



INTERNATIONAL ACCOUNTING AND BUSINESS CONFERENCE 2015, IABC 2015

## Performance Measurement Model of Mosques

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### Abstract

The main objective of this study is to establish a performance measurement model for mosques in Malaysia. As existing model for mosques performance are not available for comparison, this research is limited to the performance measurement frameworks based on for profit and non-profit organisations. Despite the perceived uniqueness of the mosques as faith-based non-profit organisations, this paper shows that learning from the private sectors' performance measurement models can also be applied to non-profits. The survey covered the whole of Malaysia including Sabah and Sarawak. Given the size of the population and the large geographical area to be covered, a self-administered questionnaire was used as the main method of data collection. Out of 217 questionnaires received, 203 (25.4%) were usable and valid for analyses. Structure Equation Model (SEM) was performed to analyse the data. The results show that there are positive significant relationship between the three main variables which are resources, processes and outputs which form the basis of performance measurement modelling. The findings from this study will benefit various stakeholders of the mosques especially those that are related to the management, congregations and religious authorities whom are directly affected by mosques performance. As relatively few researches have been done in this area, the findings make a valuable contribution to the body of knowledge.

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Peer-review under responsibility of Universiti Teknologi MARA Johor

**Keywords:** Resources; Management processes; Outputs; Performance measurement.

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## 1. Introduction

During the time of the Prophet (pbuh) and the four Rightly Guided Caliphs, mosques were used as the main place for the Muslims to congregate and hold religious services. Besides that, mosques were also used as a centre for propagating Islamic religion and social functions as well as a political and administrative base. Therefore, mosques hold several roles or functions in the Muslim society. The roles include as a charity and welfare centre, a place for medical treatment and nursing, a detention and rehabilitation centre and a place for some leisure activities (Omer, 2010). At present, mosques are no longer used as state administration centres. However, their roles on shaping the society mainly through religious activities and programs still continue. In Malaysia, the most important religious activity of the mosque is performing congregational prayers. According to Qaradawi (1995), the five daily obligatory prayers held in congregation in the mosque by itself signify the mosque as an important institution in Islam as Muslims have to be present and congregate at the mosque five times daily, during the day and night. The mosques also serve as a centre for formal teaching of religious education. Other than that, mosques cater for the commemoration of important religious events as well as administration centres for mosque officials. Unfortunately, mosques today are no longer what they were used to be. This is highlighted by Mohd Asri (2007) that noted mosques in Malaysia are mostly empty with only two or three *saf* (row of congregation) which are commonly found during the congregational prayers. With the exception of *ceramah* (religious talk) normally held between *Maghrib* and *Isya* prayers, most mosques are devoid of activities especially during the day where people are busy with their worldly affairs. It is therefore hardly surprising that the mosques remain empty most of the time.

In order to stop the decline in the number of congregation from attending the mosques across the Muslim community, most states Islamic Religious Departments such as Jabatan Agama Islam Selangor (JAIS) are now propagating the concept of 'enliven' the mosque (*imarah masjid*). In Selangor for example, JAIS is constantly monitoring the performance of the mosque committees in order to ensure the smooth running of the administration and management of the mosques as well as giving inputs on programs and activities for *imarah masjid* (MAIS News, 2012). Hence, the mosque committees are expected to demonstrate that there have been improvements in performance and that the goals and objectives of the mosques are being achieved. However, to date, there is no common methodology for measuring the performance of mosques whether in the form of financial or non-financial perspective. So far, traditional performance measurement of non-profit organisations (NPOs) focus mostly on constructs as inputs, processes and outputs with a view to evaluating efficiency and effectiveness (DeGroff, Schooley, Chapel and Poister, 2010). There are several studies which look in details the performance measurement framework for NPOs such as those undertaken by Baruch and Ramalho (2006) and Sillanpaa (2011).

However, little is currently known about the performance measurement for mosque with regards to inputs, processes and outputs and how these three factors might affect the mosque's performance. Inputs refer to resources dedicated to religious activities and programs such as mosques officers, committee members, financial funds and mosques facilities. Processes that comprise of management processes refer to the organization of work activities that transform resources (people, equipment, materials, facilities, information, etc.) into a product or service (Buckmaster, 1999). Outputs are the direct products of the religious activities and programs and are measured in financial or non-financial units (Sillanpaa, 2011). For example: number of attendees in congregational prayers, number of religious events and social functions, and number of religious talks held in a financial period can be expressed in non-financial units. However, the mode of measurement is normally expressed in financial or monetary units as shown in the financial statements of mosques. As of to date, these three factors, namely resources, management processes and outputs have not been examined fully due to insufficient attention given on the subject matters which perhaps, consequently led to the minimum attendees to the mosques. The fact that studies on performance measurement have gained sufficient ground for NPOs in recent years but not on faith-based organisation such as mosques, have not assisted in providing understanding of the various factors influencing performance for mosques. In order to guide this study, the research objective seeks to determine the relationship between the resources, processes and outputs of mosques which will lead to the establishment of performance measurement model for mosques.

