

PERFORMANCE MEASUREMENT SYSTEM USING BALANCED SCORE CARD: A CASE STUDY IN PUSAT ZAKAT MELAKA, MALAYSIA

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Abstract

The introduction of Balanced Score Card (BSC) as one of the management accounting tools to measure the performance of companies in both aspects of financial and non-financial positions has been predominantly used since 1992 and has resulted in positive energies for the profit-making companies. Hence, the extension of the BSC is also required to help the social business organisations in delivering their multiple bottom lines in the most effective ways and providing organisations a mechanism to track their performance holistically through both quantitative and qualitative information. The objective of this paper is to identify and evaluate the indicators used in the BSC as a performance measurement tool for the Islamic Philanthropy Institutions (IPI)s mainly in Pusat Zakat Melaka (PZM) under four main perspectives which are financial perspective, stakeholder's perspective, internal process perspective and learning and growth perspective in order to achieve the institute's vision and mission. The findings show that the indicators available for all of the perspectives can be measurable and consistent with the institute's mission and vision. The outcome of this study could provide a guideline in designing a proper measurement system that can be implemented by the other IPIs in Malaysia in order to maintain its sustainability and competitiveness in future.

Keywords: Performance measurement, balanced scorecard, philanthropy

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INTRODUCTION

The mushrooming of Islamic Philanthropy Institutions (IPIs) has been noticed in the recent environment, especially in Malaysia. The benefits and advantages of giving philanthropy including zakat, waqaf, sadaqah and other forms of voluntary gift have been widespread among the Muslim society. IPIs are acknowledged by the society as non-profit organizations that promote social development based on charitable activities. Because of their ultimate goal for the society's benefits, there is less concern on the performance measurement especially on profit figures. With the increasing number of IPIs today, the society doubts about the credibility and sustainability of these institutes in managing their resources particularly with public funds in financing the charitable activities. Alam (2010) in his study found that Muslims were less concerned about the use of their philanthropy, arguing that their responsibility ended with the fulfillment of the obligation to give, and that the charitable institutions have to account for their use of funds. The rapid growth of IPIs with poor governance system would motivate the creation of proper system to be implemented in enhancing the quality of the IPIs in Malaysia.

On the basis of non-profit organizations, it is more accurate to measure the performance of IPIs using non-financial measures instead of solely focusing on financial measures. Thus, this paper focuses on the application of performance measurement that is suitable for IPIs using a well-known management tool, which is Balanced Scorecard (BSC). Since the introduction of BSC by Kaplan and Norton (1992), it has emerged throughout the years in order to keep being applicable with the changing economy and business environment. The BSC allows the management of non-profit organizations to innovatively evaluate on a practical basis the mixing of the financial and non-financial perspectives which ultimately will create a report for decision making process (Hartnett & Matan, 2011). The four perspective measures identified are financial perspective, stakeholder's perspective, internal process perspective and learning and growth perspective. With the recent evolution of BSC, it will further be tied up to the four perspectives with the organization's strategic plan.

This paper focuses on the existing literature of the use of BSC for performance measurement and in IPIs and further explains the application of BSC framework in Pusat Zakat Melaka (PZM) Malaysia in measuring the Zakat center performance in fulfilling the vision and mission of the institute for sustainability and reporting purposes. The strength of BSC as part of the strategic development could benefit the institute in meeting the organization's objective while delivering the best for the Muslim society as a whole. The flow of this paper is that it starts with the introduction of the state of Melaka and the scope of Pusat Zakat Melaka together with Majlis Agama Islam Melaka. Then it is followed by the existing literature on BSC in social enterprise and then it focuses on the practices of BSC framework in PZM according to each of the perspectives which are financial, stakeholders, internal process and learning and growth perspectives. Lastly, the conclusion on the paper is discussed together with the recommendations on the indicators used in BSC framework that could be suitable for all IPIs in Malaysia.

