

## **Efficiency Of Zakat Institutions In Indonesia During 2017-2021: An Application Of Data Envelopment Analysis**

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### **ABSTRACT**

The purpose of this study is to measure the financial performance of the National Amil Zakat Institution (LAZNAS) in the effectiveness of distribution and the efficiency of fund management. This research method uses quantitative with a descriptive approach. This study uses secondary data derived from LAZNAS website sources. The technique of collecting data by purposive sampling, namely; LAZNAS, which can publish financial statement data on the website from 2017-2021. Analysis technique or financial performance on effectiveness using the Allocation to Collection Ratio (ACR) approach. Then, the efficiency aspect uses the Data Envelopment Analysis (DEA) approach. The results of measuring financial performance in the part of effectiveness show that 6 LAZNAS in the Highly Effective category are; Dompot Dhuafa, Griya Yatim & Dhuafa, LAZISNU, Panti Yatim Indonesia, Rumah Yatim, and Rumah Zakat. Then, Al Azhar and LAZISMU showed the Effective category in the 2017-2021 period. On efficiency measurements, LAZISNU already offers efficiency. Other LAZNAS are still experiencing inefficiencies in the 2017-2021 period.

*Keywords: Performance, Amil Zakat Institution, Effectiveness, efficiency*

### **ABSTRAK**

Tujuan penelitian ini adalah untuk mengukur kinerja keuangan Lembaga Amil Zakat Nasional (LAZNAS) dalam efektivitas penyaluran dan efisiensi pengelolaan dana. Metode penelitian ini menggunakan metode kuantitatif dengan pendekatan deskriptif. Penelitian ini menggunakan data sekunder yang berasal dari sumber website LAZNAS. Teknik pengumpulan data menggunakan *purposive sampling* yaitu; LAZNAS yang dapat mempublikasikan data laporan keuangan pada website tahun 2017-2021. Teknik analisis kinerja keuangan terhadap efektivitas menggunakan pendekatan *Allocation to Collection Ratio* (ACR). Kemudian aspek efisiensi menggunakan pendekatan *Data Envelopment Analysis* (DEA). Hasil pengukuran kinerja keuangan pada bagian efektivitas menunjukkan bahwa 6 LAZNAS dengan kategori Sangat Efektif adalah; Dompot Dhuafa, Griya Yatim & Dhuafa, LAZISNU, Panti Yatim Indonesia, Rumah Yatim, dan Rumah Zakat. Kemudian, Al Azhar dan LAZISMU menunjukkan kategori Efektif pada periode 2017-2021. Pada pengukuran efisiensi, LAZISNU sudah menawarkan efisiensi. LAZNAS lainnya masih mengalami inefisiensi pada periode 2017-2021.

*Kata kunci: Kinerja, Lembaga Amil Zakat, Efektivitas, Efisiensi*

## 1. INTRODUCTION

The National Amil Zakat Agency (BAZNAS) reported that the trend of charity in 2021 was dominated by young people aged 25–44. This amounts to 70 percent of the total proceeds of collecting Zakat, *Infak*, and *Sadaqoh* (ZIS) (Republika, 2022). Meanwhile, the collection of ZIS by BAZNAS amounted to IDR 385.5 billion (Puskas BAZNAS, 2022). The millennial generation's interest in making a difference cannot be separated from the campaign that BAZNAS continues to carry out. On the other hand, the growing religious awareness of the millennial generation is because it sees the benefits of various programs to alleviate poverty.

The potential for zakat in Indonesia in 2020 is IDR 327.6 trillion (Puskas BAZNAS, 2022). The prospect of the people's funds must be managed properly and correctly so that the goal of the welfare of the people can be achieved. To determine whether management has run well and correctly, it is necessary to measure the performance of the institution that manages it (Purwani & Santoso, 2022).

BAZNAS and The National Amil Zakat Institution (LAZNAS) need to encourage optimizing zakat management in Indonesia based on the massive potential of zakat, which has not been fully explored. Zakat collection in Indonesia based on national zakat statistics shows that BAZNAS and LAZNAS do more zakat collection than distribution. The total collection and distribution of zakat, each Zakat Management Organization (OPZ), namely BAZNAS and LAZNAS, allocates most of the distribution to the poor and the rest to other ashnaf according to the 8 ashnaf of zakat (Makhrus, 2019).

Based on Law (UU) No. 23 of 2011 concerning the management of zakat under Article 1 (2), it is stated that zakat is a property that must be issued by a Muslim or business entity to be given to those who are entitled to receive it following Islamic law. Zakat provisions include the group of zakat givers (*Muzzaki*) and zakat recipients (*Mustahik*) based on the Quran in one of the verses that command to take zakat is QS. At Taubah verse 103, it states: "Take zakat from their treasures to cleanse and purify them, and pray for them." Indeed, your prayer fosters peace of mind for them. Allah is all-hearing and all-knowing.

The relationship between productive zakat management and poverty reduction is interrelated, according to (Beik & Arsyianti, 2015) Looking at a poverty line not only seen from material problems but spiritual aspects are also included in this. Productive zakat management carried out by zakat management organizations in Indonesia is generally distributed in several sectors such as education, economy, proselytizing, health, and socio-religious. Meanwhile, efforts to alleviate poverty are carried out by compiling community empowerment programs based on the five sectors above. However, the economic and education sectors are the leading programs in community empowerment (Makhrus, 2019).

Indonesian society has the largest Muslim population in the world, and the obligation of zakat for Muslims is expected to help the economic sector

eradicate the poverty that occurs. Zakat, *infaq/shadaqoh* funds have great potential for supporting the Indonesian economy, and the high number of millennials paying zakat can grow the nation's economy. The sector in the economy is an essential object in the discussion of zakat (Canggih et al., 2017).

In Law No. 23 of 2011, Article 3, it is stated that zakat management aims to (a) increase the effectiveness and efficiency of services in zakat management and (b) increase the benefits of zakat to realize community welfare and poverty reduction. A LAZNAS can be said to be effective and efficient when the launched program runs and succeeds in achieving social change goals, namely the empowerment of the poor. They have the knowledge and ability to meet their basic needs (Fathurrahman, 2019).

Financial performance is related to the effectiveness and efficiency of a company, which is analyzed with financial analysis tools so that it can be known about the good and bad financial situation of a company based on its work achievements in a certain period (Faisal et al., 2017). Financial statements must be prepared to determine whether the company's performance has increased or decreased (Sofyan, 2019).

Azizah (2018) mentioned that effectiveness indicates the degree to which a result is achieved and is often or permanently associated with the notion of efficiency. However, there are differences between the two. Effectiveness emphasizes the results achieved, while efficiency looks at how to accomplish the results by comparing inputs and outputs (Azizah, 2018).

Then Harto et al. (2019) added that when LAZNAS has not been able to collect and manage the magnitude of zakat potential, the gap can also be caused by low LAZNAS performance. LAZNAS performance can be seen in its resource management's efficiency and the institution's productivity. A LAZNAS ability to manage resources can be reflected in the financial statements it publishes (Harto et al., 2018).

Transparency in reporting itself is a crucial aspect. Transparency has the function of providing trust between interested parties in the institution. Transparency can be achieved by presenting good financial statements. Fairness refers to the suitability of preparing financial statements based on the Principles of General Accounting (Hisamuddin, 2018).

Several indicators can measure the principle of transparency, including mechanisms that ensure a system of openness and standardization of all public service processes, means that facilitate public questions about various policies and public services as well as procedures within the public sector, and mechanisms that enable the reporting and dissemination of information as well as deviations in the actions of public officials in serving activities (Junjuran, 2020).

Accountability is a form of transparency in the horizontal concept of sharia enterprise theory, which is a form of responsibility to humans. Of course, this accountability can increase the trust of stakeholders, one of which is a *muzzaki* or who entrusts his property to a zakat institution (Meutia, 2010).

Zakat is very important in economic development, especially in improving the economy of the poor in Indonesia. One of the goals of *daruriyyat*

is life and the benefits of zakat by increasing *mustahik* to *muzzaki*. With the distribution of targeted ZIS funds and the increase in community gatherings, this goal can be achieved, even with other aspects (Meutia, 2010).

However, an obstacle to applying zakat is that many Muslims still lack an understanding of it. Several factors influence the non-optimal potential of zakat. One of them is distrust of the *amil zakat* agency/*amyl zakat* institution itself. As a result, people choose to issue their zakat directly to *mustahik*. In addition, they also think that giving their zakat directly to *mustahik* is more *afdhol* than distributing it through the Zakat Management Organization (OPZ) (Mirawati et al., 2014).

Low public trust in zakat institutions to distribute their zakat to the *amil zakat* agency by 6% and *amyl zakat* institution by 1.2%. When the *amil zakat* institution has not been able to collect and manage the magnitude of zakat potential, then the gap can also be caused by the performance of the *amil zakat* institution can be seen from the efficiency management of its resources and the productivity of the institution (Harto et al., 2018).

