

PRIMARY RESEARCH

## Building Organizational Performance with the Tawazun Response Capability Concept

M. Trihudyatmanto<sup>1</sup>, Nunung Ghoniyah, Budhi Cahyono

Faculty of Economics, Sultan Agung Islamic University, Semarang, Indonesia

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### Abstract

**Purpose:** Dynamic capability is still a concern for many researchers because of its influence on organizational performance. Many of the previous studies have explored the factors that cause this, but not many of them have used an Islamic perspective. Thus, this paper offers a concept as a basis for organizational performance through Tawazun Response Capability (TRC).

**Methodology:** The population in the study was 7,323 Bumdes leaders in Central Java Province with a distribution of 35 districts. The factor analysis test for each indicator was formed by looking at the cross loading value  $> 0.7$  using the Confirmatory Factor Analysis (CFA) test for a total of 99 respondents. The test results were declared to be in accordance with the requirements for both the EFA and CFA tests.

**Findings:** The results of the study show that tawazun response capability is built on one dimensions and four indicators, balance of worldly and hereafter needs, balance of goals and benefits, balance of organization and environment, and spiritual and physical balance.

**Originality:** This article is perhaps the only one that explores the concept of response capability based on Islamic values.

**Practical and Social Implications:** This research will equip organizations, especially Village-Owned Enterprises (Indonesian: *Badan Usaha Milik Desa* [BUMDes]) stakeholders, in running organizations that do not deviate from Islamic values.

**KAUJIE Classification:** P, PO

**JEL Classification:** I-3

## INTRODUCTION

Dynamic capabilities represent an organization's ability to attain new and innovative forms of competitive advantage (Teece, Pisano, & Shuen, 1997). Some experts have criticized dynamic capabilities as something nebulous, hard to comprehend (Kuuluvainen, 2011), enigmatic, and perplexing (Danneels, 2008; Winter, 2003). It is difficult to position dynamic capabilities in other concepts, and prove the role of dynamic capabilities in improving company performance (Giniuniene & Jurksiene, 2015; Wohlgemuth & Wenzel, 2016). There

<sup>1</sup>Corresponding Author: M. Trihudyatmanto,  
Email: [mtrihudi\\_pdim5@std.unissula.ac.id](mailto:mtrihudi_pdim5@std.unissula.ac.id), ORCID: 0000-0001-5840-7469

are also those who question or find it difficult to differentiate clearly between operational capabilities and dynamic capabilities (Barrales-Molina, Martínez-López & Gázquez-Abad, 2014; Cepeda & Vera, 2007). If it is not clear then how to assess the existing capabilities of a company, including dynamic capabilities or operational capabilities (Ayaz *et al.*, 2021; Cepeda & Vera, 2007; Prester, 2023).

Even though previous research has proven that there is still no reciprocal relationship between dynamic capabilities, organizational learning, and company performance (Hung *et al.*, 2010; Giniuniene & Jurksiene, 2015). So far, dynamic capabilities have only focused on short-term, fleeting, moment-oriented learning, only following trends that are likely to divert from the vision, mission and strategic goals of the organization (Teece, 2014). The reference Lawrence & Weber, (2011) states that in conditions of high business environment dynamics, companies are faced with taking action now or studying in advance (there is a time lag), so that they can be left behind by competitors. Especially from the side of Village-Owned Enterprises (Indonesian: *Badan Usaha Milik Desa* [BUMDes]) which have a shortage of skilled human resources, actions like this are very likely to occur. BUMDES as a long-arm government organization should emphasize the social-profit balance of society (Sofyani *et al.*, 2019).

Despite the lack of clarity, dynamic capabilities are of paramount importance for enhancing organizational performance. Several research findings suggest that dynamic capabilities significantly impact organizational performance (Tseng & Lee, 2014; Wilden *et al.*, 2013). The agility of an organization to promptly respond to shifts in market conditions is a key characteristic of adaptive capabilities (Chakravarthy, 1982; McDaniel & Kolari, 1987). Performance, as defined by Daft, (2010), pertains to the ability to accomplish organizational tasks efficiently and effectively while utilizing resources.

Notwithstanding the advantages companies possess in swiftly responding to environmental changes, it is imperative to strike a balance to prevent resorting to any means. In this context, the researcher emphasizes the significance of Islamic values in achieving a more comprehensive equilibrium. A holistic balance encompasses equilibrium between the temporal world and the hereafter (*Tawazun*). An equilibrium in responding to both the worldly and the hereafter is referred to as *Tawazun* Response Capability (TRC).

