A Model of *Maslahah* Performance for Higher Education Institution: Case of Institut Agama Islam Tazkia

Hera Herdiansyah
(Corresponding Author) Alumni of Postgraduate Student,
Tazkia Islamic University College
Email: hera@tazkia.ac.id

Achmad Firdaus
Tazkia Islamic University College
Email: achmad.firdaus@tazkia.ac.id

Erwandi Tarmizi
Email: erwandi.tadmizi@gmail.com

Abstract

There are several programs under the Ministry of Research, Technology and Higher Education and Ministry of Religious Affairs of the Republic of Indonesia in many areas which decreased its performance level until it ended at the closing of the operational permit and even the revocation of the college permits concerned. Organizational performance is a series of performance starting from level of the organization, working units to individuals. The research on performance organization uses university based on maslahah with case study at Institut Agama Islam Tazkia. Purpose this study aims to develop a performance model based on maslahah using the framework of BAN-PT Accreditation, Maslahah Performance (MaP), and Quality Management System (QMS) ISO 9001. Methods of collection of sample are purposive sampling. Primary data collection techniques by collecting documentation directly and by distributing questionnaires to the ranks of the lecturers and the management of STEI Tazkia. Data analysis techniques by calculating the results of the questionnaire with Likert scale. The results showed that the development model of performance began with the preparation of the vision and mission, strategic objectives. It is suggested to all universities that offer the program of Islamic economics, finance, banking, and accounting; it should have a good vision, mission and objective.

Keywords: *Performance, Quality Management System, BAN-PT Accreditation, Maslahah, ISO 9001*

Introduction

Seven programs of study in the university were closed in February 2014. Hasanudin, was interviewed by Antara News conveyed the fact the programs were unhealthy and did not have lecture activities.[1] Other cases emerged, such as internal conflict in foundation, between a member of foundations and leaders of higher education (PT), and dualism of the foundation and the academics of the university itself. The cases happened have been taken into consideration by the ministry of education to close the university that performed improper management.

The higher education institution (HEI) is one of the levels of educational institutions that play an essential role in producing and educating human resources with the expectation of good quality and competence and creating people who are useful for themselves and the environment. The government through the Ministry of Research Technology and Higher Education (Kemenristek Dikti) provides standards that serve as a reference in managing and taking responsibility for the management of universities to the public of Indonesia. The standard is a guideline for the National Accreditation Board of PT (BAN-PT) in carrying out its role of evaluating and assessing the level of quality of teaching, research and service activities (Tri Dharma Perguruan Tinggi) running by applicable regulations.

Each HEI operates according to its vision, mission, objectives, and quality by the provisions of the organization's leadership without compromising applicable regulations/standards. Freedom in applying the way to achieve organizational goals, from planning (input) to the level of success (output) is the right of each PT. A proper alignment of strategies becomes important in carrying out this in the operational technical level.

The achievement of HEI is expected to be suited with the vision for a specific time. How HEI achieving these expectations is determined by its mission, which is inseparable from education, research and service, including elements of compliance and sustainability which are the expectations of stakeholders.

Furthermore, the results of what HEI wants to achieve are arranged in strategic objectives without ignoring the process of achieving them. Vision, mission and strategic objectives need to be

---

[1]M. Hasanuddin, Portal Berita Indonesia: http://www.antaranews.com/berita/424607/kopertis-ix-sulawesi-tutup-70-program-studi

supported and harmonized with the creation of culture in the form of strategic values that must be firmly held by academicians, especially internal parties and facilitating enablers such as human resources, information technology, strong infrastructure, sources of funds that are adequate and partnership with other agencies in all HEI.

The ability of leaders to analyse and formulate organizational strategies is no doubt to compete in the industrial world, including education. However, the realization of the strategy in the field could run incorrectly and cause a failure. This is explained in some of the literature and research that has been done before.

In some contemporary literature presented in the research results. Pedersen, shows that there is a large gap between the formulation and execution of the strategy, namely the company's intended goals with what they do and the results achieved.[2] According to Zook and Allen, there are 90% of companies never realize their ambitions.[3] However, research conducted by Mankins and Steele, shows that in general companies experience an average performance loss of 37% when implementing the strategy.[4] This is because some different factors become an obstacle to the successful implementation of all strategies, and therefore prevent the company from achieving its desired goals.

The cause of the failure of the planned strategy, according to Kaplan & Norton, include that 95% of employees do not know or understand the organization's strategy, 85% of executive leaders spend less than one hour per month in reviewing or evaluating strategies, and 60% of organizations do not link its budget according to its strategic priorities.[5] The role of management is not only limited to planning at the strategic stage and submitting its implementation to the lower levels and technical operations, but management also functions in directing, carrying out, evaluating and continuously improving by those outlined in the main stages of the strategy.

Changes in the economic and social conditions of a society dynamically also have an impact on the behavior, segmentation and

---

[2]K. L. Pedersen, *Cracking The Code of Strategy Execution* (Copenhagen: Copenhagen Business School, 2008), 10.

[3]C. Zook & J. Allen, *Profit from The Core-Growth Strategy in an Era of Turbulence* (Boston: Harvard Business School Press, 2001), 11.

[4]M. C. Mankins & R. Steele, *"Turning Great Strategy into Great Performance,"* Harvard *Business Review,* 2006, 4.

