

SWOT Analysis and Strategy Planning At The Muhammadiyah AIMS And Charity Agency (Lazis Muhammadiyah) Of West Kalimantan, Indonesia

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Abstract- This research article aims to show the importance of a SWOT (Strength, Weaknesses, Opportunities, Threats) analysis for the Muhammadiyah Alms and Charity Agency (LAZIS Muhammadiyah) of West Kalimantan.

The research was carried out using a qualitative research paradigm. The research location in this study is at the the LAZIS Muhammadiyah of West Kalimantan. It is based on its location in the capital city of West Kalimantan Province and it has branches all over the West Kalimantan region. In this study, two types of data were collected, namely: primary data and secondary data.

The results of the study revealed that the SWOT analysis on the LAZIS Muhammadiyah of West Kalimantan shows that its strengths, among others: having legality in the form of the Decree of the Minister of Religious Affairs of the Republic of Indonesia, the Decree of the Regional Office of Religious Affairs of West Kalimantan Province and the Decree of the National Alms Agency of West Kalimantan Province. As for potential weaknesses, among others, are the lack of integrated IT, weakness in program planning; indicators of program success have not been established so that the final objectives of the program are not clearly defined. The opportunities include the large number of Muhammadiyah charities, many donors who have not been fully covered, the use of information technology developments in the socialization of *zakat* (alms). The threats include, among others, corruption which has plagued the economy, causing high costs, the environment and the availability of food and weak public awareness to give alms to charity management organizations. The strategic planning implemented by LAZIS Muhammadiyah of West Kalimantan includes value transformation, volunteer coaching and philanthropy.

Index Terms- LAZIS Muhammadiyah of West Kalimantan, Strength, Weaknesses, Opportunities, Threats, Strategy.

I. INTRODUCTION

Situation analysis is the beginning of the strategy formulation process. Situation analysis requires strategic managers to find strategic compatibility between external opportunities and internal strengths, as well as paying attention to external threats and internal weaknesses.

SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis is used to analyze the strengths and weaknesses that

already exist, opportunities that arise and threats to the organization. External attributes refer to opportunities or threats, and internal attributes to strengths or weaknesses.

SWOT analysis is used to evaluate opportunities and challenges in the business environment and within the organization's internal environment. Top-level managers use SWOT analysis for self-reflection and group discussions about strategies to develop the organization and its position to achieve success.

Every organization faces challenges and changes due to globalization of politics, economy, information, technology and communication. The biggest challenge is the changes that affect the internal environment and the external environment of the organization. Organizational management in the traditional way does not consider changes, and adjustment to the environment will certainly be left behind. Modern organizational management takes into account the changes and challenges of the internal and external environment so as to be able to manage the organization effectively and efficiently. Therefore we need an analysis of the internal and the external environment to study the changes and challenges that affect the organization. SWOT analysis is one of the ways to conduct an environmental analysis.

Internal environmental analysis aims to obtain information about the strengths and weaknesses of the organization with regard to resources (personnel, systems / structures, equipment, finance), products / services, and customers / clients. For example, the large number of educated personnel who have the ability and managerial skills is the strength to run an organization effectively to achieve goals. A clear organizational structure with the duties, responsibilities of leaders and staff as well as adequate facilities and funding makes it easy for program management to achieve organizational goals. External environmental analysis aims to obtain information about opportunities and threats that affect the organization's journey in achieving its goals. It includes political, economic, social and technological factors related to the changes that will occur over the next 1-5 years. Some of the strategic questions that need to be answered are: What are the opportunities for developing the organization? What is the position of the organization in dealing with environmental changes? What innovations must be done to achieve success? Poverty results in unemployment and economic hardship resulting in very low purchasing power of the people to meet the needs for clothing, food, electricity and water. Decentralization policy provides an

opportunity for organizations to manage their own resources independent of the organization.