## 2. Literature Review

### 2.1. Resources

The area of resources is vast and ambiguous. This is certainly true especially when the Quran (17:6; 65:7; 74:12) has generalised resources as all things either visible or not visible that can be utilised for the benefit of man which include money, means, wealth, children, manpower, riches, provision and all things which originate from the Provider of these sources. However, resources from the academic perspective are more specific in nature and by their definitions (Galbreath, 2005). It should also be noted that studies on firms' resources which are the particular focus of resource-based theory (RBT) are usually linked to firms' performances (Penrose, 1959; Wernerfelt, 1984; Barney, 1991). Although, RBT has its early beginning back to the seminal work of Penrose (1959), the study on firms' resources remain a major topic of interest among researchers and practitioners alike until today (Warnier, Weppe and Lecocq, 2013). A recent study by Galbreath (2005) defines a resource as a [firm-level] factor that has the potential to contribute economic benefit and are broken down into two categories which are tangible and intangible resources. Galbreath resource portfolio are as follows:

1. Tangible resources which include (a) financial assets; and (b) physical assets.
2. Intangible resources that are assets which include (a) intellectual property assets; (b) organisational assets; and (c) reputational assets.
3. Intangible resources that are skills which include capabilities.

RBT has gained much prominence when Wernerfelt (1984) posited in his literature "A Resourced-based View of the Firm" which theorised that a firm's success is largely determined by the resources it owns and controls. What makes Wernerfelt resourced-based view (RBV) theory stands out is that its emphasis on the exploitation of firms' resources in order to gain sustainable competitive advantages which accordingly contribute to firms superior performances. A firm which own and control certain types of resources i.e. "strategic resources" will be able to provide the organisation with a sustained competitive advantage. These valuable, rare, inimitable and non-substitutable (VRIN) strategic resources besides being valuable and rare, are also describe in terms of their various special characteristics such as barriers to duplication (Wernerfelt, 1984) or those resources that may resist competitor duplication (Amit and Schoemaker, 1993). VRIN resources which are categorised as intangible resources include intellectual property assets, organisational assets, reputational assets and capabilities among a few examples. On the other hand, Warnier et al. (2013) argue that other types of resources used by firms beside VRIN resources have also a role to play in contributing to firms' performance. In their recent study, they introduce alongside strategic resources, the concept of "ordinary resources", showing how they may contribute to performance with an appropriate business model. Ordinary resources constitute the bulk of a firm's assets which are require for production process and which are widely available on the factors market. Ordinary resources do not generally create a competitive advantage but their absence or non-availability could create costs for the firm and destroy value (Warnier et al., 2013).

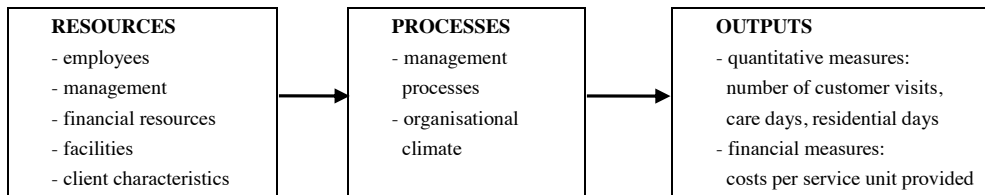
### 2.2. Processes

The RBV model proposed by Barney (1991) emphasises that only firms which are endowed with VRIN resources can sustain competitive advantage. The model also made an implicit assumption that the managers are limited in their ability to manipulate all the attributes and characteristic of their firms. Hence, it is this limitation that makes some firms resources difficult to imitate and non-substitutable. However, scholars have recently questioned the predictive power of the RBV without the involvement of managers as catalyst to firm competitive advantage and performances (Sirmon, Hitt and Ireland, 2007). The resource management process model by Sirmon et al. (2007) not only requires managers be able to acquire, accumulate and divest (if necessary) resources to achieve the most effective resource portfolio but would also require the managers to develop the skills necessary to bundle resources to create effective capabilities. A mosque for example, must be organised to exploit and deploy these resources that have potential to become valuable assets. As such, the mosque officers and committee members must be able to identify the valuable resources controlled by the mosque and thereby increase the likelihood that these resources will be used to gain superior performance.