## 2. LITERATURE REVIEW

### 2.1 FINANCIAL PERFORMANCE OF ZAKAT INSTITUTIONS

Its actual performance describes the success or failure of an entity in carrying out its main duties and functions to realize its goals, objectives, vision, and mission. In other words, performance is a feat that an organization can achieve within a certain period. Tauke et al. (2017, p. 920) say that while performance is used to see whether an institution develops or experiences problems, assets in an institution can be a benchmark that describes the resources used during the operational activities of the institution.

Performance measurement has been carried out in every company and organization, both government and private. However, zakat management organizations are less aware of how important measurement is to their organization's performance. Performance measurement in a company or commercial organization will impact increasing profits. In contrast, in non-profit organizations such as OPZ, performance measurement will have an impact on the development of future work programs. Bastiar & Bahri (2019) added that the improvement and improvement of a zakat institution are needed because it is an intermediation institution that manages people's funds, so there is a need for transparency related to the management of zakat funds, *infaq*, and alms as well as the resources it has, performance measurement can be an evaluation material for zakat institutions to improve their management performance for the better.

The increased performance of zakat institutions will affect the level of collection and distribution. Pertiwi & Pratama (2011, p. 120) continuing the institution's value is very important because the goal is to maximize the potential of existing zakat, *infaq*, and *shadaqah*. If the institution runs well, the

collection of zakat, infaq, and shadaqah will increase, and the distribution in the program will be carried out.

Financial performance is one factor related to the entity's effectiveness and efficiency in achieving its goals. The effectiveness of an entity it has the right goals that have been the target of the programs owned by an entity. Efficiency is the ratio between collection and distribution. If the distribution is suitable, it will be optimal for a zakat institution to maximize existing resources (Pertiwi & Pratama, 2011, p. 120).

The collection and distribution of zakat by institutions do not have a fixed value like that of companies, high targets still need to be carried out, and it will be determined that zakat institutions must have decreased the collection. To improve this, one way is by measuring financial performance and then analyzing financial statements. The evaluation results can be material for performance improvement in the next period, are useful in making management decisions, and can create value from the zakat institution itself to the muzzaki for performance evaluation (Pertiwi & Pratama, 2011, p. 120).

## 2.2 MASLAHAH

In Arabic, *maslahah* means Al Ghazali, as quoted (Kamali, 1991) *considerations which secure a benefit or prevent a harm but which are, simultaneously, harmonious with the objectives (maqasid) of the Shari'ah. These objectives consist of protecting the five 'essential values', namely religion, life, intellect, lineage and property.*

Al-Syathibi also defines Maslahah as a principle which concern the subsistence of human life, the completion of man's livelihood and the acquisition of what his emotional and intellectual qualities require of him, in an absolute sense (Hallaq, 2004). As written by Bahri et al. (2019) *maslahat is anything that is considered good and essentially does not contradict sharia law. Maslahat has 2 (two) ingredients, namely, benefits and blessings.*

Kamali (1986) categorizes *maslahah* into three groups, namely essentials (*daruriyyat*), complementary (*hajiyyat*), and embellishment (*tahsiniyyat*). *Daruriyyat* is defined as the fulfilment of the main interests related to achieving sharia goals, namely protecting faith, life, intelligence, posterity, and wealth. *Hajiyyat* is explained to refer to additional interests that, when ignored, can cause difficulties, but not to the point of damaging normal life. Meanwhile, *tahsiniyyat* is defined as an interest that perfects the previous level's interests.

## 3. RESEARCH METHOD

A descriptive quantitative approach was used in this study. A quantitative approach was used to measure the effectiveness and efficiency of National Amil Zakat Institution from 2017 to 2021. A descriptive approach was used to illustrate the effectiveness and efficiency of National Amil Zakat Institution. Data in the form of secondary data originating from publications were

published on the official website. Data in the form of annual financial reports for National Amil Zakat Institution from 2017 to 2021.

Data analysis was performed using the ACR and DEA approaches. The ACR was used to measure effectiveness following the formula:

$$\text{Effectiveness} = \frac{\text{Realization of the distribution of ZIS funds}}{\text{ZIS fund distribution targets}} \quad (1)$$

Zakat core principles (ZCP) were used to assess the effectiveness of the zakat distribution. The results are shown in Table below.

Table 1. Valuation Level of Effectiveness

Kategori	ACR
Highly Effective	$\geq 90\%$
Effective	70% - 89%
Fairly Effective	50% - 69%
Bellow Expectation	20% - 49%
Ineffective	$< 20\%$

Source: Data processed from BAZNAS (2016)

Based on Table 1, there are five value categories in measuring the effectiveness of zakat distribution: highly effective, effective, fairly effective, bellows expectation, and ineffective. The highest achievement was highly effective, with an ACR value of  $\geq 90\%$ . Meanwhile, the lowest achievement was ineffective, with an ACR value of  $< 20\%$ . The higher the ACR value, the more effective zakat management will be.

DEA was used to measure the efficiency. The input and output variables are the variables used to measure efficiency. The approach used in this research was a production model and variable return to scale (VRS). The input variables consist of personnel costs, socialization costs, and other operational costs. The funds raised and channeled funds were the output variables. DEA was chosen because it has been standardized to measure the performance and efficiency of a unit. All input and output variables are processed with the Banxia Frontier Analyst 4.0 software, so that each zakat management organization's efficiency can be obtained from the production method (Subardi et al., 2020). The efficiency category is where the score is 100%, and if it is less than 100%, it indicates inefficiency. The DEA formula is as follows:

$$Efisiensi = \frac{\sum_{t=1}^m U_i Y_{it}}{\sum_{t=1}^m V_j X_{jt}} \leq 1, U_i \text{ dan } V_j \geq 0 \dots \dots \dots (2)$$

The efficiency measurement itself explains the acquisition of each DMU. There is an assessment reference to describe an efficient DMU. This grouping results from a modification of the Analytic Network Process methodology by Thomas L. Saaty (Hikmah & Shofawati, 2020). The input

variables in this study consist of fixed assets and personnel costs, while the output variables consist of funds collected and distributed.

Table 2. Valuation Level of Efficiency

Definition	Intensity of Efficiency	Definition
Fully Efficient	1	The highest efficiency level of 100%
Not Efficient	<1	Not Efficient less than 100%
Very Strong Expected	0,99-0,8	Inefficiency but still highly expected to be efficient
Strong Expected	0,79-0,6	Inefficiency but still very likely to be optimized
Passable Expected	0,59-0,4	Average inefficiency
Weak Efficient	0,39-0,2	Low inefficiency
Very Weak Efficient	0,19-0,0	Very inefficiency

Source: Data processed from Zaenal Abidin & Endri (2009)

## 4. RESULT AND DISCUSSION

### 4.1 EFFECTIVENESS USING THE ACR

The effectiveness used in this study is the allocation-to-collection ratio (ACR), which is the ratio between the amount of zakat distributed and the amount of zakat collected (Nafi', 2020). This calculation is essential for demonstrating the performance of the zakat distribution in existing institutions. If an institution's ACR value is 90%, 90% of the collected zakat is disbursed. Amil uses 10% of the funds to cover all of his operating activities. This means that the lower the percentage of the ACR value, the weaker the management capability of the zakat management organization. This situation requires action to overcome it (Yudhira, 2020).

This allocation-to-collection ratio calculates and explains what is related to the number of ZIS funds allocated to the number of ZIS funds collected. What needs to be understood when calculating this ratio is that the greater the percentage ratio, the greater the capacity for distribution and collection of ZIS funds. The greater the capacity for distribution and collection of ZIS funds carried out by the amil zakat institution, the greater the institution's level of effectiveness in carrying out its operations in terms of distributing and collecting ZIS funds. The greater the level of effectiveness and

capacity for distributing funds, the greater the benefits/benefits felt by the mustahiq community in need.

Most scholars believe that zakat distribution must be performed immediately. This is in line with zakat core principles, namely zakat received in a collection period must be distributed immediately or within one year must be distributed to mustahiq (Alfi et al., 2020).

The following is a table of realization and distribution targets for ZIS funds from the Zakat Management Organization at Nasional amil zakat institution based on researchers' data. Based on the Table 3, it can be seen that the realization value and target of ZIS fund distribution in the Zakat Management Organization from 2017 to 2021.

