

# Balanced scorecard recontruction through value of Khalifatullah fil Ardh – Abdullah

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## ABSTRACT

This study aims to reconstruct the basis and perspective on the balanced scorecard. The basic assumptions and perspectives in the balanced scorecard only prioritize material aspects. Yet, the reality of a performance is also influenced by non-material aspects such as the existence of God, society, and the environment. Therefore, it shows an imbalance. The reconstruction is done by using the values contained in the qiyam. This research was conducted in two main stages, namely conducting a literature study on the fundamentals and perspectives on the balanced scorecard. Then, the values in the qiyam are synchronized to produce a new balanced scorecard construct. The results of the reconstruction show the goals and perspectives of a more complete and sustainable performance measurement through the basic concepts of responsibility and trust in the dimensions of Khalifatullah fil ardh and Abdullah. The performance measurement is intended to fulfill the mandate to God, the universe, and fellow humans. The formulation of performance measurement objectives produces new perspectives: human resources, business processes, distribution, environment, and society. The reconstruction of the balanced scorecard contributes to the managerial side of the company in drawing up the company's performance measurement framework. The results of this study can also be used as the development of knowledge in academics, especially accounting and management.

## ABSTRAK

Penelitian ini bertujuan merekonstruksi dasar dan perspektif pada balanced scorecard. Dasar asumsi dan perspektif yang terdapat pada balanced scorecard hanya memprioritaskan aspek materi saja. Padahal realitas pada sebuah kinerja juga dipengaruhi oleh aspek non materi seperti keberadaan Tuhan, masyarakat dan lingkungan. Hal ini menunjukkan adanya ketidakseimbangan pada balanced scorecard. Rekonstruksi dilakukan dengan menggunakan nilai-nilai yang terkandung pada gerakan qiyam. Penelitian ini dilakukan dengan dua tahapan utama, yaitu melakukan studi literatur mengenai fundamental dan perspektif pada balanced scorecard. Kemudian nilai-nilai pada gerakan qiyam disinkronisasikan untuk menghasilkan konstruk balanced scorecard yang baru. Hasil rekonstruksi balanced scorecard menunjukkan tujuan dan perspektif pengukuran kinerja yang lebih utuh dan berkesinambungan melalui konsep dasar tanggungjawab dan amanah dalam dimensi khalifatullah fil ardh dan abdullah. Tujuan pengukuran kinerja yang terbentuk untuk memenuhi amanah kepada Tuhan, alam semesta, dan sesama manusia. Perumusan tujuan pengukuran kinerja menghasilkan perspektif baru adalah sumber daya manusia, proses bisnis, distribusi, lingkungan dan masyarakat. Rekonstruksi pada balanced scorecard ini memberikan kontribusi pada pihak manajerial perusahaan dalam menyusun rerangka pengukuran kinerja perusahaan. Hasil penelitian ini juga dapat dijadikan sebagai pengembangan ilmu pada akademisi, khususnya akuntansi dan manajemen.

## 1. INTRODUCTION

The concept of performance measurement has been

considered important so far because it relates to the success of a company (Corvellec, 1997; Lima, Costa,

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& Angeli, 2013; MacBryde, Paton, & Bayliss, 2014; Mehrpouya & Samiolo, 2016). In addition, the success of the company is measured by achieving their company's vision, mission, and goals (March & Sutton, 1997; Pekkanen & Niemi, 2013). In other words, the concept of performance measurement is a reflection of the orientation of a company's operational activities in the short and long term and the purpose of the company's existence (Fleming, Chow, & Chen, 2009; Lima, Costa, & Angeli, 2013). Performance measurement is the main tool for aligning the goals of employees, managers, and owners (Raiborn, Cecily, & Michael, 2011). The logical consequence of performance measurement will cause company employees to act according to the perspectives and indicators carried by the concept of performance measurement. This will affect management patterns and accounting behavior (Fried, 2010; Lima, Costa, & Angeli, 2013; Triyuwono, 2015). If the concept of performance measurement aims at profit, then the applied perspectives will lead to the achievement of profit.

Balanced scorecard has been used by the companies in the world for developing and dominant performance measurement so far. It was initiated by Kaplan and Norton in 1992 based on the United States management environment (Kaplan & Norton, 1992). The balanced scorecard is present as a concept of performance measurement which is considered a step ahead of the traditional performance measurement concept (Kalender & Vayvay, 2016). The progress in the balanced scorecard is that it can measure the condition of the company from both financial and non-financial aspects (Kaplan & Norton, 2006). The balanced scorecard is considered a balanced performance measurement because it can measure both financial and non-financial aspects through four perspectives namely financial, customer, internal business, and learning growth.

