



Research Article

Congregational Faith as the Final Destination: Balanced Scorecard as Measurement Tool of Church Performance

Feliana Zapo^{1*}
Carmel Meiden²

¹ Institut Bisnis dan Informatika Kwik Kian Gie, Jakarta, Indonesia, email address: Xaveria88@gmail.com

² Institut Bisnis dan Informatika Kwik Kian Gie, Jakarta, Indonesia, email address: Carmel.meiden@kwikkiangie.ac.id

*Corresponding author

ABSTRACT

In this study, the authors use the balanced scorecard to measure performance by considering the balance between the financial and non-financial, in the short and long term, that involve internal and external factors. The balanced scorecard has four perspectives. They are customer, financial, business process, and learning and growth perspectives. The authors use an ethnography approach to accompany the measurement. The research object Church X which operates in the spiritual field. The information listed is factual that are obtained from documentation, in-depth interviews, informal interviews, and observations. This research uses a step-by-step analysis using Spradley's twelve steps applied on the domain analysis, taxonomic analysis, component analysis, and cultural theme analysis. An ethnographical adjustment is required in that analysis. The study reveals that Church X produces five cultural themes and three new multi-aspects perspectives. All the perspectives are satisfied and therefore, Church X's performance is high.

Key Words: Performance measurement, balanced scorecard, perspective of customers, financial erspective, perspectiveof business process and perspective learning and growth.

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INTRODUCTION

Performance measurement in companies and non-profit organizations is crucial, so that management can evaluate the company's performance and set goals in the future. Organizations need various information to enable them to control business processes effectively and efficiently. It is not surprising to say that information is a valuable asset for companies.

Quick and accurate information about the company's internal and external environment can influence the company's strategy and plan for the future. The company needs to have accurate and fast information to have a superior corporate advantage to compete in recent business competition.

There are two sources of company performance, namely financial information (financial) and non-financial information (non-financial). Financial information is data and information regarding finance, while non-financial information is a prominent factor in determining the chosen strategy to carry out the stated objectives.

Although the measurement of financial aspects (financial) is potent, the absence of projections of non-financial aspects (non-financial) can cause inaccurate results. Therefore, the new performance measurement system application that connects financial aspects with non-financial aspects produces more accurate and more informative for its users. With this information, managers can measure and manage all company competencies to increase performance, so that the company's goals and vision can be more planned.

The belief that company performance measurement is more accurate and usable when balancing financial and non-financial aspects creates the concept of a balanced scorecard. This concept was introduced in the early 1990s in the USA by David P. Norton and Robert Kaplan. The term balanced scorecard consists of two words, namely balanced and scorecard. In short, the balanced scorecard is a scorecard utilized to measure performance by balancing financial and non-financial aspects, considering short and long term, and involving internal and external factors. Based on various studies, Kaplan (2000) concluded that to measure future performance, organizations require comprehensive measurement that includes four perspectives, namely: financial, customer/customer, business/internal process, and learning-growth/activity.

At first, the balanced scorecard was only used by profit organizations or companies. In its development, the balanced scorecard is also used by non-profit organizations. As a non-profit organization, until now there has not been much research on church performance using the balanced scorecard. That is the background of this study. By choosing Church X as the object, the problem under study is how is Church X's performance based on measurements using the balanced scorecard?

This study contributes through this way. It adapts the original balanced scorecard concept to the church context. In profit organizations, the financial aspect is the final goal, while in non-profit organizations customer satisfaction is the ultimate goal. At Church X, customer satisfaction is not the only final goal, the congregation's faith in Church X is the ultimate goal. Thus, the balanced scorecard application must be adapted to the specific characteristics of Church X.

LITERATURE REVIEW

Performance Measurement

According to Mulyadi (2001:353), performance appraisal is the measurement of the operational effectiveness of an organization, and organizational parts based on predetermined goals, standards and criteria.

Balanced scorecard

According to Rangkuti (2016:3-4), the balanced scorecard is a scorecard used to measure performance, taking into account the balance between financial and non-financial, short-term and long-term, and involving internal and external factors. This technique has the advantage of motivating personnel to think and act strategically, produce comprehensive programs, and integrating business plans. The balanced scorecard has four perspectives: financial perspective, customer perspective, business process perspective, and learning and growth perspective.