This study provides a solution by introducing a novel concept, namely *Tawazun* Response Capability (TRC). TRC is a fresh construct resulting from the fusion of the concept of speed response capability, which constitutes one dimension of dynamic capabilities, and Islamic values. As an innovation, there is a rationale underpinning the development of this novel concept and the selection of TRC as a solution to address theoretical controversies (theory gap). The necessity for a balanced response capability, as opposed to reckless actions, mandates a balanced approach. However, a balance solely reliant on worldly considerations is deemed insufficient. Hence, a divine balance is required—an equilibrium between the temporal world and the hereafter, known as *tawazun* (QS. Ar-Rahman [55]: 7-9).

Village-Owned Enterprises (Indonesian: *Badan Usaha Milik Desa* [BUMDes]), hereinafter referred to as BUMDes, are business entities where most or all of the capital is owned by a village, primarily for the welfare of the rural community. In Central Java, Indonesia, BUMDes still encounters several challenges in its operations, including a shortage of human and financial resources and a limited capacity to respond to evolving business environments and uncertainties, which should ideally create opportunities (Aeni, 2020; Bemba & Mailensun, 2019; Meigawati & K.N.I.A., 2018). The TRC concept is crucial and applicable to BUMDes, whose business scope aims not only for profit but also for the community's well-being. TRC has the potential to enhance a balanced response capability to realize organizational performance.

This study aims to explore a new conceptual model that can address the limitations of previous research and fill the research gap between organizational learning and organizational performance, focusing on the concept of *Tawazun* Response Capability (TRC). The concept of TRC is expected to stimulate the achievement of organizational performance.

## LITERATURE REVIEW

### Dynamic Capability Theory

Based on the resource-based theory, Barney, (1991) proposed a formal definition related to the concept of sustained competitive advantage, which is the continuous achievement of advantage by implementing unique value-creating strategies not possessed by competitors.

Dynamic capabilities reflect an organization's ability to attain novel and innovative forms of competitive advantage. Some experts have also critiqued dynamic capabilities as something nebulous, challenging to grasp (Kuuluvainen, 2011), enigmatic, and perplexing (Danneels, 2008; Winter, 2003). Meanwhile, the concept of adaptive capability seems to focus on an organization's capacity to adapt within a specific scope (Ansoff, 1965; Miles *et al.*, 1978). Adaptive capability encompasses three dimensions (Oktemgil & Greenley, 1997), including product-market response capability (the company's response to market-product opportunities), marketing-activities capability (marketing activities in response to opportunities), and speed of response capability (the speed of response in pursuing opportunities).

### Islamic Values

Islam provides clear guidance to its followers on how to behave in their daily lives. Muslims are advised in the Qur'an to exhibit the best manners when interacting with others. In Islam, manners are classified into two categories: *akhlak mahmudah* (praiseworthy manners) and *akhlak mazmumah* (blameworthy manners). According to Fauzian (2018), *akhlak mahmudah* simply means praiseworthy manners. Allah has emphasized the need for us to live in balance (QS. Al-Mulk [67]:3). Quoting Zubaedi (2011), one of the praiseworthy manners is *Tawazun* or balance. It represents an individual's capacity to balance their life across multiple dimensions, thus fostering a state of stability, health, safety, and comfort

### Tawazun Response Capability (TRC)

Based on a study of resource-based theory (Resource Based View), dynamic capability with dimensions of speed of response capability and comprehensive and in-depth Tawazun can be integrated, as presented in the image below:

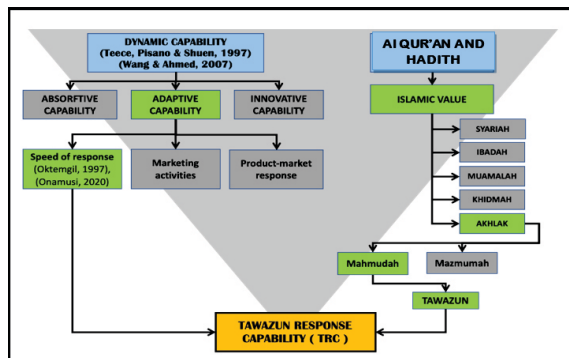


FIGURE 1. Integration of Speed of Response Capability and Tawazun

Tawazun Response Capability (TRC) is an organizational capability that is rooted in the idea of balancing the needs of this world and the hereafter, balancing goals and benefits, balancing the organization and the environment, and spiritual and physical balance. Increasing Tawazun Response Capability (TRC) has the potential to improve organizational innovation performance.