However, integrity in the perspective and basis of the balanced scorecard still experience imbalances, in terms of materiality and non-materiality. The balanced scorecard is still in the corridor of quantitatively calculating the material and eliminating the existence of a qualitative manner (Kamayanti, 2010). Other aspects such as the environment, society, and the universe cannot be reached by the balanced scorecard. Though the reality of life is not only at the financial and material level, there are other non-material aspects such as divine, social, and cultural values which are actually very important in this life. Triyuwono (2015) explains that performance measurement based solely on the materiality side

will cause pollution to the environment, destruction of animal plants, and the depletion of resources on this Earth.

The imbalance in the balanced scorecard can also be seen from the objectives of the balanced scorecard as it is still based on the perspective of financial performance only (Kamayanti, 2010; Triyuwono, 2015). This can be explored from the explanation of Kaplan and Norton (2006) that it requires learning and growth relations, internal or business process, and customers in order to improve ROCE (financial), so that financial perspective is considered effective in measuring all other perspectives (Kalender & Vayvay, 2016). Roslender (2014) actually considers that the balanced scorecard is not much different from traditional measurements which are only 'spiced' with other perspectives.

Indeed, previously there was a series of balanced scorecard construction based on the environment, namely the triple bottom line concept (Elkington, 1997) which integrates people, profit, and the planet. The balanced scorecard construction effort is also carried out by Awadallah and Allam (2015) which adds an environmental perspective to the balanced scorecard so that it becomes five perspectives. The construction was perfected in the Kalender dan Vayvay (2016) research by strengthening the argumentation of the environmental perspective as a balance point in the balanced scorecard. However, the reconstruction is still at the materiality level only because the environmental perspective is only as a support in strengthening the financial perspective, while non-materiality aspects such as divinity, social, and culture are still not found in the reconstruction.

As argued above, balanced scorecard reconstruction is needed so as to produce performance measurements that are intact and balanced. In an effort to reconstruct the balanced scorecard so that it is balanced and intact, a broader perspective is needed in accordance with the actual reality, then the only thing is to use the principle of *Tawhid*. *Tawhid* views that a reality as a unity between humans, the universe, and God. Al Faruqi (1998) explains that: "*Al Tawhid* is a general view of reality, of the world and space, of human history and destiny." *Tauhid* opens our view to be aware of the principle of connectedness in all perspectives including our connection with God, the universe, and our fellow humans.

## 2. METHODOLOGY: QIYAM AS METAPHOR

This study uses a perspective that emphasizes the

integrity of a concept of aspects of humanity, culture, spirituality, and deity. This is based on the assumption that reality is a unity with God. The social reality that occurs (being the object of this research) is a reflection or even "body" of God's part (Triuwono, 2015). The integrity of these views is obtained from the views on monotheism which are in Islamic values to see reality, which in the study relates perspective to the concept of performance measurement.

In looking at the integrity, an effort was made to reconstruct the balanced scorecard. In carrying out the construction stage, it is necessary to have a conceptual review of the values of unity and the one used to reconstruct the balanced scorecard, namely *qiyam* values. The research data is obtained from literature studies and in-depth studies of the balanced scorecard and *qiyam* values.

The use of *qiyam* values in this study is based on the urgency of implementing the values of the prayer in humans. Qiyam is a balancing path in seeing this life brings man back to his nature, while prayer or *salat* is a unique process of discovery which in the process is a symbol of affirmation (Iqbal, 2016). The thing that needs to be underlined is that true *qiyam* has a social spirit which means that *qiyam* is not only the connection of individual human beings with God, but also with the environment and the universe. The virtue of *qiyam* in human life to re-connect with God and the universe is poured out in the letter Al Ankabut verse 45 which explains that the virtue of *qiyam* is to prevent evil and evil deeds. This shows that *qiyam* is a liberating way and prevents humans from forming secular and godless assumptions.

Perfection in prayer can be seen from perfection in the prayer movement. This prayer movement uses deep values and shows the transcendental connection between man, God, and the universe. The prayer movement is not just a physical movement, but a movement that directs humans to always carry out the values of prayer in their lives. Perfection in prayer can be seen from perfection in the prayer movement. This prayer movement uses deep values and shows the transcendental connection between man, God, and the universe. The prayer movement is not just a physical movement, but a movement that directs humans to always carry out the values of prayer in their lives. Therefore, the use of the values contained in the prayer, especially the prayer movement, is the basis for the construction and analysis of the concept that is capable of *Tawheed*-oriented concepts and the universe as a form of Balanced Scorecard reconstruc-

tion.

