

# The Implementation of the Balanced Scorecard Model to Improve Amil's Performance in the Amil Zakat Management Organization in Pontianak, Indonesia

Dr. ICHSAN IQBAL

A lecturer of Postgraduate Program in IAIN Pontianak  
Email: [ichsaniqbal@iainptk.ac.id](mailto:ichsaniqbal@iainptk.ac.id)

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**Abstract-** The zakat potential in West Kalimantan is IDR 2,104 trillion, but the zakat collected by the BAZNAS of West Kalimantan Province was only Rp 3.7 billion or 0.176% of the total potential in 2018.

Zakat management organizations found in Pontianak, both the 'amil zakat agency and 'amil zakat institutions, including the West Kalimantan National Amil Zakat Agency (BAZNAS) and Al-Mumtaz Peduli Pontianak. These zakat management organizations have representatives in almost all regencies in West Kalimantan.

Organizations that conduct a balanced scorecard analysis into a measurement classified into four perspectives, which were: financial perspective, customer perspective, internal business process perspective, and learning and growth perspective.

**Index Terms-** Zakat Management Organization, Balanced Scorecard, financial perspective, customer perspective, internal business process perspective, and learning and growth perspective.

## I. INTRODUCTION

The zakat potential in West Kalimantan is IDR 2,104 trillion, but the zakat collected by BAZNAS in West Kalimantan Province was only IDR 3.7 billion or 0.176% of the total potential in 2018. The small amount of zakat obtained by zakat management organizations indicates the lack of public trust in zakat management organizations. This also indicates 'amil is still lack of professionalism. Professionalism in zakat management organizations has a very broad and deep meaning. Professionalism in zakat institutions is very important for *muzakki* (people who give zakat) who will pay their zakat.

Being professional in developing zakat management and organization is one of the missions of zakat management organizations. Professional management and accounting can only be applied if one manages zakat as an actual issue. If zakat is only considered as worship to create social piety, we might need professional zakat organizations because when individual piety becomes the only objective, the zakat management should only be done using *the Sufi* system, that when one donates, nobody should recognize the donation.

Organizations that conduct a balanced scorecard analysis into a measurement classified into four perspectives, which were: financial perspective, customer perspective, internal business process perspective, and learning and growth perspective. In strategy mappings, Kaplan divides mapping into 4 perspectives, which are, financial perspective: a strategy in which the short-term and long-term balances contradict; customer perspective: a strategy based on the depreciation proportion values; internal perspective: values made in internal business process; learning and growth perspective: a strategy to balance intangible properties.

The company will gain profit from the integrated and cumulative impact of strategic initiatives, for example, human resources, technology information, distribution, and operation. The company that has strategy mappings can avoid problems such as the lack of human resources, unclear accountability, and lack initiative by assigning an executive to lead each of strategy themes. Strategy themes are divided into several general categories: to build a franchise, increase customer value, achieve operational excellence, and be a good employee. Using these strategies, a company can obtain an accountable and structured report for its business unit.

A strategy may include several changes for the company; it includes improvement for short-term and innovation for long-term changes. Strategy mappings and strategy themes have an objective relationship because in building strategy mappings and strategy themes, a company should separate the planning and manage the key components with the strategy itself. There is cross-operation between in function and unit of business in strategy themes, which will also support the success of the strategy itself. In general, strategy themes depict the trust of the management team to achieve the goal. Strategy themes do not reflect financial results, such as the increase of shareholder value or customer results such as customer retention and higher market share.

Organizations that experience failures in the organization's management system are usually not caused by a lack of ability or effort of a manager. Therefore, we must try to find the reason why organizational performance is low. With a strategy management system, a series of integrated processes and tools are used by organizations to develop strategies, apply them to operational actions and to monitor and improve effectiveness.