### **Organizational Performance**

Performance is the result achieved from the behaviors of organizational members (Gibson et al., 1988). According to Luthans (2006), performance is the quantity and quality of work results or services provided by an individual performing tasks within an organization. Performance, according to Daft (2010), is the ability to achieve organizational tasks using resources effectively and efficiently. Resources referred to include human resources, all assets, capabilities, organizational processes, company attributes, information, and knowledge controlled by the company. Based on these statements, it is indicated that achieving maximum organizational performance is done through effective management and utilization of organizational resources.

### **Tawazun Response Capability (TRC) And Organizational Performance**

Tawazun Response Capability (TRC) is an organizational capability that is rooted in the idea of balancing the needs of this world and the hereafter, balancing goals and benefits, balancing the organization and the environment, and spiritual and physical balance. Based on research conducted by (Onamusi, 2020), it shows that strategic response capabilities have a significant effect on company competitiveness, and this is in line with the previous empirical studies (Asikhia & Makinde, 2019; Kabue et al., 2019). The study results show that strategic response capabilities have a significant effect on a company's competitiveness which can ultimately realize better organizational performance (Asikhia & Makinde, 2019; Kabue et al., 2019; Onamusi, 2020).

## **METHODOLOGY AND INITIAL INDICATOR DEVELOPMENT**

Research was conducted to develop and validate indicators of tawazun response capability with a number of 4 characteristics. Hinkin & Schriesheim (1989) explained that the steps in the process of developing indicator scales for new measurements begin with the development of theoretical concepts and the construction of theoretical definitions. The development of indicators was carried out by involving experts in the field of management and experts in the interpretation of the Al-Qur'an and hadith to study Islamic values. Testing new indicators using exploratory factor analysis (EFA) in SPSS software.

According to Hu & Litze Bentler (1998), EFA testing is used to determine indicators of the variables formed and also form dimensions. The EFA test was carried out using SPSS software. In this research, the sample used was 99 respondents from Bumdes leaders in Central Java Province, Indonesia.

### **VARIMAX Item Rotation: Data Reduction**

Barbuto & Wheeler (2006) used varimax rotation to identify indicators that are components of the variables that will be used in the research. The results of component extraction and reduction produce 1 dimension and 4 indicators which will be proposed in the research. The results of data testing using exploratory factor analysis (EFA) in SPSS software are as follows:

**TABEL 1:** KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	,671
Bartlett's Test of Sphericity    Approx. Chi-Square	92,565
Df	6
Sig.	,000

Based on table 1, the KMO MSA value is  $0.671 > 0.50$  and the Bartlett's of Sphericity (Sig.) value is  $0.000 < 0.05$ , so the factor analysis in this research can be continued because it meets the first requirement.

**TABEL 2:** Anti-image Matrices

		TRC1	TRC2	TRC3	TRC4
Anti-image Covariance	TRC1	,363	-,007	-,130	-,245
	TRC2	-,007	,374	-,246	-,128
	TRC3	-,130	-,246	,412	,100
	TRC4	-,245	-,128	,100	,403
Anti-image Correlation	TRC1	,699 <sup>a</sup>	-,019	-,337	-,639
	TRC2	-,019	,705 <sup>a</sup>	-,627	-,329
	TRC3	-,337	-,627	,639 <sup>a</sup>	,245
	TRC4	-,639	-,329	,245	,637 <sup>a</sup>

a. Measures of Sampling Adequacy(MSA)

Based on table 2 Anti-image Correlation, in the table with the letter code (a) which means the mark for Measure of Sampling Adequacy (MSA). In table 2, the MSA value is  $> 0.50$ , so the second requirement is met.

**TABEL 3:** Communalities

Constructs	Initial	Extraction
TRC1	1,000	,755
TRC2	1,000	,749
TRC3	1,000	,642
TRC4	1,000	,646

Extraction Method: Principal Component Analysis.