Financial Perspective

Rangkuti (2016:101) suggest the measurement of performance based on financial perspective, including:

1. ROI (return on investment), namely the profitability ratio used to measure the ability of capital invested in overall assets to generate net profits. The higher the ROI value, the better the company's performance in utilizing assets
2. Profit margin, which is one of the profitability ratios that describes the net profit/loss generated by a company. The higher the profit margin value, the better, because the company has the ability to earn quite a high profit.
3. Operating ratio, which describes the operating assets turnover in relation to net sales and current assets owned by the company. A high operating ratio indicates that the company can utilize current assets to increase net sales.

Customer Perspective

The measurement of customer perspective performance in Rangkuti (2016:101-102) uses three measures, namely market share, customer satisfaction and customer profitability.

1. Market share describes the domination of a company's market segment when compared to other similar companies.
2. Customer satisfaction describes the degree of service quality provided to its customers.
3. Customer profitability describes how much profit the company has achieved from service revenues offered to customers

Business Process Perspective

According to Kaplan and Norton (2000) the stages in the internal business process include:

1. Innovation. In this process a company conducts two stages. In the first stage, managers carry out market research to identify the size of the market, customer tastes, and the price level of target products and services. With that market knowledge, the company creates products/services to fulfill that market.
2. Operation. In this stage, the company provides solutions to meet consumer needs and desires. The operating process begins with the receipt of consumer orders and ends with the delivery of products or services to consumers. This process prioritizes the delivery of products or services to consumers in an efficient, consistent, and timely manner.
3. After-sales service. In this stage, the company provides additional benefits to consumers who have used the product or service, which can be in the form of guarantees and various

repair activities, replacement of damaged and returned products, and payment processing, such as credit card administration.

Learning and growth perspective

Kaplan and Norton (2000:110) revealed that there are three main categories of learning and growth perspectives:

1. Ability of workers. The company's workers are required to think critically. They can also required to evaluate processes and the environment to enable them providing suggestions for improvement. Therefore, company's performance in learning and growth perspective must be specifically related to the ability of employees in terms of whether the company has made a substantial increase in the ability of human resources.
2. Capability of information systems. With adequate information system capabilities, the needs of all levels of management and employees for accurate and timely information can be met. If companies want their employees to work effectively in today's competitive business environment, employees need to be informed about customers, internal processes, and the financial consequences of company decisions.
3. Motivation, empowerment, and alignment. Even though have the ability to work and have good information systems, workers will not make optimal contributions if they are not motivated to act in the best interests of the company, or if they are not given the freedom to make decisions and take action.

Stages in designing a balanced scorecard

According to Rangkuti (2016: 93), the stages in designing a balanced scorecard are as follows:

1. Formulate the company's mission, values, vision, goals and strategies
2. Define perspective
3. Formulate strategic suggestions (objectives)
4. Determine strategic measures (measures)
5. Setting targets
6. Formulate strategic initiatives
7. Implementation of balanced scorecard

The Church As a Non-Profit Organization

A church is classified as a non-profit organization by providing clean, quiet and holy places of worship and providing education through weekly sermons and spiritual seminars without the aim of making a profit.

Ethnography

Ethnography is a research procedure for describing, analyzing, and interpreting elements of a cultural group such as patterns of behavior, beliefs, and language that develop over time.

RESEARCH METHOD

Object of research

The object of this research is Church X located in Bekasi, West Java. The study was conducted in nine month in year 2014-2015. Primary data obtained through interviews and observation toward several aspects related to the four perspectives of the balanced scorecard, such as cash inflows and outflows, financial reporting mechanisms, church vision and mission, congregation conditions, congregation demographics, and others. In addition to that observation, this study also conducted interviews with the head Pastor of the Church, and the Treasurer.

Researchers conducted informal, not formal interviews, due to the closed church culture. Informal interviews were carried out with several members of the congregation, several workers, assistant pastors, and several people in the environment of Church X.

This study uses an ethnographic approach based on Spradley (2006), which contains a twelve hierarchical steps. The steps consist of assigning informants, interviewing informants, making ethnographic notes, asking descriptive questions, conducting interview analysis, making domain analysis, asking structural questions, making taxonomic analysis, asking contrast questions, making component analysis, finding cultural themes, and wrote an ethnographically.