[5]R. S. Kaplan & D. P. Norton, *"The Office of Strategy Management,"* Harvard Business *Review,* 2005, 17.

market position of the organization as well as at HEI. The selection of products produced (outputs) and offered on the market is becoming increasingly varied with various advantages. Quality output expectations that are in line with the market and optimizing service are the keys to an organization's success in delivering its benefits. A superior marketing or public relations system for stakeholders is one of the keys to comparative advantage for the organization against other similar organizations.

The realization of comparative advantage is a success that cannot be separated from the implementation of organizational strategy at the process stage at the operational level. The minimum level of a gap between human resource competencies (SDI) both individually and in teamwork in carrying out the organization's vision, mission, goals and targets is a condition of its achievement.

In managing organizational resources, the *Maslahah* Performance (MaP) performance system can be used,[6] including *maqashid sharia* based organizational performance systems, with a foundation on the concept of *maslahah.* The MaP performance system is supported by several management tools, namely four Balanced Scorecard (BSC) variables and a Plan-Do-Check-Action (PDCA) cycle as an implementation methodology.

Also, the ISO 9001 Quality Management System (SMM) can also be used in the process of maintaining and ensuring the operation of MaP is by quality guidelines based on *maqashid sharia.* The application of ISO 9001 at HEI can provide several benefits as a result of research conducted by Karapetrovic, that the ISO 9001 QMS documentation will make the Teaching and Learning Process (KBM) and research progress comfortably, directed, and acceptable.[7] The Tri Dharma PT core process can run according to the organization's planned expectations.

This research is conducted to facilitate each tertiary institution in carrying out Tri Dharma of Institutions with the aims not only to get the success and happiness in the world but also in the hereafter by *sharia.* Therefore, this research is expected to provide a picture in aligning every behavior and actions of every human/individual in running the life of the world, so direction/guidance is needed to achieve the goal why humans were created, namely to worship Allah

---

[6] Ahmad Firdaus, *Maslahah Performa* (Depok: Deepublish, 2014), 90.
[7] R. Karapetrovic, *"ISO 9000 Quality System Development for Engineering School: Why and How Should We Do It?" International Conference on Engineering Education,* Oslo, 2001.

SWT. This research aims to analyze the vision, mission, and objective of organization by the standards of BAN-PT and achieving the value of benefit by the *maqasid sharia* in Tazkia University that focuses on producing human resources who are expert in Islamic economics, finance, business and accounting.

Assessmeent

A. External Assessment

Dobson et. al., explained that if change is based on the order of day, then two problems need to be addressed, namely environmental analysis (external) and organizational analysis (internal).[8] The external (environment) is the primary determinant of the best strategy (environmental determinism). In a deterministic view, proper management is associated with determining which strategies are most appropriate to the environment, technical, and human strength at a certain point in time, and then work to implement them.

The most successful organizations can adapt between the ability to align the skills, and other resources of the organization with the needs and demands of the environment can be a source of competitive advantage as mentioned in the graph below:
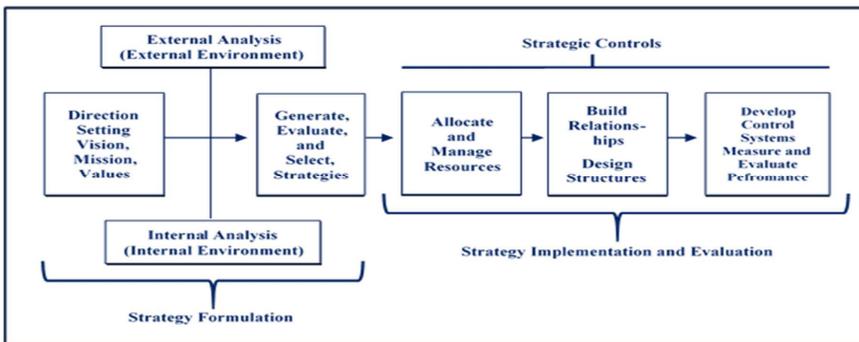

Figure 1: The Process of Strategic Management[9]

[8]P. W. Dobson, et. al., *Strategic Management: Issues and Cases* (New Jersey: John Wiley and Sons Ltd., 2004), 6.

[9]C. A. Enz, *Hospitality Strategic Management: Concepts and Cases* (New Jersey: John Wiley and Sons Ltd, 2009).

B.   Internal Assessment

Internal evaluation is a process to align the capabilities and lack of organizational resources to the external environment in the form of opportunities and threats that have been facing in carrying out business processes in order to achieve the expected goals. Dobson et. al., states that harmony between internal capabilities and external opportunities is termed *"strategic fit,"* which is the ideal situation of conformity between the environment, business needs arising from the environment that is felt by companies that have goals (mission) and management systems which enables him to respond to this need with a coherent and practical strategy.[10]

Even the most brilliant competitive strategy will fail unless the internal organization supports it well. Therefore, according to Fogg, organizations must look at strengths, weaknesses and internal obstacles in order to succeed from organizational and another key dimension.[11] The organizational dimension is such as culture, structure, organization, person, system, and management practice. Other key dimensions contain cost efficiency, quality, financial performance structure, service, technology, market performance, and productively of the asset.

Didsbury, states that organizations must evaluate the management and operations of the organization, organizational resources (people, capital, facilities, technology, and information), review organizational needs going forward, and compile a list of strengths and weaknesses that will have a significant impact on the ability of the organization to empower opportunities.[12]

Vision, Mission, and Objective in Organization

A.   Vision

Wibisono, defines vision is a series of sentences that state the ideals or dreams of an organization or company to be achieved in

---

[10]P. W. Dobson, et. al., *Strategic Management: Issues and Cases ...*, 6.