**TABEL 4:** Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2,792	69,797	69,797	2,792	69,797	69,797
2	,710	17,747	87,544			
3	,312	7,795	95,340			
4	,186	4,660	100,000			

Extraction Method: Principal Component Analysis.

Based on table 4 in "Intial Eigenvalues", there is one factor (variable) that can be formed from 4 indicators, where to be a factor the eigenvalues must be greater than 1. The eigenvalues of component 1 are  $2.792 > 1$ . So it is a factor that is able to explain 69.797% variation.

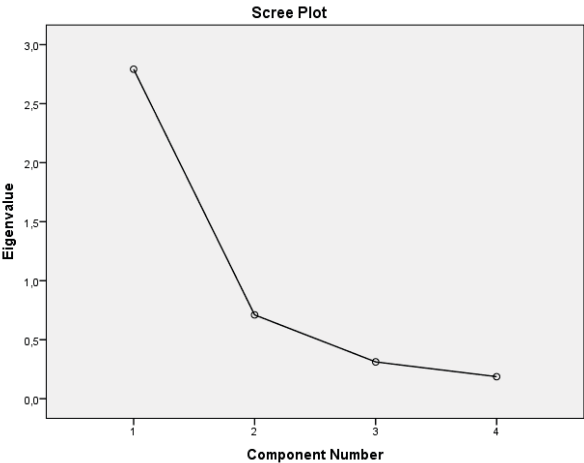


FIGURE 2. Scree Plot

The scree plot image shows the number of factors formed. In the picture above, one factor is formed by looking at the point above the eigenvalue > 1.

TABEL 5: Component Matrix<sup>a</sup> for Tawazun Response Capability

Constructs	Component 1
TRC1	,869
TRC2	,866
TRC3	,801
TRC4	,804

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Component matrix results show that all indicators tested have results of more than 0.50, which indicates that the indicators tested are worthy of being indicators of components (TRC).

Convergent Validity

PLS-SEM analysis begins with testing the measurement model to structural testing. The validity and reliability tests of the constructs are evaluated which is a test of the measurement model (outer model). The results of the validity test are declared valid by looking at the outer loading value for each construct and the relationship between the construct and other variables. The results of the validity test can be seen in table 6 below:

TABEL 6: Convergent Validity

Constructs	OP	TRC
OP1	0.889	
OP2	0.881	
OP3	0.886	
OP4	0.800	
OP5	0.846	
TRC1		0.903
TRC2		0.911
TRC3		0.915
TRC4		0.880

Note: OP in organizational performance, TRC in Tawazun Response Capability

Based on Table 6, all values are in the good category in terms of validity value, this is confirmed by the results of the outer loading which is more than 0.7. This shows that all indicators and constructs are in a good relationship according to most theories. The discriminant validity test using PLS-SEM is intended to determine whether the two constructs are truly different from one another (Hair et al., 2012). Discriminant validity is seen by looking at the cross loading value which is compared with the square root of AVE and also looking at the correlation between latent constructs.

**TABEL 5:** PLS-SEM Bootstrapping Calculation Result

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
OP1 <- OP	0.889	0.889	0.021	43.314	0.000
OP2 <- OP	0.881	0.878	0.026	34.540	0.000
OP3 <- OP	0.886	0.885	0.023	38.257	0.000
OP4 <- OP	0.800	0.797	0.045	17.692	0.000
OP5 <- OP	0.846	0.842	0.039	21.656	0.000
TRC1 <- TRC	0.903	0.904	0.017	51.693	0.000
TRC2 <- TRC	0.911	0.909	0.019	47.635	0.000
TRC3 <- TRC	0.915	0.915	0.017	53.423	0.000
TRC4 <- TRC	0.880	0.878	0.030	29.708	0.000

Note: OP in organizational performance, TRC in Tawazun Response Capability

Based on table 7, the predictive properties of all the construct relationships given are positive and significant, as evidenced by the p-value of less than 0.05. It can also be seen from the original sample coefficient that it is positive and the t-value is greater than 1.96 with a significance value of 0.05.

## DISCUSSION

Based on the results of the EFA and CFA analysis, it can be concluded that the tawazun response capability measurement scale has met the psychometric criteria. The Tawazun response capability scale can be used as a measuring tool because it is proven to be able to measure the construct when tested. The Tawazun response capability scale has passed the EFA and CFA tests. The results of factor analysis show that one factor comes from 4 indicators, namely the organization's ability to adapt based on organizational capabilities which are rooted in the idea of balancing the needs of this world and the hereafter, balance of goals and benefits, balance of organization and environment, and spiritual and physical balance.