The *qiyam* describes recognition of the greatness of Allah SWT. Recognition is reflected in the first movement, namely raising hands when *takbiratul ihram*, which has meaning when the human soul opens itself and the soul and revives the existence of Allah SWT in all aspects of him. In addition, the hand-raising movement is a symbol to beg for forgiveness from all sins and mistakes. This is the form of total human surrender to Allah SWT (Al-Jawziyyah, 2013). The second movement is to position the right hand above the left hand and hold it. This position shows that the people who pray are closing human relations (*mu'amalah*). At the time of this position, humans may not carry out other activities other than intending and giving themselves to Allah SWT (Saqib, 2015). The position of the right hand on the left hand and holding it is a sign or symbol of goodness over evil. Left hand position is a symbol of ugliness or ugliness, while the position of the right hand is a symbol of goodness. This position implies that evil and evil in man (*al-fujur*) must be subdued by goodness or piety (*Al-Takwa*) so that people will always remember to carry out the commands of Allah SWT and stay away from His prohibitions (Surah Al-Syamsyi: 8- 10). Therefore, humans must live with confidence and walk the truth consistently and *istiqomah* (Surah Al-Mulk: 2).

Furthermore, the third movement, the view of humans always bends and leads to prostration. This movement means that in the course of life, human beings always remember death. Death is a reminder and advice for humans, especially humans who live only use their minds to benefit themselves. This is because death is something that must be felt and traversed by every human being in this world (Surah Al Jum'ah: 8). The world is a place for humans to spread the seeds of goodness, which will become a bridge to the next (*al-dunya majrah al-akhirah*). Faithful humans will welcome death in good condition (*toyyibiin*) in peace and quiet (*mut-mainnah*), which means that the souls of humans will be gathered together with other pious humans (Surah Al-Fajr: 27-30). Likewise, vice versa, humans are not cautious. The head bowed as *qiyam* also reflected the absence and humility of the human heart.

Based on the explanation above, *qiyam* has three main meanings. First, it is the recognition of greatness to Allah SWT. Second, it is the obligation of humans to carry out the commands of Allah SWT and stay away from His prohibitions (good over evil). Third, always remember the purpose of

human life in this world. These three things are reflections of human essence as the *khalifatullah fil ardh* as well as *Abdullah (As-Sawwaf, 2001)*. These values will be synchronized with the basic concepts of the balanced scorecard to produce new performance measurements.

### 3. RESULT AND DISCUSSION

#### The Imbalance in The Balanced Scorecard

The balanced scorecard is a product of the development of the concept of measuring company performance in the face of reality, especially business. First as it has been initiated until now, balanced scorecard has become the most widely applied performance measurement concept in the world (Kalender & Vayvay, 2016; Choong, 2018). The balanced scorecard in Indonesia has been applied in various sectors since the 2000s (Nugrahayu & Retnani, 2015). The balanced scorecard is used not only in companies engaged in business, but also in other public sectors (Kadarova, Durkacova, & Kalafusova, 2014; Senarath & Patabendige, 2015). The balanced scorecard is used as a basis for making a Strategic Plan in Local Governments in Indonesia (Pratiwi, 2010). Other sectors are the use of balanced scorecards for hospitals (Rohsiswatmo, Rafika, & Marsubrin, 2014) and curriculum development in one of the high school economics in Indonesia (Hidayat, Musa, & Haerani, 2015).

The advantages of the balanced scorecard with other performance measurements are located in an integrative measurement system between the past and the future. The balanced scorecard is able to present four (4) different perspectives, namely finance, customers, internal processes, and innovation and improvement in the company (Neef, Siesfeld, & Cefola, 1998). The four perspectives are based on the assumptions of general operations of companies in America, namely cross foundation, links to customers and suppliers, customer segmentation, global scare, innovation, and knowledge workers (Kaplan & Norton, 2006).

The concept makes the balanced scorecard not only for companies, but also for other sectors such as non-profits (Pratiwi, 2010). Furthermore, there is a balance in the balanced scorecard between internal measurements consisting of internal business processes and learning and growth processes and external measurements aimed at business entity owners and customers, balance between outcomes measures which are the results of past and future performance drivers. and the balance between objectivity is related to the measurement of past results and the element of subjectivity related to the

measurement of triggers for future performance that require consideration (Kaplan & Norton, 2006).

