growth, poverty reduction, aggregate consumption, saving and investment and aggregate supply of labor and capital. Zakat funds are also an important source of finance for Islamic countries likewise tax funds. Thus, Zakat could contribute to social well-being over redistribution of income and increase purchasing power within society (Embong et al., 2014).

According to Atah et al. (2018), Zakat as one of the Islamic social financial institutions has the most powerful and effective impact on reducing necessity. Zakat can combine with other sources of Islamic finance to support social enterprises and expand financial inclusion using *sharia* compliant instruments and mechanisms like zakat, sadaqa, waqf and qardhasan as a means of redistribution of wealth (Biancone & Radwan, 2019).

Zakat management has been regarded as the most critical aspect in determining the orientation of the Zakat institutions as a systematic and efficient management would ensure optimization of the Zakat (Saad et al., 2014). Management of Zakat has been, usually, recognized to concerned two means activities, namely collection and distribution of Zakat funds (Ahmad, 2009; Saad et al., 2014). Zakat management main objective is to achieve expectations regarding collection and distribution of Zakat in accordance with Islamic Shariah (AbdulQuddus, 2009, p.316; Saad et al., 2014).

This paper intends to expose a literature review on the performance evaluation of Zakat institutions using Balanced Scorecard tool. The literature survey was conducted in existing research papers, on the web, combining the two key words “Balanced Scorecard” and “Zakat”. We found about seventeen papers that met this criterion including five papers in the Malay or Indonesian language.

This paper aims to answer the following questions:

- 1- What is the extent of Balanced Scorecard use in assessing Zakat institutions performance?
- 2- What are the main limitations for application of performance measurement system in this kind of institutions?
- 3- What are research procedures and techniques most commonly used for the development of papers?

In section two we investigate studies about Zakat performance management and about Balanced Scorecard approach. In section three we show the methodology used to conduct this study. Findings are represented in section four and we conclude.

## ZAKAT MANAGEMENT AND BALANCED SCORECARD

In this section, we check primary, researches about Zakat management issues. Secondly, we introduced researches regarding the Balanced Scorc card approach.

### Zakat management

Zakat management is important to help Zakat institutions to perform their operations in collecting and distribution Zakat and establish its mean objective as an instrument for reducing necessity (Abdul Quddus, 2009). The effectiveness of Zakat management is, furthermore, essential to qualify Zakat to be an incentive in improving the lives of indigent and needy (Mahyuddin & Abdullah, 2011). Abdul Quddus (2009) argued that a sufficient level of confidence is decisive to be maintained between Zakat institutions and contributors or then the potential Zakat payers would prefer to pay out Zakat directly to needy people, on behalf of the Zakat institutions (Abdul Quddus, 2009). It has been, also, argued that the Zakat management should attest confidence and professionalism to preserve the interest of Zakat recipients (Ataina & Achmad, 2010).

Many studies on Zakat management have been conducted, conceptually and empirically, from different perspectives. Researches focused on the issue of Zakat compliance behavior, for example, Saad et al. (2010) who carried out a study to find out determinants of Zakat business compliance behavior. They found factors such as attitude, subjective norm and perceived behavioral control are important factors in conducting businessmen decision to pay Zakat (Saad et al., 2014).

Zakat distribution is another target of research (for example Mahyuddin & Abdullah, 2011; Ataina & Achmad, 2010). Mahyuddin and Abdullah (2011) defended that a more proactive mechanism, in form of monetary capital or equipment is necessary to support beneficiaries to improve their lives. Still, there are a few previous studies which recommend the collaboration between Zakat institutions with microfinance institutions in order to improve the efficiency of Zakat distribution (for example, Nur Bani, Abdul Halim & Noor Ashikin, 2012; Yumna & Clarke, 2011).