[11]C. D. Fogg, *Team-Based Strategic Planning: A Complete Guide to Structuring, Facilitating and Implementing The Process* (New York: American Management Association, 1994), 4.

[12]Howard F. Didsbury, Jr., *Futurevision: Ideas, Insights, and Strategies* (Maryland: World Future Society, 1996), 169.

the future.[13] The organizations can be analogous to living organisms, which consist of a group of individuals (humans) who work together to run the system in order to achieve the vision, mission and goals that have been planned by the top leaders.

Luis, states that vision is an idea, and ideas go beyond time, ideas go beyond age, ideas go beyond time.[14] Look at United States President John F. Kennedy (JFK), who dreams of sending humans to the moon at the Joint Congressional Congress, May 25, 1961. The dream came true in history on July 20, 1969 by landing a human on the moon and returning to earth, even though JFK did not witness because he had died related to the tragic shooting incident in 1963.

B. Mission

Luis, says that mission is the purpose and reason for the existence of an organization.[15] The mission states the reasons for the existence of the essential organization explicitly, the target market segments of customers, the main products produced, and is communicated primarily to external stakeholders and subsequently internal to the organization.

Then, the mission sees the existence of the organization now and the efforts made to clarify the success of achieving the vision. External stakeholders can see clearly what business activities an organization has.

C. Objective

Blazey, defines the strategic objectives are the goals or responses of an organization that are formulated to address significant changes or improvements, social issues and competition, and business profits.[16] Strategic objectives are generally focused on both internal and external interests, products, markets and important customers, opportunities and challenges in technology.

Strategic objectives is what strategies must be achieved and what is important for the organization to survive, be competitive,

---

[13]D. Wibisono, *Manajemen Kinerja, Konsep, Desain, dan Teknik Meningkatkan Daya Saing Perusahaan* (Jakarta: Erlangga, 2006), 43.

[14]Suwardi Luis, *Step by Step in Developing Vision, Mission & Value Statements* (Jakarta: PT. Gramedia Pustaka Utama, 2009), 2.

[15]*Ibid*, 6.

[16]Mark L. Blazey, *Insights to Performance Excellence 2009-2010: An Inside Look at The 2009- 2010, Baldrige Award Criteria* (Milwaukee: ASQ Quality Press, 2010), 62.

and ensure sustainability in the long run. This goal directs the organization in the long term and guides it in allocating and distributing organizational resources.

Maslahah Performance (MaP)

Every individual must know what success/well-being/happiness is. *Adzan,* which invites Muslims to carry out a compulsory prayer for every Muslim. *Falah* is repeated twice in the *adzan* which means *"let us rush to success."* Not all Muslims know what *falah* is in a more profound sense. The success means here happiness in the world and the hereafter which is the hope and foundation of every Muslim in carrying out his life.

As Firdaus, states that Raghib al-Asfahani in Muhammad Akram Khan, states that the concept of *falah* in world life illustrates three things, namely: survival/continuity in goodness, freedom of desire/wealth and strength, glory and honor."[17] Muhammad Akram Khan, states that *falah* has a multi-dimensional concept that has implications for individual behavior (micro-level) and collective behavior (macro-level).[18]

There is a different way of life in every religious teaching that gives the direction or purpose of life of human. Islam is the last religion that fleshed out the teachings of the previous teaching by previous Prophet. Prophet Muhammad SAW was the last messenger to carry and preach the teachings of Islam which also became a model for how to behave or carry out orders and stay away from the prohibition of Allah SWT.

Therefore, the Qur'an as divine guidance for every human being in order to achieve happiness in this world and the hereafter is explained through the hadith/sunnah of the Prophet Muhammad SAW. Sunnah can be interpreted by the words/sayings and words on the journey of life of the Prophet SAW so that the reference to all life activities refers to the al-Qur'an and al-Hadith.

Organizations are equated with organisms that are groups of individuals, of course, have a purpose. The intention of the founder of the organization determines the direction and purpose of the interaction of the personnel involved in it. Next, the organization

---

[17]Ahmad Firdaus, *Maslahah Performa ...*, 19.
[18]Muhammad Akram Khan, *"An Introduction to Islamic Economics," International Institute of Islamic Thought (IIIT),* Vol. 15, 1994.

determines how the interaction is to get results that are by what has been outlined by Allah SWT. This planning stage must be sourced from the Qur'an and al-Hadith.

The application of the objectives of *falah* in an organization indicates that the founder through management seeks to accommodate all people who are members and interact in it so that they can always uphold the ultimate happiness. This indicates that the organization is directed towards *sharia (maqashid sharia)* by providing benefits to individuals around it by the Qur'an and al-Hadith.

Firdaus, defines the MaP performance system as a *maqasid sharia*-based on organizational system on the concept of *maslahah*.[19] This system is supported by several management tools namely the four variables Balanced Scorecard (BSC) and the Plan-Do-Check-Action (PDCA) cycle as an implementation methodology. MaP was developed with a *"radar"* system that is results, approach, deployment, assess and refine so that this system is results-oriented with a planning and development approach, including aspects of supervision and evaluation of achievements for further improvement and learning in the future.