Data collection technique

In this study, data were collected through participatory observation, in-depth interviews, and documentation. In participatory observation, the researcher is directly involved in the daily activities of the group being observed or used as a data source. This means that researchers are directly involved in activities to find the data needed through observation. The advantage of participatory observation is that it gets more in-depth information so that it understands the subject and object of research without being affected by the situation or in other words the data obtained is in accordance with reality. but the drawback that will occur is the tendency of researchers to be too involved in the situation so that the culture under study is not easily verified by other researchers.

An in-depth interview is an oral communication process between two or more people directly, where there are parties who need information and there are parties who provide information so that meaning can be constructed in a particular topic. Interviews are a means of proving the information obtained previously and are also a direct communication technique between researchers and informants.

Documentation is one way to obtain data by analyzing the recordings of interviews conducted by researchers or other subjects who help for the documentation. Documentation is in the form of interviews, photos with resource persons, work program data, employee data, management data, and other data which can be seen in the appendix.

Data analysis technique

Data reduction

Refers to the process of selecting, focusing, simplifying, and transforming raw data that occurs in written field notes. Data reduction occurs continuously through a qualitative research. This data reduction is related to the continuous process after the field research, until the final report is complete. Data reduction is also a form of analysis that sharpens, selects, focuses, discards, and organizes data systematically so that final conclusions can be described and verified.

Data Presentation

The data is presented in such a way that it is clear, easy to read and understand, and can be analyzed according to the research objectives. Data presentation is done with the help of tables.

Withdrawal/Verification

Contains the process of formulating the meaning of research findings expressed in short, concise and easy-to-understand sentences, and carried out by repeatedly reviewing the truth of the conclusions, especially with regard to their relevance and consistency to the title, objectives and formulation of the existing problem.

RESULTS AND DISCUSSION

Customer Perspective Adjustment

The customer perspective is used in the balanced scorecard because the success of the organization depends on the customer. Customers are very important in business companies, it can be said that customers are company assets because without customers the company will not exist. The continuity of a business absolutely depends on whether there is attention to customer needs. The more and more loyal customers to the company, the stronger the company's chances of success.

Although customers are assets, customers are not the main goal of the company, profit is the main goal of the company. The company feels the need to measure how much customers have influenced the company, and whether the company's vision and mission regarding customers have been achieved. The balanced scorecard provides customer measurement using a customer perspective.

No different from companies, churches also need measurements of their customers who are usually better known as congregations. What distinguishes a church from a company is its primary purpose. The church makes the congregation its main goal, especially in the growth of the congregation's faith. Congregations are encouraged to have faith in God so that they can grow into better individuals following the teachings of Jesus Christ as the main leader in the church.

The specific research context, as described above, requires adjusting the perspective of the customer to the perspective of the congregation, even though in the church the congregation is the customer. In addition, considering the existence of a different culture between the church and the company, adjustments were also made in assessing the congregation's perspective.

Business Process Perspective Adjustment

In this study, the business process perspective is adjusted to an activity perspective. In the church there is no business process because the church is not a profit organization. The church is a non-profit organization that focuses its organizational goals on the congregation. The activity perspective assesses how the activities that have been organized by each section in Church X.

The perspective of activity in the church is interpreted as a process that has an impact on the welfare of the congregation, and the goals of the church. One of the strategies to build a church in achieving its goals is to pay attention to the ministry and ministry in the church which is manifested in the activities held.

Learning and Growth Perspective Adjustment

Learning and growth is a perspective that provides the infrastructure that enables the goals in the other three perspectives to be achieved. The learning and growth perspective is also the driving factor for the outstanding performance in the three previous scorecard perspectives.

The researcher adjusts the learning and growth perspective with the worker's perspective. Assessment of the worker's perspective can be assessed from the satisfaction of the workers themselves and from the conducive working climate there. Workers who are satisfied with all aspects of their work will work with their heart and everything that is done with their heart will produce good results. Improvements in the quality of work may also occur due to the satisfaction of workers and conducive working conditions.

Financial Perspective Adjustment

Until now, Church X still tends to focus on the financial aspect. They classify transactions into two main posts, namely income posts and expenditure posts. Income posts consist of collections, stipendium, stolae fees, voluntary vacancies and contributions. The financial aspect has to do with numbers. Therefore, Church X is still the same as other organizations that prioritize financial factors that are easier to measure than other factors. Reports submitted to the congregation on a regular basis are still in the form of financial reporting. Activity reporting is still limited within the scope of management.