Kaplan and Norton (1992) explain the position of the shareholders and customers as the main parties that are considered to be the key to success of performance. In fact, other aspects such as employees, the community around the company, and the environment are also very important things which are not prioritized in the formation of balanced scorecard assumptions. This causes balanced scorecard to not fully address the problem of performance measurement, especially in the environmental and social sectors (Kalender & Vayvay, 2016; Roslender, Marks, & Stevenson, 2014). This can be seen from the balanced scorecard performance measurement matrix, there are no measurements regarding the environment and social aspects such as employee psychology and market dynamics cannot be managed quantitatively (Asieai & Jusoh, 2017). If measurement of performance does not pay attention to environmental and social aspects, it will have a bad long-term impact. They are, for examples, causing the environment to be scattered, depleted natural resources to reach profits, and social inequality (Triyuwono, 2015).

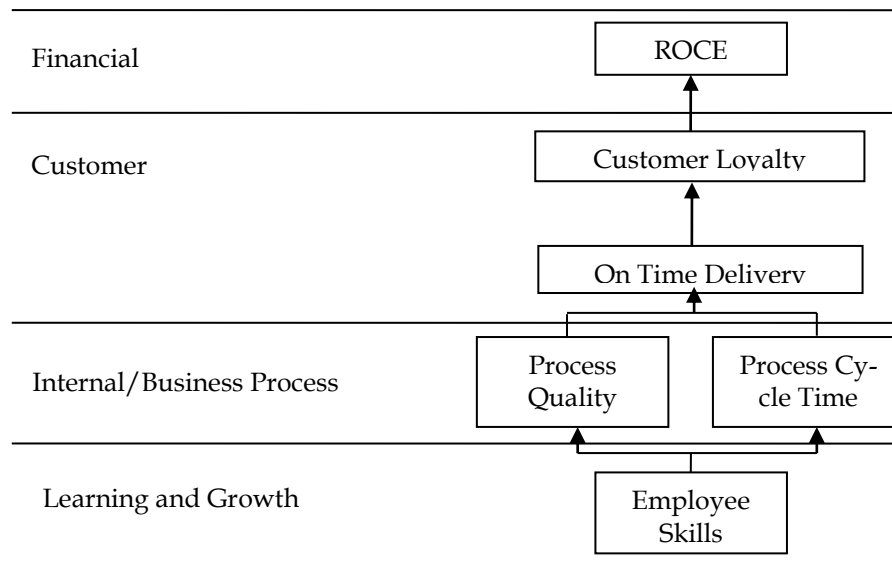
The perspectives that are only based on one or two solid angles are egocentric (Frankental, 2011). The perspective on the balanced scorecard is only focused on increasing profits, so that it uses other aspects and elements to achieve these profits. This increase in profits is very closely related to improving welfare in certain groups of people, namely shareholders and managers. Yet, the welfare of other parties such as employees, society and the environment will be neglected. The perspective of the balanced scorecard maintains a financial perspective as a prime example through the return of capital used (ROCE) (Kaplan & Norton, 1992).

According to Triyuwono (2015) customer perspective, internal business process perspective, and innovation and learning perspectives are only supporting tools for achieving a financial perspective. Houck, Speaker and Fleming (2012) also illustrates that the connectedness of learning, internal, and customer perspectives is used to achieve a financial perspective. By achieving a financial perspective, it can maximize shareholder value. Financial perspective is based on income growth and capital allocation from shareholders. The connectivity of these four perspectives is considered optimal to improve the welfare of both management and shareholders. Figure 1 is a description of the flow of the perspective on the balanced scorecard:

It needs to be realized that actually all life ac-

tivities including business activities and performance measurement in reality are actually bound together, between humans, the universe, and God. Humans need the universe to carry out their life activities. On the other hand, the universe requires

the role of humans to get care and sustainability. Both of these things also require God as the highest element in life. Therefore, it is necessary to expand the perspective and interrelationship in full with the highest reality, namely God.



**Figure 1**  
**The Linkage across The Perspective Measurement on Balanced Scorecard**  
 Source: (Kaplan & Norton, 1992)

### The Complexity of Business Activity between *Khalifatullah-Abdullah*

*Qiyam* at *qiyam* has values that reflect that humans are created as a *khalifatullah fil* as well as *abdullah*. This shows that the nature of man should present the existence of God and the universe in its entirety and continuously. But the reality that is happening in the world today is actually different from the true nature of humans. One of them is the concept of performance measurement which was initiated based only on the achievement of profit (explanation in the previous sub-chapter on the balanced scorecard main perspective).