Two stages after strategic planning, setting strategic goals and objectives, in the eight steps, the concept of benefit is to build the foundation of benefit and behavior that must be owned by the organization as described in Firdaus.[20]

The organizations that implement *Maslahah* Performance based on *maqasid sharia* should have a vision of safety for life in this world and the hereafter, mission of carrying out the command and away from the prohibition of Allah SWT as the *khalifah* of Allah, goal of achieving organizational goodness, runs its main orientation point on the aspect of worship that animates activities in obtaining property through internal processes, talents, learning, customers, and wealth, allocates/spends wealth by looking at customer orientation, learning, talents and internal processes and is oriented towards achieving the objectives of worship, and implement the Performance Maslahah (MaP) system which views wealth, not as the primary goal but is a means to achieve the goal of human life in order to achieve happiness in the world and the hereafter as determined by Allah SWT.

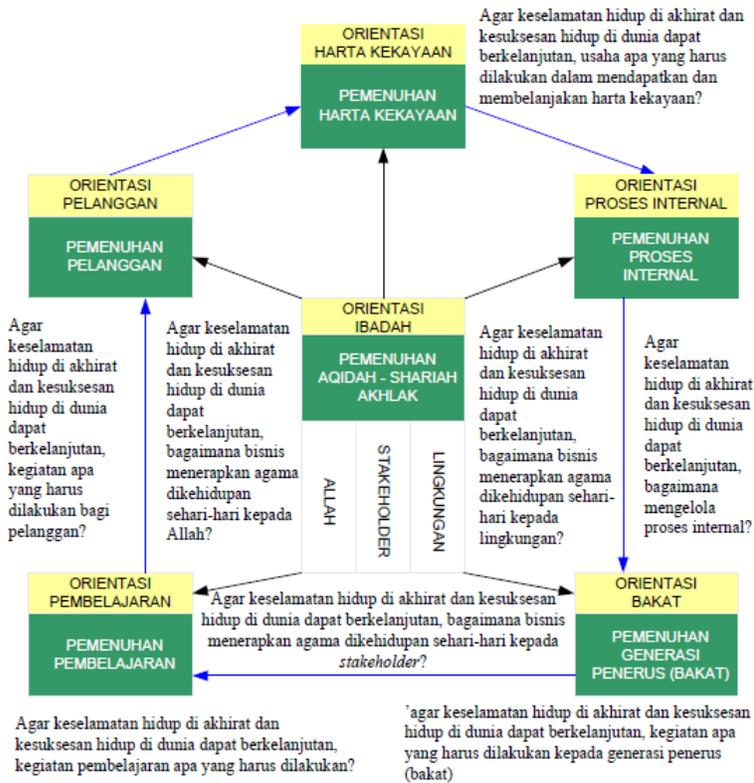[19]Ahmad Firdaus, *Maslahah Performa ...*, 90.
[20]*Ibid,* 176.

Figure 2: Six *Maslahah* Orientation MaP²¹

Performance Indicators for Higher Education Institutions

A. National Accreditation Board (BAN-PT)

Accreditation and its various measurement and assessment instruments become a tool used in assessing the feasibility of HEI. As the Ministry of Education and Culture Regulation No. 87 of 2014 Chapter, I Article 1 states that Accreditation is an assessment activity to determine the feasibility of Study Programs and Higher Education.

There are seven standards in BAN-PT consisting: Standards 1 that includes vision, mission, objectives and targets, and achievement strategies; Standards 2 consist of governance, leadership, management systems and quality assurance; Standards 3 students

---
²¹*Ibid,* 108.

and graduates; Standards 4 is about human resources; Standards 5 related to curriculum, learning, and academic atmosphere; Standards 6 financing contains facilities and infrastructure, and information systems; and Standards 7 are such as research, service/community service, and cooperation.

B.   Quality Management System ISO 9001

Semuel and Zulkarnaen, said that the Quality Management System (QMS) is a set of documented procedures and standard practices for system management aimed at ensuring the suitability of a process and product to specific needs or requirements.[22] The organization prepares requirements or requirements specified by the customer and the organization by the clauses mentioned in ISO 9001 Standard.

QMS defines how organizations implement quality management practices consistently to meet customer and market needs. The ISO institution that was founded in 1974 is an organization that summarizes some interests in the formulation of standards independently. Although initially the ISO institute did not specifically design standards used in trade, in its journey the need for standards is inseparable from the requirements of the world of commerce. The success of ISO 9000 in 1987 made ISO the fairest standard in world trade. According to LPJK, the ISO accreditation and certification system is an acknowledgment of the consistency of QMS standards.

Setyawan, says that ISO is derived from the Greek word ISOS, which means the same, the word ISO is not taken from the abbreviation of the name of an organization even though many laypeople think the ISO is from the International Standards of Organization.[23] ISO 9001 is an international standard governing the quality management system (Quality Management System), called *"ISO 9001, QMS."* As for the writing of 2008 indicating the year of revision, ISO 9001 is an ISO 9001 quality management system as a result of revision in 2008. ISO revisions are made to adjust to the changing times and technological advances in society, especially the business/industry world so that the system always used to provide

---

[22]H. Semuel and J. Zulkarnain, *"Pengaruh Sistem Manajemen Mutu ISO Terhadap Kinerja Karyawan Melalui Budaya Kualitas Perusahaan (Studi Kasus PT. Otsuka Indonesia Malang),"* Manajemen dan Kewirausahaan, Vol. 13 No. 2, 2011, 162-176.
[23]W. Setyawan, Infometrik: http://www.infometrik.com/2009/08/prinsip-dasar-iso-90012008

convenience in displaying the best-expected quality and meets increasingly diverse needs.

