e-ISSN 2987-6680
Transforma Jurnal Manajemen
Universitas Pasundan
DOI:https://doi.org/10.56457/tjm.v4i2.427

Integration of Balanced Scorecard and Revelation of Systematic Value: Reconstruction of the Organizational Performance Measurement Model Based on Sharia Maqashid to Hidayatullah

Imaniar Nur Fajriany S.[1*], Juanda Zulqadri[2], Inayyah Nur Fitry Siradjuddin[3]
[1]Islamic Economics, Al Bayan Islamic College, South Sulawesi, Indonesia
[2]Islamic Economics, AGH. Sanusi Baco Islamic College, Indonesia
[3]Public Health, University of North Sumatra, Indonesia
*e-mail:imaniarnfs12@gmail.com

Abstract
Amidst the dynamics of organizational transformation towards modern and accountable management, Hidayatullah faces challenges in aligning its ideological mission (da'wah) with managerial professionalism (community service). Current performance measurements tend to be fragmented, with financial aspects often assessed separately from the spiritual quality of its cadres, making it difficult to capture a holistic and evidence-based picture of organizational health. This study aims to reconstruct the organizational performance measurement model by integrating the Balanced Scorecard (BSC) framework into the values of the Wahyu Systematics (SW). This study seeks to create a comprehensive evaluation instrument capable of measuring organizational success not only from material parameters but also spiritual parameters based on Maqasid Syariah. This study uses a descriptive qualitative method with an Action Research approach. Data were collected through in-depth interviews with strategic stakeholders, observations of the governance of the charity service, and document studies of Hidayatullah's Strategic Plan. Data analysis was conducted by aligning the four perspectives of the balanced scorecard (Financial, Customer, Internal Process, and Growth and Learning) with the indicators of success in da'wah and tarbiyah in the Wahyu Systematics. The research results formulated an Integrated Performance Dashboard model consisting of interconnected key performance indicators (KPIs). From a financial perspective, the focus is on economic independence (Izzah); from a customer perspective, it is on the benefit of the community; from an internal process perspective, it is on professionalism (Ittiqan); and from a growth perspective, it is on strengthening the identity of cadres. This model proves that spiritual values can be quantified into a modern management system to increase accountability and accelerate organizational transformation without losing fundamental identity.
Keywords :*Balanced Scorecard*, Systematics of Revelation, Organizational Transformation

INTRODUCTION

The transformation of the modern organizational environment is characterized by increasingly complex demands for accountability, transparency, and sustainability, thus encouraging the development of a performance measurement framework that assesses not only financial achievements but also the strategic, operational, and social dimensions of the organization. The Balanced Scorecard (BSC) has developed as a strategic instrument that integrates financial, customer, internal business process, and learning and growth perspectives into a single, structured evaluation system. This approach provides a foundation for organizations to translate strategic vision into operational indicators that can be systematically measured. Adaptation of the Balanced Scorecard (BSC) has also been proven to improve strategic alignment, operational efficiency, and service quality in various modern organizational contexts.(Alshamrani et al., 2023)However, the development of the global governance paradigm shows that the conventional strategic indicator-based performance measurement approach still faces limitations in representing the moral, spiritual, and social value dimensions that form the foundation of religious-based organizations.

Copyright© Authors
(cc) BY

From an Islamic economic perspective, measuring organizational performance is inseparable from the principles of maqashid sharia, which emphasize the protection of religion, life, intellect, descendants, and property as the normative goals of the Islamic economic system. The maqashid sharia framework has been widely developed as a multidimensional approach to assessing the success of Islamic organizations by integrating indicators of social welfare, distributive justice, and human capacity development. Empirical studies show that maqashid-based performance measurement can expand organizational evaluation beyond simply achieving profit toward a more structured orientation toward social welfare and economic justice.(Subekti, 2024). In addition, the integration of maqashid indicators with financial performance has been proven to provide a more comprehensive understanding of the success of sharia institutions, especially since financial indicators alone cannot represent the social and religious mandate of sharia-based institutions.(M Andika Hariz Hamdallaha et al., 2025).

Recent literature shows a trend toward integration between value-based performance approaches and modern managerial frameworks. Several studies have identified that combining the maqasid sharia with sustainability frameworks such as ESG demonstrates conceptual alignment in terms of social justice, ethical governance, and environmental protection. This integration not only improves the quality of organizational governance but also strengthens social legitimacy and stakeholder trust in sharia institutions.(Yulita, 2025)On the other hand, research on the development of a maqashid-based performance measurement framework shows that the application of sharia values contributes to increasing organizational credibility and strengthening long-term sustainability orientation through ethical and social welfare indicators.(Dasmadia et al., 2024).