Measurement through the financial aspect cannot be carried out optimally due to limited access to church financial data researchers. Generally, access to this aspect is limited to the main church administrators.

Congregational Perspective

The congregation initially had a position as the recipient of decisions in the church even though it was the majority. Decision making is dominated by the clergy. As a result, the

church became too hierarchical. From time to time the term church of God in the Old Testament is brought up and revived through the Second Vatican Council. With the understanding of the church as God's congregation, each member is considered to have the same dignity and role, with different functions. The church according to the old covenant was essentially people chosen by God himself and had duties from God as written,

And I will walk among you, and will be your God, and ye shall be my people (Leviticus 26:12)

But you are a chosen people, a royal priesthood, a holy nation, God's special possession, that you may declare the praises of Him who called you out of darkness into His wonderful light (1 Peter 2:9)

The congregation's perspective focuses on the needs of the congregation, especially the spiritual needs of the congregation and it has become the mission of the church to meet the needs of the congregation. Like customers in profit organizations, the congregation is a valuable asset owned by the church because in essence the congregation is the main element forming the church and it can be said that the congregation is the church itself.

Congregation is not just defined as people who come to church to attend mass, pray and go home. The congregation is more than just that because with the presence of a church congregation it has an identity and culture. Therefore, the church is obliged to provide the best spiritual service for each of its congregations. In meeting the spiritual needs of the congregation, the church needs spiritual servants who are willing to work for God's name and are not paid. Sometimes the church is faced with a condition as written in Matthew 9:37:

"Then he said to his disciples, "The harvest is plentiful but the workers are few."

Considering this condition, it is appropriate to evaluate the congregation's perspective, so that the church can actually provide the best and the congregation is satisfied with the church.

The Church X congregation consists of toddlers (0-5 years), children (6-12 years), early teens (13-17 years), youth (18-22 years), early adults (23-35 years), adults (36-59 years), and the elderly (>60 years) who live in Bekasi and until now there are 6624 registered congregations. From the perspective of the congregation, the researcher has several aspects that researchers will use, consisting of aspects of congregation satisfaction, aspects of congregational loyalty, aspects of the growth of the congregation's faith and aspects of church responsibility.

Satisfaction with Church Service

To assess the satisfaction of the congregation, the researcher made observations when participating in categorical activities and conducted indirect interviews (talking) about 13 congregations representing several age levels in the church consisting of teenagers, early adults, and adults and representing the genders of men and women. .

The results of the observations and interviews that the researchers conducted with the members of Church X showed that the members of Church X were quite satisfied with the services provided by Church X. Not only regarding spirituality, but also in aspects of the daily life of the congregation, priests and workers in the church. Church X is very concerned about the congregation and they not only serve the congregation through the celebration of

faith or mass but also visit the congregation through visiting the environment, giving the congregation any time to receive the sacraments and are very open to the congregation who have a need for consultation outside Saturday, Sunday or on Sundays. at mass. With conditions like this, it shows that the level of congregational satisfaction with the church is very high because from the results of indirect interviews that researchers conducted, no congregation expressed disappointment with church services so that there were no complaints about church services.

Congregational Members Loyalty to the Church

To assess the congregation's loyalty to the church, the researcher assessed the congregation's sense of belonging to the church which in the end would make them loyal to Church X. The researcher observed the data held by the church regarding the increase in congregations in 2014-2015.

After observing the existing data, the researcher also conducted indirect interviews with several active congregations and asked how long the congregation had been active in the church. The results that the researcher got from observing the data showed that there was an increase in the congregation from 2014 to 2015. In 2015 the total congregation in Church X was 6,908 person.

Table 1
The Inflow and Outflow of Congregation Members

| The Songregation in the Start of the Year | | | 2014 |
|---|---|---|---------------|
| | | | 6.657 persons |
| Inflow | Baptized Persons | | 230 persons |
| | Officially accepted from another Christian church (without going through baptism) | | 23 persons |
| | The congregation who came from same parish | From other parishes in the same diocese | 69 persons |
| | | From another diocese | - |
| Outflow | Congregation members that died | | 71 persons |
| | Congregation members that leaving church in the same parish | To another parish in this diocese | - |
| | | From another diocese | - |
| | Congregational members that convert to non-Catholics | | - |

Table 1 indicates the loyalty of the members of Church X to the church. In 2014 no congregation changed churches. The reduction of the congregation is only caused by death which is inevitable for every human being. To further prove, the researcher conducted an indirect interview with Father A. According to Father A, the movement of congregants in

Church X to another Christian church is very rare, this does not happen regularly every year and it did not happen in 2014. If this happened, only eight to ten people who convert to other Christian churches or more or less one or two families. The movement that occurs quite often is the movement of congregations from one catholic church to another. The transfer is not a problem for Church X because every Catholic church anywhere is still under the same auspices.