ISO 9001 has undergone four revisions since it was first published in 1987, namely ISO 9001: 1987. The first revision was made in 1994 which was produced three versions at once, namely ISO 9001: 1994 which was explicitly aimed at manufacturing companies with product design and development; ISO 9002: 1994 intended explicitly for production and installation companies without product design and development; and ISO 9003: 1994 explicitly intended for final inspection and test companies only. The ISO 9001 version of 1994 was then revised in 2000 with many changes that are major (significant changes) by uniting the three versions of ISO 9001: 1994 into one ISO 9001: 2000 standard that applies to all types of organizations. The last revision made was in 2008 with minor changes, most of which did not change the contents of ISO 9001: 2000. ISO 9001 is still valid at least until 2015. Furthermore, currently ISO 9001 has been entered into force using the latest version in 2015.

ISO 9001 is an international standard governing the quality management system (Quality Management System) and is often referred to as ISO 9001: QMS. 2008 indicated the year of revision, while ISO 9001 is a quality management system as a result of the revision of 2008. The system was a revision issued in December 2008. The organization that manages international standards is the International Organization for Standardization, based in Geneva, Switzerland, founded on 13 February 1947, and consists of 147 countries where each country is represented by a national standardization body.

In line with ISO 9001, *Maslahah* Performance (MaP) implements organizational effectiveness through continuous improvement or Plan, Do, Check, Act (PDCA). The organization plans, implements, supervises/controls/evaluate, and follows up with improvements by established values.

Previous Researches

Previous literature is explained in the table below:

Table 3: Previous Research

No	Year	Title	Research	Finding
1	2014	Performance Measurement Model of Forestry Investment applying the Maslahah Performance Approach (MaP)	Kholifah	Wealth Orientation has the highest value than other orientations using the MaP and ANP approaches.
2	2012	The Evaluation of the Performance of Study Program Post-Accreditation	Sugiyono, Sutopo, and Apri Nuryanto	Number of registrants, tightness selection, and graduate achievement index after accreditation increases; There are 15.5% of respondents who stated the value of accreditation given by BAN-PT is in line with the factual conditions of study program; 63.9% stated accordingly; 18.6% stated it was inappropriate and 1% stated it was not very inappropriate. Overall study program performance increased by 19% after accreditation.
3	2012	The Effect of the Implementation of ISO 9001: 2008 Quality Management System on Teacher Performance at SMK Negeri 1 Sedayu Bantul	Eko Supriyadi and Sumarjo H.	The ISO 9001: 2008 Quality Management System was perceived very well and well by teachers by 97.5% while the performance of teachers was perceived to be very good and good by 87.5%. ISO 9001: 2008 QMS provides an active contribution to teacher performance by 25.5%.

No	Year	Title	Research	Finding
4	2011	The Effect of ISO Quality Management Systems on Employee Performance through Corporate Quality Culture (Case Study of PT. Otsuka Indonesia Malang)	Hatane Semuel and Joni Zulkarnain	ISO 9001 certification planning, company commitment, and application of procedures are perceived to be very good by employees and have a significant positive effect on the company's quality culture. Furthermore, quality culture has a significant positive effect on employee performance. However, the culture of quality is still perceived by employees to be not very good, because empowerment, involvement and quality improvement of teamwork has not been carried out optimally. This research uses Structural Equation Modeling (SEM) analysis method.
5	2011	A Study of the Application of ISO 9001 in Administrative Services at XYZ College	Rahmat Nurcahyo and Sik Sumaedi	The results showed that the motives of PT XYZ in applying SNI ISO 9001: 2008 in the scope of administration were external, while the design of its quality management system was minimalist to meet the requirements of SNI ISO 9001: 2008 only. The research method used was Participatory Action Research (PAR).

No	Year	Title	Research	Finding
6	2010	Analysis of the Effect of the Implementation of ISO 9001: 2008 Quality Management System Against Employee Performance at PT. Indonesian Telecommunications Industry (PT. INTI)	Yani Iriani and Darmawan Hadiputra	The ISO 9001: 2008 Quality Management System simultaneously has a positive and significant effect on employee performance using survey methods.

Research Method

This research is classified as qualitative because the analysis method used is in the form of an explanation of the process flow of a system and also collects, analyzes, processes, and interprets data in the form of proxy numbers that are intended to find out the right and correct calculations.

The sample of the study is Tazkia, which has been accredited by BAN-PT, applies the QMS 9001, is trying to apply *Maslahah* Performance (MAP), applies Islamic values and the problem is classified as qualitative and quantitative because the analytical method used is in the form of an explanation of the process flow of a system and also collects, analyses, processing, and interpreting data in the form of a proxy for numbers intended to find out the right calculation and correct.