THE STATE OF MELAKA

Melaka, known as the Historical City is a state in Malaysia located in the southern region of the Malay Peninsular next to the Straits of Malacca. According to the department of statistics Malaysia, the total size of the area of Melaka in 2017 is 1652 km² and the gross domestic product (GDP) per capita at current price is RM41,363:2016. Based on socioeconomic statistic in Malaysia (2017), the total population in Melaka is approximately 914,700 and the Muslim population in Melaka is recorded at 523,152 (2010). Since Islam is the official religion in Malaysia, each state including Melaka has established its own department known as Majlis Agama Islam to oversee the Islamic affairs and practices accordingly.

MAJLIS AGAMA ISLAM MELAKA (MAIM)

Majlis Agama Islam Melaka (MAIM) was instituted on September 28, 1960. The establishment of this is to manage the affairs of the Islamic State of Melaka with the role to assist and advise His Majesty the Yang di-Pertuan Agong. The formation of MAIM was supported according to the enactment of the establishment: Administration of the Religion of Islam (State of Malacca, 2002) Section 4:1;

“There shall be a body known as the “Majlis Agama Islam Melaka” to assist and advise the Yang di-Pertuan Agong in matters related to Islam”

Among the objectives of MAIM are to:

- Encourage and mobilize the Muslim community towards improving the science and practices of excellence in accordance with the purpose of creating a viable, moral and ambitious society based on Islamic law.
- Make MAIM as a unifying organization for the ummah and the Muslim community in reference to the problems that arise.
- Foster unity among people of different races, religions and cultures through an effective and robust missionary.
- Promote and develop the treasury to stabilize the economy in the field of investment, construction and businesses that do not conflict with the legislation.
- Build and develop zakat institutions for the benefits of the Muslim community.

(Source: Majlis Agama Islam Official Portal)

MAIM as to date has three subsidiaries namely, MAIM Holding Berhad, Al Khawarizmi Complex and Pusat Zakat Melaka.

PUSAT ZAKAT MELAKA MALAYSIA

Pusat Zakat Melaka (PZM) was first established in 1996, where zakat management was handled and managed by “Kaunter Zakat Berkomputer” (KZB). Majlis Agama Islam Melaka (MAIM) through PZM has been entrusted to carry out zakat management to collect and distribute zakat effectively and systematically in accordance with the Islamic principle. The requirement of zakat according to the Islamic principle can be sourced from one of the hadiths narrated by Abdullah b. Umar: “The Messenger of Allah said:” Islam is built on five matters of the two creeds, establishing prayers, issuing zakat, performing hajj and fasting in the month of Ramadhan”.

Prior to the establishment of PZM, all zakat related matters were managed by the Waqf, Zakat and Baitulmal Board under MAIM. In early 1993, the zakat system was streamlined where the “Kaunter Zakat Berkomputer” (KZB) was introduced with the scope of the tasks still being sustained. The name, KZB only had endured for three years and was

renamed “PZM” in further improving the collection and distribution of zakat to those who are entitled to it. The eight groups of people or asnaf mentioned in the Quran to be given zakat are; the Fuqara (the poor), Al-Maskin (the needy), Amileen (zakat collector), Muallafatul Quloob (poor and needy whom recently reverted to Islam), Ar-Riqaab (slaves; zakat can be used to redeem their freedom), Ibnu-Sabeel (a stranded traveller in need of financial assistance), Al Gharimeen (a debtor) and Fi Sabeelillah (those who are away from home in the path of Allah S.W.T.) (Surah At-Tawbah 9:60).

The PZM’s history was imprinted again on 1 April, 2001, when it was corporatized and the scope of the tasks was divided, where PZM was entrusted for the collection only while the scope of zakat distribution was still under the management of Baitulmal, MAIM. PZM headquarter is located in Bukit Baru and it has six branches in Pulau Sebang, Alor Gajah, Tanah Masjid, UTC, Merlimau and Jasin.

