

MEASUREMENT OF EFFICIENCY AND EFFECTIVENESS OF ZAKAT MANAGEMENT IN THE NATIONAL BOARD OF ZAKAT (BAZNAS) WEST JAVA

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ABSTRACT

This study aims to analyze the efficiency and effectiveness of the management of zakat and infaq/alms at the National Board of Zakat (Baznas) West Java for 2015-2019. Measuring efficiency uses a data envelopment analysis (DEA) approach. Measurement of effectiveness uses an allocation-to-collection ratio (ACR) approach. Data obtained from Baznas West Java comes from financial reports for the 2015-2019 period. The results showed the value of the efficiency of zakat management in the efficient category. The efficiency value in the 2016-2019 range reaches 100% each year. Then, the value of zakat distribution's effectiveness for the 2015-2019 period is in the highly effective category. The value of the effectiveness of infaq/alms distribution for the 2015-2019 period is in the effective category. The effectiveness of zakat distribution every year is bellows expectation (2015), effective (2016), highly effective (2017), highly effective (2018), and highly effective (2019). The effectiveness of infaq/alms distribution every year is effective (2015), fairly effective (2016), effective (2017), bellows expectation (2018), and highly effective (2019). 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. Then, suppose it is associated with Sharia Enterprise Theory. In that case, this study's implications refer to and strengthen the 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.

Keyword: efficiency, effectiveness, zakat management, Baznas West Java, Indonesia

INTRODUCTION

Law number 23 of 2011 concerning zakat management states that there are two objectives of zakat management. The first objective is to increase the effectiveness and efficiency of services in managing zakat. The second objective is to increase the benefits of zakat in creating social welfare and poverty alleviation. To realize zakat managers' goals, zakat must have good governance (Adiwijaya and Suprianto, 2020).

With good governance, zakat management entities can be assessed in terms of their management quality and performance (Permana and Baehaqi, 2016). Najma (2014) argues that good zakat governance can improve the economy and people's welfare. Burhanudin and Indrarini (2020) argue that efficient and effective management of zakat management entities is

needed to provide significant benefits to mustahiq. If zakat is adequately managed, poverty can be reduced (Haidir, 2020).

In addition, public trust in zakat management institutions as nonprofit organizations is also very important. Therefore, to build public trust and realize the potential for the application of zakat in Indonesia, this can be achieved by applying the principles of good corporate governance (GCG) in zakat management institutions (Atsarina, 2018). The concept of good governance has become a reference for organizing institutions. Good governance principles in implementing zakat are very important for zakat management to be more optimal, accountable, effective, efficient, and transparent (Wikaningtyas and Sulastiningsih, 2015).

Good corporate governance (GCG) can indirectly increase public trust and confidence that the zakat they pay will be used efficiently and effectively by zakat management organizations (Latifah et al., 2019). Therefore, in managing zakat funds, the role of *amil zakat* is essential. If the zakat management organization is good at managing its zakat funds, it can have a positive effect on the welfare of mustahiq. However, if *amil* is not professional in managing zakat funds, then mustahiq rights are not fulfilled properly. Thus, zakat is essential for managing zakat funds to achieve optimal effectiveness and efficiency (Parisi, 2017).

As referring to the Law of the Republic of Indonesia Number 23 of 2011 concerning the Objectives of Zakat Management, the National Board of Zakat (Baznas) as the coordinator of national zakat management must be healthy, credible, effective, and efficient (Azizah, 2018). Zakat institutions can be said to be healthy, credible, effective, and efficient if they meet various indicators, including the objectives and activities of the institution that follow the needs of the community; second, programs carried out in line with the mission and strategic plans; and third, allocate sufficient resources to ensure that each program can achieve its goals and objectives (Fathurrahman and Hajar, 2019).

