

# **Phenomenology Study About Performance Meaning At Indonesia Foundation (Case Studies At Wakaf Foundation Of Indonesian Muslim University)**

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**ABSTRACT** : This study uses interpretive qualitative paradigm to describe relationship between action and meaning. Act refers to some things and does not only find a meaning, but also active and disciplined interpretation. Creative interpretation ensures possibility meaning of actions and messages. Action and meaning interpretation is used to understand foundation performance. Foundations performance assessment should in depth because it is very different from other organizational characteristics. This study results find dakwah (Islamic religious speech) performance meaning in Wakaf Foundation of Indonesia Muslim University. This meaning is composed from various elements, namely : financial, individual, social and spiritual that integrated in amanah (mandate), amaliah (action) science, scientific action and berakhlakul karimah (good morality). Theoretically, this study provides implications about theory and concepts of performance meaning at foundation, that able to secure and strengthen togetherness (congregation) to make distributions of trust/authority (power sharing) fairly, benevolent and responsible and ethical leadership and followership and democratic, so trustful, amaliah science, scientific and berakhlakul karimah come into intact thing within foundation success.

**KEYWORDS** : Dakwah Performance, Finance, Amaliah Science, Scientific Action, berakhlakul karimah

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## **I. INTRODUCTION**

Performance refers to appearance of work. Performance also means job performance, job execution, job attainment, or work. Performance reflects the success of a work that has been achieved (Rival, 2009: 633). Struman (2001) defines that performance is a multidimensional construct that is very complex with many differences in meaning, depending on who is evaluating, how to evaluate and what aspects are evaluated (Struman, 2001). While Jones (2004) says that organization 's performance in research that reveals how much changing the organization to develop its effectiveness. Furthermore Rival (2009) emphasis on performance results of each organization. Struman (2001) considers that performance is organization activities process, while Jones (2004) paid more attention to how organizations can adapt to its environment and Rival (2009) more emphasis on achievement results of organization. Therefore, to interpret performance completely, performance meaning meets the expectations of all elements of three views into a single unit that can not be separated from the process seen, results and organization utilization. Baridwan (2000:1) says that accounting is a service activity to provide quantitative data, especially those that have a financial nature, from economic unity effort that can be used to make economic decisions in choosing alternatives from a situation. Accounting role for organization is to improve performance. Performance in an organization is largely determined by how financial accounting information is used by organization in planning and allocating budget. Performance can not be separated from accounting analysis by performing financial analysis as basis to asses and analyzing company's operation achievements or company performance. Financial ratios are designed to evaluate financial report that contains data about company position and the company's operations in past (Brigham and Houston, 2001: 54). Furthermore Triyuwono (2012 : 154) stated that accounting information understand is derived from accounting numbers with a great influence in decision-making, and in turn, will also affect the formation of social reality. Therefore, accounting information has great role to see company achievements and also able to influence social behavior. In order behavior remain within social rule, performance should address social needs to define performance. Performance in an organization is a very important thing to achieve because all organizations need to evaluate and to plan process to improve performance. Performance implementation system often is done at profit organizations such as private companies and SOEs (State Owned Enterprises) compared with non-profit organization. Implementation of performance