On the basic assumption of the formation of a balanced scorecard, it is a measurement that is considered valid and measurable in order to determine its effectiveness and efficiency while working and doing activities. For that reason, humans can increase desired profits (Jensen & Meckling, 1994). In companies, this is considered reasonable because it is assumed that the relationship of shareholders and managers is to work together to achieve the desired profit. Shareholders want the increasing stock dividends, while managers want a bonus (Jensen & Meckling, 1976). This can occur if it continues to be like that, then those who will have an

adverse impact are employees, environment and social. Especially the concept of performance measurement that has been initiated so far is based only on the material perspective. Yet, in the non-material perspective namely spiritual-human religiosity is not in the concept of current performance measurement. It can be said that the concept of performance measurement is currently not balanced because it only reaches material aspects, while non-material aspects, namely spiritual-religious, social, and environmental are negated.

Humans are basically created as a *khalifatullah fil ardh* on this Earth to manage and spread *rahmatan lil alamin* to all elements in the universe that have been created by Allah SWT. The word caliph, at first, means that replaces or it is who comes after who comes before (Shihab, 2011). On this basis, there are those who understand the word *khalifah* here in the sense that it replaces Allah in upholding His will and applies His provisions, but not because Allah is not able to make humans domicile as God, but because God intends to test humans and give them respect (Surah Ali Imran, 3: 186).

Simultaneously, human beings also cannot be separated from their identity as *Abdullah* to always worship and return to Allah SWT. The identity is

also the duty and purpose of humans sent to Earth. It is stated in the Qur'an the letter *Ad-Dzariat* verse 56 states that "And I did not create jinn and humans but to worship Me." This verse explains the main purpose of creating jinn and humans, namely to worship and worship Allah SWT as the Creator. The purpose is to imply that humans must always obey and obey all His commands and forsake all His prohibitions. This is the duty of man as a servant (Shihab, 2011). Abdullah's responsibility for him is to maintain a faith that is owned and fluctuating (up and down) or referred to as *yazidu wayanqusu* (sometimes increasing or strengthening and sometimes reduced or weakened) (Abdullah, 2006). Responsibility to the organization and society and is a continuation of environmental responsibility. Therefore, in the Qur'an the letter *At Tahrir* verse 6 states that: "O believers keep yourself and your family from hell fire."

Allah SWT gives instructions to the Qur'an and the Sunnah of the Apostle to His servants or to the Prophet to be fair and pious (Surah An Nahl: 90). The obligation of a servant of God in every human being is to uphold authenticity, both to oneself and to society. By adhering to the teachings of God, human beings will be protected from moral atrocities and *kemunkaran* which can have a negative impact on them and their environment (Al-Attas, 1995). Therefore, the obligation of an abdullah must always carry out *qiyams* in order to avoid abomination and evil. The implementation of the qiyam is not only carried out physically during the times of *qiyam*. More than that, the values of qiyam need to be internalized and applied to every step taken by humans (Surah Ali Imran 2: 103). Such is the responsibility of God's servants who are always submissive and obedient to Allah SWT.

In the teachings of Allah SWT through the Qur'an, the urgency of the balance of life of the world and the hereafter is indeed very important which must be carried out in all aspects of this life and may not have bias on one side. This is illustrated in the word of God in Surat Al-Qasas verse 77 which explains that humans are ordered to seek happiness in the hereafter by utilizing what has become a gift to humans in the world. Allah SWT has also given human beings the basic capacity in the context of their duties as caliphs, in that principle the fundamental thing in order to achieve success is the ability to manage namely thinking ability and managerial (Shihab, 2011). This ability is in the form of a capacity to define and measure (Shihab, 2011). Allah has taught all the names so that they are able to define everything that is on this earth,

this is a gift of God to humans in the framework of their duties as caliphs to maintain the balance of the universe created by Allah SWT.

### **Balanced Scorecard Recontruction: Philosophical Foundation and Perspectives Measurement**

The integration of humans with the highest reality, namely God and the universe is the basis of the creation of humans in this world as *khalifatullah fil ard-abdullah*. The nature of the Caliph and the Prophet is also a responsibility that must be borne and carried out by humans. In carrying out these responsibilities, trust is a very crucial and important thing to be internalized in this life. *Amanah* has also been stated in *Al Baqarah* verse 30 and *Al Dzariyat* verse 56. There are two outlines that deserve to be underlined. First, in the context of the trust there is a trustee in which this party already has trust in the recipient of the trust and understands the purpose of giving the trust. Second, in the context of trust there are parties who are given trust who also understand the purpose of the trust. Therefore, the mandate and purpose of accounting is a matter that is closely related. But the big question is who is the trustee and given the trust? Both of these are the main highlights in building goals on performance measurement.