The initial agreement is basically an understanding among key decision makers or internal opinion makers about the strategic planning effort. The agreement must cover the benefits of strategic planning, the people, units, groups or organizations involved, the steps to be followed; establish and select the reporting time, planning, function and membership of strategic planning committee members and the commitment of resources needed to initiate the effort.

The *zakat* movement in an economic transformation is very important. The *zakat* movement is a movement to transform individual, material, capitalist, liberal economic life driven by greed, the pursuit of material and conflicting pleasures into a just economic life, guaranteeing growth, equal distribution, togetherness and welfare, ensuring the safety of resources, respecting human dignity and can prevent various conflicts in society. The concept of transformation implies that the *zakat* movement is a movement to educate humans, clean and nourish human life, a movement of awareness, enlightenment and community empowerment so that *zakat* can be accepted as a natural necessity of life and not something that is formally imposed.

The role of *zakat* in the economy is related to the nature of charity which is related to the assets of Muslims. *Zakat* in the economy can be likened to a mechanism for the redistribution of assets from *muzakki* to *mustahik*. As is well known, *mustahik* is a group entitled to receive *zakat* which includes eight groups, namely poor, poor, amil *zakat* (group or party collects *zakat*), new converts, slave servants, people in debt, activities in the path of Allah, and travelers who run out of provisions. The order of *mustahik* above shows that there is a priority for *zakat* distribution from a socio-economic perspective, with the poor being the groups that need to get the main priority for the distribution and utilization of *zakat*.

Organizations managing *zakat* in West Kalimantan, both agencies and organizations, include: LAZIS Muhammadiyah of West Kalimantan, National Alms Agency (BAZNAS) of West Kalimantan Province and West Kalimantan Ummat Wallet. LAZIS Muhammadiyah of West Kalimantan has branches in almost all regions of West Kalimantan.

Based on the explanation above, the aim of this study is to reveal the strengths, weaknesses, opportunities and threats as well as the strategic planning implemented by LAZIS Muhammadiyah of West Kalimantan.

II. RESEARCH METHOD

This research uses a qualitative paradigm with more emphasis on process, rather than results or product, process on meaning with the involvement of the researcher as the main instrument. Judging from the location of the data source, it is categorized as field research.

The data were collected from the Muhammadiyah Alms and Charity Agency (LAZIS Muhammadiyah) of West Kalimantan related to the SWOT analysis. The reasons for choosing the research location were based on 1) Located in the capital city of West Kalimantan Province; 2) has branches throughout West Kalimantan. The informants of this study were

the management of the Lazis Muhammadiyah of West Kalimantan. Primary data were collected through interviews with Lazis Muhammadiyah of West Kalimantan management as informants, while secondary data were collected through literature and related documents.

III. THEORITICAL REVIEW

SWOT analysis can summarize a condition in a concise and clear way to help management understand the important issues in the organization when formulating its strategies. Among other things, influential strengths to use opportunities, and management must be alert to internal weaknesses, and external threats that must be overcome by management. SWOT analysis can also identify organizational competencies, namely the specific skills and resources the organization has and the superior means used with capabilities that strategically differentiate the organization, and the appropriate use of the organization's competencies will provide a sustainable competitive advantage.

Strengths are a resource or capacity controlled by an organization which makes the organization relatively superior to its competitors in meeting the needs of the customers it serves. Strengths arise from the resources and competencies available to the organization.

Weaknesses occur when a limitation or deficiency in one or more resources or capacities of an organization against its competitors is an obstacle to meeting customer needs effectively. Limited financial capacity is one of the weaknesses that organizations have in choosing and developing strategies to increase revenues of a good organization.

Opportunities can occur when the main situation is favorable in the environment of an organization. The main trend is a source of opportunity. Identification of a market segment that was previously overlooked, changes in competitive or regulatory conditions, changes in technology and improved relationships with customers or partners can be opportunities for the organization. Threats occur when the main situation is unfavorable in the environment of an organization. Threats are a major barrier for organizations to achieve what they want. The entry of new competitors, slow market growth, increasing bargaining power of major buyers or suppliers, technological changes and their revisions or upgrades can be obstacles to the success of an organization.