After interviewing Father A, the researcher also interviewed several members of the congregation who were quite active in the church. The result is that all the congregations interviewed stated that they had been in church for more than 10 years. There are even those who have been born in Church X. With these results, the researcher concludes that there is a high sense of belonging and loyalty to the church.

Congregation Members Faith Growth

As stated earlier, the growth of the congregation's faith can be seen from the level of attendance of the congregation in Sunday service, community mass and other church activities. To assess this aspect, the researcher interviewed the ASM priest and made direct observations. From the interview, the researcher got the fact that the attendance of the congregation in the mass every week was not counted and recorded in detail. The church only calculates the used capacity of the mass room.

According to the ASM priest, approximately 4000 people attended the congregation. The church's mass room has a capacity of approximately 1200 people. Every week there are four times mass. If it is calculated simply, around 75% of the congregation in 2015 attended weekly mass. The results are quite good because the congregations who attend mass are more than half of the total registered congregations. The variation in the number and environment that comes to each worship service cannot be estimated.

The participation of the congregation in church activities is quite enthusiastic. This can be seen from the chain of activities in celebration of the 25th Anniversary of the Church X. Researchers who also participated in several events in the context of the church's anniversary found that there were quite a number of congregations present. Not counting how many came, but what the researchers saw was that almost the entire church environment was full of people. The high participation of the congregation marks the growth of the congregation's faith in the church so that the attendance of the congregation in weekly mass and other church activities is quite high.

The growth of the congregation's faith has a considerable impact on the church. The congregation whose faith grows will have an influence on itself, the surrounding environment, including Church X. With the faith of the congregation growing, the activities of Church X will also vary according to the vision and mission and the five pillars of the church, because every activity designed by Church X is a design - the design of the congregation which is also the administrator of Church X.

The Church Financial's Accountability

The congregation is basically the owners of the church, so the church is obliged to provide accountability for the management of the money deposited by the congregation even though

the congregation has full confidence in this matter because of its non-profit spiritual institution nature. However, the church is also obliged to provide accountability report for its programs. Officially, the church is responsible to record the daily cash flow that will be announced at the end of Sunday mass. Through that records, the congregation is notified of the amount of income and expenses each month.

So far, there have been no complaints from the congregation regarding the financial statements reported in the manner described above because the congregation has put full trust in the church. Financial management of Church X is held by the church treasurer. Based on church accountability, the researchers concluded that the church was good at that aspect because so far, the congregation had absolutely no complaints about the reports given by the church.

Apart from the four aspects described above, to assess the perspective of the congregation, the researcher observed the activities, their targets and results (Table 2).

Table 2
Activities and Their Effectiveness

| Objective | Target | Result |
|--|--------------------------------------|---|
| Inviting congregation members to further deepen their faith | 90% attendance | 93% attendance |
| Improve communication and cooperation among members and deepen faith | 80% attendance | 93% attendance |
| Encouraging the growing awareness of members and congregations on the importance of service/sensitivity to the community and the environment | 90% attendance | 93% attendance |
| Improve and develop the understanding of the preachers of the scriptures and the congregation of the scriptures | 110 participants | 110 participants that represent all sectors |
| Good church service | No complaining on church secretariat | No complaining on church secretariat |
| Develop deep congregational faith regarding the environment | All sectors | All sectors |

Table 2 shows some church activities that can measure the congregation's perspective. The results above show that the performance of Church X when measured from the perspective of the congregation is good, because the targets of each priority target can be achieved properly.

Activity Perspective

The activities carried out by the Christian congregation are works carried out in the spiritual sphere. The meaning of work according to the Bible as written in the book of John 6:27-29:

²⁷ Do not work for food that spoils, but for food that endures to eternal life, which the Son of Man will give you. For on him God the Father has placed his seal of approval.”