The measurement of efficiency and effectiveness was previously carried out by Burhanudin and Indrarini (2020) at the Indonesian Zakat Initiative Amil Zakat Institute (LAZ IZI). Burhanudin and Indrarini (2020) found that LAZ IZI experienced inefficiency performance in 2016 (69.29%). In 2017 and 2018, LAZ IZI's performance increased with perfect efficiency (100%). Measurement of effectiveness also shows an increase, namely: 2016 (51%), 2017 (92%), and 2018 (96%). Recent effectiveness research was carried out by (Bahri et al., 2020), (Bahri & Khumaini, 2020), and (Bahri et al., 2020). These three studies only measure the effectiveness of LAZ Rumah Zakat, National Zakat Agency, and LAZ IZI. Therefore, research on the aspects of efficiency and effectiveness is still limited.

According to Susilowati and Setyorini (2018), measuring the performance of zakat management entities is essential to increase the trust of muzaki who pay zakat. In this study, efficiency and effectiveness were measured in Baznas West Java. Measuring efficiency uses a data envelopment analysis (DEA) approach. According to Hikmah and Shofawati (2020), the data envelopment analysis (DEA) approach can provide benchmarks, information on causal factors, and policy implications to increase efficiency. The effectiveness measurement used the allocation-to-collection ratio (ACR) approach. Bahri and Arif (2020) explained that the ACR approach aims to determine the effectiveness of zakat distribution effectiveness.

The selection of this object is based on several aspects, namely, limited research on the efficiency and effectiveness of the management of zakat and infaq funds. Baznas West Java was only established in 2015, so it is necessary to measure zakat fund management's efficiency and effectiveness. Moreover, the amount of zakat collection is still far from the potential in the West Java province. A gap exists between the potential and amount of zakat collected (JABAR, 2019).

In this study, the efficiency and effectiveness of zakat management in Baznas, West Java. With this measurement of efficiency and effectiveness, it is hoped to contribute knowledge, practically, and improve the methodology. The following section describes the methodology, results, discussion, and conclusion of this study.

METHODOLOGY

A descriptive quantitative approach was used in this study. A quantitative approach was used to measure the efficiency and effectiveness of Baznas West Java from 2015 to 2019. A descriptive approach was used to illustrate the efficiency and effectiveness of the Baznas West Java. 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 Baznas West Java from 2015 to 2019

Data analysis was performed using the DEA and ACR approaches. DEA was used to measure the efficiency. The ACR was used to measure effectiveness. 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 (Hani 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:

$$Efficiency = \frac{\sum_{i=1}^m U_i Y_{is}}{\sum_{j=1}^m V_j X_{js}} \leq 1, U_i \text{ and } V_j \geq 0 \dots \dots \dots (1)$$

Information:

$m = \text{output}$

$I = \text{input}$

$U_i = s \times 1$ total output weight

$V_j = s \times 1$ total input weight

Y_{is} = the amount of output that it produces

X_{js} = the number of inputs it ith produced

To explain the efficiency values obtained for each decision-making unit (DMU), Saaty et al. 's(2013)analytic network process approach is as follows:

Table 1. Efficiency Level Assessment

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	0,8-0,99	Inefficiency but still highly expected to be efficient
Strong Expected	0,6-0,79	Inefficiency but still very likely to be optimized
Passable Expected	0,4-0,59	Average inefficiency
Weak Efficient	0,2-0,39	Low inefficiency
Very Weak Efficient	0,0-0,19	Very inefficiency

Measurement of effectiveness using the ACR method and measuring zakat distribution effectiveness using the following formula:

$$Effectiveness = \frac{\text{realization of distribution of ZIS funds}}{\text{ZIS fund distribution target}} \dots \dots \dots (2)$$

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

Table 2. Category of Assessment of the Effectiveness of Zakat Distribution

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

Source: Puskas (2018)

Based on Table 2, 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.

RESULT AND DISCUSSION

Measuring the Efficiency of the Baznas West Java

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 and 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 and 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 and 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 (Hani 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 Frointer 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 (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 and Yuliana, 2019).