Primary data is data obtained directly by researchers from Tazkia. Primary data was obtained from distributing questionnaires given to the management and staff of Tazkia related to the implementation of ISO 9001 QMS and the application of six MaP orientations. Secondary Data Qualitative documents describing the process of applying the ISO 9001 QMS at Tazkia began to set vision and mission to the lowest level of quality documents. Moreover, variable of research are explained below:
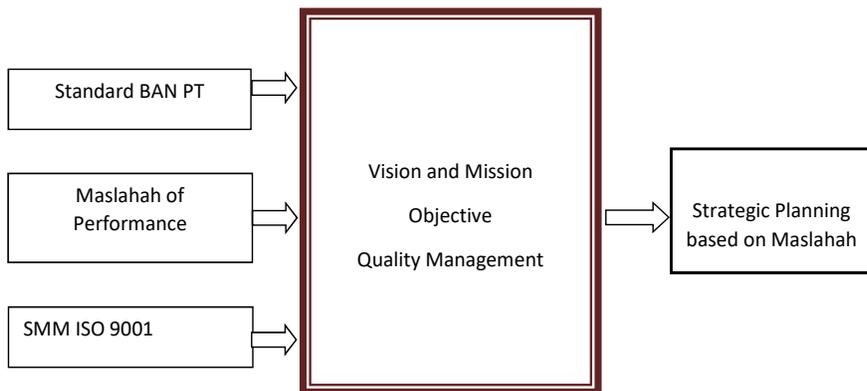
Figure 4: Research Variables

Discussion and Finding

A. Vision and Mission of Tazkia

Tazkia was founded with the first vision: *"To become a referral institution of higher education in the fields of economics, business, finance, and sharia management through an Islamic education system with the insight of rahmatan lil-'alamin."* This is a guideline in the development of the Tazkia's direction until 2010.

By this vision, Tazkia has received comparative study visits from Islamic and general tertiary institutions aimed at opening Islamic economic study programs, especially curriculum development and teaching and learning processes.

Furthermore, in 2010 Tazkia went further to welcome the opportunity and provide direction for development at the regional level with the vision of *"Becoming a reference in Islamic economics and charity at the regional level."* The strategy of developing science and Islamic economic charity in Tazkia is aimed at the Southeast Asian region, which includes Malaysia, Singapore, Brunei, the Philippines, Timor Leste and Thailand including Indonesia itself.

Looking at internal and external conditions, including the opportunity for the cooperation of Tazkia that took place with several universities and associations both domestically, at the regional level of Southeast Asia and also outside Southeast Asia and looking at the projected future development of Tazkia, then on July 28, 2015, Tazkia held a Workshop on Strategic Plans including the formulation of the

vision, mission and goals of the new Tazkia in 2015-2025. Then the Vision was further formulated at the Academic Senate meeting of Tazkia and finally determined on the Decree of the Senate Chair No. 002/KPTS-SENAT/Tazkia/A/VI/2015 as follows: *"Becoming the Choice College for Prospective World-Class Business and Intellectual Leaders with T-A-Z-K-I-A Character in 2025."*

The vision and mission of the Tazkia uphold the values of benefit that aims at not only world life but also the afterlife which is blessed by Allah SWT. This goal, as mentioned by Firdaus, is to ensure the preservation and maintenance of the organization's business based on six orientations namely worship, internal processes, talents, learning, customers and assets.[24] The embodiment of *"world-class leaders and world-class intellectuals with the character of T.A.Z.K.I.A"* which is part of the direction of the *"product"* Tazkia namely human resources that are expected to have exemplary traits and behaviors of the Prophet SAW characterized by *siddiq, amanah, fathanah,* and *tabligh.* Vision and mission set a focus on customer satisfaction (customer focus) and involve all parties in its planning. The responsibility and commitment of top management to realize the vision and mission of the Tazkia as a requirement in clause 5.1 ISO 9001 quality management system.

The results of the Plan-Do-Check-Action (PDCA) function survey on the vision and mission variables show that the process of following up these variables needs to be considered, seeing the percentage achieved below 70% compared to other functions.

B.   Objective of Tazkia

The educational objectives of the Tazkia as stipulated in the Strategic Plan for 2010/2011-2014/2015 are to produce graduates who can become: (1) Researchers and academics who are competent in developing Islamic economics and finance; (2) Professionals and executives who have integrity, competence, and high dedication in developing business organizations, both in the real sector, Islamic banking, and the world of *zakat,* which provide benefits to all its partners; (3) Actors of community empowerment, by combining the sharpness of analysis, coaching, and empowerment to provide benefits to the broader community; (4) Entrepreneurs who can develop added value for the market by doing business professionally and reliably.

Furthermore, taking into account the analysis of the situation

---

[24]Ahmad Firdaus, *Maslahah Performa ...,*

both internal and external, in 2015-2020, realized through the achievement of the objectives held education oriented to the process and also to the expected results by the vision and mission set by Tazkia. Following are the Strategic Objectives of Tazkia (Renstra Tazkia): (1) Increased competence of lecturers and the availability of highly competent lecturers and staff; (2) The implementation of quality education and research programs for students and industry so that they are globally competitive; (3) The implementation of the process of transformation of science in excellence to produce graduates who can become leaders who inspire change; (4) Contribute to community empowerment, environmental preservation, and national development.

Input, process, and output stages start from increasing the competence and knowledge of lecturers and staff, conducting education and research processes for students and contributing to society and the environment in order to preserve and maintain the values of worship-oriented benefits, internal processes, talents, learning, customers and assets. Increased competence both internal and external human resources of Tazkia by imitating the nature of the Prophet SAW. The strategic objectives serve as guidelines for the organization in carrying out its operations and are revealed in the quality policy by clause 5.3 ISO 9001.