### 2.3. Outputs and performance measurement

The performance indicators (i.e. performance measures) are normally quantitative, objective measures related to some aspect of the performance of organisations or programs. Typical categories of performance measurement include process measures (e.g., inputs, outputs) and outcome measures (e.g., immediate, intermediate, long term) – DeGroff et al. (2010). Sillanpaa (2011) adapted a similar framework in his study on the focal elements of performance in Finnish welfare service organisations and how performance is measured in these welfare services sector. The elements of performance in the welfare services based on Sillanpaa (2011) model are shown in Figure 1 below:

Figure 1: Elements of performance in Finnish welfare services



In this model, the focus is on the horizontal flow of resources, process and outputs measures. Inputs are those resources dedicated to the programs; processes refer to the organisation’s capacity to convert inputs into outputs which include management processes and organisational climate; and outputs are the direct products of the program activities. In the past, PMSs have focused mainly on financial measures such as sales growth, profit, cash flow and return on investment in order to analyse performance (Chan, 2004). Such focus has resulted in a number of weaknesses. First, these financial performance measures do not allow managers to evaluate how well organisations perform across the whole range of vital strategic areas, such as employees’ performance and customer satisfaction. Secondly, traditional financial measures are historical and highlight consequences rather than causes. Hence, they are not actionable (Tung, Baird, and Schoch, 2011). As such, these measures provide limited scope for future actions since they do not provide enough information on what needs to be resolved. Finally, traditional financial measures are not linked with strategies and therefore, can conflict with goals and objectives; and furthermore, they are not externally focused (Kaplan and Norton, 1996).

According to Sillanpaa (2011), resources comprise of several elements which include employees, management, financial resources, facilities and client characteristics. Employees which Sillanpaa considers as the chief resources in providing welfare services are measured in terms of their competence, motivation and commitment. Several researchers have also established the relationship between staff motivation, job satisfaction and organisational commitment as a measure of employees’ performance (Bang, Ross and Reio, 2013; Lut, 2012; Borzaga and Tortia, 2006). Financial resources are another important element as it enables the organisation to conduct overall operations and employee recruitment (Sillanpaa, 2011). According to Mohd Hussin, Muhammad, Abdul Razak, Habidin and Syed Mohamad (2012) study on mosques in Perak, Malaysia, the main source of income for mosques is from the Friday collection. Apart from Friday collection, mosque also received contributions from agencies, private companies and individuals. Mosques also received fixed allocations from the state government through Islamic Religious Department. Land revenue and building rental is another big source of income for the mosques. Mosque facilities and equipments are another form of tangible resources that are valuable in providing services and comfort to the congregation (JAIS, 2010). The list of mosques facilities and equipment include prayer halls for male and female; ablution rooms, bathrooms and toilets; public address (PA) system; Audio-visual; air-conditioning; multipurpose hall; lecture rooms and meeting rooms; library; office, computers, telephones and faxes; funeral hearse room; hearse vehicle; ample parking space are among some of the facilities provided by mosques.

Sillanpaa (2011) also highlights the importance of processes in the performance measurement model. The elements of processes include management processes and organisational climate. Management processes refers to the organization of work activities that transform resources into a product or service. Recent studies have found that the managers play a vital role in their capacity to acquire, accumulate, combine and exploit resources to create value

that have significant influence on performance (Sirmon et al., 2007; Sirmon, Hitt, Arregle and Campbell, 2010). Beside financial measure, Sillanpaa (2011) also measures outputs based on the number of services provided (e.g. number of care days) by the welfare service organisations. In the case of mosques, the elements of outputs can be measure based on religious activities and programs conducted by the mosques which include congregational prayers, commemoration of religious events, religious education, propagation of Islamic knowledge through talks and forums, charity and community services (JAIS, 2010). Table 2 highlights some of the possible key elements present in the performance measurement framework for mosques in Malaysia.