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 Baznas West Java 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 Baznas West Java is shown in the following table. Table 3 shows the results of measuring the efficiency of zakat and infaq/alms management by Baznas West Java in 2015-2019, reaching 100%. Thus, Baznas West Java managed to achieve an efficient category.

Table 3. Efficiency Measurement of the Baznas West Java using the DEA approach

Year	Value(%)	Category
2015	100	Efficient
2016	100	Efficient
2017	100	Efficient
2018	100	Efficient
2019	100	Efficient

Source: West Java Baznas Financial Report (processed)

The DEA calculations (Fig 1) show that the management of zakat and infaq/alms funds in Baznas West Java from 2015 to 2019 were efficient. Following the DEA approach, a period or unit that is fairly efficient is if the value has reached 100%. However, there are actual and target values. The actual value is the actual number shown from the variables processed by DEA, while the target value is the value recommended by the DEA software to achieve maximum

efficiency. The term potential improvement is the percentage of additional numbers needed to achieve the DEA software targets (Fahmi & Yuliana, 2019).

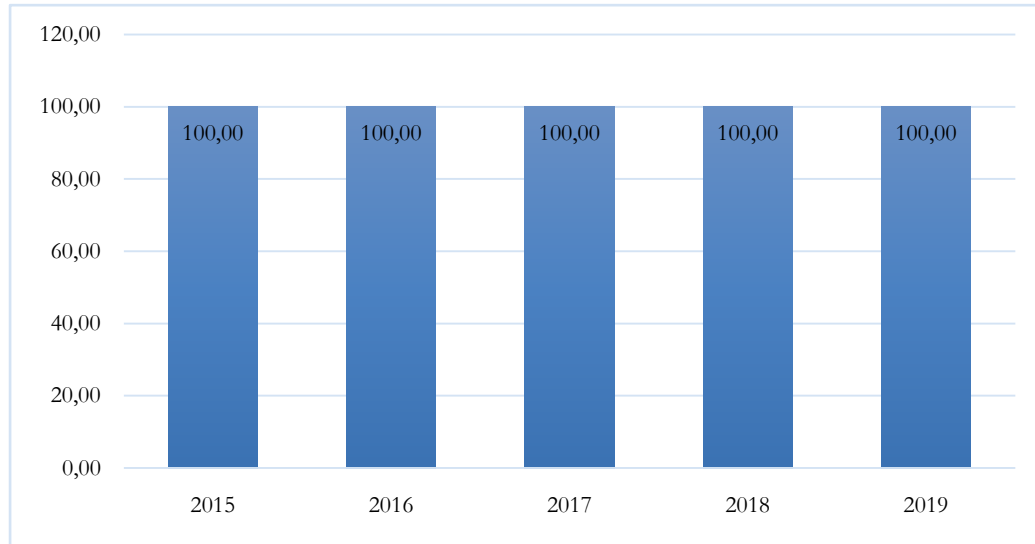


Figure 1. Trends in the Efficiency Level Baznas West Java

Source: DEA efficiency measurement results (processed)

Efficiency of Baznas West Java for the Period of 2015

In 2015, the efficiency calculations at Baznas West Java showed an efficiency of 100%. This shows that Baznas West Java, as a zakat management organization, was efficient in managing ZIS funds in 2015, which showed 100% efficiency. If the efficiency reaches 100%, OPZ can be considered efficient. Table 4 shows the efficiency value of Baznas West Java in 2015, reaching 100%. Thus, Baznas West Java can achieve the actual value with the target value recommended by the DEA calculation. The proof can be seen from the potential improvement of 0%, meaning that no actual value does not reach the target value.