²⁸ Then they asked him, “What must we do to do the works God requires?”

²⁹ Jesus answered, “The work of God is this: to believe in the one he has sent.”

Tabel 2 merupakan beberapa kegiatan gereja yang dapat mengukur perspektif jemaat. Dari hasil di atas menunjukkan bahwa kinerja Gereja X bila diukur dengan perspektif jemaat baik, karena target dari setiap sasaran prioritas dapat tercapai dengan baik.

Perspektif Aktivitas

Aktivitas yang dilakukan jemaat Kristiani merupakan pekerjaan yang dilakukan dalam lingkup kerohanian. Makna pekerjaan menurut Alkitab seperti tertulis pada kitab Yohanes 6:27-29

“Bekerjalah, bukan untuk makanan yang akan dapat binasa, melainkan untuk makanan bertahan hidup yang kekal, yang kan diberikan Anak Manusia kepadamu; sebab Dialah yang disahkan oleh Bapa, Allah, dengan meteraiNya. Lalu kata mereka kepadaNya: “apakah yang harus kami perbuat, supaya kami mengerjakan pekerjaan yang dikehendaki Allah?” Jawab Yesus kepada mereka: “Inilah pekerjaan yang dikehendaki Allah, yaitu hendaklah kamu percaya kepada Dia, yang telah diutus Allah.”

The activity perspective is measured from the church service quality improvement and innovation. Basically, church activities are t manifestation of the church's vision and mission. Without the right activities, the goals, vision and mission of the church will not be conveyed correctly to the right targets. In assessing this perspective, the researcher made observations on the efforts to improve quality and services carried out. There are four aspects studied, namely: activity innovation, service improvement to existing activities, activity relevance to the church's vision and mission, and activity relevance to the five established church pillars.

Activity Innovation

In assessing this aspect, the researcher observes and listens to the issues that are currently circulating in depth. Related to activity innovation, Church X conducts surveys or goes directly to the congregation. Through the provision of periodic environmental masses, the church administrators, especially the two priests, took turns holding mass in each neighborhood, which was followed by a question and answer session and dinner.

If the service is led by the ward chairperson, the congregation conducts questions and answers with the ward chairperson. Then, the ward president brings the church's messages to the parish council and the priests.

So far, from the observations made, it was found that according to the basic directions of the Catholic Church 2016-2018, Church X has a new task, namely to become a facilitator in building brotherhood, including encouraging the practice of Pancasila values. The service innovations that have been made include distributing red and white rosaries, praying for elements from the country through the rosary prayer, and visiting Maria's cave to explore divine mercy and get indulgences (removal of sins). The rest is holding seminars on liberating divine mercy. With this description it can be concluded that Church X has been

quite successful in identifying new needs as a manifestation of their vision, mission, and goals and in fulfilling them innovatively.

The Increase of Service

To assess this aspect, the researcher conducted in-depth observations. In improving services, the church built a polyclinic as a health service for the congregation. A building called Graha Church X was also built which can be used by the congregation to carry out the sacrament of marriage. In the same year, the church built a place of prayer called the Blessed Sacrament Room. The hope is that the congregation can pray more fervently before the Most Holy, namely the Body of Christ which is symbolized by a large Host. Although until the time the research was carried out the room had not been completed, but the construction process was very fast since the first stone was laid at the time of the 25th anniversary of Church X. Church X also increased counseling services, receiving the sacrament of repentance and anointing in times of emergency. For this purpose, the congregation can come directly to the church or confirm in advance if they want to be served.

Relevansi Aktivitas dengan Visi dan Misi Gereja

To describe this aspect, the researcher looked at the available data. The data shows that church activities in 2015 were divided into 19 sections. In addition to these activities, the researcher found several activities handled by the categorical section. Researchers cannot make an assessment of the categorical section because the activities are not routine and unscheduled. The vision and mission of Church X is to make every congregation aware that they are sent and called to create true brotherhood, both inside and outside the church. The results that researchers can observe in each activity are shown in Table 3.