There are several Zakat management organizations in Pontianak, both the amil zakat agency and the amil zakat institution, such as the West Kalimantan National Amil Zakat Agency (BAZNAS) and Al-Mumtaz Peduli Pontianak. These zakat management organizations have representatives in almost all regencies in West Kalimantan.

## II. IDENTIFY, RESEARCH AND COLLECT IDEA

### A. Problem

Based on the background above, the problems of this research are:

- a. How is the financial perspective implementation of a balanced scorecard model at Amil Zakat Agencies in Pontianak?
- b. How is the customer perspective implementation of a balanced scorecard model at Amil Zakat Agencies in Pontianak?
- c. How is the internal business process perspective implementation of a balanced scorecard model at Amil Zakat Agencies in Pontianak?
- d. How is the learning and growth perspective implementation of a balanced scorecard model at Amil Zakat Agencies in Pontianak?

### B. Study Design

This research, in the context of writing studies, was conducted using a qualitative research approach. Qualitative research has characteristics, which are: qualitative researchers emphasize more on processes, not results or products; qualitative researchers are interested in meaning; qualitative researchers use main instruments in collecting and analyzing the data, and qualitative researchers involve fieldwork. The author directly contacts the people, background, location, or institution to observe or take notes on the behavior on its natural background and this qualitative research process is inductive, which means the author built the abstract, concept, hypothesis, and theory in detail.

The author used a qualitative research method because (1) the nature of the problem studied, which is to reveal and understand the phenomenon of the strategic management of zakat, and (2) the main objective of this study is to find out or to build a theory. Seen from the location of the data source, this study is categorized into field research. In conducting field research, the author collected data from West Kalimantan BAZNAS management and Al-Mumtaz Peduli as the objects of research. The target of this field research is the implementation of a balanced scorecard.

### C. Study Methods

This study used the explorative research method. Explorative research is research that aims to develop knowledge or hypotheses that are still new and provide direction for further research. The use of the explorative design in this study aimed to identify the implementation of the Balanced Scorecard strategy in West Kalimantan Baznas and Al Mumtaz Peduli.

#### D. Study Location

This study took place in West Kalimantan Baznas and Al Mumtaz Peduli. It is because these agencies have branches all over West Kalimantan province.

### III. WRITE DOWN YOUR STUDIES AND FINDINGS

#### A. LITERATURE REVIEW

A company management system failure is usually not caused by the lack of ability or effort of its manager, so the real reason why the company's performance is low should be found. With a strategy management system, a series of integrated processes and tools are used by organizations to develop strategies, apply them to operational actions and to monitor and improve effectiveness.

A manager should believe that actions taken by members of the organization move the organizations towards the goals. This is a management control function that involves various elements: (1) setting work performance standards; (2) measuring current achievements; (3) comparing this achievement with established standards; and (4) taking corrective action if there is a deviation. Through the control function, managers keep the organization on track.

Strategy implementation requires the company to set annual goals, make policies, motivate employees and allocate resources so that the formulated strategies can be implemented. Strategy implementation includes developing a culture that supports the strategy, creating an effective organizational structure and directing marketing efforts, preparing budgets, developing and empower information systems and link employee performance with company performance.

Strategy evaluation is the final stage of strategic management. Managers will find out whether the strategy cannot go as expected, and strategy evaluation is the main way to obtain such information. All strategies can be adjusted in the future because internal and external factors are constantly changing. There are three activities in strategy evaluation, which are (1) reviewing external and internal factors that build the basis of the current strategy, (2) measuring performance; and (3) taking corrective action. Evaluation is needed because today's success does not guarantee tomorrow's success.

Companies that experience failures in the company's management system, this is usually not caused by a lack of ability or effort of a manager, but must look for the reasons why the company's performance is low. With a strategy management system, a series of integrated processes and tools the company uses to develop strategies, translate into operational actions and monitor and improve effectiveness.