However, the integration of the Balanced Scorecard (BSC) and the maqashid sharia (Islamic principles) still faces conceptual and operational challenges, particularly in formulating indicators that can systematically represent the normative values of revelation in an organizational performance measurement model. Some studies confirm that Islamic organizations still tend to adopt conventional managerial indicators that emphasize financial aspects and operational efficiency, so that the implementation of maqashid values has not been fully internalized in the organizational performance measurement system.(Putri, 2025)This condition indicates a gap between the strategic framework of modern management and the normative value structure of Islam, which emphasizes falah orientation and social welfare as the primary goals of organizational activities.

In the context of religious and social organizations like Hidayatullah, the need for a performance measurement model based on the integration of strategic and normative values is becoming increasingly relevant. Islamic organizations have institutional characteristics that require a balance between organizational performance achievement, the effectiveness of social programs, and consistency with the values of revelation as the operational foundation. A performance measurement approach that relies solely on managerial strategic indicators has the potential to ignore the systematic dimension of revelation, which is the basis of legitimacy for organizations based on Islamic Islamic movements and education. Research on the integration of a performance measurement system based on the maqashid (the principle of the ...(Hidayatullah et al., 2025).

Based on these dynamics, this study attempts to reconstruct an organizational performance measurement model through the integration of the Balanced Scorecard (BSC)

Copyright© Authors

with the systematic values of revelation in the perspective of maqashid sharia in Hidayatullah. This model reconstruction is aimed at developing a performance evaluation framework that is able to connect the strategic dimensions of the organization with the normative orientation of Islam in an operational and measurable manner. This study is expected to provide theoretical contributions to the development of an Islamic organizational performance measurement model based on the integration of the managerial paradigm and maqashid sharia, while also providing practical implications in strengthening the governance and accountability systems of da'wah-based organizations.

RESEARCH METHODS

This study uses a descriptive qualitative method with an Action Research approach to examine the reconstruction of an organizational performance measurement model based on the integration of the Balanced Scorecard with the systematic values of revelation in Hidayatullah. The qualitative approach was chosen because the characteristics of the study are oriented towards an in-depth understanding of the processes, meanings, and value constructions that develop in the practice of organizational governance based on Islamic da'wah and education. Data collection was carried out through three main techniques, namely in-depth interviews, participant observation, and documentation studies. In-depth interviews were conducted by involving strategic organizational stakeholders (Haryadi, 2026), including institutional leaders, charitable business managers, da'wah managers, and education and tarbiyah managers. Data analysis was carried out by aligning the four perspectives of the balanced scorecard (Financial, Customer, Internal Process, and Growth and Learning) with the indicators of da'wah and tarbiyah success in the Systematics of Revelation.

Table 1. Integrated Performance Dashboard KPI table

The Integrated Performance Dashboard model is constructed by integrating four Balanced Scorecard perspectives with maqashid sharia indicators derived from the systematic values of revelation. Each perspective contains performance indicators representing the economic, social, and institutional dimensions, as well as strengthening the identity of Hidayatullah cadres.

No	Perspective	Core Values	Operational KPI	Measurement Indicators
1	Financial	Izzah (Economic independence)	Funding independence ratio	Percentage of internal funding to the total organizational budget
			Growth of charitable business units	The number of productive business units that grow every year
			Economic contribution of da'wah	Percentage of business surplus allocated to da'wah programs

Copyright© Authors

			Efficient use of funds	The ratio of operating expenses to total revenue of the organization
			Community economic empowerment program	Number of community economic programs running
			Level of community participation	Number of active participants in the da'wah and education program
			Community satisfaction	Public satisfaction index for social programs
2	Customer	Benefit of the people	Social impact of the program	Changes in welfare indicators of the built community
			Outreach of preaching	Number of areas under the guidance of missionary communities
			Social collaboration	Number of strategic partnerships with community institutions
			Governance standardization	Percentage of work units implementing organizational SOPs
			Effectiveness of the da'wah program	Ratio of programs achieving performance targets
3	Internal Process	Ittiqan (Professionalism)	Financial management integrity	Internal audit compliance level
			Effectiveness of organizational coordination	Frequency of strategic coordination meetings
			Institutional program productivity	Ratio of implemented programs to work plan
4	Learning & Growth	Cadre identity	Intensity of cadre development	Number of cadre development programs implemented
			Strengthening cadre competency	Percentage of cadres who participated in leadership training

Copyright© Authors

	Leadership regeneration	Percentage of leadership positions filled by internal cadres
	Internality of tarbiyah values	Cadre commitment index to organizational values
	Cadre productivity	Number of da'wah programs led by cadres