In developing the accounting, especially performance measurement, many researchers who position accounting are only a tool (Triyuwono, 2015; Kamayanti, 2016; Mustafa & Erald, 2016). If accounting is considered only a tool, accounting will not have values and morals, including in this case is a mandate. Even though accounting is very full of values and morals, including trust (Hines, 1988; Rutherford, 2013; Kamayanti, 2016). Therefore, positioning accounting in the context of trust is the right position.

When positioning accounting is not only considered a tool, there is a philosophy and practice that is very attached to the concept of performance measurement which is a reflection of a trust in the company. This mandate has actually been contained in the balanced scorecard. The goal is for accounting actors based on rational thinking with self interest as the center. In this case also, the balanced scorecard forms a picture of a trust for accounting actors to prioritize shareholders and management in economic activities. This has implications for business activities in companies to increase profit through effectiveness and efficiency which will have implications for managerial reports and shareholder decision making (Neef, Siesfeld, & Cefola, 1998; Kaplan & Norton, 2006;

Kalender & Vayvay, 2016).

The relationship is between accounting and business people, especially shareholders and management. This relationship contains trustworthy values. But the main highlight is to whom the mandate is given. In addition, it is worth to be criticized about the balanced scorecard which bridges the giving of trust to certain groups such as shareholders. This critical step has a high urgency because it will provide a basis for seeing how far the mandate is in the balanced scorecard in economic activities that occur.

The first criticism aimed at the balanced scorecard is the context of connectedness and the mindset in measuring performance is only limited by a rational mindset based solely (Jacobs, 2011). Even, humans are not only limited to the mindset that is based on material things, but also many non-material elements that are in it (Triyuwono, 2015). Actually there are many things that form a life reality, both material and non-material, which in this case accounting is one of them (Hines, 1988; Lamberton, 2015). Apparently this is not based on the balanced scorecard that uses REMM as a platform thinking which reduces human connection through mere rationality. The mandate cannot be done by humans if there is a reduction between elements in the reality of this life. This is what causes the separation of relationships which causes a gap in each element of life.

The second critical in the objective of the balanced scorecard related to trustworthiness is that the owner of capital becomes the main party who gets the greatest trust rights. This is also supported in a statement in REMM which expressly states that trust mandates the welfare of shareholders. In this case, is it true that the main mandate is held by shareholders? Social reality consists of various types of society (Hines, 1988; Sitorus, 2015; Pfadenhauer & Knoblauch, 2018). This priority is given to shareholders due to the prioritization of material elements in economic activity (Jensen & Meckling, 1976; A.M, Merino, & Neimark, 1982; Friedman & Shapiro, 1995; Brwon, Dillard, & Hopper, 2015). This is also supported by the form of the balanced scorecard based on REMM which is basically a mandate from the shareholders to improve themselves (Mulawarman, 2014).

Both of these indicate that the balanced scorecard based on REMM so far in the trust context is intended for one circle only. The balanced scorecard has reduced all existing reality only for the benefit of shareholders. In addition, the balanced

scorecard has also reduced human thinking through mandates which are rationalized in the form of material. This reduction is a false trust that is only intended for happiness over material (Hines, 1988).

Then, what about the position of the prayer movement values in performance measurement? The value of the prayer movement brings a different foundation to the REMM concept which is the basis of the balanced scorecard in the context of giving trust. Prayer does not mean just as much as values, more than that, prayer is also a liberation from materialistic occupation and selfishness in humans. In broader terms, prayer has the values of monotheism and connects all elements, both material and non-material, in forming a whole reality. This connection must be realized and internalized in the mandate of accounting, especially performance measurement to form a complete human and civilization. Therefore, the use of the values of the prayer movement as a trustworthy foundation for accounting, especially performance measurement, is the right thing. The trustworthy foundation of performance measurement must be based on three *Qiyam* values, namely the recognition of greatness to God, carrying out God's commands and human goals as *khalifatullah fil ardh-abdullah*.