A company management system failure is usually not caused by the lack of ability or effort of its manager, so the real reason why the company's performance is low should be found. With a strategy management system, a series of integrated processes and tools are used by organizations to develop strategies, apply them to operational actions and to monitor and improve effectiveness.

Managers and executives in every company should set a company vision. Vision is a thought that transcends current reality, a condition to be achieved that are never been achieved before. A clear vision is a basis for making comprehensive missions. A vision should be concise, preferably in one sentence and comes from suggestions from as many managers as possible.

A mission is a statement of long-term goals that distinguishes one business from another business. A mission identifies the scope of the company's operations in terms of products and markets. A mission is used to answer the basic questions faced by strategic planners, such as "What is the form of our business?" A clear mission statement reflects the values and priorities of a company.

Vision and mission give managers a unified direction that exceeds personal interests and temporary interests. Vision and mission bring the same sense of expectation among all levels of managers and employees. Vision and mission should always be integrated, emphasizing the values and objectives that can be accepted by all parties outside the company.

Values provide limits in the choice of ways taken in achieving the vision and mission. They are honored by the company in efforts to achieve the vision. Values especially give attention to the norms of service, quality, people and work and guide the management in achieving the goals that have been set. Values also describe the attitudes and behaviors the company desired and prohibit actions such as bribery, harassment, and conflicts of interest. Reaffirming the vision,

mission and values put management in the right mindset in arranging the company's agenda and set the basic guidelines for the company.

The company's strategy is to continuously reassess the scope of the company. This is related to valuable resources in market share, the resources owned by the company are different from the specificity of the company, when exchanged from resources (such as cash, various machine types, and general management skills) for more specialized resources (for example expertise in specific disciplines and the secret formula of a product) and special resources often play an important role in securing competitive advantage.

After conducting external and internal analysis, a company can reveal a series of strategies about the best role of new products and services, new partners, new market segments, customer segments that have made agreements, and these issues will be the focus of the strategy formulation process.

Companies, in planning a strategy, may develop objective strategies, measures, initiative targets, and budgets that guide action and resource allocation. In strategy mappings, Kaplan divides the mapping into 4 perspectives, which are: financial perspective: a strategy in which the short-term and long-term balances contradict; customer perspective: a strategy based on the depreciation proportion values; internal perspective: values made in internal business process; learning and growth perspective: a strategy to balance intangible properties.

Strategies in a company include various changes and increased short-term productivity for long-term innovation. Strategy mappings and strategy themes have an objective relationship. By building strategy mappings and strategy themes, the company can separate the planning activity while managing the key components with strategy. In strategy themes, there are cross-operations between functions and business units, which also support the success of strategy implementation. In general, the strategy themes reflect the management team's trust that must be done to achieve success. Themes do not reflect financial results such as increasing shareholder value or customer results such as higher customer retention and higher market share.

In choosing sizes and targets, companies convert the strategy mappings and themes to sizes, targets, and gaps. Gaps occur due to ambitious vision statements that are articulated during the preparation of strategies and strategy themes will be implemented in a span of 3 years to 5 years. The strategic initiative cannot be decided alone; the strategic initiative is a portfolio of complementary actions in which all parties are involved so it can be successfully applied.

Effective strategies are found in a combination of deliberation and control with flexibility and organizational learning processes. Senior managers can set broad guidelines (for example, only producing products that are high-margin on sophisticated technology or supporting technology-using products). This strategy is not only intentional and sudden, but it is consciously managed so it is used on the company's journey. In the strategy, process management should control the process of forming a strategy with structure designs, staff, and procedures. Both the strategy process and the umbrella strategy appear to be the most prevalent in businesses that require great expertise and creativity, where the executor is permitted to be a formulator because these people are in direct contact with faced situations and have the necessary technical expertise.