SWOT analysis also has limitations in analyzing the business environment. The limitations of the SWOT analysis include: strength is not always an advantage, the SWOT analysis of the external environment is too narrow, the SWOT analysis provides analysis on static and non-dynamic situations and the SWOT analysis places too much emphasis on a one-dimensional strategy.

SO (Strengths - Opportunities) strategy uses the internal strengths of the organization to take advantage of external opportunities. Organizational management will like it when it is in a position where internal forces can take advantage of external trends and events. Organizations in general will carry out the WO (Weaknesses - Opportunities), ST (Strengths - Threats), or WT (Weaknesses - Threats) strategies so that it creates a condition where the organization can implement the SO strategy. When the organization has a major weakness, the organization will try to

overcome it and make it a Strengths. When the organization faces a major threat, the organization will try to avoid it to concentrate on opportunities.

The WO strategy aims to improve internal weaknesses by taking advantage of external opportunities. Sometimes there are external opportunities but the organization has internal weaknesses that prevent it from exploiting these opportunities. ST strategies use organizational strengths to avoid or reduce the influence of external threats. This does not mean that a strong organization must always face threats to its external environment directly.

The WT strategies are defensive tactics aimed at reducing internal weaknesses and avoiding external threats. An organization facing various external threats and internal weaknesses will be in an insecure position. In this position, the organization may have to try to survive, join forces, reduce size, or opt for liquidation.

Strategic planning is a management innovation that can last a long time, because it accepts and is built on the logical nature of decisions, raises and resolves important issues in its decisions. Strategic planning seeks to improve the form of decision making that highly considers organizational interests.

Strategic planning is very important, solving problems faced by organizations. Planners make preliminary agreements to anticipate important issues that arise through discussion where an effective coalition can come together. On the other hand, issues that are not well coordinated organizationally will make key decision makers avoid their responsibilities.

IV. DISCUSSION

a. Profile of Organization

The Muhammadiyah LAZIS of West Kalimantan has received a recommendation from the Muhammadiyah Regional Executive Board of West Kalimantan. Legally and formally LAZIS Muhammadiyah of West Kalimantan is under the LAZIS of Central Muhammadiyah which has been established by the Minister of Religious Affairs of the Republic of Indonesia under the Decree Number 457/2002 dated November 21, 2002 and has legality as the Central Alms Agency with the Decree of the Minister of Religious Affairs of the Republic of Indonesia number 730 of 2016 dated December 14 2016 concerning the granting of permission to LAZIS Muhammadiyah as a National scale *amil zakat* organization.

LAZIS Muhammadiyah of West Kalimantan's VISION is "To be a trustworthy *amil zakat* (alms organization), *infaq* and *shadaqah* (charity) organization". LAZIS Muhammadiyah of West Kalimantan MISSIONS are (1) to optimize the quality of management of *Zakat*, *Infaq* and *Shadaqah* which is trustworthy, professional, and transparent; (2) to optimize the use of *Zakat*, *Infaq* and *Sadaqah* which is creative, innovative, and trustworthy; (3) to optimize of donor services.

b. Discussion

The Strengths of LAZIS Muhammadiyah of West Kalimantan management is having legality, in the form of the Decree of the Minister of Religious Affairs of the Republic of Indonesia, the Decree from the Head of Regional Religious Ministry of West Kalimantan Province and from the National *Zakat* Management Board of West Kalimantan Province. LAZIS

Muhammadiyah of West Kalimantan also has volunteers from both the Muhammadiyah Youths Association and the Muhammadiyah Teenagers Association. It also has representatives in almost all cities / districts in West Kalimantan. It is under direct instructions from the West Kalimantan Muhammadiyah Regional Executive Board. In addition, LAZIS Muhammadiyah of West Kalimantan has a Master Program (skilled community), which provides assistance and coaching as well as training, for example: sewing training, weaving training and training in agriculture as well as programs in the field of education, by providing scholarships for elementary - high school students (the poor). The scholarship program is also given to students, especially those who become cadres at Muhammadiyah called Sang Surya Scholarship. The mentoring program for new converts, especially for converts in Tebedak Village, Ngabang District, Landak Regency, West Kalimantan Province, has a strong commitment to always improving and independence in making decisions.