**Table 4. Calculation of Change in Input and Change in Output at 100% Optimum
Efficiency at Baznas West Java 2015**

Variabel	Actual (IDR)	Target (IDR)	Potensial Improvement	Efficiency (%)
Zakat Funds raised (Output)	20.284.981.264	20.284.981.264	0,00%	
Zakat Fund distributed (Output)	9.155.415.616	9.155.415.616	0,00%	
Infaq/alms funds raised (Output)	1.161.115.238	1.161.115.238	0,00%	

Variabel	Actual (IDR)	Target (IDR)	Potensial Improvement	Efficiency (%)
Infaq/alms funds distributed (Output)	865.138.852	865.138.852	0,00%	100%
Employee Salary (Input)	651.011.393	651.011.393	0,00%	
Operating Costs (Input)	305.263.655	305.263.655	0,00%	
Socialization Costs (Input)	498.808.000	498.808.000	0,00%	

Source: Banxia Frontier Analyst 4. 2015, processed

Efficiency of Baznas West Java for the Period of 2016

In 2016, the efficiency calculations at Baznas West Java showed an efficiency of 100%. This shows that Baznas West Java, as a zakat management organization, was efficient in managing ZIS funds in 2016, which showed 100% efficiency. If the efficiency reaches 100%, OPZ can be considered efficient. Table 5 shows the efficiency value of Baznas West Java in 2016, reaching 100%. Thus, Baznas West Java can achieve the actual value, and the target value is achieved as recommended by the DEA calculation. To prove this, one can see the potential improvement, which is 0%, meaning that there is no actual value that does not reach the target value.

Table 5. Calculation of Input Changes and Output Changes at 100% Optimum Efficiency in Baznas West Java 2016

Variable	Actual (IDR)	Target (IDR)	Potential Improvement	Efficiency (%)
Zakat Funds raised (Output)	16.910.273.708	16.910.273.708	0,00%	100%
Zakat Fund distributed (Output)	13.626.320.620	13.626.320.620	0,00%	
Infaq/alms funds raised (Output)	1.184.174.392	1.184.174.392	0,00%	
Infaq/alms funds distributed (Output)	805.991.805	805.991.805	0,00%	
Employee Salary (Input)	1.133.167.470	1.133.167.470	0,00%	
Operating Costs (Input)	387.209.866	387.209.866	0,00%	
Socialization Costs (Input)	827.418.950	827.418.950	0,00%	

Source: Banxia Frontier Analyst 4. 2016, processed

Efficiency of Baznas West Java for the Period of 2017

In 2017, the efficiency calculations at Baznas West Java showed an efficiency of 100%. This shows that Baznas West Java, as a zakat management entity, was efficient in managing zakat and infaq/alms funds in 2017, which showed 100% efficiency. If the efficiency reaches 100%, it can be considered efficient. Table 6 shows the efficiency value of Baznas West Java in 2017, reaching 100%. This means that a value of 100% indicates that Baznas West Java can achieve the actual value and target value recommended by the DEA calculation. The proof can be seen from the potential improvement of 0%, meaning that no actual value does not reach the target value.

Table 6. Calculation of Inputs and Output Changes at 100% Optimum Efficiency at Baznas West Java 2017

Variable	Actual (IDR)	Target (IDR)	Potensial Improvement	Efficiency(%)
Zakat Funds raised (Output)	15.454.218.650	15.454.218.650	0,00%	
Zakat Fund distributed (Output)	23.030.107.665	23.030.107.665	0,00%	
Infaq/alms funds raised (Output)	1.207.642.585	1.207.642.585	0,00%	
Infaq/alms funds distributed (Output)	998.564.454	998.564.454	0,00%	100%
Employee Salary (Input)	1.554.920.444	1.554.920.444	0,00%	
Operating Costs (Input)	717.564.387	717.564.387	0,00%	
Socialization Costs (Input)	672.865.650	672.865.650	0,00%	

Source: Banxia Frontier Analyst 4. 2016, processed

Efficiency of Baznas West Java for the Period of 2018

In 2018, the efficiency calculations at Baznas West Java showed an efficiency of 100%. This shows that Baznas West Java, as a zakat management entity, was efficient in managing zakat and infaq/alms funds in 2018, which showed 100% efficiency. If the efficiency reaches 100%, it can be considered efficient. Table 7 shows the results of the 2018 Baznas West Java efficiency analysis, which shows that the efficiency value has reached 100% with the assumption of VRS. This means that a value of 100% indicates that Baznas West Java can achieve the actual value (true value) with the target value (value must be achieved) recommended by the DEA calculation. The proof can be seen from the potential improvement, which is 0%, meaning that no actual value does not reach the target value.