Table 3. Measurement of Total Effectiveness of ZIS Funds 8 LAZNAS

Year	Names of LAZNAS	Notes	In million (IDR)	Ratio	Category
2017	Al Azhar	ZIS Funds Collected	43.479	92%	Highly Effective
		ZIS Funds Distributed	40.127		
	DD	ZIS Funds Collected	209.041	92%	Highly Effective
		ZIS Funds Distributed	191.448		
	GYD	ZIS Funds Collected	26.469	93%	Highly Effective
		ZIS Funds Distributed	24.745		
	LAZISMU	ZIS Funds Collected	30.567	66%	Fairly Effective
		ZIS Funds Distributed	20.085		
	LAZISNU	ZIS Funds Collected	194.372	96%	Highly Effective
		ZIS Funds Distributed	186.823		
	PYY	ZIS Funds Collected	26.525	99%	Highly Effective
		ZIS Funds Distributed	26.139		
	Rumah Yatim	ZIS Funds Collected	89.468	92%	Highly Effective
		ZIS Funds Distributed	82.182		
Rumah Zakat	ZIS Funds Collected	162.598	131%	Highly Effective	
	ZIS Funds Distributed	213.413			
2018	Al Azhar	ZIS Funds Collected	48.955	83%	Effective
		ZIS Funds Distributed	40.650		
	DD	ZIS Funds Collected	219.962	93%	Highly Effective
		ZIS Funds Distributed	203.475		



Year	Names of LAZNAS	Notes	In million (IDR)	Ratio	Category
2019	GYD	Distributed		93%	Highly Effective
		ZIS Funds Collected	30.902		
	LAZISMU	ZIS Funds Distributed	28.731	95%	Highly Effective
		ZIS Funds Collected	75.742		
	LAZISNU	ZIS Funds Distributed	71.980	93%	Highly Effective
		ZIS Funds Collected	278.949		
	PYI	ZIS Funds Distributed	258.442	90%	Highly Effective
		ZIS Funds Collected	29.494		
	Rumah Yatim	ZIS Funds Distributed	26.422	85%	Effective
		ZIS Funds Collected	120.506		
	Rumah Zakat	ZIS Funds Distributed	103.008	90%	Highly Effective
		ZIS Funds Collected	232.193		
	Al Azhar	ZIS Funds Distributed	209.464	92%	Highly Effective
		ZIS Funds Collected	51.474		
	DD	ZIS Funds Distributed	47.191	97%	Highly Effective
		ZIS Funds Collected	312.616		
	GYD	ZIS Funds Distributed	302.523	91%	Highly Effective
		ZIS Funds Collected	37.748		
	LAZISMU	ZIS Funds Distributed	34.415	90%	Highly Effective
		ZIS Funds Collected	116.145		
	LAZISNU	ZIS Funds Distributed	104.149	100%	Highly Effective
		ZIS Funds Collected	506.274		
	PYI	ZIS Funds Distributed	508.313	93%	Highly Effective
		ZIS Funds Collected	34.547		
Rumah Yatim	ZIS Funds Distributed	32.171	88%	Effective	
	ZIS Funds Collected	169.232			
Rumah Zakat	ZIS Funds	148.827	85%	Effective	
		ZIS Funds	265.358	85%	Effective

Year	Names of LAZNAS	Notes	In million (IDR)	Ratio	Category	
2020		Collected				
		ZIS Funds Distributed	225.133			
	Al Azhar	ZIS Funds Collected	54.761	94%	Highly Effective	
		ZIS Funds Distributed	51.382			
	DD	ZIS Funds Collected	287.015	84%	Effective	
		ZIS Funds Distributed	241.022			
	GYD	ZIS Funds Collected	41.337	88%	Effective	
		ZIS Funds Distributed	36.446			
	LAZISMU	ZIS Funds Collected	156.911	101%	Highly Effective	
		ZIS Funds Distributed	158.456			
	LAZISNU	ZIS Funds Collected	765.662	92%	Highly Effective	
		ZIS Funds Distributed	705.939			
	PYI	ZIS Funds Collected	33.234	89%	Effective	
		ZIS Funds Distributed	29.535			
	Rumah Yatim	ZIS Funds Collected	186.387	90%	Highly Effective	
		ZIS Funds Distributed	166.841			
	Rumah Zakat	ZIS Funds Collected	295.827	89%	Effective	
		ZIS Funds Distributed	262.312			
	2021	Al Azhar	ZIS Funds Collected	56.007	81%	Effective
			ZIS Funds Distributed	45.438		
DD		ZIS Funds Collected	301.746	96%	Highly Effective	
		ZIS Funds Distributed	290.112			
GYD		ZIS Funds Collected	46.173	93%	Highly Effective	
		ZIS Funds Distributed	42.976			
LAZISMU		ZIS Funds Collected	325.408	80%	Effective	
		ZIS Funds Distributed	261.511			
LAZISNU		ZIS Funds Collected	976.762	98%	Highly Effective	
		ZIS Funds Distributed	958.747			

Year	Names of LAZNAS	Notes	In million (IDR)	Ratio	Category
		Distributed			
	PVI	ZIS Funds Collected	38.046	100%	Highly Effective
		ZIS Funds Distributed	37.900		
	Rumah Yatim	ZIS Funds Collected	206.410	94%	Highly Effective
		ZIS Funds Distributed	194.126		
	Rumah Zakat	ZIS Funds Collected	309.780	85%	Effective
		ZIS Funds Distributed	263.786		

Source: Data processed from financial reports for each laznas (2022)

The results of measuring financial performance in the aspect of effectiveness show that 6 LAZNAS in the Highly Effective category are: Dompot Dhuafa, Griya Yatim & Dhuafa, LAZISNU, Panti Yatim Indonesia, Rumah Yatim, and Rumah Zakat. The average value of the effectiveness measurement for five years from 2017-2021 is: Dompot Dhuafa and Griya yatim&Dhuafa got a score of 92%, Rumah Yatim and Rumah Zakat with a value of 90%. LAZISNU resulted in a score of 96%, and Panti Yatim Indonesia with a value of 94%

Then, Al Azhar and LAZISMU showed the Effective category in the 2017-2021 period. Al Azhar itself scored 88%, and LAZISMU scored 86%. From 2017-2021, LAZISNU managed to get the title of Highly Effective for five consecutive years.

#### 4.2 EFFICIENCY USING THE DEA

One of the parameters used to measure a company's performance or organization is measuring its efficiency by measuring the organization's financial activities (Rusmini & Aji, 2019). Efforts to increase efficiency are associated with lower costs of obtaining a particular result or certain costs of obtaining a higher yield (Nurhasanah & Lubis, 2019). If the zakat management organization can manage the smallest possible costs to produce an optimal program, the organization can be said to be efficient (Rusmini & Aji, 2019).

Efficiency is usually defined as the ratio between input and output. This organization's efficiency goals focus on how the organization uses all available resources to achieve a better output level (Alam, 2018). In the context of zakat institutions, this efficiency refers to how well an institution uses its resources (Subardi et al., 2020). The factor that causes technical efficiency is the maximum utilization of input capacity. An economic activity unit (UKE) can be considered efficient if a unit can operate adequately (Lestari, 2015).

Zakat management entities are assessed for efficiency if the use of existing input variables produces an optimal output. This efficiency calculation uses the data envelopment analysis (DEA) method, processed with the Banxia Fointer Analyst 4 software.

The assumptions used were VRS assumptions with a production approach. The input and output variables were used as variables. The input variables consist of operational costs, socialization costs, and employee salaries. The output variable consists of zakat and infaq/alms funds collected and zakat and infaq/alms distributed.

Data envelopment analysis (DEA) is a standardized method used to measure the performance of a unit's activity (R. K. Akbar et al., 2020). A zakat management entity is said to be efficient if its value reaches 100% or equal to 1. According to Akbar (2009), the more it moves away from 100% or closer to 0%, the more inefficient it will be.

To measure its performance, the level of efficiency was measured based on the orientation of the input or output. The two approaches, either input or output orientation, do not produce different efficiency values. The trick minimizes the number of inputs and maximizes the output (Fahmi & Yuliana, 1970).

The zakat management entity is said to have a high performance if it can increase gasoline efficiency by using the appropriate variables to provide maximum results. Calculation of the efficiency of National Amil Zakat Institution using the DEA model with a production approach This abbreviation was used to determine the input and output variables.

The input variables consist of personnel costs, operational costs, and outreach costs. The output variables include funds collected and channeled funds. The measurement of the efficiency of National Amil Zakat Institution is shown in the following table. Those Tables show the results of measuring the efficiency of zakat and infaq/alms management by National Amil Zakat Institution in 2017-2021.