RESULTS AND DISCUSSION

This research produces an Integrated Performance Dashboard model that integrates organizational strategic indicators with normative values derived from the systematics of revelation and the maqashid sharia. The model was developed through a process of mapping organizational indicators into the four perspectives of the Balanced Scorecard, which were then reconstructed with the basic values of the Hidayatullah movement. Data analysis shows that previously sectoral performance indicators can be restructured into a system of indicators that are interconnected through cause-and-effect relationships between perspectives. The dashboard structure contains a set of key performance indicators (KPIs) that represent the economic, social, institutional, and ideological dimensions of the organization. This approach aligns with the development of strategic management literature that positions the Balanced Scorecard as a framework that enables organizations to translate vision and strategy into systematically connected operational indicators.(Kaplan, 2019).

Field findings indicate that the need for an integrated performance measurement system stems from the practical experience of organizational managers in managing various dynamically evolving program units. One informant, an institutional manager, explained that the previous evaluation system focused on the program achievements of each work unit without an integrated strategic measurement framework. The informant stated:

> "So far, each unit has had its own measure of success, but there has not been a system that truly connects economic success, da'wah activities, and cadre development within the same evaluation framework." (Informant A, head of the institution).

This statement indicates that early organizational performance evaluations focused more on the operational achievements of work units, while strategic relationships between programs had not yet been fully mapped into a coherent measurement system. This situation mirrors the conditions also found in a number of studies on values-based organizations, where performance indicators often develop partially according to the operational needs of each program unit. Research on Islamic organizational governance indicates that the fragmentation of performance indicators can limit an organization's ability to map the relationship between program activities and the institution's strategic objectives.(Tarique et al., 2021).

Interview results also indicated that organizational managers view the need for a performance measurement model not only as an administrative reporting tool, but also as a means of strategically assessing the direction of the organization's development. One informant involved in business unit management stated:

> "We manage multiple business units and social programs simultaneously. Without a connected indicator system, it's difficult to determine whether economic activities are

Copyright© Authors

truly supporting the mission of da'wah or simply operating as standalone business units." (Informant C, charity manager)

This statement demonstrates that integrating performance indicators is necessary to map the relationship between an organization's economic activities and the social and missionary goals that serve as the institutional orientation. From a strategic management perspective, the Balanced Scorecard enables organizations to establish causal relationships between financial dimensions, internal processes, and organizational learning, enabling strategies to be translated into measurable operational indicators.(Lina et al., 2025).

The Integrated Performance Dashboard approach in this study demonstrates that value-based organizational performance measurement functions not only as an administrative evaluation instrument but also as a strategic reflection mechanism that facilitates the assessment of the relationship between da'wah objectives, managerial practices, and the organization's social impact. The integration of strategic indicators and normative values results in an evaluation framework that enables organizations to identify the relationship between economic sustainability, the quality of social services, the effectiveness of internal governance, and the sustainability of cadre development as the foundation for organizational transformation. This approach aligns with the development of a maqashid sharia-based evaluation framework that places social, spiritual, and economic dimensions as multidimensional indicators in assessing the performance of Islamic organizations.(Subekti, 2024).

The cadre development dimension emerged as a crucial component in the indicator system being developed. An informant involved in managing the cadre development program explained that organizational success is not solely tied to program implementation but also to the continuity of the movement's values. He stated:

"Organizational success isn't measured solely by the programs it runs, but by the extent to which its cadres are able to carry forward the movement's values and vision. If the evaluation system only focuses on programs, the cadre development dimension can be neglected." (Informant B, cadre development manager).

This statement demonstrates that the ideological and cadre dimensions hold a strategic position in the performance measurement system of Islamic missionary organizations. This perspective demonstrates that organizational sustainability depends not only on the success of program implementation but also on the consistent internalization of the values that underpin the movement. Studies on organizational governance based on the maqashid sharia (Islamic principles) show that integrating religious value indicators into organizational evaluation systems can strengthen social legitimacy and increase institutional accountability to stakeholders.(Hussain & Ahmed, 2025).

The indicator structure in the Integrated Performance Dashboard developed in this study allows organizations to map the relationship between economic sustainability, the effectiveness of da'wah programs, the professionalism of institutional management, and the strengthening of cadre identity as interconnected elements in the organizational performance system. The framework demonstrates that the integration of the Balanced Scorecard, maqashid sharia, and the systematic values of revelation can form a performance measurement model that connects the organization's strategic dimensions with the normative orientation of Islam in a structured evaluation system. This model also demonstrates that spirituality indicators can be translated

Copyright© Authors
(cc) BY

into managerial parameters without eliminating the value orientation that underpins the organization's movement.