The potential weaknesses of LAZIS Muhammadiyah of West Kalimantan are among others they do not have integrated IT, weakness in the preparation of program plans; a program feasibility study has not been conducted; program success indicators have not been established so that the final objectives of the program are not clearly described. It also does not have an integrated system to measure organizational performance and progress on an ongoing basis; It has yet to have a clear strategy if they are logically linked, from medium to long term, so that the implemented programs are still scattered and not yet integrated, they are also unable to formulate the business process of raising funds from the *zakat* management institution, the institutional culture philosophy has not been formulated, management commitment to human resource development has not been optimal, feedback and coaching have not been carried out, a very wide range of control, which is limited by region and large number of people. Besides, LAZIS Muhammadiyah of West Kalimantan has limited capacity and capability, donor care, organizational communication and decision-making systems.

The opportunities for LAZIS Muhammadiyah of West Kalimantan are among others, the number of Muhammadiyah charity activities, many donors that have not been maximally covered, the use of information technology developments in the socialization of *zakat*, improvement of understanding and awareness of Islamic law which has an impact on awareness of paying *Zakat*, *Infaq*, *Shadaqah* and *Waqf*, community demands for transparency and public accountability for the management of public service programs both managed by the government and non-governmental organizations, opportunities for program cooperation and management of CSR funds with organizations, increasing public awareness of volunteer coaching activities, synergizing with the Government, State-owned Enterprises, NGOs, other OPZs to alleviate poverty. This shows the high commitment of LAZIS Muhammadiyah of West Kalimantan in empowering the *mustahiq*.

The threats to LAZIS Muhammadiyah of West Kalimantan are among others, corruption that has triggered a high cost economy, an increase in the open unemployment rate, especially youth unemployment (15-19 years), unpreparedness of MSMEs in the era of free trade, facing the entry of cheaper and quality imported products, empowerment programs and poverty

alleviation that has been carried out by government and non-government agencies which is still not in synergy, overlapping and lack of focus in defining programs resulting in resistance among beneficiaries, most of the Indonesian population that lives slightly above the poverty line and has a high vulnerability to re-enter the poor category, the deterioration of basic social services in Indonesia such as education, health, environment and food availability and weak public awareness to pay *zakat* to alms management organizations.

The main aspect that makes a *muzakki* willing to pay his *zakat* through a *zakat* management organization is trust. The OPZ cannot force the *muzakki* to pay *zakat* through its organization because *zakat* has not become an obligatory system under existing regulations. Lack of support from the government is also one of the threats to *zakat* managers. Government support is not sufficient by merely providing regulations, but it should also provide supervision. *Zakat* managers should be able to optimize the network to continue socializing and educating people on *zakat* in their respective regions. The socialization and education is carried out by prioritizing the basics of religious law concerning *zakat*. *Zakat* managers need to be more active in socializing and educating people on *zakat* because *zakat* management activities have received a legal umbrella in the state management system. After describing the strengths, weaknesses, opportunities and threats of LAZIS Muhammadiyah of West Kalimantan, the next step is to create a Strengths, weaknesses, opportunities and threats matrix (SWOT Matrix) which is an important matching tool to help managers develop 4 types of strategies: SO (strengths - opportunities), WO (weaknesses-opportunities), ST (strengths-threats) and WT (weaknesses-threats).