measurement systems in nonprofit organizations in Indonesia is still relatively little. Nonprofit organizations, including foundations, obvious have ultimate goal to improve performance to increase public satisfaction, while for non-profit organizations such as enterprises, NGOs, foundations, universities, and government, performance purpose is to make program improvement-work program in coming period. Nonprofit organizations realize the importance of system performance that affecting decision-making behavior within an organization. Good decisions making will affect those who engage good behavior and vice versa. Performance assessment must concern all aspects that have an impact on organization and then it makes assessment standards in accordance with desired effects on organization. Biddle et al. (1997) found, profit (earnings) information is significantly better than RI (Residual Income) and RI is better than EVA (Economic Value Added), but all three are better than CFO (Cash Flow from Operations). To ensure that they do rightly, Biddle et al. (1997) conducted a recount based on Hayn (1995), and Collins et al. (1997). Various researches about performance will not reflect actual company performance because performance meaning for all lines in company are different. Performance will be used to nonprofit organization. Nonprofit organizations such as foundations are very different from profit company's performance. Furthermore, non financial can also be seen in Dervish (2007) about performance of ecology, Riduwan (2009) about interpretation of social income, Mutmainah (2010) about measuring performance of a business entity, Sari (2010) about profits interpretation for medical profession who find three meanings, namely material profit, social profit, and memories profit. Subiyantoro and Triuwono (2004) found two aspects of profit namely justice and nature. This issue emergence is caused by NGO (Non Government Organization) goal who try to overcome issues for public interest, but in practice NGO accountability mechanisms is still weak (Brown, 2001; Fries, 2003; Johnson, 2009, 6). NGO practice and accountability is still a debatable question (Ebrahim, 2003; Gray et al., 2006). This lack of accountability of NGO appear in most reports that only addressed to donors. (Ebrahim, 2003; Goddard and Assad, 2006), lack of presentation of information about the activities of organization to community (Kovach et al., 2003), and lack of supervision (Dixon et al., 2006). This was allegedly caused by scandal of authority abuse by NGO (Gibelman and Gelman, 2001).

NGO Researches in Indonesia use a phenomenological approach as a research method (Dahlan, 2010; Nujana, 2009; Rahayu et al., 2007). Researchers makes a research to predict, locate, or verify correctness of research site because phenomenological approaches is a method that can determine overall research steps. This research motivation is a view where numerous studies on performance do not reflect actual performance of organization because performance understanding of all organization lines does not have same views on organization performance. Moreover, performance that will be applied to nonprofit organization is very different to profit company. Company's performance concern to results while foundation performance not only concern to process and results, but also impact of all components in foundation and wider foundation environment. This research problems is how performance meaning at Wakaf Foundation of Indonesian Muslims University (WF-IMU). Based on formulation above, this research focus is how performance at WF-IMU is interpreted by internal stakeholders. Based on research focus and formulation above, this research purpose is to find performance meaning of WF-IMU.

### **1.1 Research Paradigm to Find Meaning of Foundation Performance**

Phenomenology research aims to understand response on human presence/community, as well as experience to understand the interaction (Saladien 2006). Furthermore, Sanders (1982) stated that there are three fundamental components in phenomenological research design. Fundamental components is to limits what and who will be investigated, data collection and phenomenological data analysis. Practical concepts are analyzed by comparing finding or understanding of organizations social reality or empirical with understanding the performance concept at WF-IMU. This study uses paradigm qualitative interpretive. Interpretive research seeks to explain relationship between action and meaning. Actions refer to some things and not just find a meaning, but the interpretation is an active process and disciplined. Interpretation is a creative act to ensure the possibility meaning of actions and messages. Action and meaning in interpretive research as an attempt to understand foundation performance. Foundation performance assessment needs to do deeply because it is very different from other organizational characteristics. Research paradigm is a framework that describes how researchers view social life facts and research treatment to science or theory (Guba and Lincoln, 1988: 89). Kuhn has popularized paradigm term in his work *Scientific Revolution Structure* in 1970. According to Kuhn (1970), paradigm is defined as a reference frame or worldview or beliefs that become basis of theoretical footing. Ritzer (2004 : 6) reveals a paradigm as a fundamental view of a discipline about what key issues. Based on definition above, paradigm of science is very diverse. It is based on views and philosophical thoughts by each scientist. Each of these schools of thought has its own perspective on nature of things, and has its own criteria about truth. School differences in philosophy is basis of thought from scientists, then it creates differences in paradigms, both related to study nature and object observation, or method usage (Suprayogo and Tobroni, 2001: 101).

This is a qualitative study that put humans as the main subject in humane social events. Humanist nature of this thought school is seen from perspective of human position as a major determinant of individual behavior and social phenomena. A qualitative approach was born from roots of phenomenology philosophy stream to create post-positivism paradigm (Parluhutan, 2008). Social reality that occurs or appears in study is searched by finding the answer but it is not enough to answer what causes reality. Reality is searched until meaning behind the social reality which appears in WF-IMU. Therefore, in order to obtain meaning of social reality that happens then data collection stage needs to be done by face to face with individuals and groups. Individuals and groups were chosen as respondents or informants who know or understand about a particular entity, such as : events, people, processes, or objects, based perspective, perception, and belief systems that they have.