Tawazun Response Capability (TRC) is an organizational capability that is rooted in the idea of balancing the needs of this world and the hereafter, balancing goals and benefits, balancing the organization and the environment, and spiritual and physical balance. TRC is more about the holistic balance capability that must be possessed by organizations, especially Village-Owned Enterprises (Indonesian: *Badan Usaha Milik Desa* [BUMDes]) in the Central Java Province region, Indonesia, which is the basis for the organization's response capability in seeing the urgent needs of the organization and the surrounding community. The ability to respond quickly and in a balanced manner (*tawazun*) is very important for company performance. This ability to respond quickly and in balance is an embodiment of Islamic values as stated in several verses of the Qur'an, namely: "Who created the seven heavens in layers. You will not see anything unbalanced in the creation of the Most Merciful God. So look again, do you see anything wrong?" (QS. Al-Mulk (67): 3).

In some cases of bumdes in the field, bumdes even tend to be more concerned with



serving the community than the sustainability of the bumdes business which makes a profit. The community's needs for clean water and waste processing are examples of what Bumdes must do without having to think about profits. This makes Bumdes obliged to improve their performance to serve the basic needs of the community. Bumdes who have the desire to achieve the best performance will try to meet the best standards. In terms of capacity, Bumdes are those that fall into the advanced category. Bumdes are expected to have reliable response capabilities which will improve organizational performance. Field studies have succeeded in proving that when BUMDES explores all resources related to the environment and pays attention to balance or ecosystems, what happens is that the response capability attitude of tawazun increases, in accordance with Islamic values. In developing its business it will not damage nature. As Allah says: "And do not cause damage on the earth after (Allah) has repaired it and pray to Him with fear (of not being accepted) and hope (of being granted it). Indeed, Allah's mercy is very close to those who do good (QS. Al-A'raf: 56).

Every moment is used to gather information about business opportunities that can be developed for the welfare of society. The businesses around the BUMDes are partners. This will increase their knowledge about how to deal with market changes so that they are able to achieve organizational progress (bumdes) (Salleh et al., 2011).

Tawazun Response Capability (TRC) has the potential to improve organizational performance. Based on research conducted by (Onamusi, 2020), it shows that strategic response capabilities have a significant effect on company competitiveness, and this is in line with previous empirical studies (Asikhia & Makinde, 2019; Kabue et al., 2019; Muchiri et al., 2017). Superior company performance, one of which is having superior competitiveness. With superior competitiveness, companies continue to be able to survive uncertainty and are able to take opportunities to survive. A superior company is because it has superior performance (Jyoti & Sharma, 2012). Superior performance is formed because the company has good response capabilities. A good response for a company is one that is able to balance both profit and social outcomes. Therefore, it is necessary to have a careful balance in applying all activities carried out by the company, so that it does not appear that all means are justified to win business competition, which in the end kills each other so that there is no holistic benefit and mutual prosperity. In the economic field, Islam explains the need for balance that must be carried out by humanity. That what we get, other people have some rights to. The Word of Allah SWT "You should not be wasteful of your possessions which Allah has valued. Give them sustenance and clothing and speak to them with good words. (QS. An-Nasik, Verse 5). And the Word of Allah SWT "In your wealth you have the rights of those who need it" (QS. Az-Zurriyat, Verse 19).

## CONCLUSION

The Tawazun Response Capability (TRC) concept has the potential to improve the performance of Bumdes organizations. Bumdes, which is an organization that operates not only to make a profit, but also operates in the social sector which relies on improving the basic needs and welfare of the community, needs to have a consistent balance in applying all activities carried out by the company, so that it does not appear to justify any means to win. business competition, which ultimately kills each other so that there is no holistic benefit and prosperity.

## Limitations and Future Research

The sample used in this research was only 99 respondents so that future testing could be carried out involving more respondents. The object of this research is private companies operating in the profit and social business sector Village-Owned Enterprises (Indonesian:



*Badan Usaha Milik Desa* [BUMDes]) in the Central Java Province, Indonesia, so that further research can be expanded to organizations and across regions with the type of respondent object being multinational companies.

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