STRATEGIC MANAGEMENT IMPLEMENTATION AND BALANCED SCRECARD ON MANAGEMENT SYSTEM OF MOSQUE

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ABSTRACT

In general, the mosque is only used as a place of worship to pray alone, and some of them were filled with activities by youth mosque and the Amil Zakat department, but not more than 5%. This condition eventually leads to malfunction of the mosque to the maximum, many mosques were deserted condition seemed neglected, and there is even a mosque that just opened at prayer time only. If this condition continues, it is unlikely there will be a gap between the community and the mosque. Not many mosques in which there are Mosques Welfare Board, whose function is to maintain and preserve the mosque. Management strategy (strategic management) is the art and science of formulating, implementing and evaluating cross-functional decisions that enable an organization can achieve its objectives (David, 2006). The management strategy of focusing on the integration of management, marketing, finance, operations, research and development, and computer information systems to achieve organization success. Balanced Scorecard (BSC) is an approach to measure the organization's performance with reference to the four perspectives, namely financial, customer, process internal business, and learning and growth.

Key Word: Strategic Management, Balanced Scorecard (BSC), Mosque

INTRODUCTION

The mosque is an instrument of empowerment of people who have a very strategic role in improving the quality of society. To realize it must be supported by good management and integrated. Cilacap is one district in Central Java with a predominantly Islamic. With the majority of the population is Moslem, there is widespread mosque in Cilacap district. Based on the data source from the ministry of religion Cilacap district, in 2013 the number of mosques in the district amounted Cilacap is 1790. Figure 1 show the distribution of each sub-districts mosque in Cilacap.

Not many mosques in which there are Mosque Welfare Agency (MWA), whose function is to maintain and preserve the mosque. Management strategy (strategic management) is the art and science of formulating, implementing and evaluating cross-functional decisions that enable an organization can achieve its objectives (David, 2006). The management strategy of focusing on the integration of management, marketing, finance, operations, research and development, and computer information systems for the organization's success. Balanced Scorecard (BSC) is an approach to measure the organization's performance with reference to the four perspectives, namely financial, customer, internal business processes, and learning and growth.
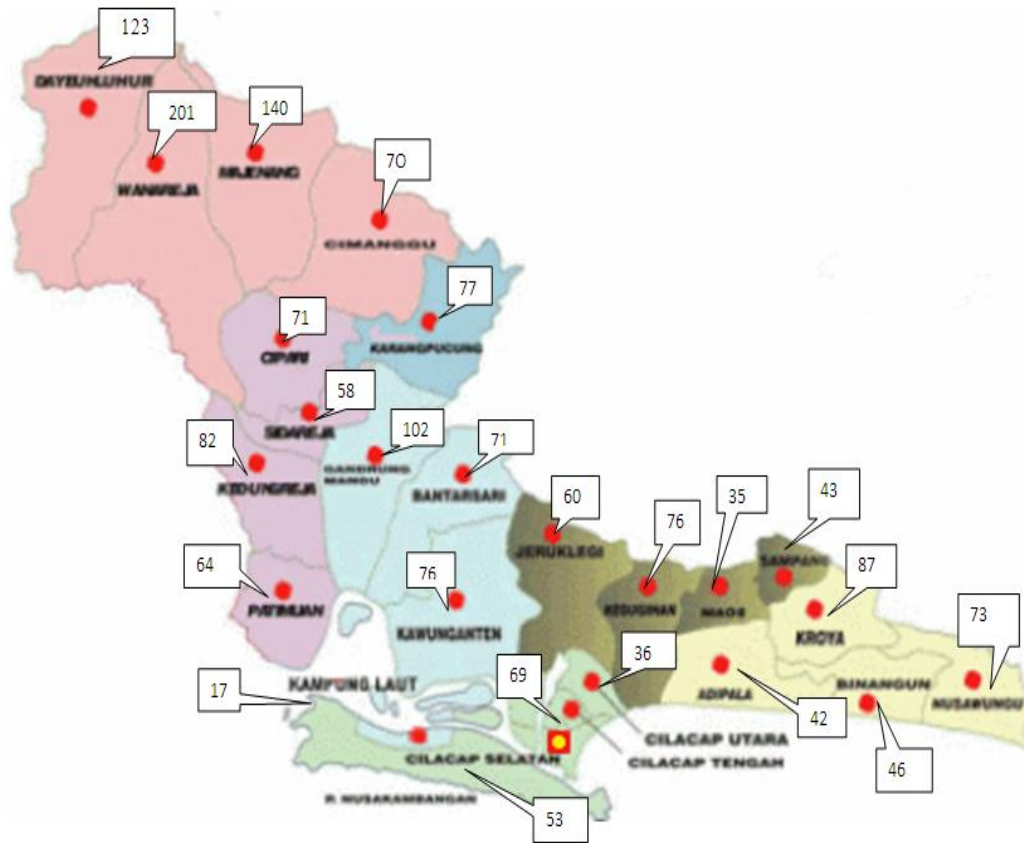
Figure 1. Distribution of the mosque in Cilacap