The survey results indicate that at the planning and implementation stages, there is a statement of statement value that is still low under 60% so there needs to be a follow-up process of improvement at this stage.

C. Quality Management of Tazkia

Planning must be effective, meaning that the direction and policy are determined according to internal and external conditions that have an impact on the Tazkia, so there is no error in the intended purpose. Likewise, in terms of implementation, it must be done correctly (efficiently) for its achievement. Thus, one of the obstacles to the misunderstanding of the Vision (Vision Barrier) in the Tazkia environment will be reduced.

The establishment of the five-yearly annual Tazkia Strategic Plan is certainly not just a plan written on paper and cannot be realized. In order to achieve the Strategic Plan, the targets for each current academic year are termed Quality Goals. This is part of the implementation of the ISO 9001 Quality Management System (QMS) at Tazkia.

These quality objectives were formulated through the Management Review Meeting (RTM). This meeting is a communication media to report the development of the QMS to the top management of Tazkia by a Management Representative who coordinates the implementation of the QMS so that it can run on an effective and efficient path. Quality Targets are determined by the SMART method that targets must be specific, measurable, achievable, realistic, and time frames for the current academic year.

Each unit in Tazkia has a Quality Target set supported by a work program (proker) and a current year budget for its achievement. Discussion of work programs and budgets proposed by each unit, harmonized and integrated according to their priorities at the budget meeting chaired by Assistant Chair II in Finance and will be further discussed by top-level management with the Tazkia Scholar Foundation to create a harmony of activities, organizational resources and budget sources that lead to one goal.

Internal and external audit results are included in the next RTM. The hope is to avoid the distortion of the gap or data and information gaps that occur in the field with a predetermined strategy. At this meeting, adjustments are needed for planning and implementation in the next semester.

The stages of the implementation of the strategy are carried out, referring to the established QMS work procedures that help the running of business processes in Tazkia in accordance with the set targets. Work standards and employee behavior are regulated by procedures so that they can be avoided by the People Barrier.

As a form of accountability to the community and also the increasingly competitive existence of tertiary institutions, Tazkia conducted a University Accreditation Certification (PT) for the first time to the Ministry of Education and Culture of the Republic of Indonesia through the National Higher Education Accreditation Board (BAN-PT) as the organizer in December 2007 for The Program *Sharia* Management Studies. This accreditation process requires the readiness of the Study Program and Tazkia which is very large both in various aspects of the assessment starting from the strategic level (vision, mission, objectives, and policies) of PT and Study Program and also the technical implementation of PT Tri Darma by the provisions of BAN-PT.

Tazkia applies the ISO 9001 Standard according to the requirements of six mandatory clauses plus one Management

Representative (MR) clause, namely, management review. These six mandatory clauses (document control, records, product adjustments, continuous corrective/corrective actions and prevention and internal audits) are regulated in the form of MR procedures that govern the operation of the QMS, including the stages of the strategy (analysis-formulation, execution and implementation) and the establishment of procedures. In order to support business processes and ensure quality, Tazkia has established a Tazkia Center for Quality Assurance (TCQA) unit under the coordination of the Chair of Tazkia.

Tazkia has aligned the Quality Goals with the BAN-PT Institution Accreditation standards (AIPT). The accreditation assessment element is translated into Tazkia Quality Goals. Whereas the MR function specifically included in TCQA has a quality target that oversees the operation of the Tazkia SMM, following the TCQA quality target derived from the AIPT accreditation element item 2.4.6: *"BAN-PT accreditation status for all study programs in tertiary institutions"* with the target N. N is explained as the total study program with accreditation status A, B, C, expired and not accredited.

This TCQA quality goal guarantees and maintains the quality of the study programs and institutions according to the BAN-PT standards with TAZKIA values aimed at trying to preserve and maintain the organizations and individuals in accordance with the benefit orientation namely worship *(al-din)*, internal processes *(al-nafs)*, talent *(al-nasl)*, learning *(al-'aql)*, customers and assets *(al-mâl)*.

Seeing the results of the PDCA stages of the Quality Targets questionnaire survey, at the monthly routine check, and the socialization of the results of achieving quality targets to employees and in the follow-up process (act), not all corrective action processes have been taken when there are no Quality Targets whereas the planning and implementation process went quite well.

Conclusion

Based on the analysis of questionnaire data and case studies at Tazkia institution, it can be concluded some findings. The benefit-based higher education system model with the BAN-PT Accreditation Approach, Performance Maslahah (MaP), and ISO 9001 Quality Management System (SMM) are arranged in order to formulate vision and mission, and objectives in right track of the organization. The case study of performance systems at Tazkia is analysed a benefit-based

performance model. This can be seen from the arrangement of the Tazkia Quality Goals which follows the BAN-PT items and is followed by targets and measurements to be achieved in one year. While the values of benefit in the implementation of the Tri Dharma of Higher Education, Tazkia in carrying out plans (plans), implementation (do), review (check) and follow-up (act) that begins to formulate and set goals in the vision and mission, plans long-term, medium-term and facilitating with the implementation of operational activities in the form of implementation of programs that are packaged and imbued with corporate values, namely *tawhid, amanah,* zero defect, knowledge and competence, achievement through team work abbreviated as TAZKIA as the ideals of the Tazkia's vision are to create world-class leaders who have the character T.A.Z.K.I.A. Good vision, mission and objective will produce useful human resources, as Tazkia is one of the universities that focuses on the development of Islamic economics, finance, business, accounting. It is suggested to all universities that offer the program of Islamic economics, finance, banking and accounting, and it should have a good vision, mission and objective.