Other authors focused on issues related to Zakat institutions (for example, Azman at al., 2012; Norazlina and Abdul Rahim, 2011). Azman's et al. (2012) research studied some problems and issues like inefficiency and capacity building, of Zakat institutions in Malaysia. The authors admitted spirit to sustain Islam as a religion for all humanity. According to the authors, spirit must be the basis in operating the Zakat institutions since it would improve welfare and quality of life in the society, offers employees a sense of purpose, meaning at work, a sense of interconnectedness and community (Azman et al., 2012, p.41). Norazlina and Abdul Rahim

(2011) proposed, also, a conceptual framework to evaluate the efficiency and governance of the Zakat institutions in Malaysia. They claim that such evaluation is important for the Islamic financial system to function effectively in order to achieve the noble objectives of socio-economic justice over suitable distribution of wealth (Norazlina & Abdul Rahim, 2011, p. 43).

Then, various researches had been directed to study the issues linked to Zakat, as well as collection, distribution, type of property upon which Zakat is payable, and the creation of Zakat collection centers to ensure the efficiency of Zakat management. Though, furthermost of these studies are concerned about the investigation of the effectiveness of Zakat institutions in terms of Zakat collection and distribution generally (Embong et al., 2014). Small number of studies have attempted to measure the organizational performance of the *Zakat* Institutions, which represents a critical aspect of managing the *Zakat* fund.

Balanced Scorecard is one the most popular and most recent approaches to evaluate the performance of organizations. This approach is used to evaluate the performance of the management level in the private and public sector. Many researchers have investigated the relationship between the BSC and organizational performance, such as in the government sector, banking sector and others (Embong et al., 2014).

### **Balanced Scorecard**

Balanced Scorecard (BSC) is a methodology to combine both financial and non-financial issues into a performance management system. The BSC was introduced by Kaplan and Norton (1992). The BSC is formally defined as a multidimensional approach to measure the management performance over exploring relationship between the organizational strategies and operational performances (Kalender & Vayvay, 2016). General framework of BSC which is determined by Kaplan and Norton (1996) is presented in figure 1.

Balanced scorecard financial perspective gives financial indicators like revenue growth, investment return and cost reduction calculated from financial data and reviewing business performance based on financial performance. Financial analysis as the unique business performance measurement had lost its convenience as it could only state a company about its past. The financial perspective indicates even if the prior strategies have been used to conduct to economic success and looks for to define the financial performance of strategies aimed to achieve revenue growth and cost reduction (Kalender & Vayvay, 2016).

Customer perspective includes indicators concerning customers like customer satisfaction, loyalty, acquisition and market share. Customer values and profitability can be considered as key measures that empower an organization to create a clear vision of the customers whom it should target in terms of their needs and expectations from the organization.