PZM is established with a vision to become the top zakat organization in Malaysia and among the objectives are to:

- Provide comfort to the Muslim community in order to increase the collection of zakat and the number of payers.
- Ensure that every customer gets service within 10 minutes of each zakat payment transaction.
- Ensure Zakat Salary Statement is sent to the customers once a year.
- Ensure customer complaints are resolved within 14 days.
- Provide training / courses to staff 7 times a year.

Whilst, the missions are to:

- Implement the zakat collection method in a prudent, professional, efficient and systematic manner based on the Islamic law.
- Strengthen professional networks with agents / amil (zakat collectors) appointed for zakat management.
- Encourage and increase the consciousness and awareness of the Muslims to pay zakat through the distribution of zakat information, in the creation of a society that is concerned with fellow human beings.

- Emphasize the concept of “transparent management” and embrace the work culture as a worship, in instilling the confidence of the Muslim community towards zakat administration in Melaka.

(Source: Pusat Zakat Melaka)

BALANCED SCORE CARD (BSC) MODEL IN IPIs

IPIs need to start measuring their performances in a systemic way, in order to support decision making and ensure accountability towards their stakeholders. In order to be more effective and successful than profit-making organizations, IPIs need to be highly innovative in creating reporting practices and measurement systems because they are not more developed and extensive than the measurement systems for financial reporting of profit making companies. However, because of hybridity nature of IPIs, performance measurement and reporting processes are very complex and challenging for them. Thus, this paper aims to introduce a balanced score card (BSC) model that could be used by IPIs in measuring their performance to deliver their multiple bottom line goals. Balanced score card is one of the common management tools that enable organizations to consider both hard and soft sides of business (London & Scorecard, n.d.).

Literally, the framework of balanced score card that is suitable for IPIs is based on the framework adopted by non-profit organizations and social enterprises. According to Hartnett and Matan (2011), the application of the BSC is able to transform the organization’s strategy, set measurable goals and design a timetable for execution. BSC is one of the tools that are able to measure and observe the cause and effect relationships between the organization’s key objectives and an accurate report on leading and lagging initiatives. Therefore, in order to ensure the effectiveness of BSC application for IPIs, the measurement of BSC must be designed in a holistic form covering all four main elements of BSC which are financial perspective, stakeholder’s perspective, internal process perspective and learning and growth perspective.

FINANCIAL PERSPECTIVE

This perspective is important in order to measure the financial sustainability of the IPIs. BSC could help IPIs to identify the key drivers or ways of achieving success in financial perspective by identifying what the key stakeholders want from the organisation and what

processes it needs to put in place internally to deliver things. IPIs must be well understanding of the institutions' financial health and able to utilize it efficiently to achieve the strategic goal. Some of the common measurements in financial area include the measurements of operating income, return on capital, and economic value added (Kaplan, 2009). However, IPIs or non-profit organizations do not focus on profit. The BSC model would be customized to ensure that IPIs have available timely data on funding sources where part of them is used to cover their cost of services and other overhead costs. The management of IPIs must be well informed about the financial health of the organizations and be comfortable with the financial statements and budgets. These financial reports are significant in providing a solid basis for operations and build confidence in the funders, donors, grantors and other sources of revenue (Hartnett & Matan, 2011).

STAKEHOLDER PERSPECTIVE

This perspective is about the donor, volunteer or clientele experience, which is found by measuring satisfaction and retention as well as assessing the non-profit's market share in its position. Every non-profit organization should measure the attitude of its strongest and most loyal supporters to gain the most for the organization. Keeping donors and volunteers engaged and enthusiastic is required and through BSC, and it is able to identify the main key drivers and performance indicators which could provide an incredible advantage for any organization (Somers, 2005). IPIs need to widen their stakeholder perspective by considering more on both sides which are the donors and the recipients as well as the IPIs' impact towards enhancing the community development as a whole. Similarly, as for profit oriented companies, Kaplan and Norton (2001) highlighted the core of business strategy is based on customer value proposition which describes the unique mix of product, price, service, and image that a company offers. According to Martello, Fischer and Watson (2008), an organization must identify the right scope of customer attraction and its competitors in order to remain relevant in delivering to their customer's needs. The same principle also could be applied for IPIs whereby the satisfaction of recipients and donors is being measured appropriately to create value proposition.