With implementing strategy management model and BSC into the mosque management system, researchers hope to improve the performance of MWB. and from here the researcher considers important this research is conducted in order to optimize the Mosque Welfare Agency (MWA) can be more effective, so that the role or function of the mosque as a public sector organization (charity) is not merely can prosper the mosque but also the welfare of community.

THEORITICAL BACKGROUND
The company's strategy or organization that is the basis for the preparation of a scorecard, developed from the vision of the company or organization. This vision provides an overview future of the company or organization, indicating the direction of the organization and help the human company or organization in understanding why and how they contribute to the company or organization. Strategic management (strategic management) can be defined as the art and science of formulating, implementing and evaluating cross-functional decisions that enable an organization can achieve its objectives (David, 2006). As implied in the definition, strategic management focuses on the integration of management, marketing, finance, operations, research and development, and computer information systems to achieve organizational success. Based on the experience, judgment and feelings, success in making strategic decisions of an organization are usually influenced by intuition. Intuition is particularly useful in making decisions in situations of uncertainty or when only a little guidance. Intuition is also very useful when there are variables related or when it must choose from several credible option. Historically, the main benefits of strategic management help organizations

formulate better strategies using a more systematic approach, logical and rational for the selection of strategies. To provide the services or carrying out the vision and mission of the organization, the organization must first identify who the stakeholders are and what the needs of the stakeholders, the model performance prism very helpful in identifying stakeholders and their needs (Amin Syukron, 2011).

Once an organization can identify stakeholders and their needs, in order to meet the demands of these stakeholders must be prepared strategies to achieve the vision and mission of the organization. To devise a strategy of the organization, the organization must first know the strengths and weaknesses, using SWOT analysis of an organization can identify the strengths and weaknesses of internal and external. An organization composed strategy will produce the work program, and of any work program will appear activity. To be able to carry out any activity is certainly the organization shall prepare its business processes, Computer integrated for open system architecture (CIMOSA) can be integrated in systems management organizations to split the organization's business processes into several levels, that is manage processes, core processes, support process (Amin Syukron 2010).

Balanced scorecard is a strategic management system that translates the vision and strategy of an organization into objectives and operational measures (Hansen and Mown 2003). The objectives and operational measures are then expressed in four perspectives: financial perspective, customer (customers), internal business processes (internal business process), and learning and growth (learning and growth) (Kaplan and Norton 1996).

The mosque is a public sector organizations (charities) which are directly related to the provision of services and goods to meet the desires and needs of the community (Zen, 2011). In this case the community / congregation are customers who have served so well that in order to meet customer satisfaction, it needs to be invested mindset (mind set) against the managers of public service organizations on how to improve customer satisfaction (community / congregation). The increase in income being offset by the satisfaction of the community / congregation has not shown the success of social enterprises like this.

RESEARCH METHODOLOGY
This study will be conducted with qualitative descriptive method with the following procedures:
The first procedure in this study is to collect data by observation and survey, this procedure is performed to explore the data objects of research include the existing condition of the object, the needs of stakeholders' mosque, the mosque management system, and others. Second is specifies the number of samples, known at the initial survey results a population of 1790, so the table estimations based on research samples Isaac and Michael in Sugiyono (2010), the sample in this study was 235 with a degree of error of 10%. Because the data are scattered throughout the district Cilacap with different amounts, so that the proportional sample, this study used the following formula:

Sample = (subdistrict population) / (district population) x sample requirement

Examples of the required sample from Cilacap districts north:
Sample = 36/1790 x 235 = 5 Mosque

Third is Workshop of strategic management and BSC to mosque officials, the workshop aims to give an understanding to the mosque committee, so that when implementation can be run well. Forth is implementing of the strategy and BSC management model into the management system of the mosque. And the methodology is as follows:

   a. Brainstorming to set the vision and mission of the mosque.
   b. Develop strategies to achieve the vision and mission of the mosque
   c. Develop strategies Balanced Scorecard four perspectives (financial, business processes, and learn and growth)
   d. Setting standards of success strategies.
   e. Develop programs mosque
   f. Evaluation of the implementation of the program

RESULTS AND DISCUSSION
Brainstorming Vision and Mission Mosque.
Workshop based on Strategy Management and the Balanced Scorecard, all workshop participants agreed to make the vision and mission of the mosque, the goal is to facilitate the mentoring and evaluation, and the following is the vision and mission of the mosque. Vision of Mosque:

"In 2020 Being Centre assessment and development of Islam in various fields to improve the welfare of the mosque and Stakeholders".