LAZIS Muhammadiyah of West Kalimantan in implementing SO (strengths-opportunities) uses strategies by developing household industry-based empowerment programs, developing volunteer management, developing advocacy institutions for the poor, strengthening public accountability in all programs & networks, optimizing technology for socializing *zakat*.

In implementing WO strategies (weaknesses-opportunities), LAZIS Muhammadiyah of West Kalimantan utilizes expert volunteers to strengthen institutional management, formulates and strengthens institutional culture, implements a performance measurement system that supports transparency and accountability of institutions by utilizing information technology, developing knowledge management and equitable development Human Resources.

Meanwhile, implementing the ST (strengths-threats) strategy is through means of public policy advocacy, strengthening and developing organizational branches. Implementing the WT strategy (weaknesses-threats) is done through selling unproductive assets and combining similar programs.

LAZIS Muhammadiyah of West Kalimantan also carries out strategic planning in its activities, namely value transformation, volunteer coaching and philanthropy.

A. Value Transformation

In planning a strategy for value transformation, LAZIS Muhammadiyah of West Kalimantan aspires to be a value-spreading agency. The values that will be spread are caring,

partisanship, fostering volunteering, independence and social entrepreneurship. LAZIS Muhammadiyah of West Kalimantan creates strategies to achieve goals, including (1) the conceptualization and description of values that will be transferred to the community, (2) the formation of an institution that is tasked with spreading the values of caring, partisanship, volunteerism, independence and social entrepreneur and (3) the values to be transferred have been transformed to the closest circle of LAZIS Muhammadiyah of West Kalimantan, such as: '*amil-amilat*, partners and volunteers. The performance indicators used are, among others (1) the description of the values to be transferred has been agreed and approved, (2) a value-sharing institution has by definition been formed and has adequate human resources to develop the organization, and (3) all the '*amilin-amilat* of LAZIS Muhammadiyah of West Kalimantan has fully understood the meaning and understanding of the values to be transferred.

LAZIS Muhammadiyah of West Kalimantan, can also implement a strategy to disseminate the values of its organization to all its branches and the values that have influenced the paradigm of all the main stakeholders and have materialized into widespread and wide impact. The performance indicator is that the value-spreading agency has disseminated value to all its major stakeholders. To implement strategies to strengthen its image, LAZIS Muhammadiyah of West Kalimantan also makes innovations of conveying the values of its organization and has many cadres as value-spreading agents.

To implement strategies for value transformation, it develops concern, partisanship, volunteer coaching, independence and social entrepreneurship which has become the icon of this alms-giving organization. The performance indicators used are the values of care, partisanship, volunteer coaching, independence and social entrepreneurship, which are synonymous with its organizational image. In addition, LAZIS Muhammadiyah of West Kalimantan implements strategies for its established value-spreading organization which has been recognized and has become a reference for the development of values such as caring, partisanship, volunteer coaching, independence and social entrepreneurs. The indicators used are among others this value-spreading agency has been able to finance its operational activities.

B. Development of volunteers

In implementing strategies for training volunteers, LAZIS Muhammadiyah of West Kalimantan carries out the aim of forming a civil society cluster. This is implemented in community reform programs, community volunteering and community activity centers

1. Reform Community

Reform Community has unique significance, integrated efforts, Islamic values, with supporting infrastructure including religion, economy, social and culture, value transformation, creating new locations or supporting existing communities, the *mustahiq* having their business assets) and can be used as a social tourist attraction as well as a strategic location and can be monitored. LAZIS Muhammadiyah of West Kalimantan can implement strategies by, among others; (1) formulating the concept of reform community which includes meaning, structure and infrastructure that is representative of the Value Transformation plan, value distribution agents, volunteer

laboratories and social tourism spots. (2) A prospective area has been selected to become the Reform Community which consists of the Community of LAZIS Muhammadiyah partners in West Kalimantan or a new area in accordance with the concept of the LAZIS Muhammadiyah Reform Community (3) religious, social and economic values that are unique to the community components of the Reform Community have been established.