The three *qiyam* values are internalized in the development of a trust concept in the balanced scorecard. The meaning of trust is an effort of honesty and human responsibility for what is carried out and done, including in this case is the measurement of performance. Hamka (1973) illustrates that a trust must not be harmed by self interest, attempts at betrayal, and dishonesty. Precisely the real mandate is to let go of self-interest (self interest) with honesty and sincerity so that the values of the activities carried out will be achieved. The meaning also reflects that trust has the meaning to do and deliver the truth to the trustee, not taking anything beyond his rights and not reducing other things as well. The same is true in a performance measurement that is formed to encourage and create a mandate for managers and employees who are sincere, honest and independent of self interest.

If it is based on the three *qiyam* values, the mandate carried by humans (no exception to performance measurement) consists of 4 types of mandates (Al-Maraghi, 2018). First, the human mandate to God is to carry out all the commands of Allah SWT and to preserve them and abandon all His prohibitions. This includes utilizing and maintaining potential both physically and non-physically. Second, human trust in fellow humans

is to do *muamalah* with human values in it such as being fair and honest. Third, it is the human mandate to the environment in the form of prosperity and preservation, as based on Al-Qur'an Al Hud verse verse 61. Fourth, human trust in oneself is to do all activities intended for benefit and benefit both in the world and in the hereafter.

The four parties that are the focus of the mandate will be the basic foundation in the life of society and the state because of the social glue in building solidarity in the community which aims to form cooperation and mutual cooperation. Without trust, community life will be damaged (Hamka, 1990). The same thing as in performance measurement, if it is not based on the goal as a form of trust between employees, managers, and shareholders, the economic activities carried out will deviate from values.

The purpose of the mandate actually reflects the existence of the values of oneness and connectedness of man, God, and the universe as explained in the previous paragraph. Connectivity in the purpose of this mandate cannot be separated. If it is associated with the measurement of performance, where should the perspective and activities applied in it include elements of human, God, and the universe. This will form performance measurements that are *kafah* or intact. When compared to the balanced scorecard, the mandate goals in conventional performance measurement are only based on material only so that the intended party in measuring performance is only shareholders and managers (Hockerts & O'Rourke, 2001; Walters, 2013). This is because the two parties are considered to have an important role and directly influence the increase in profits achieved by the company. The trust concept as a goal in the balanced scorecard is very different from the mandate concept based on the values of the *qiyam* that connects all elements and reality.

With the realization of the mandate based on the values of the *qiyam*, there will be logical consequences that differ in terms of perspective compared to the mandate of the balanced scorecard based on REMM. Measuring performance with the values of the *qiyam* will produce a perspective that combines material elements with non-material, while the balanced scorecard will only aim at material. Measuring performance based on the values of these *qiyams* will prioritize the values of unity in carrying out the mandate because it is a way for humans to see the reality of life (Iqbal, 2016). Performance measurement is no longer just a material stacking tool, but also able to balance all the ele-

ments possessed by real trust will be realized.

With the realization of trustworthy performance measurements based on the values of the *qiyam*, it will contain various elements which form the integrity of humanity. The values of the *qiyam* are also capable of forming human beings with faith in living life which will encourage people to achieve essential unity, namely human connection with God and the universe. These values are actually needed by business people in economic activities, especially in companies to carry out the mandate that is in accordance with their values.