Financial Perspective: Economic Independence as a Representation of Izzah's Values

Analysis of the financial perspective shows that the primary indicator used in the Integrated Performance Dashboard model is economic independence (izzah), which represents the organization's capacity to manage economic resources productively and sustainably. This indicator includes the stability of the organization's funding sources, the effectiveness of charitable enterprise management, and the contribution of economic programs to the sustainability of Hidayatullah's da'wah activities. Interview data with charitable enterprise managers indicates that the sustainability of the organization's programs is greatly influenced by the institution's capacity to develop business units capable of supporting the financing of da'wah and educational activities. One informant involved in managing the business unit explained:

> "The business units we manage are not only aimed at generating income for the institution, but also at ensuring that our missionary and educational activities can proceed without a heavy reliance on external donations." (Informant C, charity business manager)

This statement demonstrates that the financial dimension of Islamic missionary organizations differs from that of conventional business organizations. The organization's economic activities are not solely directed at accumulating profits, but rather at strengthening institutional capacity to carry out social and Islamic missionary functions sustainably. Within a strategic management framework, the financial perspective in the Balanced Scorecard serves as the ultimate indicator of the effectiveness of an organization's strategy because it reflects the results of internal processes, stakeholder satisfaction, and the effectiveness of organizational learning.(Kaplan & Norton, 2020).

The indicators of economic independence in this study not only measure asset growth or budget surplus, but also map the contribution of the organization's economic activities to community empowerment. Observational data shows that some of the organization's managed business units serve as a means of strengthening the community economy through job creation, support for community micro-enterprises, and the provision of community-based educational and social services. In this context, the financial dimension serves as an instrument connecting the organization's economic activities with the social mission that underpins the movement.

This interpretation aligns with the performance measurement approach of Islamic organizations, which positions the economic dimension as part of a broader value structure. Research on the governance of Islamic institutions shows that the success of economic resource management is measured not only through financial efficiency indicators but also through contributions to social welfare and the sustainability of religious activities. This perspective positions economic activity as a strategic instrument supporting the achievement of an organization's social goals.(Dasmadia et al., 2024).

The analytical framework used in this study also relates to a performance measurement approach based on the maqashid sharia (Islamic principles), which positions economic resource management as part of asset protection (hifz al-mal) and as an instrument for achieving social welfare. From this perspective, financial indicators not only reflect an organization's economic

Copyright© Authors

efficiency but also represent its social responsibility in distributing economic benefits to the community.(Subekti, 2024).

Research findings indicate that integrating financial indicators with the value of izzah produces an evaluation framework that allows organizations to map the relationship between economic stability and the sustainability of da'wah activities. Stable institutional funding serves as a prerequisite for the sustainability of educational programs, cadre development, and social services run by the organization. An informant involved in managing da'wah programs stated:

> "When an institution has a strong economic base, its da'wah and education programs can be planned for the long term. Reliance on unstable donations often makes it difficult for institutions to maintain program sustainability." *(Informant D, manager of the da'wah program)*

This information demonstrates that the financial dimension of Islamic missionary organizations is inseparable from the stability of the social and educational programs they run. Strengthening an organization's economic capacity is a crucial factor in maintaining the continuity of Islamic missionary activities while supporting the institutional development process. The approach, which integrates financial indicators with the maqasid sharia values in this study, provides an analytical framework for understanding the relationship between an organization's economic sustainability and the social contributions generated through Islamic missionary and community empowerment programs.

Customer Perspective: Benefit to the Community as an Indicator of the Social Impact of Da'wah

The customer perspective in the Integrated Performance Dashboard model is formulated through the community benefit indicator, which is used to measure the level of social impact of the organization's programs on the target community. This indicator is used in the program evaluation framework at Hidayatullah, particularly in educational activities, community outreach, and social empowerment programs. Analysis of observation and documentation results shows that the organization's success is not only assessed through the level of satisfaction of service recipients, but also through changes in the social and religious capacity of the communities involved in outreach and education programs.

Indicators of community benefit encompass several operational dimensions, including increasing access to education, strengthening community religious literacy, and developing community-based social networks. Field data shows that a number of educational and community development programs are aimed at strengthening individuals' capacity to understand religious values while simultaneously enhancing social skills within the community. One informant involved in managing educational programs explained:

> "The measure of a program's success is not only seen from the number of participants who take part in the activities, but also from changes in the social and religious behavior of the community after participating in the coaching process." (Informant E, education program manager)

This statement demonstrates that the community benefit indicator serves not only as a measure of service recipient satisfaction but also as an evaluation instrument for changes in the community's social and religious capacity. In the context of missionary organizations, the relationship between the organization and the community extends beyond simply providing

Copyright© Authors
(cc) BY

services, but also encompasses a continuous process of fostering values through community education and missionary activities.