## **1.2 Phenomenology as a Research Method**

Phenomenology as an analysis method in this qualitative study will be described first time to understand phenomenology. Based understand phenomenology of human knowledge, there are two basic things that want to know namely subject and the object. Subject and object can be clearly distinguished, but can not be separated from each other. Subject and object are fundamental to realize unity of human knowledge. Sonny and Michael (2001 : 19) state that there is necessary fort both knowledge, which one does not exist without other. Phenomenology according to Edmund Husserl (1859-1938) is a method to explain pure phenomenon. Phenomenon is all things in a certain way to appear in human consciousness. Human consciousness is present in form of something as a result of imaginary or real (Delfgaauw, 1988: 105). The next most important is right method development to describe phenomena like the appearance. For that purpose phenomenologist should focus his attention on phenomenon without including prejudice. Phenomenologist should be stripped of all theory, presuppositions and prejudices, in order to understand the phenomenon as it is. Understanding the phenomenon is an attempt to return to things as his appearance in consciousness. Something that appears consciously is called Husserl's phenomenon (Delfgaauw, 1988: 105). Attempt to return to this phenomenon requires a methodical guidelines, to describe these phenomena to specific things one by one. Husserl's phenomenology became main subject to capture essence of phenomena. Therefore, the method should be able to put aside not essential things in order to reveal the nature itself. It is not abstraction but an intuition about nature of something (Delfgaauw, 1988: 105).

Data analysis techniques in this study are based on approach used. Data analysis steps are called Iyan phenomenological study (2009), namely :

- [1] Researcher begins to organize all data or comprehensive picture of phenomenon of experience that has been gathered.
- [2] Researcher reads data as a whole and makes marginal notes about the data that is considered important then performs data encoding.
- [3] Researcher finds and classifies the statement meaning that perceived by respondents with horizontalizing namely every statements is treated as the same value. Furthermore, statements that not relevant to topic and repetitive or overlapping questions and statements is eliminated, leaving only horizons (textural meaning and elements or constituent of a phenomenon that does not deviate).
- [4] Statement then collected into a unit of meaning and then written overview of how these experiences occurs.
- [5] Furthermore, researcher developed an overall description about phenomenon to find phenomenon essence. Researcher then develop a textural description (of a phenomenon that occurs in respondents) and structural description (which describes how the phenomenon occurs).
- [6] Researcher then provides a narrative explanation of phenomenon essence under study and getting respondents experience about phenomenon meaning.
- [7] Researcher creates reports of every participant experiences. After that, a combination of picture was written.