Table 4. Al Azhar Efficiency Measurement 2017-2021

Year	Variable	Value (IDR)	Target (IDR)	Potential Improvement	Efficiency (100%)
2017	Employee Costs (X1)	2.110.682.200	1.893.862.147,34	10,27%	89,70%
	Socialization Costs (X2)	700.002.700	628.094.848,47	10,27%	
	Operating Costs (X3)	1.750.366.831	735.444.107,06	57,98%	
	ZIS Collection (Y1)	43.478.702.586	48.437.644.114,31	11,41%	
	Distribution ZIS (Y2)	40.126.555.459	40.126.555.459,00	0,00%	
2018	Employee Costs (X1)	2.627.605.147	2.627.605.147,00	0,00%	100%
	Socialization Costs (X2)	504.333.000	504.333.000,00	0,00%	
	Operating Costs (X3)	2.033.294.445	2.033.294.445,00	0,00%	
	ZIS Collection (Y1)	48.955.106.326	48.955.106.326,00	0,00%	
	Distribution ZIS (Y2)	40.649.579.405	40.649.579.405,00	0,00%	

Year	Variable	Value (IDR)	Target (IDR)	Potential Improvement	Efficiency (100%)
2019	Employee Costs (X1)	3.352.994.600	3.352.994.600,00	0,00%	100%
	Socialization Costs (X2)	390.924.000	390.924.000,00	0,00%	
	Operating Costs (X3)	1.989.925.051	1.989.925.051,00	0,00%	
	ZIS Collection (Y1)	51.473.570.349	51.473.570.349,00	0,00%	
	Distribution ZIS (Y2)	47.190.999.130	47.190.999.130,00	0,00%	
2020	Employee Costs (X1)	4.655.854.200	4.655.854.200,00	0,00%	100%
	Socialization Costs (X2)	9.369.900	9.369.900,00	0,00%	
	Operating Costs (X3)	1.644.896.079	1.644.896.079,00	0,00%	
	ZIS Collection (Y1)	54.760.579.464	54.760.579.464,00	0,00%	
	Distribution ZIS (Y2)	51.381.600.971	51.381.600.971,00	0,00%	
2021	Employee Costs (X1)	4.711.798.146	4.711.798.146,00	0,00%	100%
	Socialization Costs (X2)	140.040.000	140.040.000,00	0,00%	
	Operating Costs (X3)	1.009.042.306	1.009.042.306,00	0,00%	
	ZIS Collection (Y1)	56.006.608.490	56.006.608.490,00	0,00%	
	Distribution ZIS (Y2)	45.437.969.381	45.437.969.381,00	0,00%	

Source: Data processed from Banxia Frontier Analysis 4

The table above shows the DEA output. The actual value is the actual number indicated by the variables that the DEA has processed. In contrast, the target value is the recommended value by DEA software to achieve maximum efficiency. The potential improvement value shows the level of change that LAZ must make to achieve perfect efficiency of 100%. If the potential improvement value shows 0.00% percent, then LAZ does not need to make any input or output changes. If the potential improvement value shows above 0.00%, then LAZ must change the input or output.

Table 4 results show that in 2017 LAZNAS Al Azhar experienced an inefficiency of 89.70%. In the value of potential improvement, the need for LAZNAS Al Azhar to reduce employee expenses by 10.27%, socialization costs by 10.27%, and operational costs by 57.98%. Meanwhile, in collecting, it is necessary to increase the collection by 11.41% and the distribution fund by 0%.

In 2017 experienced inefficiency can be seen from the decrease in input variables and the lack of increase in output variables until there is a distance between the actual value and the target value that DEA has suggested.

Personnel costs amounted to Rp 2,110,682,200, while the recommended target was Rp 1,893,862,147.34. The socialization fee is IDR 700,002,700, while the recommended target is IDR 628,094,848.47. Operational costs of Rp 1,750,366,831 while the recommended target is Rp 735,444,107.06.

As for the output variables, it is necessary to increase the collection. The funds raised amounted to IDR 43,478,702,586, while the recommended target was IDR 48,437,644,114.31. Meanwhile, the disbursement fund shows no need for improvement because it follows the data.

While in 2018 to 2021, LAZNAS Al Azhar experienced efficiency, and it can be seen in table 4.11 that the actual data and the recommended target data are appropriate. Thus, the potential improvement value of the input and output variables is 0%, and the input variables do not need to be reduced. The output variables do not need to increase.

Based on existing input and output variable data, LAZNAS Al Azhar, in 2018-2021, can utilize the resource capacity of existing input variables to produce corresponding outputs. This shows that the efficiency value of 100% indicates the management of ZIS funds.

Table 5. Dompot Dhuafa Efficiency Measurement 2017-2021

Year	Variable	Value (IDR)	Target (IDR)	Potential Improvement	Efisiensi (100%)
2017	Employee Costs (X1)	19.775.724.175	19.775.724.175,00	0,00%	100%
	Socialization Costs (X2)	1.666.108.210	1.666.108.210,00	0,00%	
	Operating Costs (X3)	30.804.554.685	30.804.554.685,00	0,00%	
	ZIS Collection (Y1)	209.041.422.698	209.041.422.698,00	0,00%	
	Distribution ZIS (Y2)	191.448.063.012	191.448.063.012,00	0,00%	
2018	Employee Costs (X1)	21.684.635.061	21.684.635.061,00	0,00%	100%
	Socialization Costs (X2)	2.217.943.824	2.217.943.824,00	0,00%	
	Operating Costs (X3)	36.792.781.617	36.792.781.617,00	0,00%	
	ZIS Collection (Y1)	219.961.812.654	219.961.812.654,00	0,00%	
	Distribution ZIS (Y2)	203.474.250.819	203.474.250.819,00	0,00%	
2019	Employee Costs (X1)	26.214.043.600	2.160.156.067,44	-91,76%	44,70%
	Socialization Costs (X2)	1.672.431.444	747.386.768,25	-55,31%	
	Operating Costs (X3)	25.650.474.782	4.134.564.152,52	-83,88%	
	ZIS Collection (Y1)	312.616.182.464	312.616.182.464,00	0,00%	
	Distribution ZIS (Y2)	302.523.355.012	311.963.926.026,24	3,12%	

Year	Variable	Value (IDR)	Target (IDR)	Potential Improvement	Efisiensi (100%)
2020	Employee Costs (X1)	29.261.679.034	3.009.711.227,33	- 89,71%	24,00%
	Socialization Costs (X2)	3.308.848.668	792.624.157,02	- 76,05%	
	Operating Costs (X3)	16.511.064.781	3.955.172.967,00	- 76,05%	
	ZIS Collection (Y1)	287.014.950.459	287.014.950.459,0	0,00%	
	Distribution ZIS (Y2)	241.022.250.000	264.597.190.799,3	9,78%	
2021	Employee Costs (X1)	28.547.437.885	5.958.209.647,88	- 79,13%	75,80%
	Socialization Costs (X2)	2.240.278.720	1.697.511.329,23	- 24,23%	
	Operating Costs (X3)	19.579.893.340	14.836.140.910,97	- 24,23%	
	ZIS Collection (Y1)	301.745.700.584	307.771.295.220,5	2,00%	
	Distribution ZIS (Y2)	290.111.799.738	290.111.799.738,0	0,00%	

Source: Data processed from Banxia Frontier Analysis 4

The results of table 5 show that in 2017 and 2018, LAZNAS Dompot Dhuafa experienced efficiency with a value of 100%. This indicates that the actual data and the suggested target data are appropriate. Thus, the potential improvement value of the input and output variables is 0%, the input variables do not need to be reduced, and the output variables do not need to increase.

Meanwhile, in 2019 LAZNAS Dompot Dhuafa experienced an inefficiency of 44.70%. In the value of potential improvement, the need for LAZNAS Dompot Dhuafa to reduce employee expenses is 91.76%, socialization costs are 55.31%, and operational costs are 83.88%. As for the collection, there is no need to increase, and the distribution fund needs to increase the distribution by 3.12%.

In 2019, it experienced inefficiencies, which can be seen from the decrease in input variables and the lack of increase in output variables until there is a distance between the actual value and the target value that DEA has suggested. Personnel costs of Rp 2 6,214,043,600 while the recommended target is Rp 2,160,156,067.44. The socialization fee is IDR 1,672,431,444, while the recommended target is IDR 628,094,848.47. Operational costs of IDR 25,650,474,782, while the recommended target is IDR 4,134,564,152.52.

As for the output variable, the collection fund does not need improvement because it follows the data. Meanwhile, the distribution fund needs to increase. The disbursed funds amounted to IDR 302,523,355,012, while the recommended target was IDR 311,963,926,026.24.

In 2020 LAZNAS Dompot Dhuafa again experienced an inefficiency of 24.00%. This value is down from the previous year. Regarding potential improvement, the need for LAZNAS Dompot Dhuafa to reduce employee

expenses was 89.71%, socialization costs were 76.05%, and operational costs were 76.05%. As for the collection, there is no need for an increase, and the distribution fund needs to increase the distribution by 9.78%.

In 2020 experienced inefficiencies can be seen from the decrease in input variables and the lack of improvement in output variables until there is a distance between the actual value and the target value that DEA has suggested. Personnel costs amounted to Rp 29,261,679,034, while the recommended target was Rp 3,009,711,227.33. The socialization fee is IDR 3,308,848,668, while the recommended target is IDR 792,624,157.02. Operational costs of IDR 16,511,064,781, while the recommended target is IDR 3,955,172,967.00.

As for the output variable, the collection fund does not need improvement because it follows the data. Meanwhile, the distribution fund needs to increase. The disbursed funds amounted to IDR 241,022,250,000, while the recommended target was IDR 264,597,190,799.33.