Table 7. Calculation of Changes in Input and Output at 100% Optimum Efficiency at Baznas West Java 2018

Variabe	Actual (IDR)	Target (IDR)	Potensial Improvement	Efficiency(%)
Zakat Funds raised (Output)	24.014.611.477	24.014.611.477	0,00%	100%
Zakat Fund distributed (Output)	23.266.743.911	23.266.743.911	0,00%	
Infraq/alms funds raised (Output)	1.242.652.572	1.242.652.572	0,00%	
Infraq/alms funds distributed (Output)	605.512.664	605.512.664	0,00%	
Employee Salary (Input)	1.625.869.260	1.625.869.260	0,00%	
Operating Costs (Input)	1.431.633.948	1.431.633.948	0,00%	
Socialization Costs (Input)	604.855.350	604.855.350	0,00%	

Source: Banxia Frontier Analyst 4. 2016, processed

Efficiency of Baznas West Java for the Period of 2019

In 2019, the efficiency calculations at Baznas West Java showed an efficiency of 100%. This shows that Baznas West Java, as a zakat management organization, was efficient in managing ZIS funds in 2019, which showed 100% efficiency. If the efficiency reaches 100%, OPZ can be considered efficient. Tabel 8 shows the Baznas West Java efficiency analysis results in 2019, which shows that the efficiency value has reached 100% with the assumption of VRS. This means that a value of 100% indicates that Baznas West Java can achieve the actual value (true value) with the target value (value must be achieved) recommended by the DEA calculation. For proof, it can be seen from the potential improvement of 0%, meaning that there is no actual value that does not reach the target value.

Table 8. Calculation of Input Changes and Output Changes at 100% Optimum Efficiency at Baznas West Java in 2019

Variabel	Actual (Rp)	Target (Rp)	Potensial Improvement	Efisiensi (%)
Zakat Funds raised (Output)	24.452.240.757	24.452.240.757	0,00%	
Zakat Fund distributed (Output)	30.342.307.913	30.342.307.913	0,00%	
Infraq/alms funds raised (Output)	2.477.987.010	2.477.987.010	0,00%	
Infraq/alms funds	3.492.833.474	3.492.833.474	0,00%	

Variabel	Actual (Rp)	Target (Rp)	Potensial Improvement	Efisiensi (%)
distributed (Output)				100%
Employee Salary (Input)	2.126.770.845	2.126.770.845	0,00%	
Operating Costs (Input)	1.885.123.839	1.885.123.839	0,00%	
Socialization Costs (Input)	604.855.350	604.855.350	0,00%	

Source: Banxia Frontier Analyst 4. 2016, processed

Calculation of 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 zakat funds from the Zakat Management Organization at Baznas West Java based on researchers' data. Based on the Table 9, it can be seen that the realization value and target of ZIS fund distribution in the Zakat Management Organization from 2015 to 2019.

Table 9. Calculation of the Effectiveness of Zakat at Baznas West Java using ACR

Year	Zakat		Infaq/alms	
	Collection (IDR)	Distribution (IDR)	Collection (IDR)	Distribution (IDR)

Year	Zakat		Infaq/alms	
	Collection (IDR)	Distribution (IDR)	Collection (IDR)	Distribution (IDR)
2015	20,284,981,264	9,155,415,616	1,161,115,238	865,138,852
2016	16,910,273,708	13,626,320,620	1,184,174,392	805,991,805
2017	15,454,218,650	23,030,107,665	1,207,642,585	998,564,454
2018	24,014,611,477	23,266,743,911	1,242,652,572	605,512,664
2019	24,452,240,757	30,342,307,913	2,477,987,010	3,492,833,474