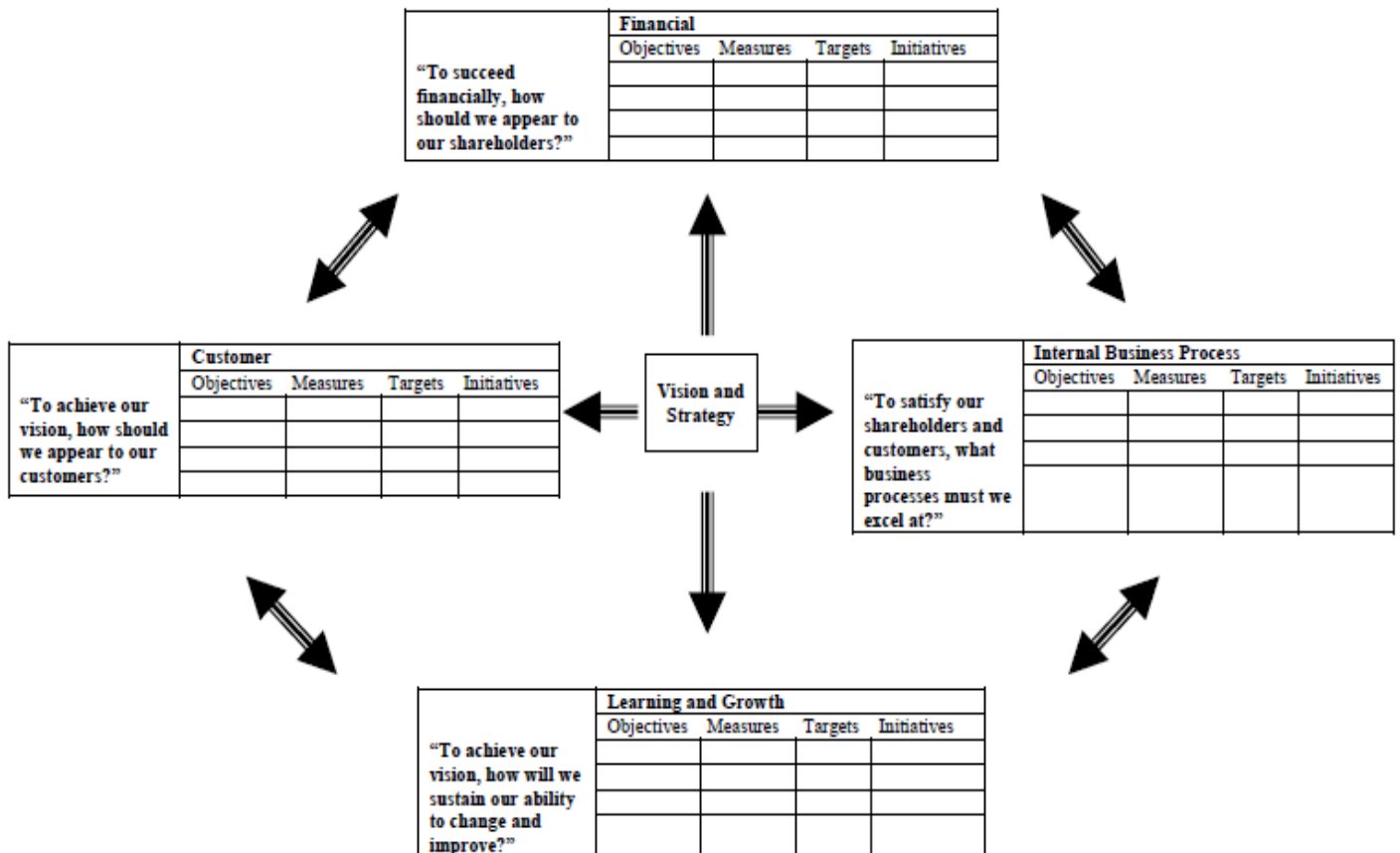
This perspective helps to have services, products and internal processes aligned with the expectations of current and future markets.

Internal business processes perspective allows the identification of the more effective processes for the organization to attain high efficiency in terms of its objectives either short-term or long-term. It can integrate, also, innovative process development that one may trigger enhancement. Organizations should identify and structure efficiently the internal value driving processes that are crucial for the goals of shareholders and customers.

Learning and growth perspective involves employee skills, training and administration of routine processes. This perspective focuses on internal capabilities and skills, in order to align them to the strategic goals of the organization (Kalender & Vayvay, 2016).

According to Chow et al. (1997), the principal advantage of the BSC is the visualization of the strategy, the structure and the organizational vision in the basis of the organization. That implicates an integrated combination of traditional and non-traditional performance measures. The management being focused on the full business process and guaranteeing that current performance is aligned with the customer values and long-term strategy.