In 2021 LAZNAS Dompot Dhuafa again experienced an inefficiency of 75.08%. Despite the inefficiency, LAZNAS Dompot dhuafa received an increase in assessment from the previous year. In the value of potential improvement, the need for LAZNAS Dompot Dhuafa to reduce employee expenses amounted to 79.13%, socialization costs to 24.23% and operational costs to 24.23 %. Meanwhile, in collecting, it is necessary to increase the collection by 2.00% and the distribution fund by 0%.

In 2021, it will experience inefficiency, as seen from the decrease in input variables and the lack of increase in output variables, until there is a distance between the actual value and the target value that DEA has suggested. Personnel amounted to Rp 28,547,437,885 while the recommended target was Rp 5,958,209,647.88. The socialization fee is IDR 2,240,278,720, while the recommended target is IDR 1,697,511,329.23. Operational costs of IDR 19,579,893,340 while the recommended target is IDR 14,836,140,910.97.

As for the output variables, it is necessary to increase the collection. The funds raised amounted to IDR 301,745,700,584, while the recommended target was IDR 307,771,295,220.53. Meanwhile, the disbursement fund shows no need for improvement because it follows the data.

Table 6. Griya Yatim & Dhuafa Efficiency Measurement 2017-2021

Year	Variable	Value (IDR)	Target (IDR)	Potential Improvement	Efisiensi (100%)
2017	Employee Costs (X1)	1.984.609	1.670.414.5	-15,83%	84,20%
	Socialization Costs (X2)	1.188.735	748.214.00	-37,06%	
	Operating Costs (X3)	1.277.683	1.075.406.3	-15,83%	
	ZIS Colletion (Y1)	26.469.26	29.749.847.	12,39%	
		9.201	891,56		



Year	Variable	Value (IDR)	Target (IDR)	Potential Improvement	Efisiensi (100%)
	Distribution ZIS (Y2)	24.745.05 7.683	24.745.057. 683,00	0,00%	
	Employee Costs (X1)	2.424.763 .310	1.721.769.1 39,52	-28,99%	
	Socialization Costs (X2)	1.658.040 .468	1.177.336.7 31,43	-28,99%	
	Operating Costs (X3)	1.443.281 .895	1.024.841.5 65,44	-28,99%	71,00%
2018	ZIS Colletion (Y1)	30.902.49 0.998	32.206.458. 494,80	4,22%	
	Distribution ZIS (Y2)	28.730.95 1.139	28.730.951. 139,00	0,00%	
	Employee Costs (X1)	2.722.930 .898	2.306.980.7 73,36	-15,28%	
	Socialization Costs (X2)	1.453.315 .831	1.083.290.3 81,33	-25,46%	
2019	Operating Costs (X3)	2.197.468 .913	1.861.787.4 35,03	-15,28%	84,70%
	ZIS Colletion (Y1)	37.747.58 6.657	46.079.823. 916,98	22,07%	
	Distribution ZIS (Y2)	34.414.86 6.149	43.811.967. 612,48	27,31%	
	Employee Costs (X1)	3.188.176 .350	2.653.683.0 53,67	-16,76%	
	Socialization Costs (X2)	969.928.3 94	961.491.12 5,58	-0,87%	
	Operating Costs (X3)	1.026.173 .134	1.017.246.6 00,63	-0,87%	99,10%
2020	ZIS Colletion (Y1)	41.336.81 0.575	41.336.810. 575,00	0,00%	
	Distribution ZIS (Y2)	36.446.30 4.984	37.097.365. 484,08	1,79%	
2021	Employee Costs (X1)	3.939.630 .910	3.939.630.9 10,00	0,00%	100%
	Socialization Costs (X2)	1.428.665 .369	1.428.665.3 69,00	0,00%	

Year	Variable	Value (IDR)	Target (IDR)	Potential Improvement	Efisiensi (100%)
	Operating	2.605.009	2.605.009.2	0,00%	
	Costs (X3)	.261	61,00		
	ZIS Colletion (Y1)	46.172.55	46.172.555.	0,00%	
		5.031	031,00		
	Distribution	42.975.99	42.975.995.	0,00%	
	ZIS (Y2)	5.297	297,00		

Source: Data processed from Banxia Frontier Analysis 4

The results of table 6 show that in 2017 LAZNAS Griya Yatim&Dhuafa experienced an inefficiency of 84.20%. In the value of potential improvement, the need for LAZNAS Griya Yatim &Dhuafa to reduce employee expenses by 15.83%, socialization costs by 37.06% and operational costs by 15.83 %. Meanwhile, in collecting, it is necessary to increase the collection by 12.39% and the distribution fund by 0%.

In 2017 experienced inefficiency can be seen from the decrease in input variables and the lack of increase in output variables until there is a distance between the actual value and the target value that hDEA has suggested Personnel costs of Rp 1,984,609,050 while the recommended target is Rp 1,670,414,556.23. The socialization fee is IDR 1,188,735,464, while the recommended target is IDR 748,214,001.52. Operational costs amounted to Rp 1,277,683,507, while the recommended target was Rp 1,075,406,326.68.

As for the output variables, it is necessary to increase the collection. Funds raised amounted to IDR 26,469,269,201, while the recommended target was IDR 29,749,847,891.56. Meanwhile, the disbursement fund shows no need for improvement because it follows the data.

In 2018 again experienced inefficiency, seen from the decrease in input variables and the lack of increase in output variables, until there was a distance between the actual value and the target value suggested by the DEA. Personnel costs amounted to Rp 2,424,763,310, while the recommended target was Rp 1,721,769,139.52. The socialization fee is IDR 1,658,040,468, while the recommended target is IDR 1,177,336,731.43. Operational costs of Rp 1,443,281,895 while the recommended target is Rp 1,024,841,565.44.

As for the output variables, it is necessary to increase the collection. Funds were raised of IDR 30,902,490,998, while the recommended target was IDR 32,206,458,494.80. Meanwhile, the disbursement fund shows no need for improvement because it follows the data.

In 2019, it experienced inefficiency again, which can be seen from the decrease in input variables and the lack of increase in output variables until there is a distance between the actual value and the target value suggested by the DEA. Personnel costs of Rp 2,722,930,898, while the recommended target is Rp 2,306,980,773.36. The socialization fee is IDR 1,453,315,831, while the

recommended target is IDR 1,083,290,381.33. Operational costs of Rp 2,197,468,913, while the recommended target is Rp 1,861,787,435.03.

As for the output variables, it is necessary to increase the collection. The funds raised amounted to IDR 37,747,586,657, while the recommended target was IDR 46,079,823,916.98. Meanwhile, the distribution fund needs to improve. The disbursed funds amounted to IDR 34,414,866,149, while the recommended target was IDR 43,811,967,612.48.

In 2020 again experienced inefficiency, which can be seen from the decrease in input variables and the lack of improvement in output variables until there was a distance between the value and the target value suggested by the DEA. Personnel costs of Rp 3,188,176,350 while the recommended target is Rp 2,653,683,053.67. The socialization fee is IDR 969,928,394, while the recommended target is IDR 961,491,125.58. Operational costs of IDR 1,026,173,134, while the recommended target is IDR 1,017,246,600.63.

As for the output variable, the collection fund does not need improvement because it follows the data. Meanwhile, the distribution fund needs to increase. The disbursed funds amounted to IDR 36,446,304,984, while the recommended target was IDR 37,097,365,484.08.

In 2021 LAZNAS Griya Yatim&Dhuafa experienced efficiency with a value of 100%. This indicates that the actual data and the suggested target data are appropriate. Thus, the potential improvement value of the input and output variables is 0%, the input variables do not need to be reduced, and the output variables do not need to increase.

Table 7. LAZISMU Efficiency Measurement 2017-2021

Year	Variable	Value (IDR)	Target (IDR)	Potential Improvement	Efisiensi (100%)
2017	Employee Costs (X1)	2.058.631.464	2.058.631.464,00	0,00%	100%
	Socialization Costs (X2)	400.411.018	400.411.018,00	0,00%	
	Operating Costs (X3)	355.524.052	355.524.052,00	0,00%	
	ZIS Colletion (Y1)	30.566.559	30.566.559,00	0,00%	
	Distribution ZIS (Y2)	20.084.713	20.084.713,00	0,00%	
	Employee Costs (X1)	4.172.170.952	4.172.170.952,00	0,00%	
	Socialization Costs (X2)	1.898.008.190	1.898.008.190,00	0,00%	
	Operating Costs (X3)	1.898.008.190	1.898.008.190,00	0,00%	