Expenditures used to finance the implementation of the strategy require a coordinated portfolio. The traditional budgeting systems focus more on budgeted resources for organizational functions and business units and the responsibilities and performance of units. Strategic investment for initiatives is a cross-function of business units and financing which sets the operational budget. The company sees the need for a theme team to be accountable for the implementation of the strategy theme and the company finances the team's activities with strategic expenditure and supports the theme team from the cross-organization and the theme team performs accountability and feedback on the implementation of the strategies for each theme.

The company, in gaining profits may operate multibusiness and multifunction but it also needs to wire its strategy to individual business strategy and its business unit. Employees should understand the company strategy and they need to be motivated to support the company in succeeding in the strategy.

Companies that have strategy matrices, targets, and portfolio initiatives can develop operational plans that outline actions to achieve strategic goals. Operational planning begins by setting priorities for process improvement, followed by preparing the details of sales plans, resource and operational capacity plans, and capital budget. The company needs to align its improvement process with strategic priorities and funding the resources operationalized by the business must be consistent with the strategic plan. There are several things to be considered in planning operations including improving the quality of key processes and developing resource capacity.

Companies, in improving the quality of key processes objectively from the perspective of strategy mapping, should determine the process of implementing the strategy. The theme of strategy mapping originates in the key processes that are defined in the mapping. Strategic themes that grow through innovation require performance from new products to the development process; the theme is to gain customer loyalties by improving customer management processes. Some customer groups react more sensitively to prices than others, demand different special products and require various amounts of information, support, and services even if their needs are similar to other customers. Access to such information is needed to find out customer's geography, customer's scale or any different activities necessary to reach customers in the best way.

To achieve strategy success, companies may link the operational plan and financial budget strategies to develop resource capacity. According to Hamel, fostering the resource climates is needed: brilliant ideas that can come from anyone, nobody can kill a good idea, a power that spread, a large source of capital. Innovators get expensive rewards for commercially successful ideas. The operational plan has several components including detailed sales predictions, resource capacity plans and budgets for operational costs and capital expenditure.

## B. DISCUSSION

### a. The financial perspective implementation of balanced scorecard model at Amil Zakat Agencies in Pontianak

The financial perspective is used in strategy mapping because financial measures are very important in providing a summary of the consequences of economic actions taken. Financial performance measures provide direction on strategy, implementation and effect on increasing corporate profits. Financial goals relate to profitability which is calculated by operating profit, ROI (Return on Investment), ROA (Return on Assets) and EVA (Economic Value Added).

In financial perspectives, 3 themes that may encourage the determination of business strategy are mix and growth, cost-saving/ productivity increase, and asset/ strategy utilization. The mix and revenue growth refers to various businesses to expand product and service offerings, reach new costumers and markets, change the product mix to create higher added value, and re-price products and services provided. The income growth measurement, which generally used by business units in both growth and reaping stages, is a market growth rate of sales and market share for targeted region, market, and costumer.

Financial perspectives on West Kalimantan Baznas and al Mumtaz Peduli pay attention to external growth, internal stability and community development. In observing external growth, West Kalimantan Baznas and al Mumtaz Peduli always pay attention to the growth of funds collected, such as zakat funds, donations, endowments, humanitarian funds, and CSR.

West Kalimantan Baznas and al Mumtaz Peduli in paying attention to internal stability always see revenues and expenditures. West Kalimantan Baznas and al Mumtaz Peduli limit their *amil* expenditure to not exceed 1/8 of the total receipt of zakat funds. West Kalimantan Baznas and al Mumtaz Care in building communities pay attention to expenditures related to services, both for *mustahiq* and *muzakki* to improve service quality. West Kalimantan Baznas and al Mumtaz Peduli also pay attention to the expenses used to develop products and programs implemented.

West Kalimantan Baznas and al Mumtaz Peduli in implementing financial perspectives did not calculate the ROI (Return on Investment), ROA (Return on Assets) and EVA (Economic Value Added) because Baznas West Kalimantan and al Mumtaz Cares are not profit-oriented organizations.