Field findings also indicate that interactions between organizations and communities often develop through community participation in various social programs. An informant involved in community outreach activities explained that program success is often marked by the emergence of local initiatives from communities that previously participated in the mentoring program. The informant stated:

> "When people start to get involved in social activities or da'wah in their own environment, it shows that the development program has had an influence on the way they understand their social role." (Informant F, community da'wah coordinator)

This information demonstrates that the social impact of the da'wah program is reflected not only in the initial community participation indicators but also in the emergence of new social activities initiated by the community itself. This process demonstrates that the community benefit indicator in the dashboard model encompasses the dimension of social transformation that occurs in the interaction between the organization and the community.

Within the Balanced Scorecard framework, the customer perspective serves as a mechanism for measuring the relevance of an organization's strategy to stakeholder needs. This perspective is typically formulated through indicators of customer satisfaction, loyalty, and perceived value among users of the organization's services. When this framework is applied to missionary-based organizations, customer indicators undergo a conceptual reconstruction into indicators of social impact and the transformation of religious values within society. Research on the adaptation of the Balanced Scorecard to value-based organizations shows that the customer perspective can develop into a social impact measurement instrument when the organization has a public service orientation or a social mission.(Alshamrani et al., 2023).

This approach is also related to the development of an evaluation framework for Islamic organizations that positions the community as a primary stakeholder in institutional activities. Within this framework, organizational success is measured not only by internal efficiency but also by tangible contributions to improving the quality of social life of the target community. Measuring social impact through community benefit indicators in this study demonstrates that the customer perspective can serve as an analytical instrument for assessing the relationship between organizational strategy, da'wah program implementation, and social change within the target community.

Internal Process Perspective: Professionalism (Ittiqan) in Organizational Governance

Research findings indicate that the primary indicator from the internal process perspective is professionalism (ittiqan), which represents the quality of the organization's management of its da'wah, education, and charitable programs at Hidayatullah. Professionalism in this context relates to the consistent application of work standards, the integrity of program management, and the effectiveness of institutional coordination. Analysis of program documents and field observations demonstrates that organizational activity governance is pursued through program planning mechanisms, activity reporting systems, and periodic evaluations conducted at both the work unit level and the broader organizational structure.

Copyright© Authors
(cc) BY

Observations of organizational management practices indicate that professionalism is not only realized through administrative procedures but also through the internalization of ethical values in the implementation of institutional tasks. The management of da'wah and education programs is carried out with attention to service quality standards, financial accountability, and consistency with the organization's vision. One informant involved in managing education programs explained that implementing work standards is a crucial part of maintaining the quality of organizational activities. The informant stated:

> "In implementing our education and outreach programs, we strive to maintain clear work standards, from activity planning and implementation to evaluation. This is necessary to ensure the programs remain consistent with the organization's goals." (Informant G, education program manager)

This statement demonstrates that professionalism within an organization is understood not only as technical competence in program management, but also as a commitment to procedural consistency and institutional accountability. This practice demonstrates that internal organizational processes are directed toward establishing work systems that enable systematic coordination between program units.

Interview findings also indicate that the ethical dimension of work is an integral part of organizational professionalism. One informant involved in managing a charitable enterprise emphasized that work quality within the organization is understood as part of a moral responsibility related to religious values. The informant explained:

> "Professionalism in an organization is not only related to managerial skills, but also relates to the awareness that the work being done is a mandate that must be carried out responsibly." (Informant H, charity manager)

This statement demonstrates that the concept of professionalism in a values-based organization serves not only as a technical standard for program management but also reflects the integration of managerial responsibility and moral values. From this perspective, internal organizational processes are understood as a space for implementing ethical values that guide individual work behavior in carrying out institutional tasks.

The integration of ittiqan values into performance indicators demonstrates that professionalism can serve as a bridge between modern management principles and Islamic work ethics. The concept of ittiqan emphasizes the importance of thoroughness, moral responsibility, and work quality as part of religious practices. Within this framework, work quality is measured not only by the efficiency of organizational processes but also by the individual's consistency in carrying out institutional mandates. This perspective is related to the literature on Islamic work ethics, which places professional responsibility as part of an individual's religious commitment to economic and social activities.