Explanation of Vision:
In 2020, the mosque around Cilacap district wishes to become a center of Islamic development in various fields, among others, include religion, economics and education, health, social and cultural. Which is expected to provide benefits for Welfare Mosque and stakeholders. Stakeholders in question is the caretaker of the mosque, community (the mosque's congregation), donor's mosques, and government.
Mission of Mosque:

   a. Conducting religious activities.
   b. Conducting research and development of Islam.
   c. Provide guidance and coaching to Stakeholder of Mosque.
   d. Improving the welfare of the mosque and Stakeholders.

Develop Strategy (Strategic Objective) Achievement Vision and Mission of Mosque.
Formulation of strategic objectives derived from the mission of the organization that has been defined previously. Here is the formulation of the strategic objective.

Table 1 Strategic Objective

Mission	Strategy
Conducting religious activities.	Preparing planning religious activities that are routine and warnings
	Preparing standard procedure activities
	Scheduling responsible activity

Conducting research and development of Islam	Deciding on a theme based on the study of stakeholder needs
	Brazing prepare competent
	Invites scholars and community leaders to exchange ideas on the problems that developed in the community
Accompaniment and provide guidance to stakeholders Mosque.	Form a team of experts as consultants for stakeholders who need mentoring and coaching.
	Implement the results of a study to develop a way of assistance and guidance to stakeholders Mosque
Improving the welfare of the mosque and Stakeholders.	Identifying the potential of stakeholders to improve the welfare of the mosque
	Develop a strategy to develop the potential of the
	Improving social networks to help develop the potential of stakeholder
	Creating a welfare agency to manage the potential stakeholders of mosque

Develop Strategies Four Perspectives of the Balanced Scorecard and Measurement Determining the Success Program

Before undertaking the preparation of the strategy four scorecard perspectives Balanced first conduct an analysis of the overall condition of the mosque using SWOT analysis, it aims to find out the real situation of mosques in general, so that the preparation of the strategy will be coinciding with the condition of the mosque. Based on Internal and External analysis, the position of the mosque can be seen in Figure 2.
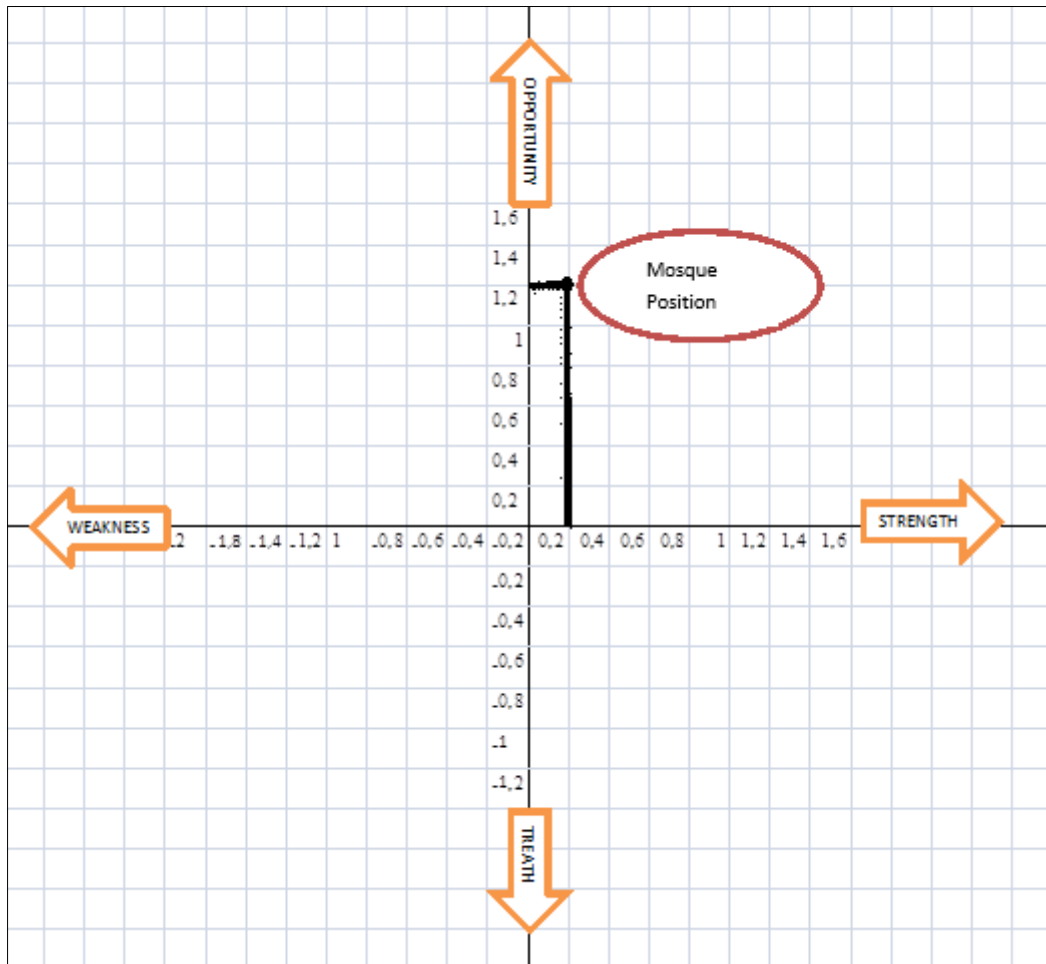
Figure 2. Diagram Cartesian position Masjid with SWOT Analysis