## **II. DISCUSSION**

### **2.1 Performance of Wakaf Foundation of Indonesian Muslims University (WF-IMU)**

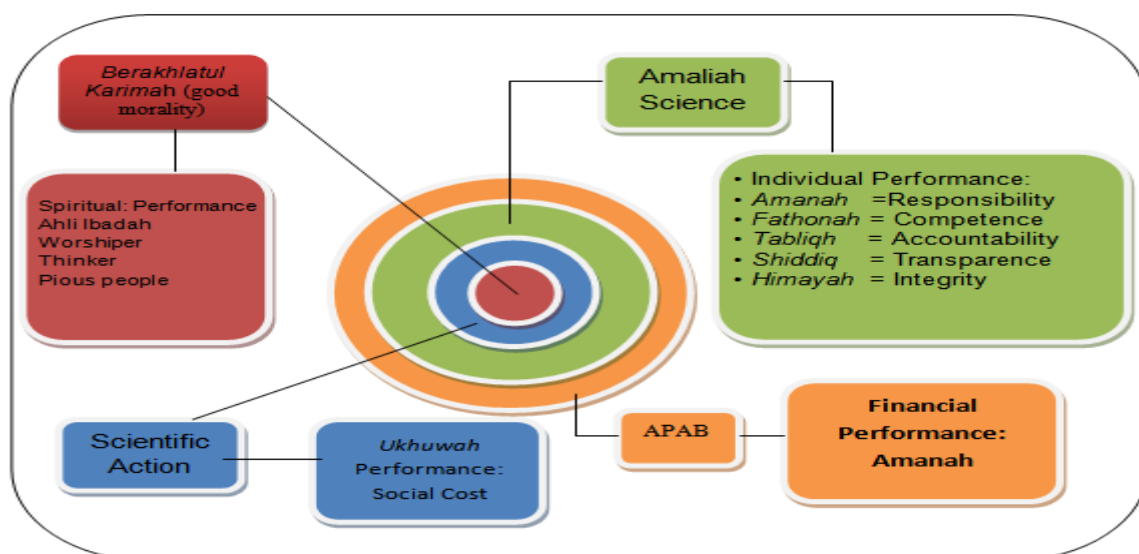
Performance is a implementation achievement picture of an activity or program or wisdom to realize goals, objectives, mission and vision of organization. Performance at WF-IMU is a performance that is seen as an attempt to achieve goals in foundation vision. Foundation vision is to make university become an educational institution and a leading dakwah, creating human with *amaliah* knowledgeable, scientific action and *berakhlakul karimah*, especially related to development of science, technology, art and culture in context of Islam symbols and fight for global community interests as a form of devotion to Allah. In achieving the vision, WF-IMU as dakwah institution creates three pillars : education and dakwah, health and dakwah and dakwah.

Making educational institutions and dakwah environment at WF-IMU as an institution that creating Moslem youth generations with a noble morality, professional, and Islamic view and wide knowledge. WF-IMU must become leading business unit, managed with Islamic principles, to serve all society needs, and Muslims in particular in an effective, efficient, lawful and beneficial to both parties. WF-IMU must make superior hospitals and leading in implementation of health and education to produce graduates of public health services and physician, resourceful, and capable of Science and Technology, the faith and piety, has a spirit of independence in development science and technologies that support national and regional development. WF-IMU vision is an effort to pay attention to all the elements involved in foundation. Wakaf word is and effort to provide insight to public, that this foundation belongs to community, so people (Muslims) has a duty to nurture and develop foundations as inspired by the founders. To make foundation can achieve foundation performance, it should pay attention to what is stated in vision. Foundation performance can be seen from how far foundation success to achieve vision. Vision of WF-IMU contains elements to form an independent human, social and based on activities to devote to God Almighty. WF-IMU pays attention to *amaliah* science, scientific action and *beraklakul karimah* to achieve success. General policies outline should favor the interests of Islamic brotherhood in running WF-IMU that based on three (3) financial that *amanah*, *amaliah* action with individual oriented, *amaliah* action with solidarity and *beraklakul karimah* with spiritual oriented.

## 2.2 Understanding Performance at Wakaf Foundation of Indonesian Muslims University (WF-IMU)

WF-IMU is a concept based on empirical data in form of oral or words that important for performance meaning. Foundation performance includes an understanding the role of financial trust, individual, social and spiritual as a manifestation foundation need. Foundation elements include human element that individual human beings, social and spiritual at same time. Understanding performance is an attempt to return to object to reach consciousness to form foundation performance. Performance as they appear in phenomenon of consciousness that Husserl (Delfgaauw, 1988: 105). Attempt to use this phenomenon requires a methodical guidelines. It is impossible to describe phenomena to specific things one by one. The main one is to capture essence of phenomena. Therefore, the method should be able to put aside not essential things in order to reveal the nature of self thus is not an abstraction, but an intuition about the nature of something (Delfgaauw, 1988: 105). Humans are mysterious creatures where many thing has not been revealed. Why humans do something for something ? Man is a unique creature that never same, individuals are not same although raised in same environmental conditions as well. Humans are always trying to meet their basic needs. Man tries to achieve their needs and try to learn resources needed by their potential and limitations. Humans constantly facing various environmental changes and always trying to adjust in order to achieve a balance interaction with environment and creating a harmonious relationship between human beings. WF-IMU consists of financial performance, action science with individuals oriented, scientific action with social oriented and *karimah berakhlakul* with spiritual oriented, shown in figure 1.