References

Antonio, M. S. *Ensiklopedia Peradaban Islam (Madinah).* Jakarta: Tazkia Publishing, 2012.

---------. *Ensiklopedia Prophetic Leadership & Management Wisdom.* Jakarta: Tazkia Publishing, 2005.

Badan Akreditasi Nasional Perguruan Tinggi Kementerin Riset Teknologi dan Pendidikan Tinggi RI. *Buku III Standar dan Prosedur Akreditas BAN PT.* Jakarta: Badan Akreditasi Nasional Perguruan Tinggi Kementerin Riset Teknologi dan Pendidikan Tinggi RI, 2011.

Bernardin, H. J., and E. A. Russell. *Human Resource Management.* New Jersey: Prentice Hall, 1993.

Blazey, M. L. *Insights to Performance Excellence 2009-2010: An Inside Look at the 2009-2010, Baldrige Award Criteria.* Milwaukee: ASQ Quality Press, 2010.

Dobson, P. W., et. al. *Strategic Management: Issues and Cases.* New Jersey: John Wiley and Sons Ltd, 2004.

Enz, C. A. *Hospitality Strategic Management: Concepts and Cases.* New Jersey: John Wiley and Sons Ltd, 2009.

Fahmi, A., et. al. *HRD Syariah (Teori dan Implementasi).* Jakarta: PT. Gramedia Pustaka Utama, 2014.

Firdaus, A. *Maslahah Performa.* Depok: Deepublish, 2014.

Fogg, C. D. *Team-Based Strategic Planning: A Complete Guide to Structuring, Facilitating and Implementing the Process.* New York: American Management Association, 1994.

Hasanuddin, M. Portal Berita Indonesia: http://www.antaranews.com/berita/424607/kopertis-ix-sulawesi-tutup-70-program-studi

Howard, F., and J. Didsbury. *Futurevision: Ideas, Insights, and Strategies.* Maryland: World Future Society, 1996.

Ilyas, Y. *Kinerja (Teori, Penilaian & Penelitian), Edisi 4.* Depok: Universitas Indonesia, 2012.

Kaplan, R. S., and D. P. Norton. *"The Office of Strategy Management."* *Harvard Business Review,* 2005.

Karapetrovic, S. *"ISO 9000 Quality System Development for Engineering School: Why and How Should We Do It?"* *International Conference on Engineering Education,* Oslo, 2001.

Kotler, P., and J. A. Caslione. *Chaotics (The Business of Managing and Marketing in The Age of Turbulence).* New York: American Management Association, 2009.

Lam, S. Y., and C. H. Tang. *"Role of Surveyors under ISO 9000 in the Construction Industry."* *Journal of Surveying Engineering,* 2002.

Luis, S. *Step by Step in Developing Vision, Mission & Value Statements.* Jakarta: PT. Gramedia Pustaka Utama, 2009.

Mankins, M. C., and R. Steele. *"Turning Great Strategy into Great Performance."* *Harvard Business Review,* 2006..

Mulyadi. *Sistem Perencanaan & Pengendalian Manajemen, Edisi 3.* Jakarta: Salemba Empat, 2007.

Nurcahyo, R., and S. Sumaedi. *"Studi Penerapan ISO 9001 pada Layanan Administrasi di Perguruan Tinggi XYZ."* *Jurnal Standardisasi,* 2011.

Pedersen, K. L. *Cracking The Code of Strategy Execution.* Copenhagen: Copenhagen Business School, 2008.

Semuel, H., and J. Zulkarnain. *Pengaruh Sistem Manajemen Mutu ISO Terhadap Kinerja Karyawan Melalui Budaya Kualitas Perusahaan (Studi Kasus PT. Otsuka Indonesia Malang). Manajemen dan Kewirausahaan*, Vol. 13 No. 2, 2011.

Setyawan, W. Infometrik: http://www.infometrik.com/2009/08/prinsip-dasar-iso-90012008

Simamora, B. *Panduan Riset Perilaku Konsumen.* Jakarta: PT. Gramedia Pustaka Utama, 2002.

Sugiyono, et. al. *Studi Evaluasi Performance Program Studi PGSD Pasca Akreditasi.* Jakarta: Badan Akreditasi Nasional Perguruan Tinggi, 2012.

Sugiyono. *Metode Penelitian Kuantitatif, Kualitatif dan R & D.* Bandung: Alfabeta, 2008.

Supriyadi, E. (2012). *Pengaruh Penerapan Sistem Manajemen Mutu ISO 9001:2008 Terhadap Kinerja Guru Di SMK Negeri 1 Sedayu Bantul. Universitas Negeri Yogyakarta, Pendidikan Teknik Sipil dan Perencanaan.* Yogyakarta: Program Studi Pendidikan Teknik Sipil dan Perencanaan, Fakultas Teknik, 2012.

Tarmizi, E. *Harta Haram Muamalat Kontemporer.* Bogor: PT. Berkat Mulia Insani, 2013.

Wibisono, D. *Manajemen Kinerja, Konsep, Desain, dan Teknik Meningkatkan Daya Saing Perusahaan.* Jakarta: Erlangga, 2006.

Zook, C., and J. Allen. *Profit from The Core-Growth Strategy in an Era of Turbulence.* Boston: Harvard Business School Press, 2001.