Year	Variable	Value (IDR)	Target (IDR)	Potential Improvement	Efisiensi (100%)
	ZIS Colletion (Y1)	75.741.91 5.739	75.741.915. 739,00	0,00%	
	Distribution ZIS (Y2)	71.979.91 1.623	71.979.911. 623,00	0,00%	
	Employee Costs (X1)	8.883.067. 692	8.883.067.6 92,00	0,00%	
	Socialization Costs (X2)	1.734.727. 892	1.734.727.8 92,00	0,00%	
20	Operating Costs (X3)	2.130.113. 688	2.130.113.6 88,00	0,00%	100%
19	ZIS Colletion (Y1)	116.145.2 49.319	116.145.249 .319,00	0,00%	
	Distribution ZIS (Y2)	104.149.1 25.265	104.149.125 .265,00	0,00%	
	Employee Costs (X1)	11.872.51 3.739	2.408.121.5 72,54	-79,72%	
	Socialization Costs (X2)	1.739.291. 820	1.078.507.4 23,36	-37,99%	
20	Operating Costs (X3)	3.415.269. 781	2.486.986.8 89,79	-27,18%	72,80%
	ZIS Colletion (Y1)	156.910.9 56.015	172.833.024 .972,34	10,15%	
	Distribution ZIS (Y2)	158.456.1 12.311	158.456.112 .311,00	0,00%	
	Employee Costs (X1)	17.719.75 0.786	17.719.750. 786,00	0,00%	
	Socialization Costs (X2)	3.877.515. 738	3.877.515.7 38,00	0,00%	
20	Operating Costs (X3)	5.685.740. 141	5.685.740.1 41,00	0,00%	100%
21	ZIS Colletion (Y1)	325.408.0 64.729	325.408.064 .729,00	0,00%	
	Distribution ZIS (Y2)	261.510.6 00.127	261.510.600 .127,00	0,00%	

Source: Data processed from Banxia Frontier Analysis 4

The results of table 7 show that from 2017 to 2019, LAZISMU experienced efficiency with a value of 100 %. This indicates that the actual data and the suggested target data are appropriate. This the potential improvement value of the input and output variables is 0%, and the input variables do not need to be reduced. The output variables do not need to increase.

Whereas in 2020, LAZISMU experienced inefficiency, which we can see from the decrease in input variables and the lack of improvement in output variables until there is a gap between the actual value and the value targets suggested by the DEA Personnel costs amounted to Rp 11,872,513,739, while the recommended target was Rp 2,408,121,572.54. The socialization fee is IDR 1,739,291,820, while the recommended target is IDR 1,078,507,423.36. Operational costs of Rp 3,415,269,781, while the recommended target is Rp 2,486,986,889.79.

As for the output variables, it is necessary to increase the collection. Funds raised amounted to IDR 156,910,956,015, while the recommended target was IDR 172,833,024,972.34. Meanwhile, the disbursement fund shows no need for improvement because it follows the data.

In 2021 LAZISMU experienced efficiency with a value of 100%. This indicates that your LAZIS complies with the actual data and that the suggested target data is appropriate. This, the potential improvement value of the input and output variables is 0%, the input variables do not need to be reduced, and the output variables do not need to increase.

Table 8. LAZISNU Efficiency Measurement 2017-2021

Year	Variable	Value (IDR)	Target (IDR)	Potential Improvement	Efisiensi (100%)
2017	Employee Costs (X1)	1.752.329.377	1.752.329.377,00	0,00%	100%
	Socialization Costs (X2)	1.397.586.640	1.397.586.640,00	0,00%	
	Operating Costs (X3)	1.594.961.425	1.594.961.425,00	0,00%	
	ZIS Colletion (Y1)	194.371.953.506	194.371.953.506,00	0,00%	
	Distribution ZIS (Y2)	186.822.724.780	186.822.724.780,00	0,00%	
	Employee Costs (X1)	3.797.854.173	3.797.854.173,00	0,00%	
2018	Socialization Costs (X2)	6.866.317.047	6.866.317.047,00	0,00%	100%
	Operating Costs (X3)	5.044.297.409	5.044.297.409,00	0,00%	

Year	Variable	Value (IDR)	Target (IDR)	Potential Improvement	Efisiensi (100%)
	ZIS Colletion (Y1)	278.948.510.654	278.948.510.654,00	0,00%	
	Distribution ZIS (Y2)	258.441.830.662	258.441.830.662,00	0,00%	
	Employee Costs (X1)	1.275.574.509	1.275.574.509,00	0,00%	
	Socialization Costs (X2)	1.011.731.340	1.011.731.340,00	0,00%	
2019	Operating Costs (X3)	5.724.979.072	5.724.979.072,00	0,00%	100%
	ZIS Colletion (Y1)	506.273.523.750	506.273.523.750,00	0,00%	
	Distribution ZIS (Y2)	508.313.425.068	508.313.425.068,00	0,00%	
	Employee Costs (X1)	1.683.132.429	1.683.132.429,00	0,00%	
	Socialization Costs (X2)	1.424.353.431	1.424.353.431,00	0,00%	
2020	Operating Costs (X3)	9.203.089.207	9.203.089.207,00	0,00%	100%
	ZIS Colletion (Y1)	765.662.256.766	765.662.256.766,00	0,00%	
	Distribution ZIS (Y2)	705.939.451.806	705.939.451.806,00	0,00%	
	Employee Costs (X1)	4.551.841.292	4.551.841.292,00	0,00%	
	Socialization Costs (X2)	4.999.042.449	4.999.042.449,00	0,00%	
2021	Operating Costs (X3)	55.667.355.5403	55.667.355.5403,00	0,00%	100%
	ZIS Colletion (Y1)	976.761.700.875	976.761.700.875,00	0,00%	
	Distribution ZIS (Y2)	958.747.452.321	958.747.452.321,00	0,00%	

Source: Data processed from Banxia Frontier Analysis 4

The results of table 8 show that from 2017 to 2021, LAZISNU experienced efficiency with a value of 100%. This indicates that the actual data and the suggested target data are appropriate. This, potential improvement value of the input and output variables is 0%, and the input variables do not need to be reduced, and the output variables do not need to increase. Of the 8 LAZs, only LAZISNU has scored 100% or one over the past five years.

Table 9. Panti Yatim Indonesia Efficiency Measurement 2017-2021

Year	Variable	Value (IDR)	Target (IDR)	Potential Improvement	Efisiensi (100%)
2017	Employee Costs (X1)	1.344.600.035	1.344.600.035	0,00%	100%
	Socialization Costs (X2)	1.028.950.900	1.028.950.900	0,00%	
	Operating Costs (X3)	1.669.206.332	1.669.206.332	0,00%	
	ZIS Colletion (Y1)	26.525.206.235	26.525.206.235	0,00%	
	Distribution ZIS (Y2)	26.138.527.537	26.138.527.537	0,00%	
	Employee Costs (X1)	1.572.215.360	1.572.215.360	0,00%	
2018	Socialization Costs (X2)	1.210.087.700	1.210.087.700	0,00%	100%
	Operating Costs (X3)	915.466.698	915.466.698	0,00%	
	ZIS Colletion (Y1)	29.493.596.989	29.493.596.989	0,00%	
	Distribution ZIS (Y2)	26.421.914.727	26.421.914.727	0,00%	
	Employee Costs (X1)	2.332.828.176	2.332.828.176	0,00%	
	Socialization Costs (X2)	1.085.083.676	1.085.083.676	0,00%	
2019	Operating Costs (X3)	1.764.974.498	1.764.974.498	0,00%	100%
	ZIS Colletion (Y1)	34.547.208.8435	34.547.208.8435	0,00%	
	Distribution ZIS (Y2)	32.171.398.214	32.171.398.214	0,00%	
	Employee Costs (X1)	2.332.828.176	2.332.828.176	0,00%	

Year	Variable	Value (IDR)	Target (IDR)	Potential Improvement	Efficiency (100%)
	Employee Costs (X1)	2.578.841,776	2.578.841,76,00	0,00%	
	Socialization Costs (X2)	997.067,720	997.067,720,00	0,00%	
20	Operating Costs (X3)	905.481,340	905.481,340,00	0,00%	100%
20	ZIS Collection (Y1)	33.233,793,770	33.233,793,770,00	0,00%	
	Distribution ZIS (Y2)	29.534,916,812	29.534,916,812,00	0,00%	
	Employee Costs (X1)	31.740,419,783	4.711.798,146,00	-85,16%	
	Socialization Costs (X2)	1.866,046,772	140.040,000,00	-92,50%	
20	Operating Costs (X3)	1.866,046,772	1.009,042,306,00	-45,93%	54,10%
21	ZIS Collection (Y1)	38,045,680,015	56,006,608,490,00	47,21%	
	Distribution ZIS (Y2)	37,900,347,314	45,437,969,381,00	19,89%	

Source: Data processed from Banxia Frontier Analysis 4

The results of table 9 show that from 2017 to 2020, LAZNAS Panti Yatim Indonesia experienced efficiency with a value of 100%. This indicates that the actual data and the suggested target data are appropriate. Thus, the *potential improvement* value of the input and output variables is 0%. The input variables do not need to be reduced, and the output variables do not need to increase.

In 2021 LAZNAS Panti Yatim Indonesia experienced inefficiency. This we can see from the decrease in input variables and the lack of increase in output variables until there is a distance between the actual value and the value targets that the DEA has suggested. Personnel costs amounted to Rp 31,740,419,783, while the recommended target was Rp 4,711,798,146.00. The socialization fee is IDR 1,866,046,772, while the recommended target is IDR 140,040,000.00. Operational costs of Rp 1,866,046,772 while the recommended target is Rp 1,009,042,306.00.