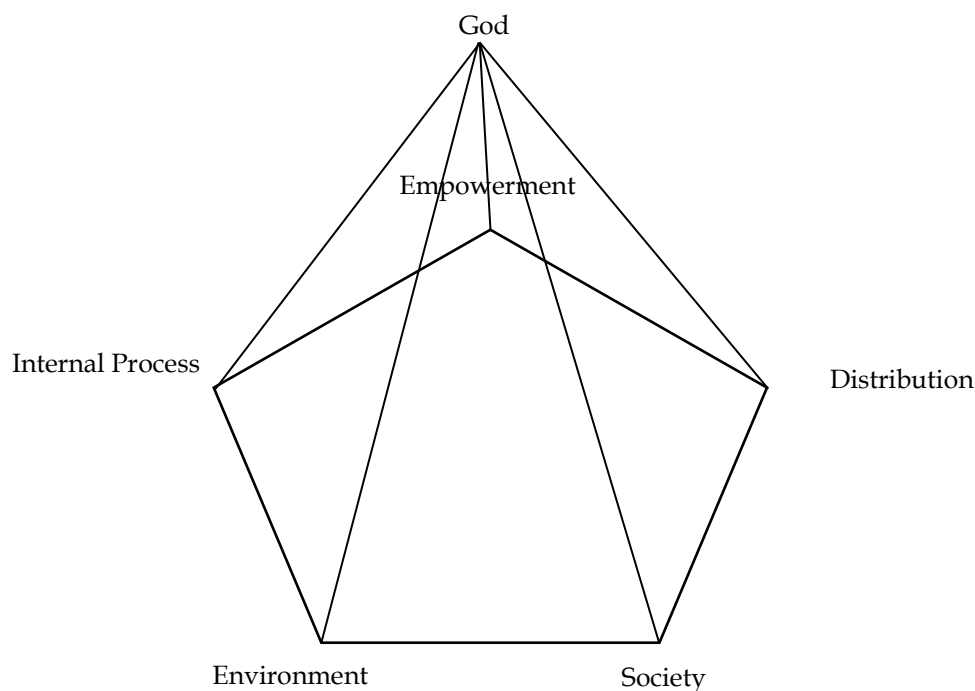
To realize this mandate, there needs to be internalization in accounting (performance measurement) and in humans. This cannot be contested because basically accounting and humans are elements of mutual influence. Accounting will shape human civilization, and vice versa (Sitorus, 2015). Therefore, new values can be internalized if accounting and humans synergize as a reflection of the people who carry it out. Internalization of these values is manifested in the achievement of a broader and more intact perspective, and is balanced between material and non-material aspects. Indeed, material measurements often use numerical forms, consequently non-material measurements are often ignored. Even though a set of numbers is only a number that is not able to represent the actual state of reality in a complex way (Macintosh, 2006). Especially the existence of God who is not able to be captured in a quantitative way in the form of numbers. This is revealed in the statement Lyotard (1984) which explains that numbers are a probability that is described and used by humans. But this does not mean a number illustrates the overall condition. However, numbers are not able to speak something that is non-material and beyond human logic. Therefore, there needs to be an evaluation in the form of writing qualitatively on performance, especially on non-material aspects.

The effort of constructing a balanced scorecard is based on *tauhid* values and realizing the existence of God's reality as the highest reality that is a very important foundation. This not only becomes a theory, but it is necessary to have concepts and practices that can be applied in the community as a step to raise awareness to humans so that they can be applied in practice. The discussion is stated in the purpose of the concept of performance measurement to be important for the language because the concept of performance measurement cannot be a reality if the purpose is not formed. The aim of the performance measurement concept will be to provide an overview of the alignments and connec-



tions that are established and the priorities addressed in this business activity. Even in another perspective, the measurement objectives reflect the perspective and ethical dimensions of business activity. To realize this, the goal in the balanced scorecard is first, to Allah SWT, in the form of worshipping Allah SWT and carrying out orders. Fur-

thermore, the derivative goals are empowerment, distribution, and welfare for others, society, and the environment. Based on this, it will form a new perspective on measuring performance that is more balanced and sustainable.



Source: Researcher

**Figure 2**

**The Linkage across the Perspective Measurement Based on *Khalifatullah Fil Ardh – Abdullah***

#### 4. CONCLUSION, IMPLICATION, SUGGESTIONS, AND LIMITATIONS

Reconstruction of the balanced scorecard using *qiyam* values has three main values that must be internalized namely the recognition of the greatness of God, the obligation of humans to fulfill God's commands and stay away from His prohibitions, as well as human goals in the world. These three values represent the values of *khalifatullah fil ardh* and *abdullah* that must be present in all elements of life, including business activities and performance measurement. These three values form the basis and awareness of performance measurement regarding human connectedness with the highest reality, namely God, and with others and the universe. Furthermore, construction is carried out in the real mandate, namely the mandate to God, fellow human beings, and the universe. The three mandates were revealed in technical form to be a goal of measuring performance, namely wor-

shipping Allah and carrying out His commands, as well as empowerment, distribution, and welfare. The four goals become a new view in shaping the main perspective in a performance measurement, namely internal processes, employee, distribution, environment, and society.

In an effort to reconstruct the balanced scorecard, there are several limitations in this study. First, this research is still at the conceptual level, so that further research is needed at the practical level so that the balanced scorecard reconstruction can be applied to the company's business activities. Second, this research explores concepts in general on the nature of the company, even though many companies today have different bases and concepts. Therefore, in the future there needs to be further studies regarding the extraction of basic concepts in specific companies.

The reconstruction of the balanced scorecard contributes to the managerial side of the company

in drawing up the company's performance measurement framework. Balanced scorecard reconstruction can also be a basis for decisions and awareness steps for companies to pay more attention to all aspects around and within it. The results of this study can also be used as the development of knowledge in the world of academics, especially accounting and management.

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