INTERNAL PROCESS PERSPECTIVE

This perspective involves measuring the cost, throughout and quality of the non-profit organization's key operational processes such as programs provided, services offered, and

ability to address targeted recipient's needs. This internal focus gives a whole picture and a thorough understanding of how well the non-profit organization is running and this can help them determine which programs and services are meeting the real needs of the community. Martello et al. (2008) claims that in improving internal processes, there should be a connection between the overall strategy and the improvements. There should also be a determination of how the strategy is to be measured. Typically, there are three main indicators that fall under internal process which are cost related, time related and quality related (Kaplan, 2001). Hence, to measure the efficiency and effectiveness of the IPIs' operation, this should include qualitative measurement in terms of process quality, cycle times and survey from public or recipients (Figge, Hahn, Schaltegger & Wagner, 2002). It is vital to assess the overall effect of each program in order to maintain the sustainability of IPIs and that it is always relevant for the society.

LEARNING AND GROWTH PERSPECTIVE

Basically, this perspective looks at the non-profit organization's human capital which are its employees, volunteers and its board of directors in order to measure satisfaction, necessary skills, community connections, retention and adherence to the organization's mission. Since the staff and volunteers represent the organization's major resources, it is imperative that their performance is appropriately measured. Decisions on training and skill building can be based, in part, on their level of knowledge about the organization. The management of IPIs can also take into account the business skills needed to advance the mission, such as donor development, marketing and branding, leadership, communications and the use of technology to support every aspect of the organization (Martello et al., 2008). High performing boards, volunteers and staff are a prerequisite to the success of any non-profit organization (Zimmerman, 2009). The learning and growth perspective focuses on the creation of organizational value through employees and innovative practices. Non-financial metrics for this perspective may relate to employee turnover, employee cross-training and skill levels, and other product development indicators. Kaplan (2001) explains that the learning and growth perspective involves a determination of employee capabilities and skills, technology, and a corporate climate needed to support a strategy. The human resources, technology and organizational climate must be aligned with the strategies within the other

three perspectives giving the organization linkages among the four perspectives (Kaplan & Norton, 1996 b, 2001).

3.0 PRACTICES OF BALANCED SCORE CARD IN PUSAT ZAKAT MELAKA, MALAYSIA

Generally, designing a comprehensive performance measurement system in philanthropy institute is extensive but not inconclusive as compared to the other profit organizations. The strategic objective of this institute focuses more on social benefit rather than shareholders return. Thus, for PZM, the indicators used to measure each perspective under BSC are linked to its specific objectives. This is significant in order to ensure the consistency of performance and how effective and efficient the organization is that makes it able to meet the needs of its stakeholders. The list of the objectives and indicators is explained below together with the diagram to show the linkages of all BSC perspectives that commonly are applied in PZM.

FINANCIAL PERSPECTIVE IN PZM

Basically, the main objective in financial perspective is to increase zakat collection on yearly basis since this is the core function of the establishment of PZM as well as for the other zakat institutions in Malaysia. The performance indicator is based on the increment of the total zakat collection by 12 percent on yearly basis. According to *Table 1*, the statistics of zakat collection show that there was a consistent increase of zakat of income from around 10 to 11 percent from 2015 to 2017. Furthermore, *Table 2* shows the number of individual zakat payers that had increased substantially from 2013 that was 20,000 individuals to double up to 40,000 in 2017. This positive increment shows the magnitude of zakat collection among zakat payers within Melaka state is at high level and this is able to bring significant improvement in terms of total zakat collection every year. Besides, to achieve the zakat collection objective, PZM also set the projected zakat from salary deduction totalling RM2.4 million per month in 2018 among the registered zakat payers and this amount was allocated for zakat distribution to all categories of zakat beneficiaries within Melaka.