### 3. Theoretical framework and research hypotheses development

Resource-based theory is built upon the theory that a firm's success is largely determined by the resources it owns and controls (Wernerfelt, 1984). Resources are normally defined as assets and capabilities. Assets can either be in the form of tangible or intangible assets, whereas capabilities referred to intangible bundle of skills and accumulated knowledge acquired through organisational routines (Galbreath, 2005). VRIN resources are superior in nature and are normally categorised under intangible resources that involve skills or capabilities (Hall, 1992). Hence, mosques which have experience and skillful management are expected to perform better than those mosques with less capable management. Beside intangible resources, ordinary resources such as financial funds and mosques facilities could also contribute to mosques performance (Warnier et al., 2013). Based on these arguments, this study develops the first hypothesis:

*H1: Mosques having superior resources at their disposal show better performances as a result of increased in religious activities and programs than mosques with ordinary resources.*

In this model, inputs are those resources dedicated to the programs and processes transform resources into outputs. Mosque officers and committee members are identified as one of the most important resources and many organisations measured factors related to them, like employee satisfaction, staff motivation, organisational commitment and job performance (Borzaga et al., 2006). Employees who are motivated and committed in their jobs are expected to perform better and thus contribute to the organisational performance (Bang et al., 2013). Besides the factors related to staff/employees, sufficiency of financial resources is another critical measurement object in many organisations. Mosques which do not have sufficient financial resources will not be able to conduct activities and programs which are critical to the religious development of the community, in general (Mohd Hussin et al., 2012). Similarly, mosques facilities are the other important resources which are used to attract the congregation to come to the mosques on regular basis (JAIS, 2010). In other words, mosques which have ample resources at their disposal would be able to conduct more activities and programs as well as providing services which are beneficial to the community. Hence, the following hypothesis is developed:

*H2: There is a significant relationship between the utilisation of resources and the management processes of mosques.*

The role of the mosques as solely the place for performing congregational prayers is no longer sufficient to stop the declining attendance. The management of the mosques comprising of mosque officers and committee members will have to play a more proactive role and show more commitment toward better performances. Through management processes, they must be able to organize and manipulate available resources (Sirmon et al., 2007) at their disposal and to transform these resources into religious activities and programs. Whether the directives from the religious authorities to 'enliven' the mosques would result in better performance, posit the question on the relationship between processes and output which leads to the development of the third hypothesis:

*H3: There is a significant relationship between management processes and performance of mosques in terms of increased in religious activities and programs.*

Although past studies focus on the direct relationship between resources and performance (Wernerfelt, 1984;

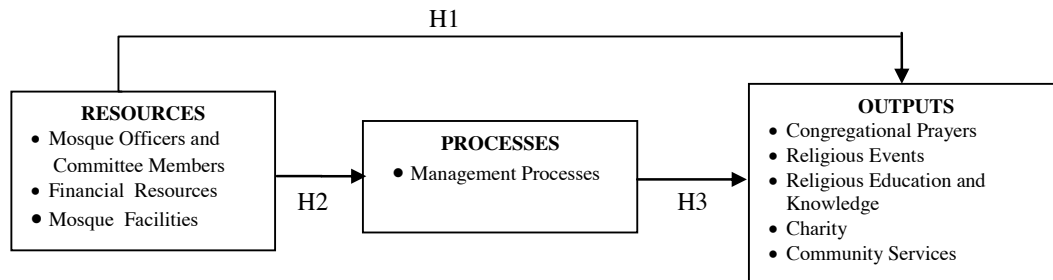
Barney, 1991), recent studies have found that the mediating role of managers in their capacity to acquire, accumulate, combine and exploit resources to create value have significant influence on performance (Sirmon et al., 2007). Another recent study by Lin and Wu (2014) shows that dynamic capabilities (integration, learning and reconfiguration) can mediate the firms VRIN resources to improve performance. They also find that non-VRIN resources have an insignificant mediating effect based on study of top 1,000 Taiwanese companies. Similar findings are applicable to non-profit organisations whereby there are several factors that may explain the relationship between resources and outputs (Buckmaster, 1999; Sillanpaa, 2011). As a result, the following hypothesis is presented:

*H4: Management processes through resources transformation mediated the influence of resources on performance of mosques.*

The proposed research framework is shown in Figure 2. Four sets of relationships are proposed based on the followings:

- i. Warnier, Weppe and Lecocqs' (2013) resource-based theory.
- ii. Sirmon, Hitt and Ireland (2007) resource management process model.
- iii. Sillanpaa's (2011) performance measurement model.