Figure 1. Dakwah Foundation Performance



Source: Researcher

Figure 1 show that financial performance put financial at outermost position, because financial perspective is something important for foundation managers. However, financial importance in WF-IMU is only as a means, while the main goal is for people benefit. Therefore, profit or excess in WF-IMU is not solely for foundation benefit. However, the advantage is media to run a wider interest namely people interest. Financial performance is also a reflection or a way for better performance namely individual, social and spiritual. Financial performance orient to amanah within APAB (Amanah Plan of Annual Budget) framework with one door financial system. Furthermore, individuals performance in integration of action science must be fulfilled follow characteristic: *Siddiq* (Transparency), *Tabligh* (Accountability), *Amanah* (Responsibility), *Fathonah* (Competence), and *Himayah* (Integrity). Brotherhood is created from social costs and social capital that integrated into scientific action . Spiritual performance of *berakhlakul karimah* is created with properties that must be met, namely : togetherness (congregation), *Amana* authority (power sharing), leadership and followership. Rector said :

Therefore since appointed as Rector I was already launched World Class University that supported by professional and spiritual performance. So all aspects, all components in Indonesia Muslim University (IMU) must refer IMU Platform Commitment. So we know that IMU has long been proclaimed as an Islamic college and is core framework of IMU struggle as excellent program (Masrurah Mukhtar-Rector UMI)

Interview with rector emphasis on foundation success that should pay attention to professional and spiritual performance. Professionals performance is work with values of IMU commitment, namely : *siddigh*, *tabligh*, *amanah*, *fathonah*, and *himayah*. Excellent program is a means to achieve foundation performance. To achieve this, foundation established three (3) pillars namely : education and *dakwah*, business and *dakwah*, and health and *dakwah*.

### 2.3 *Dakwah* Performance of *Amaliah science* in WF-IMU

WF-IMU of Makassar in education and *dakwah* mission is to create output with *amaliah* science, scientific action, *berakhlakul kharimah*, creative, innovative, transformative and having Qur'an intelligence. Businesses and *dakwah* is to create patterns of business unit management that effective, efficient, productive, and able to provide profit and follow *shariah* (Islamic law). Health *dakwah* and *dakwah* is to organize health service and *dakwah* to support national and local development and implementing community service in health sector that consistent with in line with philosophy of education WF-IMU (WF-IMU 2009). Chairman of - supervisors board said that:

Messenger said that the best among you is those who learn the Qur'an in a broad sense, because physics, chemistry, mathematics are aspect of Qur'an, depending on intention and sincerity in learning. But not only *man taala mal Qur'an* (learn knowledge) but also *wa allamu* (to teach and to implement). Therefore we have that jargon, so science action is done. Acquired knowledge must be implemented. Furthermore, it is for society prosperity and welfare (Mansour Ramly-Chairman of Board of Trustees).

Action science is a concept about science that able to contribute to social life to make people can useful for other. Action science is important to make innovation according to user needs. IMU Commitment is basis for action science to work professionally and spiritually. IMU Commitment is a basic trait to implement action science at WF-IMU. Such commitment is *Siddiq* (Transparency), *Fathonah* (Competence), *Amanah* (Responsibility), *Tabligh* (Accountability), and *Himayah* (Integrity). Strengthening action science to do *dakwah* to improve curriculum is done through workshops to address society the, concern to principles inherent in vision and mission of WF-UMI. WF-IMU hold knowledge that established which has benefits to society within divine guidance. Scientific action is useful knowledge that can be utilized to all levels of society.

### 2.4 Performance *Amaliah* with scientific action in WF-IMU

*Dakwah* is a scientific action in WF-IMU that visible from three (3) foundation pillars : education and *dakwah*, and *dakwah* efforts, as well as health and *dakwah*. These pillars become a basis for scientific action in foundation activities. Scientific action supported at WF-IMU is supported by three pillars, namely :

- [1] Education and *dakwah* : Making educational institutions and *dakwah* environment at WF-IMU as an institution to create Muslims generations with noble morality, professional, and knowledgeable in broadest Islamic disciplines
- [2] Efforts and *dakwah* : Making effort and *dakwah* agencies at WF-IMU as a leading business unit which managed based on Islamic principles to serve society needs generally, and Muslims particularly in an effective, efficient, lawful and beneficial to both parties.