This approach aligns with research on Islamic organizational governance, which shows that integrating ethical values into management systems contributes to increased institutional credibility and strengthened public trust in the organization. This research indicates that organizations that integrate ethical principles into internal governance tend to have more structured accountability systems and more stable institutional relationships with stakeholders.

Within the context of the Integrated Performance Dashboard model, professionalism indicators (ittiqan) serve to link the dimensions of internal governance with the organization's program achievements. The indicator structure within this perspective allows organizations to

Copyright© Authors
(cc) BY

map the relationship between the quality of work processes, the effectiveness of da'wah and education program implementation, and the sustainability of charitable activities. The integration of professionalism indicators within the dashboard system provides an analytical framework that can be used to assess the link between internal management practices and the achievement of the organization's strategic goals.

Learning and Growth Perspective: Strengthening Cadre Identity

The learning and growth perspective in the Integrated Performance Dashboard model is formulated through indicators of strengthening cadre identity, which measures the organization's capacity to develop the ideological, intellectual, and leadership competencies of cadres within Hidayatullah. In the context of a da'wah organization, the cadre development system serves as an institutional mechanism to ensure the continuity of the organization's values and leadership. The leadership regeneration process is greatly influenced by the quality of cadre development, which is carried out in stages through various organizational education and training instruments.

The research results show that cadre development is implemented through a combination of several development mechanisms, including formal education at the organization's educational institutions, internal leadership training, and spiritual development integrated into the tarbiyah system. This development structure is designed to develop cadre competencies not only in managerial aspects but also in the ideological dimension related to understanding the values and orientation of the organization's movement. One informant involved in cadre development explained:

> "The cadre development process not only aims to produce individuals capable of implementing the organization's programs, but also to foster an understanding of the values that underpin the movement. Without this development process, the organization's sustainability will depend heavily on specific individuals." (Informant I, cadre development manager)

This statement demonstrates that the indicator of strengthening cadre identity serves not only as a measure of increasing the technical capacity of human resources but also as an instrument for assessing the level of internalization of the values that constitute the organization's identity. The cadre development process is directed at fostering collective awareness of the organization's vision, values, and missionary orientation, ensuring that cadres have a consistent orientation in carrying out leadership roles across various activity units.

Field findings also indicate that organizational learning systems develop through the interaction between formal education and practical experience in da'wah and social activities. Cadre involvement in organizational activities provides a learning environment that allows them to develop analytical skills, managerial skills, and an understanding of community social dynamics. An informant involved in organizational leadership training explained:

> “Leadership training is usually followed by field assignments so that cadres can understand firsthand how the organization's programs are run and how strategic decisions are made.” (Informant J, cadre training facilitator)

This explanation demonstrates that organizational learning occurs not only through formal educational activities but also through organizational practices that enable cadres to

Copyright© Authors

develop leadership skills in real-world contexts. The interaction between the development process and organizational experience forms a learning mechanism that serves as the foundation for developing the organization's human resource capacity.

Within the Balanced Scorecard framework, the learning and growth perspective serves as a foundation supporting the sustainability of internal processes, stakeholder relationships, and the achievement of the organization's strategic goals. This perspective is typically measured through indicators of human resource development, organizational capacity building, and innovation in work processes. When the framework is applied to Islamic missionary organizations, the learning and growth indicators undergo a conceptual reconstruction to incorporate the dimensions of cadre development and value internalization as key components of organizational capacity development.

Research on measuring the performance of Islamic organizations shows that the success of the cadre development system is closely related to institutional sustainability and long-term organizational stability. A structured cadre development system enables organizations to maintain consistent values and ensure continuity of leadership across various phases of organizational development. These findings demonstrate that strengthening cadre identity serves not only as an indicator of human resource development but also as a strategic element influencing long-term organizational stability.(Hidayatullah et al., 2025).

Within the context of the Integrated Performance Dashboard model, the cadre identity strengthening indicator serves as a component that connects the organizational learning dimension with the sustainability of the da'wah program, institutional governance, and the development of the organization's social network. The indicator structure within this perspective allows organizations to map the relationship between the cadre development process, internal leadership capacity, and the organization's ability to maintain its value identity amidst the dynamics of social change. The integration of these indicators demonstrates that the organizational learning process can be understood as a strategic mechanism that supports institutional sustainability and the continuity of the organization's da'wah mission.

Integration of Perspectives in the Integrated Performance Dashboard Model

An analysis of the relationships between perspectives shows that the indicators in the Integrated Performance Dashboard form a causal relationship structure that connects the economic, social, institutional, and ideological dimensions of the organization at Hidayatullah. Economic independence serves as a foundation for providing resources for the implementation of da'wah programs, education, and community empowerment activities. These economic resources enable the organization to implement programs oriented towards increasing the social and religious capacity of the community. These programs generate social benefits reflected in increased community participation, strengthened community networks, and the development of social activities based on religious values.