Source: Baznas West Java Financial Report

The effectiveness measurement based on the obtained data is shown by Table 10. The level of effectiveness of zakat obtained by Baznas West Java in 2015 earned a predicate of "Below Expectation" of 45%. This means that BaznasWest Java in 2015 can absorb ZIS funds in the community by 45% of the total distribution target. Earlier, in 2015, BaznasWest Java ran its operations in managing ZIS funds as a zakat management entity. In the early years of the institution's operations, BaznasWest Java needed to prepare future needs and needs to support operational activities, especially those related to assessing the level of effectiveness, such as muzaki surveys and mustahiq surveys.

Table 10. Calculation of the Effectiveness of Zakat at Baznas West Java using ACR

Year	Collection (IDR)	Distribution (IDR)	Effectiveness Ratio	Category
2015	20,284,981,264	9,155,415,616	45%	Below Expectation
2016	16,910,273,708	13,626,320,620	80%	Effective
2017	15,454,218,650	23,030,107,665	149%	Highly Effective
2018	24,014,611,477	23,266,743,911	97%	Highly Effective
2019	24,452,240,757	30,342,307,913	124%	Highly Effective

Source: Baznas West Java Financial Report

The level of effectiveness of zakat obtained by the BaznasWest Java in 2016 received the title "Effective" with a value of 80%. This also shows an increase in effectiveness, which is more effective than the previous year, namely 2015, where Baznas was only able to absorb the distribution fund by 45%. The level of zakat effectiveness obtained by Baznas West Java in 2017 earned the title "Highly Effective" with a value of 149%. This can happen because this year, the funds collected have decreased. To anticipate this, Baznas West Java used zakat on balance in the previous year.

The level of zakat effectiveness obtained by Baznas West Java in 2018 received the title "Highly Effective" with a value of 97%. This shows a decrease in the level of effectiveness compared to the previous year, namely 2017, where Baznas was only able to absorb the

distribution fund of 149%. The level of zakat effectiveness obtained by Baznas West Java in 2019 received the title "Highly Effective, " with a value of 124%. This also shows an increase in the level of effectiveness that is more effective than the previous year, namely 2018, where Baznas could only absorb 97% of the distribution fund.

Table 11. Calculation of InfaqAlms Effectiveness in Baznas West Java using ACR

Year	Collection (IDR)	Distribution (IDR)	Effectiveness Ratio	Category
2015	1,161,115,238	865,138,852	75%	Effective
2016	1,184,174,392	805,991,805	68%	Fairly Effective
2017	1,207,642,585	998,564,454	82%	Effective
2018	1,242,652,572	605,512,664	48%	Below Expectation
2019	2,477,987,010	3,492,833,474	141%	Highly Effective

Source: Baznas West Java Financial Report

The level of effectiveness of infaq/alms obtained by Baznas West Java in 2015 received the title "Effective" with a value of 75%. This can be defined as the distribution of infaq/alms funds by Baznas West Java, which can be absorbed by more than half of the target and still needs improvement. In the future, it will be better to increase the predicate above it.

The infaq/alms effectiveness level obtained by Baznas West Java in 2016 was awarded the title "Fairly Effective" with a value of 68%. This shows a decrease in the level of effectiveness compared to the previous year, namely 2015, where Baznas was able to absorb 75% of the distribution funds.

The level of effectiveness of infaq/alms obtained by Baznas West Java in 2017 earned the title "Effective" with a value of 82%. This shows an increase in the level of effectiveness, which is more effective than the previous year, namely 2016, where Baznas was only able to absorb the distribution fund of 68%.

The level of effectiveness of infaq/alms obtained by Baznas West Java in 2018 earned the title "Bellow Expectation" with a value of 48%. This shows that the West Java Baznas again experienced a decrease in the level of effectiveness compared to the previous year, namely 2017, where Baznas could absorb the distribution funds of 82%.