LAZIS Muhammadiyah of West Kalimantan can also implement a strategy through (1) the principles of caring, partisanship, volunteer coaching, independence and social entrepreneurship. (2) All economic activities carried out in the Reform Community have implemented the "Quality Management System" standard. (3) There has been synergy between members of the Reform Community and local residents. (4) The concept of social tourism has been structured in a bottom-up manner by involving the members of the Reform Community. The indicators of success include (1) there has been economic activity characterized by expert management, operational income that has been obtained, and reflection of the synergy between communities in the Reform Community itself and with parties outside the Reform Community. (2) It has a social tourism concept that is initiated in a participatory manner by the community. (3) The values of caring, partisanship, volunteer coaching, independence and social entrepreneurs that have been socialized in the midst of the Reform Community. LAZIS Muhammadiyah of West Kalimantan can also implement strategies in a way that the Reform Community has understood and is aware of developing and disseminating values; the Reform Community has the confidence and ability to develop themselves and their communities, and has inspired business partners or the surrounding community to apply the transferred values. The indicators of success are the values of care, partisanship, coaching of volunteers, independence and social entrepreneurship which have been implemented in the midst of the community.

LAZIS Muhammadiyah of West Kalimantan can also implement strategies with targets including (a) economic improvement or an increase in the standard of living of the Reform Community. (b) The Characteristics of a Reform Community as KlasTer (Enlightened Classes) which have begun to appear more than just symbols. (c) The community and its environment are ready as a social tourism destination. (d) Value Transformation agents are formed. The indicators of the success of the performance are (a) the standard of living of the community in the reform community program has increased by 30 percent better than before. (b) Five Reform Communities that implement the concept of social tourism are ready to receive intensive visits from the wider community. (c) There have been at least 5 Value Transformation cadres in each Reform Community. LAZIS Muhammadiyah of West Kalimantan also implements strategies with the objectives to be implemented including (1) formation of Enlightened Classes with the following characteristics: independent, attracting socio-economic, religious and cultural activities. (2) Being a social tourism spot. (3) having multiplier effects in terms of socio-economy, religion, etc. to the surrounding community.

2. Volunteer Community

Volunteer community implies that it is a community that cares, has expertise, has concern and non-profit orientation, and is

actively involved in the programs of LAZIS Muhammadiyah of West Kalimantan. LAZIS Muhammadiyah can implement strategies with the following targets: (1) The concept of LAZIS Muhammadiyah of West Kalimantan Volunteer Community has compiled a complete set of both general guidelines and technical implementation guidelines and is ready to be implemented. (2) All branches in the regions have functioned as a medium for the growth and development of local volunteers. The performance indicators of success used as a reference are (1) At least one activity has actively involved volunteers. (2) The concept of Volunteer Community has been socialized to all branches of LAZIS Muhammadiyah of West Kalimantan.

LAZIS Muhammadiyah of West Kalimantan can also implement the following strategies to turn volunteers into value transformation agents in an established circle and have involved expert volunteers in the activities of its branches. It can also implement strategies with the following targets: the optimization of the volunteer community by forming a forum that can answer the needs of volunteers and the activities and productivity of the activities of the volunteers. LAZIS Muhammadiyah of West Kalimantan has started to be directed to address global issues. The performance indicators of success that serve as guidelines are the formation of a forum for volunteers who are able to synergize various existing communities and the volunteers that have carried out advocacy activities on global issues that are detrimental to society.

LAZIS Muhammadiyah of West Kalimantan can also apply strategies with targets as follows: the existence of its volunteers has been recognized among established circles and there are volunteer communities in the branches. It also has goals to be realized, namely to form communities of volunteers who have high loyalty and the community of its volunteers that can inspire the activities of other volunteers in Indonesia.