Figure 1: Translating Vision and Strategy: Four perspectives of Balanced Scorecard



Source: Kaplan & Norton (1992)

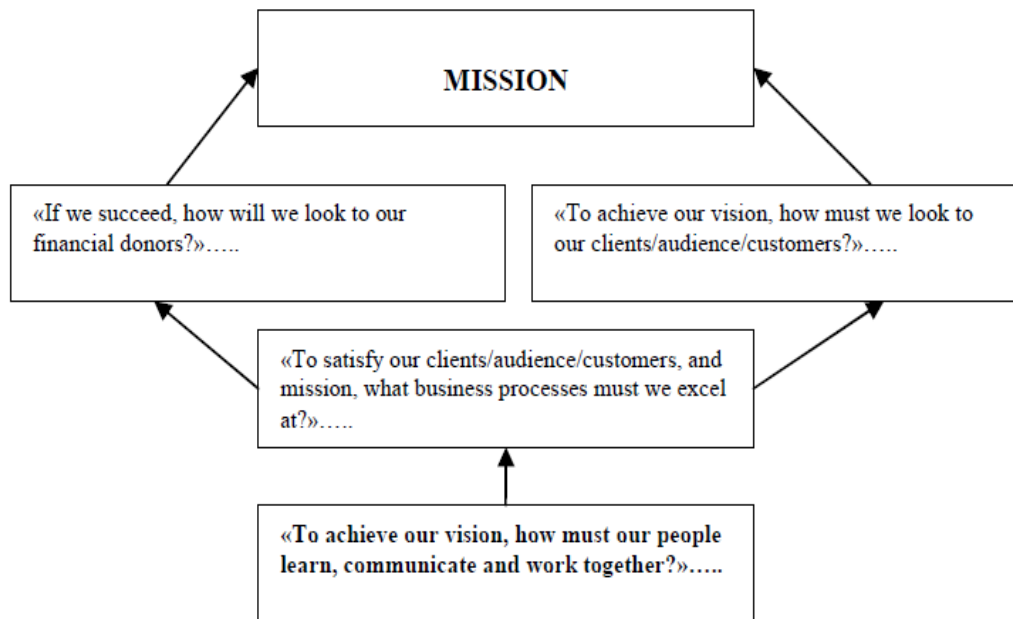
The BSC is viewed as flexible and effective tool to express strategies and increase performance of organizations. Managers can adapt it to different forms and add new dimensions concerning the expectations of the organization (Figge et al., 2002; Falle et al., 2016; Guerra et al., 2016). The initial use of BSC was as a simple performance measurement framework to a full strategic planning and management system allowing executives to truthfully execute their strategies. (Rajesh et al., 2012, p. 270, Guerra et al., 2016).

As reported by Rabbani et al. (2014) in their study, more than 1000 organizations 80% of the organizations, that commonly use the BSC, stated improvements in operating performance and 66% of them also stated an increase in profit. BSC is used not only in business and industry but also in government and non-profit organizations. Grigoroudis et al. (2012) studied on strategic performance measurement in healthcare organization. Lin et al. (2013) evaluated operating room performance in hospitals. Dreveton (2013) and Elbanna (2013) studied on public sector. Haskemkhani et al. (2013) searched performance evaluation of private universities. (Kalender & Vayvay, 2016).

Syalom (2015) considered implementation of Balanced Scorecard in nonprofits appropriate because Balanced Scorecard offers an overview not only of the financial organization's quantitative, but also qualitative non-financial terms. According to the author this matches with non-profit organizations that are not only evaluated on financial perspective measures of performance, but on the service aiming to be nonfinancial and qualitative.

For non-profit organizations, the financial dimension presents a constraint rather than an objective. Referring to Martello et al. (2008), while the not-for-profits control spending and adhere to financial budgets, their success or failure is not measured by spending in relationship to budgeted amounts. Kaplan (2001) argued that the not-for-profit organizations has had difficulty making the financial dimension as the mean one of the Balanced Scorecard. He recommends that the not-for-profit organizations reflect considering a mission objective at the top of their BSC as the mission represents the accountability between the not-for-profit and society (Figure 2). Kaplan (2001) suggests, as well, that the not-for-profit organizations develop the definition of who their customers are. According to Kaplan (2001), a rising number of not-for-profit organizations have begun using the Balanced Scorecard framework (Kaplan, 2001).