Interviews with program managers indicate that the sustainability of da'wah and educational activities is closely linked to the stability of organizational resources. One informant involved in managing the da'wah program explained:

Copyright© Authors
(cc) BY

> "Da'wah and education programs require stable resource support. When an organization's business units are running well, community development activities can be planned more consistently." (Informant K, da'wah program manager)

This statement demonstrates that the financial dimension not only serves as an indicator of an organization's economic performance but also as a factor influencing the sustainability of social and da'wah programs. This relationship demonstrates that the sustainability of an organization's programs is directly linked to the institution's ability to manage its economic resources effectively.

The social benefits generated by organizational programs contribute to the institution's social legitimacy at the community level. Observational data shows that community participation in educational and outreach activities often develops through ongoing interactions between the organization and the local community. One informant involved in community empowerment activities explained:

> "When people feel the benefits of educational or social development programs, they tend to be more actively involved in organizational activities in their community." (Informant L, coordinator of the community empowerment program)

This statement demonstrates that the social benefits of organizational programs serve as a mechanism to strengthen the relationship between the organization and the community. Community participation, which develops through social program interactions, demonstrates that the success of program implementation is measured not only by activity outcomes but also by changes in community participation patterns in social and religious activities.

The effectiveness of program implementation is also influenced by the quality of internal organizational process management. The professionalism (ittiqan) perspective in the dashboard model shows that successful program implementation is closely related to the quality of institutional coordination, consistent implementation of work standards, and accountability in program management. Internal organizational processes serve as a mechanism connecting program planning with implementation activities in the field. This relationship demonstrates that the internal governance dimension plays a crucial role in maintaining the stability of organizational strategy implementation.

At the same time, the sustainability of an organization's performance system depends on its capacity to develop the quality of its cadres through learning and ideological development. The cadre development system serves as a leadership regeneration mechanism that ensures the continuity of the organization's values and movement orientation. An informant involved in cadre development explained that the organization's long-term success is greatly influenced by the quality of the cadres produced through this development process.

> "The sustainability of an organization is greatly influenced by how the cadre development process is carried out. Cadres who understand the organization's values and vision will be able to continue programs and maintain the direction of the movement." (Informant M, cadre development manager)

This statement demonstrates that the learning and growth dimension plays a strategic role in maintaining long-term organizational stability. The cadre development process not only produces human resources capable of implementing organizational programs but also ensures the continuity of the values that underpin the movement.

Copyright© Authors
(cc) BY

The interrelationship structure between these perspectives demonstrates that organizational performance indicators do not exist independently, but rather form an integrated strategic management system. The Integrated Performance Dashboard model demonstrates that financial dimensions, social impact, internal governance, and talent development are structurally interconnected in shaping organizational performance. These relationships reflect a causal pattern that allows organizations to map the relationship between economic resources, program implementation, community participation, and the sustainability of organizational leadership.

This model also demonstrates that integrating spiritual values into a performance measurement system can be achieved through an operationalization process that links normative dimensions to measurable organizational activities. Values derived from the systematics of revelation and the maqashid sharia are translated into operational indicators used in organizational evaluation processes. This process enables organizations to link value orientations with the strategic management mechanisms used in program management.

A study on the integration of maqashid sharia into organizational governance shows that the development of value-based indicators can contribute to strengthening institutional accountability and increasing the social legitimacy of faith-based organizations. This approach demonstrates that a performance measurement system that integrates value dimensions can provide a relevant evaluation framework for organizations with both social and religious orientations. The Integrated Performance Dashboard model in this study demonstrates how an organization's strategic indicators can be linked to normative values through a structure of relationships between perspectives that form an integrated performance evaluation system.(Yulita, 2025).

CONCLUSION

This study develops an Integrated Performance Dashboard model as an organizational performance measurement framework that integrates the Balanced Scorecard with the systematic values of revelation and maqashid sharia. The resulting model shows that organizational performance indicators can be formulated through the integration of four Balanced Scorecard perspectives with the core values of da'wah organizations, namely economic independence (izzah), the benefit of the community, professionalism (ittiqan), and strengthening the identity of cadres. The structure of the relationships between indicators in the dashboard shows that the financial, social, institutional, and ideological dimensions of the organization form an interconnected performance system within a values-based strategic management framework.