3. Community Activity Center

Community Activity Center implies a physical establishment and the activity center of the LAZIS Muhammadiyah of West Kalimantan. Strategies with the following targets can be applied: the formation of concepts and activity programs as the center of community activities and a location that will be used as a center for community activities. The indicators of success in performance are among others, the center of community activities has been defined definitively and the ownership has become the property of LAZIS Muhammadiyah of West Kalimantan and the process of building facilities and infrastructure has begun.

LAZIS Muhammadiyah of West Kalimantan has a target that the Community Activity Center becomes a place for all programs of the organization, and is widely recognized as the center of activities of the organization. The indicators of success are among others, all activities of the organization have been centered in the Community Activity Center. Another target to be achieved is that the Community Activity Center becomes a reference for community development and the image of the community activity center becomes the top-of-mind awareness.

This alms giving agency also has other targets to be achieved, namely its activities are centered in its center and the center can make a positive contribution to the development of the surrounding community. The indicator of success in its

performance is that the socio-economic activities around the location of the community activity center are more active and continue to grow. LAZIS Muhammadiyah of West Kalimantan also aims to have a permanent community activity center as a community development laboratory. The indicator of success in its performance is that the activities are concentrated in a permanent location.

C. Philanthropy

In implementing strategic planning for Philanthropy, LAZIS Muhammadiyah of West Kalimantan aims to become the best Islamic Philanthropic organization. The targets to be achieved are measuring the effectiveness of institutional performance, achieving the capacity of working partners, improving the quality of Human Resources, encouraging alternative organizations in the field of *muamalah* and towards Islamic Philanthropic Organizations.

V. CONCLUSION

Based on the explanations above, the following conclusions can be drawn:

1. The strengths of LAZIS Muhammadiyah of West Kalimantan, among others: having legality, in the form of the Decree of the Minister of Religious Affairs of the Republic of Indonesia, the Decree from the Head of Regional Religious Ministry of West Kalimantan Province and from the National *Zakat* Management Board of West Kalimantan Province. LAZIS Muhammadiyah of West Kalimantan also has volunteers from both the Muhammadiyah Youths Association and the Muhammadiyah Teenagers Association. It also has representatives in almost all cities / districts in West Kalimantan.

2. The potential weaknesses of LAZIS Muhammadiyah of West Kalimantan are among others they do not have integrated IT, weakness in the preparation of program plans; a program feasibility study has not been conducted; program success indicators have not been established so that the final objectives of the program are not clearly described. It also does not have an integrated system to measure organizational performance and progress on an ongoing basis; It has yet to have a clear strategy if they are logically linked, from medium to long term, so that the implemented programs are still scattered and not yet integrated, they are also unable to formulate the business process of raising funds from the *zakat* management institution, the institutional culture philosophy has not been formulated.

3. The opportunities for LAZIS Muhammadiyah of West Kalimantan are among others, the number of Muhammadiyah charity activities, many donors that have not been maximally covered, the use of information technology developments in the socialization of *zakat*, improvement of understanding and awareness of Islamic law which has an impact on awareness of paying *Zakat*, *Infaq*, *Shadaqah* and *Waqf*, community demands for transparency and public accountability for the management of public service programs both managed by the government and non-governmental organizations.

4. The threats to LAZIS Muhammadiyah of West Kalimantan are among others, corruption that has triggered a high cost economy, an increase in the open unemployment rate, especially youth unemployment (15-19 years), unpreparedness of MSMEs in the era of free trade, facing the entry of cheaper and quality imported products, empowerment programs and poverty alleviation that has been carried out by government and non-government agencies which is still not in synergy, overlapping and lack of focus in defining programs resulting in resistance among beneficiaries, most of the Indonesian population that lives slightly above the poverty line and has a high vulnerability to re-enter the poor category, the deterioration of basic social services in Indonesia such as education, health, environment and food availability and weak public awareness to pay *zakat* to alms management organizations.

5. Strategic planning implemented by LAZIS Muhammadiyah of West Kalimantan includes value transformation, volunteer coaching and philanthropy.

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