The level of effectiveness of infaq / alms obtained by Baznas West Java in 2019 received the title "Highly Effective" with a value of 141%. This also shows an increase in the level of effectiveness, which is more effective than the previous year, namely 2018, where Baznas was only able to absorb 48% of the funds.

Table 12. Calculation of Effectiveness at Baznas West Java Using ACR (5 Years Average)

5 Years Average	Zakat	Infaq/alms	Effectiveness Ratio	Category
Collection (IDR)	101,116,325,856	7,273,571,797	99%	Highly Effective
Distribution (IDR)	99,420,895,725	6,768,041,249	83%	Effective

Source: Baznas West Java Financial Report

The level of effectiveness of zakat distribution for five years of operation is 99% or included in the highly effective category, where the amount of collection during the 2015-2019 period was IDR 101,116,325,856. Meanwhile, the amount of distribution during the 2015-2019 period was 99,420,895,725. Based on the ZCP, the disbursement effectiveness rate for five years of operation was 99%. This shows that the effectiveness level of the ZIS distribution for five years is in the very effective category, where the ACR reaches ≥ 90 percent.

Meanwhile, the effectiveness level of infaq/alms distribution for five years of operation was 83% or included in the effective category, where the total collection during the 2015-2019 period was IDR 7,273,571,797. Meanwhile, the amount of distribution during the 2015-2020 period was IDR 6,768,041,249. Based on the ZCP, the distribution effectiveness level for five years of operation was 83%. This shows that the effectiveness level of the ZIS distribution for five years is in the effective category, where the allocation-to-collection ratio (ACR) reaches 70%–89%.

When associated with the Sharia Enterprise Theory, which gives a form of primary responsibility to Allah (vertical), which is further translated into a form of responsibility (horizontal) towards humans and the natural environment. From the perspective of Sharia enterprise theory, stakeholders (as the Khalifah of Allah) are given the mandate to cultivate resources and distribute them fairly to all beings on this earth. (Hani et al., 2020)

Baznas West Java reporting disclosure has provided information to all stakeholders regarding the extent to which Baznas West Java has managed the implementation, management, and distribution of ZIS funds by attaching and sharing the ZIS funds' financial report published on the website. For the reporting of ZIS funds carried out by Baznas West Java, it is good that refers to the SET concept, namely aspects of Allah SWT and aspects of direct stakeholders for contributions to donors in the form of transparency of financial performance, which is carried out openly.

CONCLUSION

The results showed that the efficiency value of Zakat and Infaq/Alms' management in Baznas West Java for the period 2015-2019 was efficient. Meanwhile, the effectiveness of Zakat funds distribution for the 2015-2019 period is in the highly effective category, and for the effectiveness of distribution of Infaq/Alms funds for the 2015-2019 period, the effective category. The effectiveness of Zakat distribution in Baznas West Java in 2015 was in the Bellow Expectation category, and 2016 was in the effective category. In 2017, it was in the highly effective category, in 2018 it was in the highly effective category, and 2019 it was in the highly effective category. The effectiveness of the distribution of Infaq/alms funds at Baznas West Java in 2015 was in the effective category. In 2016, it was in the fair effective category. In 2017, it was in the effective category, in 2018, it was in the Bellow Expectation category, and 2019 it was in the highly effective category. 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. The realization of ZIS management's efficiency in Baznas West Java as a whole follows the expectations, which can be proven by the efficiency value that reaches 100% in the efficient category. The realization of ZIS management's effectiveness in Baznas West Java as a whole is in line with expectations. This can be proven by the acquisition of Baznas in West Java, which annually reaches the effective category except for the effectiveness of zakat in 2015, which is still not effective; in 2016, it was considered effective but can still be improved further so that it reaches the highly effective category. The effectiveness of infaq/alms in 2016 and 2018 has also not been effective, and in 2015 and 2017, it has been considered effective but is expected to be further improved to achieve a highly effective category to match the expectations.

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