[3] Health and *dakwah* : Making Hospitals that excel in organizing and leading-edge healthcare and education to produce graduates of public health services and doctors with good morality, resourceful and piety and technology capability, social spirit and self-reliance in developing science and technology that support national and local development.

WF-IMU has proclaimed human social interaction as a scientific action to implement all activities in organization in accordance with vision and mission. It shows in an interview with chairman of board of supervisors :

Means scientific action means actions that done academic community, good action with good quality that suitable with community needs to build this nation, build people. That's why science should be coupled. Therefore, actions from academic community or the students are actions that supported by science. This means that, science support or good science can hoped that actions become qualified actions. Actions that are needed by the community. Action that contain blessings. Blessings means there is value added. Although it may be someone else already did the action, but action presence of IMU community is expected there is a blessing in it, there is value added to society, even someone else is already doing that charity.

WF-IMU establishes a foundation with concept of scientific action *dakwah*. *Dakwah* is a scientific action ranging from junior high school, high school, vocational, undergraduate, masters until doctoral programs through enlightenment to build a curriculum to gives value added. Value added is defined by chairman of supervisors board as value attached to each level of education curriculum which gives benefits to save people from destruction and to realize the ideals society towards happiness and wellbeing in world and in Hereafter with Allah SWT blessing. Scientific action humans have led people or graduates to become useful because their knowledge is useful for human. Action are needed by community, action contains blessings. Blessings means value added. Although someone may else already did the action, but presence of WF-IMU with scientific action community can makes blessing, there is value added to community, even if someone else is already do that action.

### **2.5 Dakwah Performance that Berakhlakul karimah in WF-IMU.**

Concept of *dakwah* man as a spiritual being with *berakhlakul karimah* is part of foundation *dakwah* performance. *Dakwah* performance is very important because it is foundation nature to achieve organization purpose. Foundation plays a role in all foundation components and outside foundations to think and act with *berakhlakul karimah* value. *Berakhlakul karimah* is a solid footing to create good relations between servants and Allah (*hablumminallah*) and between peoples (*hablumminannas*). Noble morality (*akhlakul karimah*) not born just as human nature, or occur suddenly. However, it requires a long process and manifestation of a lifetime learning/education that comprehensive, systematic that includes five (5) values of behavior in life. They are Sincerity, Integrity, Commitment, Consistency and Professionalism (Bastaman, 2010). Noble morality that controlled Islam values could make a Muslim able to do three things rightly: interacting with God, namely by faith and true worship that accompanied by noble morality . Interacting with ourselves, ie with is objective, honest, and consistent to follow God's command. Interacting with people, by giving them rights, mandate, to fulfill obligations as stipulated by law. Success in carrying out above three things will make us get blessing from God, from themselves and from others. Board trustee chairman said as follows :

The most perfect believer faith is those with best morality. So moral is keyword to be able to achieve perfection of faith. Well, education process that we do in IMU also in order to increase faith and devotion of students. It means that IMU output must have a noble morality, as well as his ability to be able to capture *silaturrahim* (brotherhood) with all parties. Be kind one to another. So *akhlakul karimah* was not only a personal nature, but also comes to what people think, what is true, what is to be done by humans. That is actual central theme at UMI introduction, until now we are not perfect and make gradual implementation (Mansour Ramly-Chairman of Trustees Board)

Based on moral guidance, to obtain perfection *akhlakul karimah* someone can train and familiarize themselves in their everyday lives. Moral is intact will and actions that inherent in a person's behavior. According to Al-Abrasyi Athiyah, basic morality coaching in Islam is to establish people with good moral, strong will, polite in speech and actions, noble in behavior and temperament, wise, perfect, polite, civilize, sincere, honest and sacral (Humaidi 1998: 22).