Table 3
Activities to Build True Brotherhood

| Sections | Number | Number of activities |
|--|--------|----------------------|
| 1. Liturgy | 10 | 2 |
| 2. Call | 6 | 2 |
| 3. Catechesis | 7 | 2 |
| 4. KKS (Apostolic Scripture) | 10 | 1 |
| 5. KOMSOS (Komunikasi Sosial) | 4 | - |
| 6. Pendidikan | 8 | 2 |
| 7. Family Apostolate | 8 | 1 |
| 8. HAAK (Interreligious relations) | 4 | 2 |
| 9. PEMIKAT (Categorical Partner Meeting) | 6 | 2 |
| 10. Prodiakon | 7 | 3 |
| 11. Living environment | 9 | - |
| 12. Daily Parish Council | 23 | - |
| 13. Security | 6 | 2 |
| 14. RT Paroki | 21 | 3 |
| 15. PSE (social and economic services) | 6 | - |
| 16. Health | 3 | 1 |
| 17. St. Yusuf | 4 | - |
| 18. ASAK (Let's go to school, let's study) | 6 | - |
| 19. Youth | 11 | 8 |
| Total | 159 | 30 |

Percentage of genuine fraternity building activities from all total activities: $30 \div 159 \times 100\% = 18.86\% \approx 19\%$.

From the above calculation, there are only 19% of the activities of all sections aimed at building true brotherhood inside and outside the church. It can be said that this result is not good in terms of relevance to the church's vision and mission. But the success of the activity perspective is not only from this aspect. Culturally, Church X's activities have been directed according to the church pillars set by the Archdiocese of Jakarta as the parent.

The Relevance of Activities to the Five Pillars of the Church

For this aspect, the researcher observed the activities of Church X directly. The five pillars of the church are the basis of every activity. Therefore, each section has activities that contain elements of the five pillars of the church, namely diakonia, koinonia, martyr, kerygma, liturgia. One activity can have two or more elements of the five pillars of the church. In addition, at the time the research was conducted, Church X carried out a series of activities to celebrate its 25th anniversary. This series of activities is the embodiment of the five pillars of the church and the vision and mission of Church X.

Based on the observations, the researcher concludes that in this aspect, Church X is quite good. Each activity corresponds to the five pillars of the church. Church X's service to the congregation has been optimal, including in the areas of spirituality and health. Thus, Church X has provided spiritual and temporal service to its members. In short, every activity of Church X is held based on clear objectives, oriented to the needs of the congregation and carried out as a manifestation of the vision and mission as well as the five pillars of the church.

Tabel 4
Church X's 25-th Anniversary Activities

| Activity | In Relation to |
|--|---------------------------------|
| Committee inauguration & logo launching | Liturgia |
| Giving the trees to the local administration | Vision, mission, and coinonia |
| Opening party | - |
| Palm tree planting | Vision and mission |
| Seminar | Kerygma & martiria |
| Additional food service at local community health activity | Vision and mission |
| Healthy walks, aerobics, and bazaars | Vision, mission, and coinonia |
| Youth choir and vocal group competition | Vision and mission |
| Mass circumcison | Vision, mission, and charity |
| Family seminar | Visi misi, liturgia, & koinonia |
| Discourse Creation | Liturgia |
| Collective watch | Vision, mission, and coinonia |
| Mass inculturation | Liturgia |
| Sport game | Vision and misson |

In addition to the four aspects described above, to assess the activity perspective, the researcher observed activities, goals and targets.

Table 5
Additional Activities, Goals and Targets

| Goals | Target | Result |
|--|--|-------------------|
| The availability of liturgical services for the congregation | The celebration of the Eucharist with the guest priest | Done |
| Fostering relationships, tolerance, caring, compassion with non-Catholic communities | four times a year | Six times in 2015 |
| Increase the ability to spread the faith | 60 people | 82 people |
| Repair and provide facilities and infrastructure | 10 pieces of trash can and fountain repairation | Done |

Table 5 contains several church activities that are involved in measuring performance based on an activity perspective. The table reveals that the performance of Church X is good, because the targets of each goal are achieved.

Worker Perspective

Church workers are different from employees of a company or business organization. Workers in the church are interpreted as servants of God. When working, workers have the motivation to serve God wholeheartedly without expecting commercial rewards because what they serve is God. In its development, workers have also become one of the important factors to achieve the function of the church as a spiritual service organization.

The worker's perspective is something that needs to be assessed. In this assessment, the researcher divides the perspective of workers into two aspects, which consist of aspects of worker satisfaction and aspects of creating a conducive work climate. With loyal competent workers, the quality of service to the congregation can be maintained and improved. Good service quality requires a conducive work climate.