Figure 2: The Performance measurement framework of mosques



#### 4. Methodology

The sample for this study is drawn from the population of three main types of mosques found in Malaysia, namely, state mosque, district mosque and *qaryah* mosque. The other types of mosques which are classified as private mosques are excluded from this study. The total number of mosques in Malaysia at present is around 6,077 which were based on the data obtained from Department of Islamic Development (JAKIM) website. On the average, about ninety two percent (92%) of mosques in each state of Malaysia falls under the category of qaryah mosques. The balance is made up of state mosques and district mosques. This study adopted the stratified random sampling method which divides the mosques into three homogeneous subgroups (strata) based on the types of mosques, and then takes a simple random sample from each subgroup or stratum (Malim and Abdul Halim, 2011). This is to ensure that the samples taken are not only representing the whole population but also the main subgroups which comprise of qaryah mosques (strata 1), district mosques (strata 2), and especially the minority subgroup such as the state mosques (strata 3). The survey covered the whole of Malaysia including Sabah and Sarawak. Given the size of the population and the large geographical area to be covered, self-administered questionnaire was used as the main method of data collection since this method would require less cost (Cooper and Schindler, 2008). A set of questionnaires in the form of booklet and together with a self-returned postage paid envelope are mailed to 800 mosques selected randomly across the states of Malaysia. Out of 217 questionnaires received, 203 (25.4%) were usable and valid for analyses while 14 have to be dropped due to incomplete response and normality issues. The usable questionnaires obtained were above the acceptable response rate of 20% as suggested by past literature.



In developing the questionnaire, a number of instruments and literatures are referred, particularly those developed for measuring resources, processes and output based on performance measurement system. The resources variable consists of 35 items (Alim and Abdullah, 2010; Bang et al., 2013; Borzaga and Tortia, 2006; Cho and Perry, 2012; JAIS, 2010; Lut, 2012; Meyer and Herscovitch, 2001; Mohd Hussin et al., 2012) and is made up of 15 Likert scale items and 20 dichotomous scale items. The processes variable in turn consists of 18 Likert scale items (Aggarwal, Evans and Nanda, 2011; Alim and Abdullah, 2010; JAIS, 2010; Mohd Hussin et al., 2012) which are used as a proxy measure of management processes. The output variable consists of 38 items (JAIS, 2010) that comprised of 25 Likert scale items and 13 dichotomous scale items. These questionnaire items are presented in a Likert scale format with responses ranging from 1 (strongly disagree) to 5 (strongly agree) and 1 (seldom) to 5 (always). On the other hand, dichotomous scale items offer two mutually exclusive response choices which are “yes” or “no”. The results of the reliability test show Cronbach’s alpha for dimensions of resources, processes and outputs that ranged from 0.83 to 0.94 (Table 1). The Confirmatory Factor Analysis (CFA) was performed to check the validity of the instrument. Only those items with loading above 0.50 and the Average Variance Extracted (AVE) equal and above 0.50 are maintained. The final items are shown in Table 1 after 23 items are needed to be dropped from the factors. The results of the standard deviations (SD) and skewness values did not suggest problems with the assumptions of normality.

Table 1. Descriptive Analysis

Variable	Dimensions	No. of Items	Cronbach Alpha	AVE	Mean	SD	Skewness
Resources	Mosque Officers and Committee Members	12	0.88	0.50	4.38	0.39	-0.17
	Financial Resources*	7	n/a	n/a	4.06	1.53	0.01
	Mosque Facilities*	13	n/a	n/a	8.30	2.58	-0.21
Processes	Management Processes	13	0.75	0.69	4.04	0.43	-0.25
Outputs	Congregational Prayers*	2	n/a	n/a	3.17	0.93	0.58
	Religious Events	4	0.94	0.69	4.19	0.91	-0.84
	Religious Education and Knowledge	6	0.87	0.50	3.47	1.02	-0.28
	Charity	5	0.83	0.50	2.67	1.00	0.41
	Community Services*	11	n/a	n/a	4.04	2.12	0.64

\* Denotes dichotomous scale

## 5. Results

Structural Equation Model (SEM) test was performed to investigate the performance measurement model of mosques in Malaysia. The results indicated a good model fit for the variables tested on resources, processes and outputs which are within the recommended values for  $\chi^2/df$  ( $\leq 5.00$ ), GFI ( $\geq 0.90$ ), NFI ( $\geq 0.90$ ) and RMSEA ( $\leq 0.08$ ) respectively. Table 2 on the next page shows the fit indices of the proposed model. Figure 3 shown on the next page illustrates the performance measurement model of mosques, and that the proposed model should be accepted.