### **III. CONCLUSION**

Performance at Wakaf Foundation of Indonesian Muslims University (WF-IMU) is a performance that is seen as an effort to achieve the goal of foundation vision. Foundation activities want to create Muslims generations who have a noble morality, professional, and having Islam view in widest disciplines, making

business institution and *dakwah* within WF-IMU as a leading business unit. WF-IMU is managed based on shariah principles, to serve society needs generally and Muslims particularly in effective, efficient, lawful and beneficial to all parties.

To achieve that objective, foundation concern interest of people watching the interests of people and not only concern to financial income. However, only financial income becomes a goal in order to meet people needs. Foundation fulfill its original function namely education, social and religious. It makes performance meaning expand to include effects on all parties involved with foundation to show trustworthy financial, individuals with action scientific, *amaliah* science, brotherhood and *berakhlakul karimah*. Financial trustworthy, scientific action, scientific science and *berakhlakul karimah* is embodiment of foundation values for people interest. Based on reduction, performance meanings in foundation integrate to financial interests, individual, social and spiritual. Therefore, performance meaning can be concluded as follows:

- a. *Amaliah* science is a concept that defined as science that is able to contribute to social life to make human beings useful to others. Action science is important in development of programs and activities. Programs and activities at university always innovate according to user needs. IMU commitment is foundation in *amaliah* science to work professionally and spiritually. *Amaliah* science is individual character to carry out activities in foundation. Scientific action is reflected in individuals character at WF-UMI. Staff character consists of *Siddiq, Tabligh, Amanah, Fathonah and Himayah*.
- b. Scientific action that *ukhuwah* oriented is visible from ability to build larger social networks between WF-IMU and the partner. Partnership program is a form to improve the social network by setting up village Patronage, which consists of 25 Development Partners Village and over 100 formal and informal Development Partners Rural. This program is done in integrative with government to accelerate village development program. Funds source is obtained from WF-IMU and assistance of several parties who concern to Muslims development. Furthermore, human resource that very helpful is students, alumni and faculty.
- c. *Berakhlakul kharimah* with spiritual oriented to see balance foundation is not only seeing foundation performance from quantity produced. However, the concern is how much benefit is derived from foundation activities. Therefore, the concept of foundation to manage wealth in form of endowments becomes manifestation of property balance concept. Balance concept is foundation property is foundation property is donated to society to make society closer to Allah Almighty.

#### IV. IMPLICATIONS

Researcher hopes this study have positive implications for performance measurement practice and performance evaluation in foundation. Performance meaning includes quantitative (financial performance) and qualitative (individual, social and spiritual) that must become part of foundation to measure and assessing foundation success. Therefore, this study results will have implications for several related parties namely:

##### 4.1 Theoretical Implications

This study results can add to discourse and knowledge for students and other community members to study academic values related to principles of finance, scientific action, *amaliah* science and *berakhlakul-karimah* the implementation manifestation of performance with humanitarian oriented. Humanitarian aspect basically is human beings as individuals, social and spiritual within context of individual, social, and spiritual foundation where IMU commitment values should become part of foundation success itself. IMU commitments are to serve sincerely based on faith and devotion that based on gratitude and favor from Allah almighty.

##### 4.2 Practical Implications

Foundation *Dakwah* performance must be able to secure and strengthen togetherness (congregation) to make distributions of trust/authority (power sharing) fairly, good and responsible and using leadership and followership approach that ethical and democratic. WF-IMU provide excellent services to all stakeholders with only expect the acquiesce of Allah almighty. All programs and activities, including quality-oriented teaching and learning, are based on belief that Islam is the best living systems and superior. It improves welfare and happiness of citizens IMU with world and hereafter dimensions. Implication for performance concept are financial (*amanah*), individual (*amaliah* science), social (scientific action) and spiritual (*berakhalakul karimah*) in an attempt to look at overall performance to interpret *dakwah* performance. Finance with noble and good concept is a form to manage organization transcendently. Furthermore, users or administrators are expected to execute their duty in foundation as a religious organization, humanitarian, and educational with orientation to all people.

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