

**ANALISIS PROGRAM PEMBERDAYAAN EKONOMI BERBASIS MASJID  
MENGUNAKAN *BALANCED SCORECARD***

**(Studi Kasus: Masjid Jogokariyan Yogyakarta)**

**ABSTRAK**

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Penelitian ini dilakukan untuk mengetahui dan mengukur kinerja manajemen program pemberdayaan ekonomi di Masjid Jogokariyan menggunakan *Balanced Scorecard*. Pengukuran kinerja manajemen menggunakan 4 perspektif yang ada di *Balanced Scorecard* yaitu perspektif keuangan, pelanggan, proses internal bisnis, dan pembelajaran dan pertumbuhan. Penelitian ini menggunakan pendekatan kualitatif deskriptif yaitu mencoba mengungkap fenomena yang ada. Pengumpulan data melalui wawancara, observasi dan dokumentasi. Teknik analisis menggunakan triangulasi sumber. Hasil penelitian berdasarkan perspektif keuangan menunjukkan bahwa struktur organisasi dan pembagian fungsi sudah baik, transparansi yang dilakukan sudah baik, tetapi laporan keuangan Masjid Jogokariyan belum sesuai dengan standar PSAK No. 45 tahun 2011. Hasil pada perspektif pelanggan menunjukkan bahwa penyaluran dana zis sudah sesuai dengan prinsip penyaluran, pada perspektif proses internal bisnis menunjukkan bahwa kerja sama yang dilakukan belum bersinergi dengan lembaga pendidikan tinggi. Pada perspektif pembelajaran dan pertumbuhan menunjukkan bahwa pelatihan dan seminar yang diadakan belum intensif, kinerja sdm yang ada sudah baik.

**Kata Kunci:** Pengukuran kinerja manajemen, *Balanced Scorecard*, Program Pemberdayaan ekonomi, Masjid Jogokariyan.

**ANALYSIS OF COMMUNITY-BASED ECONOMIC EMPOWERMENT  
PROGRAM USING BALANCED SCORECARD**

**(Case Study: Jogokariyan Yogyakarta Mosque)**

**ABSTRACT**

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This study was conducted to determine and measure the performance of management of economic empowerment programs at Jogokariyan Mosque using the Balanced Scorecard. Management performance measurement uses 4 perspectives in the Balanced Scorecard, namely financial, customer, internal business processes, and learning and growth perspectives. This study uses a descriptive qualitative approach that is trying to uncover existing phenomena. data collection through interviews, observation and documentation. The analysis technique uses source triangulation. The results of the study based on the financial perspective show that the organizational structure and division of functions are good, the transparency done is good, but the financial statements of the Jogokariyan Mosque are not in accordance with the standards of PSAK No. 45 of 2011. The results of the customer perspective show that the distribution of zis funds is in accordance with the principle of distribution, in the perspective of the internal business process shows that the cooperation undertaken has not synergized with higher education institutions. In the perspective of learning and growth, it shows that the training and seminars held have not been intensive, the performance of existing human resources is good.

**Keywords:** Management performance measurement, Balanced Scorecard, Economic Empowerment Program, Jogokariyan Mosque.