Table 1: Statistics of zakat collection from all types of zakat wealth from 2015 to 2017 of Pusat Zakat Melaka Malaysia

TYPES OF ZAKATABLE WEALTH	2015 (RM '000)	2016 (RM '000)	2017 (RM '000)
INCOME	35,000	39,000	44,000
SAVINGS	12,000	13,000	14,000
BUSINESS	12,500	12,000	21,000
GOLD & SILVER	650	700	770
SHARES	1,600	850	900
ANIMAL	89	77	83
AGRICULTURE	61	76	35

(Source from: Pusat Zakat Melaka Annual Report 2017)

Table 2: Number of individual zakat payers from 2013 until 2017 of Pusat Zakat Melaka Malaysia

YEARS	NO OF INDIVIDUAL ZAKAT PAYERS
2013	27,808
2014	30,135
2015	33,858
2016	39,806
2017	41,489

(Source from: Pusat Zakat Melaka Annual Report 2017)

STAKEHOLDER PERSPECTIVE IN PZM

The main stakeholders for PZM are the zakat payers as well as the eight categories of asnaf. The first PZM's objective is to increase customer's satisfaction which this refers to the satisfaction of zakat payers that directly deal with PZM, either through face-to-face interaction or online communication. Most of the zakat payments are done through the counter at PZM premises, set-up booths throughout Melaka or PZM mobile-van. Besides that, PZM also has introduced online payment transactions such as internet banking zakat payment through selected banks. The indicator set by PZM for over-the-counter process is ten minutes of transaction time where in general, it is achievable for most of the transactions. Another indicator is the availability of annual zakat statement by offering the accessibility

through printed or softcopy materials. Besides, any complaints received will be resolved within 14 days from the date of receiving the complaints.

Furthermore, customer retention aspect is crucial for PZM as to gain trust from zakat payers in order to maintain and increase the number of contributors. Hence, PZM measures their customer retention objective by the number of programs organized which focus on existing and potential zakat payers. The main objective of these programs is to keep zakat payers updated and aware of the responsibility of PZM and to build long term engaging relationship. Each program conducted by PZM has its own target customers and the contents are in line with the objectives set earlier. For example, “Celik Zakat” program is targeted to primary school students which this exposes the students to the basic information of zakat in Islam together with the responsibility of PZM. Similarly, “Ops Sedar” program educates and encourages companies within Melaka to pay their zakat appropriately. Other than that, PZM also is engaged in Islamic exhibitions and seminars specifically in Melaka, 22 times of radio slots in Melaka FM, zakat fitrah counter, PZM mobile-van and printed advertisements such as banners, buntings and backdrops. Moreover, with the increase of social media development, PZM communicates virtually with their customers through Instagram, Facebook as well as instant messages.

Another important aspect of customer perspective is the fair distribution to all asnaf within Melaka. As the zakat payers have contributed their money to PZM, thus PZM must show and ensure that the distribution of the collected fund is fairly distributed to all categories of asnaf. By referring to *Figure 1* below, in the year 2017, it was reported that the distribution of zakat is the most for asnaf within the category of Miskin and Fisabilillah whose total was up to 36% and 29% accordingly, while the least was the one distributed to Ibnu Sabil which was of merely 1%. Besides that, another indicator is the investigation of asnaf to be conducted within 1 week from the application date or the date of receiving any complaints regarding the new asnaf.