The research results show that spiritual values can be operationalized into measurable performance indicators through an integrative approach between the maqashid sharia and the Balanced Scorecard. This approach enables Islamic missionary organizations to develop a performance evaluation system that connects Islamic normative objectives with modern managerial practices. The model contributes to the development of Islamic organizational management literature by introducing a performance evaluation framework that combines strategic, social, and spiritual dimensions within a coherent measurement system.

The development of this model also opens up further research opportunities for empirically testing maqasid sharia indicators in various types of Islamic organizations,

Copyright© Authors

including educational institutions, zakat institutions, and Islamic economic institutions. This approach can enrich studies on the integration of Islamic values into organizational governance systems and expand the development of maqasid sharia-based strategic management models in the context of modern organizations.

REFERENCES

Alshamrani, M., Alharthi, ✉ Sager, Helmi, M., & Alwadei, T. (2023). Journal of Business and Management Studies Determinants of Employee Retention in Pharmaceutical Companies: Case of Saudi Arabia. *Determinants of Employee Retention in Pharmaceutical Company: Case of Saudi Arabia*, *2709–0876*, 8–22. https://doi.org/10.32996/jbms

Dasmadia, Hadib, S., Junchuc, Y., Wahyuningtyasd, N., & Wedadjatie, R. S. (2024). Maqasid al-Shariah and Organizational Performance:A Systematic Literature Review. *Global Review of Islamic Economics and Business*, *12*(Ii), 106–119.

Haryadi, R. N., Purwanto, P., Makruf, I., Khuriyah, K., & Usman, U. (2026). Pengantar Metode Penelitian Kuantitatif. *Mafy Media Literasi Indonesia*

Hidayatullah, M., Aufa, Mi., Nazila, Mr., & Asytuti, R. (2025). Evaluating The Role Of Maqasid Sharia In The Performance Of Islamic Rural Banks (BPRS). *Jurnal Kajian Ekonomi Dan Koperasi Indonesia (JKEKI)*, *2*(02), 2025.

Hussain, S., & Ahmed, A. (2025). Maqasid al-Shariah and Its Influence on Islamic Governance and Policy: A Framework for Contemporary Reform. *Journal of Religion & Society(JR&S)*, *13*(1), 1–16.

Kaplan, R. S. (2019). Conceptual Foundations of the Balanced Scorecard. In C. S. Chapman, A. G. Hopwood, & M. D. B. T.-H. of M. A. R. Shields (Eds.), *Handbook of Management Accounting Research* (Vol. 3, pp. 1253–1269). Elsevier. https://doi.org/https://doi.org/10.1016/S1751-3243(07)03003-9

Kaplan, R. S., & Norton, D. P. (2020). Linking the Balanced Scorecard to Strategy. *California Management Review*, *39*(1), 53–79. https://doi.org/10.2307/41165876

Lina, A. A., Ahmad Sumarlan, Dwi Rahma, Anggrain, F., & Oktaliza, M. (2025). Implementasi Sistem Perencanaan Strategik Dengan Kerangka Balanced Scrorecard. *Journal of Development Economics and Digitalization, Tourism Economics*, *2*(4), 461–473. https://doi.org/10.70248/jdedte.v2i4.2774

M Andika Hariz Hamdallaha, Bambang Sukamto, & Bambang Sukamto. (2025). Analysis of Maqashid Shariah Implementation in the Financial Performance of Islamic Rural Banks (BPRS) in Indonesia. *Daengku: Journal of Humanities and Social Sciences Innovation*, *5*(5), 653–669. https://doi.org/10.35877/454ri.daengku4421

Putri, N. (2025). Evaluasi Kinerja Maqasid Syariah Terhadap Oprasional Bank Syariah Di Era Digitalisasi. *Jurnal Penelitian, Karya Ilmiah Dan Pengembangan (Islamic Science)*, *3*, 186–204.

Subekti, G. A. (2024). The Performance of Islamic Organizations Based on Maqasid Sharia Disclosure. *Jurnal Akuntansi Dan Keuangan Islam*, *12*(1), 59–83. https://doi.org/10.35836/jakis.v12i1.634

Tarique, K. M., Islam, R., & Mohammed, M. O. (2021). Developing and validating the components of Maqasid al-Shari'ah-based performance measurement model for Islamic

Copyright© Authors
(cc) BY

banks. *International Journal of Islamic and Middle Eastern Finance and Management*, *14*(2), 366–390. https://doi.org/10.1108/IMEFM-12-2018-0432

Yulita, N. (2025). Integrating Sustainability and Maqashid Shariah in Islamic Banking: A Systematic Literature Review. *SALAM: Islamic Economics Journal*, *6*(2), 428–437.

Copyright© Authors