Worker Satisfaction

To investigate this aspect, the researcher examined the data of Church X workers. The information obtained is as follows. The number of Church X workers at the time the research was conducted was 17 people. They consist of one cashier, two boarding staff, two RT rector, one public person, six security guards, one gardener, two cleaners, and one secretariat. Church X's effort to improve the quality of church workers is to provide training or seminars that are spiritual in nature. Workers are also given time to consult about problems or difficulties at work. The church is willing to discuss to resolve it.

Further observations show that every worker in Church X does something with a culture of helping each other. Through non-formal interviews with two workers, the researcher received information that in order to improve the quality of work, workers who live far from Church X are allowed to stay in the church. According to them, the priests in Church X are very friendly and never treat the workers as subordinates, even the priests in

Church X do not hesitate to help their workers. Therefore, the relationship between the priest and the workers is like that of friendship. To express job satisfaction, a worker stated:

“The work culture here is good, please help. There have been differences of opinion, but I didn't get into a fight, but I still get along.”

Since Church X's employees are not too many, it is not too difficult for the church to monitor their working quality and welfare. During the observation, the researcher found that the workers were satisfied with the care and concern of the church. Therefore, the workers are motivated to provide the best service to Church X.

Creating a Conducive Work Climate

The church creates a conducive work climate as a consequence of its nature as an organization in the field of ministry that has a spiritual basis. This conducive work climate is in the form of a sense of comfort, calm, and there is concern among individual Church X workers. Apart from the two aspects above, to assess the perspective of workers, the researcher also studied activities, goals and targets (Table 6).

Table 6
Worker-Related Goals, Target, and Result

| Goals | Target | Result |
|---|--|--|
| The increase of liturgical staff | 40 people | 55 people |
| Add the number of education sections | 12 people | 12 people |
| Improving and deepening the Christian faith and establishing intimacy with all members of the catechetical family | 60 people | 82 people |
| Carry out a family approach, so that employees are united at work | 90% attendance rate and monthly performance evaluation | Attendance rate of workers is up to 90% and evaluation is still held every month in plenary meetings |

Table 6 contains several church activities that are used to measure workers' perspectives. As a result, Church X's performance based on the workers' perspective is good because the targets of each target can be achieved. These results indicate that from the workers' perspective, Church X's performance has been optimal, which can be seen from various efforts to improve the quality of workers according to their capacities. Church X also cares enough about the workers to make the workers satisfied. They can also maximize their performance by having special training or seminars for them. The impact is the positive contribution of workers to Church X.

CONCLUSION

Based on the perspective of finance, congregation, service processes, and activities, and workers, Church X's performance is classified as good. Overall, Church X has shown optimal performance.

The congregation's perspective has four aspects consisting of congregation satisfaction, congregational loyalty, congregational faith growth and church responsibility. Performance in the perspective of the congregation has been good.

The business process was adapted into an activity perspective, which consisted of four aspects, namely activity innovation, service improvement to existing activities, the relevance of activities to the church's vision and mission, and the relevance of activities to the five pillars of the church. Performance in the perspective of activities went well.

Regarding workers, it was found that workers were satisfied and their work climate is conducive.

The use of a financial perspective on the balanced scorecard is not optimal, due to the limitations of researchers in accessing financial data. Thus, no conclusive findings related to the financial perspective were obtained.

This study also found the following results:

1. The growth of the congregation's faith causes a high number of congregations in the celebration of mass in the church, neighborhood and region.
2. How to measure the growth of the congregation's faith by counting the number of people who attend the celebration of faith.
3. The congregation's faith growth is marked by the desire to become more like God and become a better person for the surrounding environment.
4. The church's financial statements are first examined by several church officials and then reported to the Archdiocese of Jakarta.
5. The church tries to bring the congregation closer to the five pillars of the church under any circumstances.

SUGGESTION

Suggestions given by researchers regarding research are as follows:

1. Future research is expected to increase the number of informants, not just two as in this study.
2. Future research is expected to increase the intensity of conducting formal interviews.
3. Future research is expected to be able to add or modify questions to make them more relevant to the times.
4. Church X is expected to continue to develop and innovate in the perspective of the congregation, activities and workers, so that the vision and mission can continue to be achieved.

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