Based on the SWOT analysis above, can be scaled as an ingredient in formulating strategies Masjid policy by using the Balanced Scorecard. Preparation of the Balanced Scorecard strategy is divided into four perspectives, namely financial perspective, customer (stakeholders), internal business processes (internal business process), and learning and growth (learning and growth). In the Balanced Scorecard matrix also featured programs from a planned strategy.

Table 2 A Planned Strategy

Description		Unit	Month running in January 2014		Month Accumulated in 2014	
			Target	Actual	Target	Actual
Stakeholder	**1. Increase the awareness of stakeholder**					
	stakeholder satisfaction survey	Likert scale		☐		☐
	Target Implementation of the survey (Visit)	x/year		☐		☐
	2. Minimize and eliminate disputes between citizens inter-religious					
	Dispute level	%		☐		☐	-
	3. Improve communication with stakeholders					

	level meetings with stakeholder	x/year		☐			☐	
	Exhibition mosque caretaker	x/year		☐			☐	
	4. Increase stakeholder morale							
	Direction of Management Masjid	x/year		☐			☐	
	Stakeholder coordination	x/year		☐			☐	
	Increase stakeholder awareness on the importance of togetherness							
	Briefing on the board of administrators of mosque	x/year		☐			☐	
Internal Process	**1. Improve the internal process management system or governance mosque**							
	Provides procedures for implementation (making procedure activities	%		☐			☐	
	Revising the execution procedures	%		☐			☐	
	Documenting procedures / ordinances	%		☐			☐	
	2. Improving supervision, coaching board of Mosque							
	Workshop governance of Mosque	x/year		☐			☐	
	performance assessment board of Mosque	x/year		☐			☐	
	Comparative Study	x/year		☐			☐	
	4. Increase the number of permanent and temporary Donors							
	Adding a social network Donators	%		☐			☐	
	5. Enterprises itself, Education, Livestock and Agriculture							
	Target additional types of foundations	%		☐			☐	
HR Development	**1. Human Resources Development**							
	mosque governance workshop	x/year		☐			☐	
	2. Improving the quality of HR Management							
	Creating a Performance Appraisal	%		☐			☐	
	supervising the implementation of the Appraisal	x/year		☐			☐	
Financial Performance	Improving zakat and sodaqoh From stakeholder	Rp/year		☐			☐	
	Enhance the contribution of fixed and variable Donors	Rp/year		☐			☐	
	Increase the amount of income from their own business	Rp/year		☐			☐	
	Target reduction in operational costs	Rp/year		☐			☐	

Table 2 was prepared to be used as a tool to measure the achievement of each strategy, with the help of Microsoft Excel, if face showed sad, its mean the target has not been achieved, and if face showed smile, its mean the target has been reached.

Evaluation of Program Implementation
To evaluate the program, can be seen in the matrix Balanced Scorecard, by see indicator of faces in the matrix, , if face showed sad, its mean the target has not been achieved, and if face showed smile, its mean the target has been reached.

CONCLUSION
Based on data processing and analysis of the data processing was concluded as follows:
Based on the analysis of SWOT matrix, Mosque in Cilacap area generally is actually in a position between Strength (strength) and Opportunity (opportunity). That is, if the mosque is able to harness the power and opportunity serve as a strategy, the mosque is growing rapidly.
Continuous improvement to enhance the quality, based on the strength and opportunity, then some of the strategies that have been developed to be implemented based on key performance indicators that have been determined.
Based on a structured strategy, then performance will optimize the performance of the available resources for the advancement of the institution, because each resource will be responsible for any program that appears on each strategy.

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