As for the output variables, it is necessary to increase the collection. Funds raised amounted to IDR 38,045,680,015, while the recommended target was IDR 56,006,608,490.00. Meanwhile, the distribution fund needs to



improve. The disbursed funds amounted to IDR 37,900,347,314, while the recommended target was IDR 45,437,969,381,000.

Table 10. Rumah Yatim Efficiency Measurement 2017-2021

Year	Variable	Value (IDR)	Target (IDR)	Potential Improvement	Efisiensi (100%)
2017	Employee Costs (X1)	3.248.084.	1.497.498.4	-53,90%	46,10%
	Socialization Costs (X2)	3.399.198.	1.167.189.2	-65,66%	
	Operating Costs (X3)	6.704.120.	1.641.364.5	-75,52%	
	ZIS Colletion (Y1)	89.467.70	89.467.706.	0,00%	
	Distribution ZIS (Y2)	82.181.59	86.395.073.	5,13%	
	Employee Costs (X1)	6.456.726.	3.031.673.0	-53,05%	
	Socialization Costs (X2)	4.901.056.	2.502.073.9	-48,95%	
	Operating Costs (X3)	5.790.608.	2.956.205.1	-48,95%	
	ZIS Colletion (Y1)	120.505.5	120.505.531	0,00%	
	Distribution ZIS (Y2)	103.008.4	108.573.694	5,40%	
2018	Employee Costs (X1)	7.515.645.	3.747.034.3	-50,14%	49,90%
	Socialization Costs (X2)	6.579.907.	1.232.948.9	-81,26%	
	Operating Costs (X3)	5.644.398.	2.814.096.8	-50,14%	
	ZIS Colletion (Y1)	169.232.4	169.232.435	0,00%	
	Distribution ZIS (Y2)	148.827.1	165.470.778	11,18%	
	Employee Costs (X1)	8.957.985.	2.391.545.5	-73,30%	
2020	Socialization Costs (X2)	6.676.309.	1.086.414.7	-83,73%	45,40%
	Operating Costs (X3)	302	88,34		

Year	Variable	Value (IDR)	Target (IDR)	Potential Improvement	Efisiensi (100%)
	Operating Costs (X3)	5.822.296.	2.640.542.7	-54,65%	
	ZIS Colletion (Y1)	186.387.3	186.387.372	0,00%	
	Distribution ZIS (Y2)	166.840.8	170.973.679	2,48%	
	Employee Costs (X1)	8.744.746.	8.744.746.8	0,00%	
	Socialization Costs (X2)	4.865.879.	4.865.879.9	0,00%	
	Operating Costs (X3)	5.903.995.	5.903.995.8	0,00%	100%
2021	ZIS Colletion (Y1)	206.409.8	206.409.845	0,00%	
	Distribution ZIS (Y2)	194.125.5	194.125.545	0,00%	
		45.238	.238,00		
		45.545	.545,00		

Source: Data processed from Banxia Frontier Analysis 4

The results of table 10 show that in 2017 LAZNAS Rumah Yatim experienced an inefficiency of 46.10%. The value of the potential improvement is the need for LAZNAS Rumah Yatim to reduce employee expenses by 53.90%, socialization costs by 65.66% and operational costs by 75.52%. As for the collection, there is no need to increase, and the distribution fund needs to increase the distribution by 5.13%.

In 2017 experienced inefficiency can be seen from the decrease in input variables and the lack of increase in output variables until there is a distance between the actual value and the target value that has DEA has suggested. Personnel costs amounted to Rp 3,248,084,546, while the recommended target was Rp 1,497,498,466.07. The socialization fee is IDR 3,399,198,569, while the recommended target is IDR 1,167,189,237.24. Operational costs of Rp 6,704,120,657, while the suggested target is Rp 1,641,364,505.02.

As for the output variable, the collection fund does not need improvement because it follows the data. Meanwhile, the distribution fund needs to increase. The disbursed funds amounted to IDR 82,181,591,987, while the recommended target was IDR 86,395,073,057.47.

In 2018 again experienced inefficiency, seen from the decrease in input variables and the lack of increase in output variables, until there was a distance between the actual value and the target value suggested by the DEA. Personnel costs amounted to Rp 6,456,726,935, while the recommended target was Rp 3,031,673,065.71. The socialization fee is IDR 4,901,056,955, while the

recommended target is IDR 2,502,073,932.17. Operational costs of IDR 5,790,608,219, while the recommended target is IDR 2,956,205,163.33.

As for the output variable, the collection fund does not need improvement because it follows the data. Meanwhile, the distribution fund needs to increase. The disbursed funds amounted to IDR 103,008,419,579, while the recommended target was IDR 108,573,694,814.94.

In 2019, it experienced inefficiency again, which can be seen from the decrease in input variables and the lack of increase in output variables until there is a distance between the actual value and the target value suggested by the DEA. Personnel costs amounted to Rp 7,515,645,492, while the recommended target was Rp 3,747,034,330.29. The socialization fee is IDR 6,579,907,222, while the recommended target is IDR 1,232,948,944.32. Operational costs amounted to Rp 5,644,398,425, while the recommended target was Rp 2,814,096,898.90.

As for the output variable, the collection fund does not need improvement because it follows the data. Meanwhile, the distribution fund needs to increase. The disbursed funds amounted to IDR 148,827,173,182, while the recommended target was IDR 165,470,778,722.01.

In 2020 again experienced inefficiency, which can be seen from the decrease in input variables and the lack of improvement in output variables until there was a distance between the actual value and the target value suggested by the DEA. Personnel costs amounted to Rp 8,957,985,503, while the recommended target was Rp 2,391,545,542.65. The socialization fee is IDR 6,676,309,302, while the recommended target is IDR 1,086,414,788.34. Operational costs of IDR 5,822,296,104, while the recommended target is IDR 2,640,542,724.06.

As for the output variable, the collection fund does not need improvement because it follows the data. Meanwhile, the distribution fund needs to increase. The disbursed funds amounted to IDR 166,840,881,843, while the recommended target was IDR 170,973,679,342.66. In 2021 LAZNAS Rumah Yatim experienced efficiency with a value of 100%. This indicates that the actual data and the suggested target data are appropriate. Thus, the potential improvement value of the input and output variables is 0%, the input variables do not need to be reduced, and the output variables do not need to increase.

Table 11. Efficiency Measurement 2017-2021

Year	Variable	Value (IDR)	Target (IDR)	Potential Improvement	Efisiensi (100%)
2017	Employee	2.110.682	1.893.862.1	10,27%	89,70%
	Costs (X1)	.200	47,34		
	Socialization	700.002.7	628.094.84	10,27%	
	Costs (X2)	00	8,47		
	Operating	1.750.366	735.444.10	57,98%	

Year	Variable	Value (IDR)	Target (IDR)	Potential Improvement	Efisiensi (100%)
2018	Costs (X3)	.831	7,06		
	ZIS Colletion (Y1)	43.478.70	48.437.644.	11,41%	
	Distribution ZIS (Y2)	2.586	114,31		
	Employee Costs (X1)	40.126.55	40.126.555.	0,00%	
2019	Socialization Costs (X2)	5.459	459,00		
	Employee Costs (X1)	2.627.605	2.627.605.1	0,00%	
	Socialization Costs (X2)	504.333.0	504.333.00	0,00%	
	Operating Costs (X3)	00	0,00		
2020	Operating Costs (X3)	2.033.294	2.033.294.4	0,00%	100%
	ZIS Colletion (Y1)	.445	45,00		
	ZIS Colletion (Y1)	48.955.10	48.955.106.	0,00%	
	Distribution ZIS (Y2)	6.326	326,00		
2021	Distribution ZIS (Y2)	40.649.57	40.649.579.	0,00%	
	Employee Costs (X1)	9.405	405,00		
	Employee Costs (X1)	3.352.994	3.352.994.6	0,00%	
	Socialization Costs (X2)	.600	00,00		
2022	Socialization Costs (X2)	390.924.0	390.924.00	0,00%	
	Operating Costs (X3)	00	0,00		
	Operating Costs (X3)	1.989.925	1.989.925.0	0,00%	100%
	ZIS Colletion (Y1)	.051	51,00		
2023	ZIS Colletion (Y1)	51.473.57	51.473.570.	0,00%	
	Distribution ZIS (Y2)	0.349	349,00		
	Distribution ZIS (Y2)	47.190.99	47.190.999.	0,00%	
	Employee Costs (X1)	9.130	130,00		
2024	Employee Costs (X1)	4.655.854	4.655.854.2	0,00%	
	Socialization Costs (X2)	.200	00,00		
	Socialization Costs (X2)	9.369.900	9.369.900,0	0,00%	
	Operating Costs (X3)	0	0		
2025	Operating Costs (X3)	1.644.896	1.644.896.0	0,00%	100%
	ZIS Colletion (Y1)	.079	79,00		
	ZIS Colletion (Y1)	54.760.57	54.760.579.	0,00%	
	Distribution ZIS (Y2)	9.464	464,00		
2026	Distribution ZIS (Y2)	51.381.60	51.381.600.	0,00%	
	Employee Costs (X1)	0.971	971,00		
2027	Employee Costs (X1)	4.711.798	4.711.798.1	0,00%	100%
	Costs (X1)	.146	46,00		