### b. The customer perspective implementation of balanced scorecard model at Amil Zakat Agencies in Pontianak

In a company, managers can identify customers and market segments and this is called a customer perspective. This perspective consists of the main measures of the company's success from a strategy that is well formulated and implemented. The main measures include customer satisfaction, customer retention, new customer acquisition, customer profitability, and market share in the target segment. Factors driving customer success in certain market segments are important factors, which can influence a customer's decision to change his supplier.

In implementing the customer perspective, West Kalimantan Baznas and al Mumtaz Peduli are very concerned about customer satisfaction, market share growth, and consumer retention. West Kalimantan Baznas and al Mumtaz Peduli have made programs for *muzakki* satisfaction such as customer service excellence, donor service divisions, ID number, personal features such as birthday wishes and *muzakki* reminder to pay zakat. As for *mustahiq*, they serve *mustahiq* who come to West Kalimantan Baznas and al Mumtaz Peduli pretty well and they even embrace them with empowerment and assistance programs.

West Kalimantan Baznas and al Mumtaz Peduli look over the market growth by creating branches and representatives to serve *muzakki* and *mustahiq* closer. West Kalimantan Baznas and al Mumtaz Peduli always try to develop their products and programs for their *muzakki* and *mustahiq* and give the effort to develop their communities. West Kalimantan Baznas and al Mumtaz Peduli also do retention to both their *muzakki* and *mustahiq*. Retention programs for *muzakki* are by providing financial and activity reports every month and publish magazines that consist of the activities carried out by them. They also pay attention to the quality and time service to their *muzakki* to increase trust. Retention programs for *mustahiq* are mostly empowerment and assistance programs, especially for *mustahiq* who are in misfortune or affected by natural disasters.

### c. The internal business process perspective implementation of balanced scorecard model at Amil Zakat Agencies in Pontianak

In the internal business process perspective, the executives identify various important internal processes to be mastered well by the company. These processes enable the business unit to provide value proposition which will draw attention as well as maintain customers in the target market segment and also fulfill the high financial benefit. The internal business process measurement is focused on various internal processes that affect the costumers' satisfaction and achieve the company's financial goal. This perspective tries to identify various new processes to be mastered well by the company to achieve both customer and financial goals. In this

process, the company tries to create values by producing, providing, and giving products and services to the costumers with costs below the price paid by the costumers.

In carrying out their internal business process, West Kalimantan Baznas and al Mumtaz Peduli have made procedural operational standards for each division, get ISO, and improved the quality of main business and product innovation. Internal business process perspective is also closely related to fundraising, fund distribution, community building, communication, product development, staff development, customer service, and communication between departments.

West Kalimantan Baznas and al Mumtaz Peduli do fundraising in several ways, such as bank transfer, zakat 'pickup' program, or welcome the *muzakki* to come to their offices by themselves. They also do fund distribution by encouraging *mustahiq* to come to their office and visiting *mustahiq* to do *mustahiq* empowerment.

West Kalimantan Baznas and al Mumtaz Peduli, in building community, also design the Zakat Forum (FOZ) whose members are zakat management organizations. This forum is used to solve problems that arise related zakat as well as a media for the organizations to discuss and communicate as well as coordinate between organizations. West Kalimantan Baznas and al Mumtaz Peduli also do both internal and external communication. Internal communication is done by holding meetings and coordination in the form of weekly, monthly, quarterly, or annual meetings. External communication is done by publishing activity reports through banners, newsletter, bulletin, and website. They also communicate with their branches in all regions.