Figure 2: Adapting the Balanced Scorecard Framework to Nonprofit Organizations



Source: Kaplan & Norton (2001)

Other previous studies argue that the customer's perspective should be prioritized in nonprofit organizations. Perspectives on the customer is then made Balanced Scorecard suitable to be applied in a non-profit organization because of the non-profit organization, the customer becomes an important concern (Larsson & Kinunnen, 2007; Syalom, 2015).

## METHODOLOGICAL PROCEDURES USED TO CARRY OUT THE RESEARCH

This study makes an exploratory research in order to identify characteristics of the paper's alignment of BSC with Zakat institutions and make out the methods and models recently developed in the literature. The purpose of exploratory research is to build an initial idea about a topic, providing the basis for more detailed studies, in order to improve the techniques currently available (Forza, 2002).

Concerning the technical procedures used to fulfill this paper, it was designed through bibliographical research. According to Villas et al. (2008), the bibliographical research allows the identification of state of the art and possible gaps that may exist, and identification of opportunities for new contributions to the studied theme. Many authors use this way to conduct similar researches, to this one, like De Sausa et al. (2014) in their paper: "Alignment of Balanced Scorecard Perspectives with Supply Chain Objectives: A literature Review".

In this review, all collected papers were analyzed, either published in journals or published in conferences and symposiums. The publications of interest were searched by title,



abstract, keywords, irrespective of the period of publication, the following terms, combined: Balanced Scorecard and Zakat. Subsequently proceeded to the reading and analysis of abstract and introduction of the papers found, by selecting those with relevance to the research objectives. With filtering, twelve papers on the topic were retained for this study. Two of those papers are in Malay language, we study just English parts of them namely abstracts.

## **RESULTS OF THE LITERATURE REVIEW**

This section aims to answer the questions of our study namely, in the first, the use of BSC to assess the performance of Zakat institutions. Secondly, we discuss the limitations of performance measurement system in Zakat institutions. Finally, we answer the question of development techniques used by selected papers in this study.

### **Use of the Balanced Scorecard for Checking out Zakat Institutions performance**

The study of Lestari (2010) tried to evaluate the performance of Tithe Board (Badan Amil Zakat Daerah: BAZDA) using Balanced Scorecard. He used qualitative research. The author concluded that regarding the learning and growth perspective of BSC, employee and committee loyalty is good. BAZDA has to improve social activities to society according to the internal business process of the BSC. From the Customer perspective, BAZDA, has to increase customer (muzakki). Viewed from financial perspective, BAZDA has to improve his financial performance because financial distribution is low than financial receipt.

Said et al. (2012) proposed in their paper a composite performance measurement to be used in Zakat institutions. The model proposed include the efficiency performance of Zakat organizations and the evaluation of stakeholders like employees, Zakat payers and Zakat recipients through satisfaction survey.

Sri (2013) studied the impact of the implementation of internal control and total quality management (TQM) to organizational performance through the application of good governance partially or simultaneously. The author used a case study research applied to Institution Amil Zakat in Indonesia with balanced scorecard approach to performance assessment.

Embong et al. (2014) have mentioned that the implementation of BSC framework in the Zakat institutions may assist such organizations to be in better position to formulate a more wide-ranging strategy to overcome the shortcomings.

Binti Tajuddin et al. (2014) used an exploratory case study research method to study various management accounting applications in Lembaga Zakat Selangor (LZS). The researchers found that LZS was using both traditional and contemporary management



accounting tools in its corporate operations. According to those authors, LZS use the tool Balance Scorecard in measuring the organization's performance and results.