Table 2: Fit Indices of the Model

Variables	$\chi^2$	df	$\chi^2/df$	GFI	NFI	RMSEA
Resources	136.46	51	2.68	0.92	0.96	0.08
Processes	91.25	51	1.79	0.90	0.94	0.08
Outputs	80.83	51	1.59	0.91	0.95	0.07

Table 3 presents the results from the SEM as well. The regression weights indicate that resources are significantly positive related to processes, the processes are positively related to outputs, and the resources are positively related to outputs. All the hypotheses (H1, H2, and H3) are supported. The results are consistent with Hall, (1992), Warnier et al., (2013), Bang et al., (2013), Mohd Hussin et al., and (2012), Sirmon et al., (2007). H4 is

also supported based on a separate result using Sobel Test Calculator for the significance of mediation available from the website <http://danielsoper.com>. The Sobel test on two-tailed probability gives a significant value of 0.015. The result is consistent with Lin and Wu (2014), and Sirmon et al., (2007).

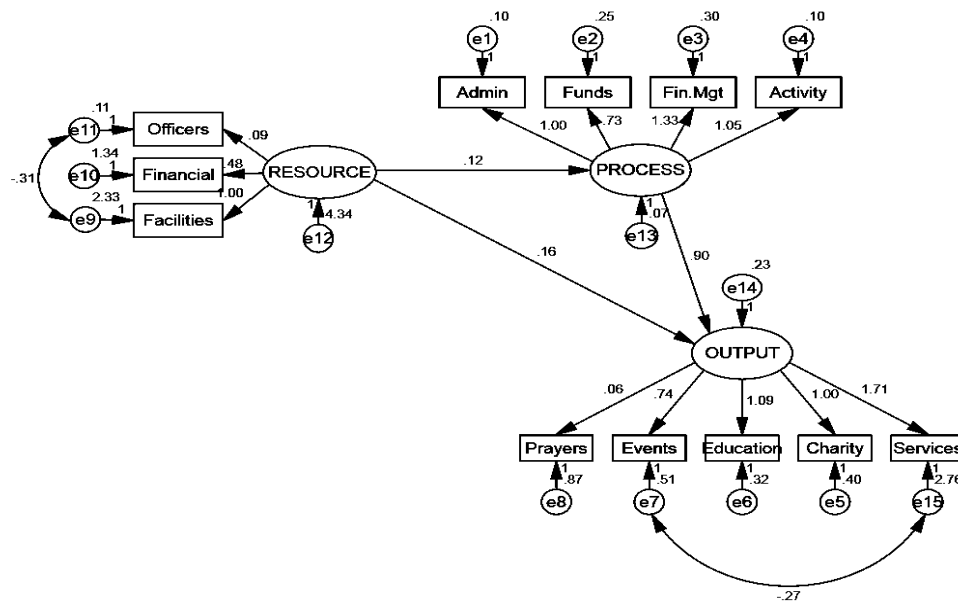
Table 3: Regression Weights of the Performance Measurement Model of Mosques

Path	Estimate	Standard Error	Critical Ratio	P
Processes ← Resources	0.12	0.02	6.46	**
Outputs ← Processes	0.90	0.24	3.72	**
Outputs ← Resources	0.16	0.04	3.70	**

Note. \*p<0.05, \*\* p<0.01

The proposed model with resources, processes and outputs as well as their respective dimensions are shown below:

Figure 3: Performance Measurement Model of Mosques



## 6. Conclusion

The objective of this study was to examine performance measurement model for profit and non-profit organisations in order to ascertain whether the existing body of knowledge was applicable to mosques. Based on SEM analysis the proposed model show a good model fit and the results are consistent with existing theories. Therefore, the proposed model can be used as a basis for outlining the framework of mosques performance. For instance, performance indicators can be based on the outputs measures such as expenses ratio of religious events, religious education, charity and community services to indicate how efficient the mosques resources are utilised.



Non-financial data such as percentage of congregational prayers attendance compared to mosques maximum capacity can also be used as a form of non-financial performance measure. The bigger the ratio of the congregational prayers, the better the mosques performance. These measures together with the outcomes or objectives of the mosques can then be further analysed. The mosques objectives are not carry out in this study and therefore presents a limitation to this research. Finally, the findings from this study will benefit various stakeholders of the mosques especially those that are related to the management, congregations and religious authorities whom are directly affected by mosques performances. With the establishment of a performance measurement framework, this would further assist the management of the mosques on meeting the mosques' objectives.

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