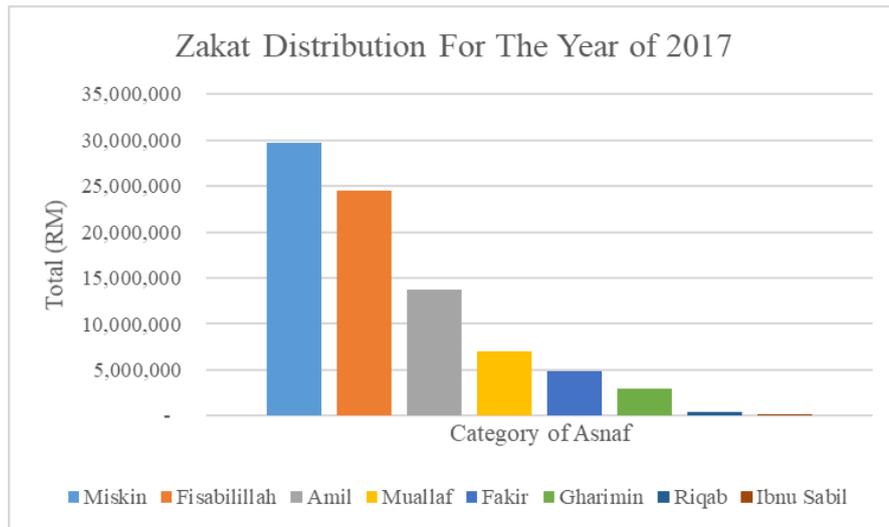


Figure 1: Zakat Distribution for the year of 2017, Pusat Zakat Melaka Malaysia
 (Source from: Pusat Zakat Melaka Annual Report 2017)

INTERNAL PROCESS PERSPECTIVE IN PZM

For the internal process perspective, the main objective is to increase productivity and efficiency of zakat collection. The indicators established to measure the achievement level of this objective is the number of days taken to process the collection of zakat from PZM authorised agents. This includes commercial banks and also other online and physical channels. PZM estimates the receipt of zakat payments can be rendered by agents within 14 days. In addition to that, for the benefit for salaried employees who wish to have monthly zakat deduction, PZM had established an indicator to receive at least 400 new applications per month for that purpose and the forms are to be processed within 5 days to expedite salary deduction. Other than that, this perspective also comes with another objective of optimization of the PZM performance. This objective is measured by the number of activities conducted by each PZM branch which has been highlighted in stakeholder’s perspective. Some examples of indicators established are at least 33 “Ops Sedar” to be conducted and minimum of 24 seminars on zakat to be held in a year for every branch.

LEARNING AND GROWTH PERSPECTIVE IN PZM

Learning and growth perspective of PZM where in it BSC is set with an objective to enhance the knowledge of the employees at all levels and amils who are responsible to collect

zakat from zakat payers. To measure this objective, indicators such as the number of training provided and numbers of certified amils produced by PZM have been set. For a precise number, PZM has allocated each staff to attend at least 7 days training sessions to enhance their knowledge and skills. Furthermore, PZM also targets to have 540 certified amils for zakat collection purposes. Besides, PZM also practices inter-department staff exchange to equip each of the staff with sufficient related knowledge and skills development.

In order to increase staff satisfaction, PZM has established an indicator to have five staff to be awarded with excellent staff awards (five awards). In addition to this, other fringe benefits are also offered to loyal staff such as complimentary umrah package for the staff that have served PZM for more than 10 years. Moreover, contract staff also may have contract renewal when their contracts are expired. PZM projects every contract staff to apply for renewal three months before the expiry date of their contract duration.

Figure 2 shows the BSC diagram that illustrates the objectives and measurement indicators for Pusat Zakat Melaka for all of the four perspectives as discussed previously.

CONCLUSION

In conclusion, the BSC model is useful in order to track the performance of IPIs holistically in terms of quantitative and qualitative information. BSC is primarily an internal management tool which draws the cause and effect relationship between an organization's strategies, vision and mission with appropriate measurement (Hoque, 2014). Therefore, this study discusses the framework of BSC that is applicable for Pusat Zakat Melaka Malaysia. This framework can be a pilot case that could be utilized for all IPIs in Malaysia. However, there are some additional indicators that need to be introduced especially in measuring the efficiency and feedback from the public on the project that is conducted by IPIs. This could be included as part of the internal process and stakeholders' perspective. Having good measurement system for IPIs is significant in order to ensure the sustainability of the institution as well as to improve the governance of IPIs. Thus, this study could provide a clear picture and guidelines in designing an appropriate performance measurement system to be implemented by current IPIs in Malaysia to maintain its sustainability and relevancy for future benefit.