Maheran et Nur Ain (2014) studied the effects of human needs based on the integration of needs as stipulated in Maqasid Syariah and Maslow's hierarchy of needs on Zakat distribution efficiency. In their study, the efficiency of Zakat institutions is evaluated by using BSC. The authors conclude that human needs based on the integration of humans needs as stipulated in Maqasid Syariah and Maslow's hierarchy of needs have strong effects on Zakat distribution efficiency.

Muhamad Ali et al. (2014) proposed fifth perspective: Religious perspective, in order to implement BSC in Zakat institutions. The goal of the authors is to address the performance of Zakat collection. The authors concluded a significant positive relationship between religiosity and Zakat institutions performance.

Widiastuti et al. (2016) aimed in their research to determine the Zakat fund management strategies at the National Zakat Agency and the Institute of National Zakat Al Ahzar East Java through using balanced scorecard approach.

Zakariya (2016) conducted this research in order to treat the question of performance improvement strategy of BAZDA Nganjuk residence to the management of Zakat, infaq, and sadaqah with Balanced Scorecard method. The result of study shows that from the financial perspective, there are still some potential areas of real that cannot be absorbed optimally. From the business process perspective, realization of consumptive utilization of Zakat is greater than the productive empowerment of Zakat. From customer perspective, when the process of Zakat socialization is associated with the result of fund raising, it still requires an effort to socialize it more proactive. From growth and learning perspective, for progress institution of BAZDA Nganjuk, it requires reference sources, both internal and external agencies. Internal agency may be the agency's each period of performance report, while the external agency is from muzakki and mustahik.

According to Al Haq and Norazlina (2017), to increase the base of Zakat, the effective management, especially, effective distribution of Zakat is crucial. The researchers studied the issue of Zakat distribution effectiveness by a case study applied to Zakat institution Kedah in Malaysia.

### **Identified limitations in literature for the performance measurement System**

Sri et al. (2016) proposed a model to evaluating the performance of Zakat institutions using Balanced Scorecard approach. The authors highlighted the factors impacting the implementations of Balanced scorecard in Zakat institutions. According to Sri et al. (2016),

many factors affect the realization of high-performance valuations using Balanced scorecard method like the implementation of internal control. The authors argued that to be able to put on the performance evaluation based on Balanced Scorecard model, controlling and supervising are desirable. According to Sri et al. (2016), internal control is important for all managers in the organization to recognize the importance of implementing and maintaining effective internal control which is their responsibility. Organizational culture is another factor affecting the application of Balanced scorecard model for performance determination. Sri et al. (2016) argue this is due to *“the statement that ethics has become the basis of performance assessments using Balanced scorecard model”*. The authors recognize organizational culture as a set of common values and norms that control the synergy between the organization members and people outside the organization’s environment. According to the authors, the implementation of total quality management is another factor that affects the performance assessment with Balanced scorecard model. Considering the application of total quality management *“has an impact on the process of continuous improvement of procedures, activities and policies are created to form the quality of human resources”* Sri et al. (2016).

Gowindasamy and Jantan (2018) used exploratory method consisting on an analysis of literature review of the BSC, its perspectives and barriers found in previous studies. The authors employed, also, a case research method using five selected non-profits organizations. They found that the BSC was not been used successfully in the selected organizations. Gowindasamy and Jantan (2018) argued that selected organizations confront the same obstacles highlighted in the literature of previous studies particularly in the non-profit organizations. They claimed that the main factor of unsuccessful implementation is lack of training and understanding among the team on the implementation of BSC. The authors concluded their paper by suggesting recommendation for future BSC initiatives in the selected organizations in order to set out its beneficial use and to get over the potential limits to the implementation of BSC.

### **Technical procedures used for the development of papers**

This section aims to show technical procedures used for the development of selected papers for this study. Table 1 shows the classification and annual distribution of papers according to the technical procedure used for the development, according to the classification used in the area of operations management. Although the literature review to be an essential part of the development of any academic paper (Lactos & Marconi, 2007; De Sousa et al., 2014), in classification used in this paper we found four principal techniques used to get the aim of selected papers. These techniques are: Case study, Literature review, Modeling and Survey.