West Kalimantan Baznas and al Mumtaz Peduli develop their products by always paying attention to the current events that need to be anticipated, such as humanity programs or domestic and foreign disasters. It is one of their prominent features in gaining social funds. West Kalimantan Baznas and al Mumtaz Peduli also develop their employees by conducting training needed by their employees to develop their potential to achieve their visions and missions. This training may be conducted both by internal and external parties. West Kalimantan Baznas and al Mumtaz Peduli also do product innovation. It is done by responding to recent events. Product continuity maintenance is done by holding weekly and monthly evaluations regarding the products and services provided to costumers.

d. The learning and growth perspective implementation of balanced scorecard model at Amil Zakat Agencies in Pontianak

Learning and growth perspectives identify the infrastructure needed by a company to increase growth and long-term performance. The company seems to unable to achieve the customer market and long-term internal process by only relying on technologies and capacities owned by the company at the moment. There are three main sources of learning and growth of a company which is humans (work labor), system, and procedure of the company.

The company can set the objective of the employees using three main general measurements, which are staff competency, technology infrastructure, and climate to act. These three measurements may encourage employee satisfaction, employee retention, and employee productivity.

West Kalimantan Baznas and al Mumtaz Peduli also apply strategies related to learning and growth because as zakat *amil* agencies they need skilled resources to increase the trust of their *muzakki*. It is proven that West Kalimantan Baznas and al Mumtaz Peduli has a good brand image as zakat, infaq, alms, and endowment managers. To develop their employees, West Kalimantan Baznas and al Mumtaz Peduli also conduct training both through internal and external parties. One of the training given to their employees is management training.

Technology that is currently used by West Kalimantan and al Mumtaz Peduli is considered good. For example, they use personal websites to inform their financial reports to the public. Other technology utilizations are collecting funds (zakat, infaq, alms, and endowment) using infaq messages and SMS banking. Their professional work environment and bonding are seen from the satisfying work condition and product produced. West Kalimantan Baznas and al Mumtaz Peduli always try to encourage growth in every region and also improve their performance.

The employees of West Kalimantan Baznas and al Mumtaz Peduli can have more responsibility to achieve the costumers' goal and the company's internal business process. The employees are no longer only responding to the costumers' demand but proactively anticipating costumers' needs as well by providing a wider market for products and services needed. West Kalimantan Baznas and al Mumtaz Peduli can consider the need for employees retraining through two dimensions: type of retraining needed and percentage of work labors that need the retraining.

Information system capability is highly needed to motivate and improve employee skills in achieving the wide targets of the customer and internal business process. First-line employees extremely need accurate and actual information about every connection between the agencies and their costumers. A good information system is a requirement from the employee to sustainably improve the business process through various TQM efforts or re-designing and re-engineering. In working towards learning and growth that is focused on the company climate while encouraging employee's motivation and initiative and still paying attention to the wide access of information for their employees, expecting them to always contribute to West Kalimantan Baznas and al Mumtaz Peduli and are motivated to act for their best interests.

### C. CONCLUSION

Based on the explanation in the previous chapters, we can conclude as follows:

1. Financial perspective implementation of Amil Zakat Agencies in Pontianak on balanced scorecard model emphasizes on the external growth in a form of the growth of the received fund, internal stability in a form of balance between

revenue and expenditure, and community building in the form of increased funds for service and product developments.

2. Customer perspective implementation of Amil Zakat Agencies in Pontianak on a balanced scorecard model focus on the customer's satisfaction in a form of rewards and providing ease, market growth by adding branches, product and community development, employee retention by informing their performance and improving time and service quality.
3. Internal business process perspective implementation of Amil Zakat Agencies in Pontianak on balanced scorecard model focus on main business process development by collecting fund distribution and communication, improving product innovation through development and research, maintaining the product sustainability by consistently evaluating products.
4. Learning and growth perspective implementation of Amil Zakat Agencies in Pontianak on balanced scorecard focus on the employee competencies; which provide training and teamwork development, the latest technology and information, also aim for an open and bound work environment.

#### Suggestion

1. Coordinate with Province Government and Regionally-Owned Enterprise (BUMD) in Provincial level and private parties as well to increase zakat receipt.
2. Use the latest technologies such as infaq SMS and zakat SMS.
3. Cooperate with universities to improve performance quality.

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