Year	Variable	Value (IDR)	Target (IDR)	Potential Improvement	Efficiency (100%)
	Socialization	140.040.0	140.040.00	0,00%	
	Costs (X2)	00	0,00		
	Operating	1.009.042	1.009.042.3	0,00%	
	Costs (X3)	.306	06,00		
	ZIS Collection (Y1)	56.006.60	56.006.608.	0,00%	
		8.490	490,00		
	Distribution	45.437.96	45.437.969.	0,00%	
	ZIS (Y2)	9.381	381,00		

Source: Data processed from Banxia Frontier Analysis 4

The results of table 11 show that in 2017 and 2018, LAZNAS Rumah Zakat experienced efficiency with a value of 100%. This indicates that the actual data and the suggested target data are appropriate. This the potential improvement value of the input and output variables is 0%, and the input variables do not need to be reduced. The output variables do not need to increase.

Meanwhile, in 2019 LAZNAS Rumah Zakat experienced an inefficiency of 45.00%. In the value of potential improvement, the need for LAZNAS Dompot Dhuafa to reduce employee expenses amounted to 55.03%, socialization costs to 72.21% and operational costs to 55.03 %. As for the collection, there is no need for an increase, and the distribution fund needs to increase the distribution by 17.18%.

In 2019, it experienced inefficiencies, seen from the decrease in input variables and the lack of increase in output variables, until there was a distance between the actual value and the target value suggested by DEA. Personnel costs amounted to Rp 5,946,066,175, while the recommended target was Rp 2,673,688,665.32. The socialization fee is IDR 4,079,683,688, while the recommended target is IDR 1,133,610,123.81. Operational costs amounted to Rp 8,143,538,585, while the recommended target was Rp 3,661,796,920.77.

As for the output variable, the collection fund does not need improvement because it follows the data. Meanwhile, the distribution fund needs to increase. The disbursed funds amounted to IDR 225,133,066,968, while the recommended target was IDR 263,819,225,207.42.

In 2020 LAZNAS Rumah Zakat again experienced an inefficiency of 44.40%. This value is down from the previous year. In the value of potential improvement, the need for LAZNAS Dompot Dhuafa to reduce employee expenses amounted to 91.99%. Socialization costs to 74.46% and operational costs to 55.55%. As for the collection, there is no need to increase, and the distribution fund needs to increase the distribution by 3.71%.

In 2020 experienced inefficiencies can be seen from the decrease in input variables and the lack of improvement in output variables until there is a distance between the actual value and the target value that DEA has suggested.

Personnel costs amounted to Rp 28,178,781,814, while the recommended target was Rp 2,257,708,757.50. The socialization fee is IDR 4,503,294,757, while the recommended target is IDR 1,150,259,768.95. Operational costs amounted to Rp 8,730,515,436, while the recommended target was Rp 3,880,370,314.38.

As for the output variable, the collection fund does not need improvement because it follows the data. Meanwhile, the distribution fund needs to increase. The disbursed funds amounted to IDR 262,312,288,366, while the recommended target was IDR 272,041,965,304.30.

In 2021 LAZNAS Rumah Zakat again experienced an inefficiency of 89.30%. Despite the inefficiency, LAZNAS Rumah Zakat received an increase in assessment from the previous year. In the value of potential improvement, the need for LAZNAS Rumah Zakat in reducing employee expenses was 43.93%, socialization costs were 10.66%, and operational costs were 10.66%. Meanwhile, in collecting, it is necessary to increase the collection by 4.36% and the distribution fund by 0%.

In 2021, it will experience inefficiency, as seen from the decrease in input variables and the lack of increase in output variables, until there is a distance between the actual value and the target value that DEA has suggested. Personnel costs amounted to Rp 29,610,298,926, while the recommended target was Rp 16,602,847,342.95. The socialization fee is IDR 4,105,728,293, while the recommended target is IDR 3,668,139,304.53. Operational costs of Rp 7,307,178,195, while the recommended target is Rp 6,528,378,311.83.

As for the output variables, it is necessary to increase the collection. The funds raised amounted to IDR 309,780,402,382, while the recommended target was IDR 323,288,979,301.40. Meanwhile, the disbursement fund shows that there is no need for improvement because it is following the data.

## 5. CONCLUSION

This study aims to determine and analyze the effective and efficient value of zakat, infak/sadaqah (ZIS) fund management contained in LAZNAS in Indonesia in 2017-2021. These measurements include 8 LAZNAS, measurements related to effectiveness using the Allocation to Collection Ratio (ACR) approach, and efficiency-related measurements using Data Envelopment Analysis (DEA). Based on the results of the study, several conclusions can be drawn.

1. The research results related to measuring the effectiveness of using ACR in 2017-2021.
  - a) LAZNAS Al Azhar, in the measurement of zakat funds in 2017-2019, received the title Highly Effective. In measuring infaq/alms funds, it received three times Highly Effective in 2017, 2019, and 2020.
  - b) LAZNAS Dompot Dhuafa in 2021 and 2019 received Highly Effective in measuring zakat funds. Meanwhile, the measurement of infaq / alms funds in 2017-2020 got Highly Effective for four years.

- c) LAZNAS Griya Yatim&Dhuafa 3 times received the title of Highly Effective in 2017, 2020, and 2021. The measurement of infaq/alms funds was received three times Highly Effective from 2017-2019.
- d) LAZISMU in measuring zakat funds received three times Highly Effective in 2017, 2018, and 2021. Measurement of the effectiveness of infaq/alms funds in 2018 and 2020 received Highly Effective.
- e) LAZISNU in 2020 and 2021 got the Highly Effective category. As for the measurement of infaq / alms funds in the last five years, from 2017-2021, it received the Highly Effective category.
- f) LAZNAS Panti Yatim&Dhuafa in measuring zakat funds, the last five years from 2017-2021, received the Highly Effective. In measuring infaq/alms funds, it received Highly Effective in 2017 and 2021.
- g) LAZNAS Rumah Yatim, in measuring zakat funds in the last five years from 2017-2021, received the Highly Effective category. In measuring infak/alms funds, it received Highly Effective in 2017 and 2021.
- h) LAZNAS Rumah Zakat in measuring zakat funds received Highly Effective in 2017, 2018, and 2020. Measuring the effectiveness of infak / alms funds, LAZNAS Rumah Zakat only once received the Highly Effective category in 2017.

Then in the assessment of the combined zakat fund, infak / alms, in 2017 from 8 LAZNAS, in addition to LAZISMU, seven other LAZNAS received Highly Effective. In 2018 2 LAZNAS did not achieve the title of Highly Effective, LAZNAS Al Azhar and Rumah Yatim. The year 2019 is no different from the previous year LAZNAS Rumah Yatim, and Rumah Zakat with the predicate did not reach Highly Effective. While in 2020 there were 4 LAZNAS received the title of Highly Effective, namely, LAZNAS Al Azhar, LAZISNU, LAZISMU, and Rumah Yatim. In 2021, they received the title of Highly Effective in addition to 3 LAZNAS, namely, LAZNAS Al Azhar, LAZISMU, and Rumah Zakat.

2. The results of research related to efficiency measurement using DEA in 2017-2021.

- a) LAZNAS Al Azhar achieved efficiency category in 2018-2021.
- b) LAZNAS Dompot Dhuafa in 2017 and 2018 achieved efficiency.
- c) LAZNAS Griya Yatim&Dhuafa only in 2021 achieved the efficiency.
- d) LAZISMU achieved efficiency in 2017, 2018, 2019, and 2021.
- e) LAZISNU achieved efficiency over the last five years from 2017-2021.
- f) LAZNAS Panti Yatim Indonesia achieved efficiency in 2017-2020.
- g) LAZNAS Rumah only in 2021 achieved the title of efficiency.
- h) LAZNAS Rumah Zakat achieved efficiency in 2017 and 2018.

The implication of this research is to increase public trust and confidence that the zakat they pay has and will be used efficiently and effectively by zakat management organizations. Suppose that it is associated with the Sharia Enterprise Theory. In that case, this study's implications refer to and strengthen exogenous variables, namely accountability and transparency

of financial reporting, which are the motivating factors for muzakki to pay their zakat to the Zakat Management Organization.

For the reporting of ZIS funds carried out by Baznas West Java, it is good that it refers to the SET concept, namely aspects of Allah SWT and aspects of direct stakeholders for contributions to donor transparency of financial performance, which is carried out openly.

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