The repartition of papers according to years of publication between 2010 and 2018, and according the techniques adopted to get the goal of each paper is shown in table 1 hereafter.

Table 1: Annual distribution of papers according to the technical procedure used for the development of papers

Technical procedure	Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total
Case study	1		1	1	3		3	1	1	11
Literature review	1		1	1	4		2	1	1	11
Modeling			1	1	3		2			7
Survey	1		1	1	2		3		1	9
Total (papers)	1	-	1	1	4	-	3	1	1	12

Source: Calculation of the author

According to the data in Table 1, it can be seen that of the technical procedures used, the case study and literature review showed a higher incidence. Eleven papers among twelve used case study technique and eleven papers used literature review technique. Then came the survey used by nine papers among twelve. Modeling technique is used in seven papers. The high incidence of case studies and literature review is explained by interest of thematic research over the years and need for thorough analysis of the application of the performance measurement system in organizational practices. Table 2 present the papers concerned by each techniques of development.

Table 2: Papers repartition according the techniques of development

Technical procedure	Papers	Total
Case study	Letsrai (2010), Said et al. (2012), Sri (2013), BintiTajudin et al. (2014), Maheran and NurAin (2014), Muhamad Ali et al. (2014), Sri et al. (2016), Widiastuti et al. (2016), Zakarya (2016), Al Haq and Binti (2017), Gowindasamy and Jantan (2018)	11
Literature review	Letsrai (2010), Said et al. (2012), Sri (2013), BintiTajudin et al. (2014), Emong et al. (2014), Maheran and NurAin (2014), Muhamad Ali et al. (2014), Sri et al. (2016), Zakarya (2016), Al Haq and Binti (2017), Gowindasamy and Jantan (2018)	11
Modeling	Said et al. (2012), Sri (2013), Emong et al. (2014), Maheran and NurAin (2014), Muhamad Ali et al. (2014), Sri et al. (2016), Widiastuti et al. (2016)	7
Survey	Letsrai (2010), Said et al. (2012), Sri (2013), BintiTajudin et al. (2014), Maheran and NurAin (2014), Sri et al. (2016), Widiastuti et al. (2016), Zakarya (2016), Gowindasamy and Jantan (2018)	9
Total (papers)	Letsrai (2010), Said et al. (2012), Sri (2013), BintiTajudin et al. (2014), Emong et al. (2014), Maheran and NurAin (2014), Muhamad Ali et al. (2014), Sri et al. (2016), Widiastuti et al. (2016), Zakarya (2016), Al Haq and Binti (2017), Gowindasamy and Jantan (2018)	12

Source: Calculation of the author

## CONCLUSION

The performance assessing is a crucial element of effective planning and control as well as decision-making for any organization. This paper presented a literature review on the performance evaluation of Zakat institutions using Balanced Scorecard tool. Based on several papers, the use of BSC for measuring Zakat institutions performance is useful not only for organizations and managers but also offers clear orientation to researchers for accurate measurement of each performance perspective.

It is important to highlight as limitations of this study the few number of papers found about the topic of this study namely performance assessment of Zakat institutions with Balanced Scorecard tool. The limitation of researches in this subject shows that research in that field is still immature and others investigations about the adaptation of Balanced scorecard perspectives to the context of Zakat institutions must be conducted.

In spite of all the constraints inherent in the type of work suggested, the results contributed to describe the profile of academic papers on the BSC with Zakat institutions' performance. As a conclusion of this paper, it can be retained that the use of the BSC as a performance management system for Zakat institutions stimulates collaboration among members and encourages creation of other measures that has a broader focus connected to the mission of Zakat institutions as social finance organizations. Finally, given the still limited number of studies in terms of modeling performance management of Zakat institutions by BSC, new researches interested in the adaptation of BSC to the specificities of Zakat institutions are desirable.

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