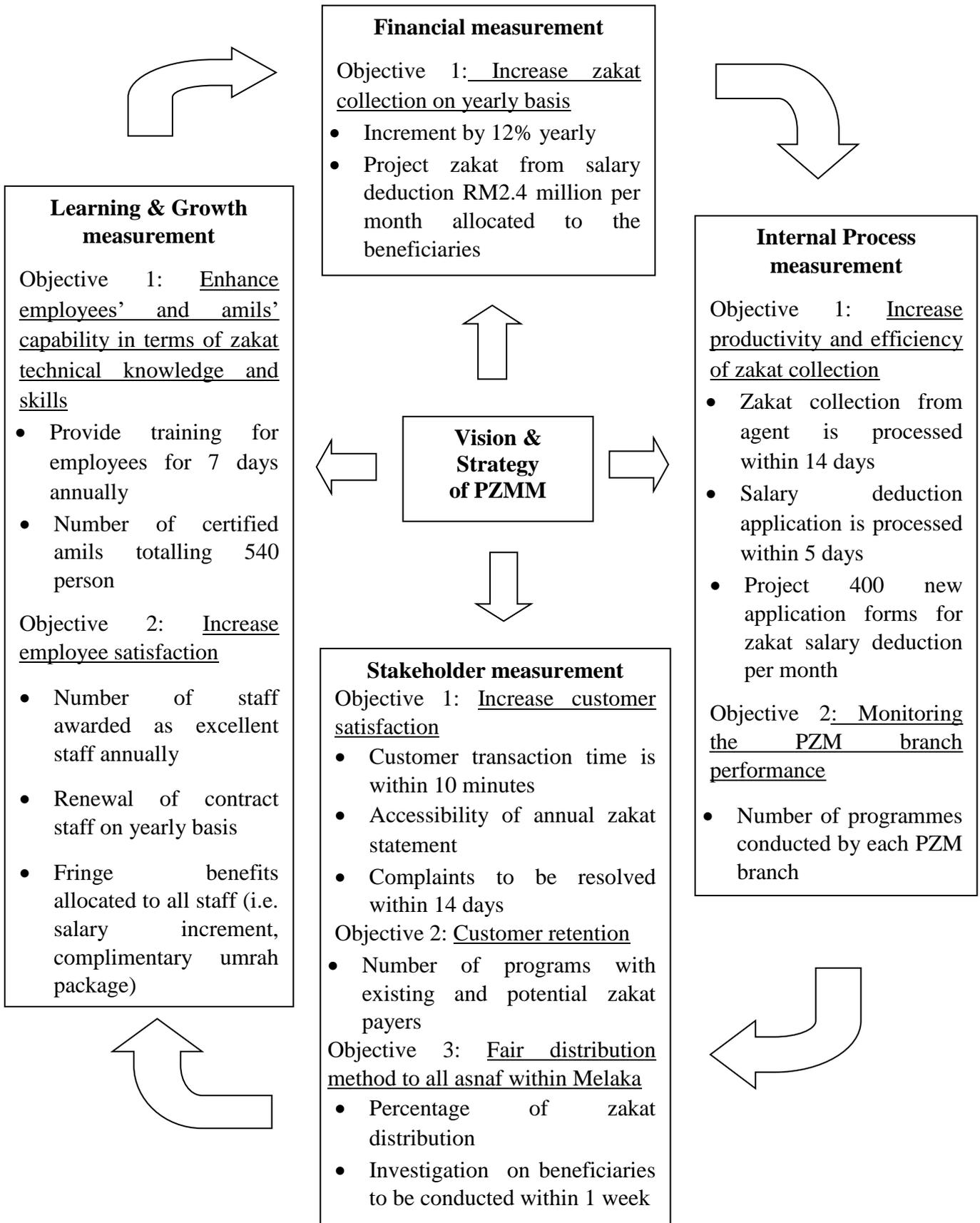


Figure 2: Balanced Score Card Diagram for Pusat Zakat Melaka Malaysia

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