

ABSTRACT

This study aimed to analyze the level of efficiency in the management of the Organisasi Pengelola Zakat (OPZ) Nasional. This study uses Data Envelopment Analysis (DEA) with the assumption of Variable Return to Scale (VRS) orientation at the output that is the assumption that any increase in the input is not always followed by the addition of output. The approach used is the intermediation approach, the production approach and asset approach. Operational variables used fixed assets, current assets, personnel costs, operating costs, the cost of socialization, funds received, funds disbursed and total assets. The study was conducted by taking a sample of six organizations zakat recorded on PER-33 / PJ / 2011 with the period 2013-2014. Observed object is the audited financial statements and published on the website OPZ. From the measurement results found that overall the use of the intermediary and the whole production approach OPZ experience efficient performance, but the approach is still a lot OPZ assets which do not achieve an efficient performance. Thus OPZ as an intermediary between the owner of the funds by the beneficiary and OPZ as producer organizations pooled fund manager has reached an efficient performance. OPZ which has a primary function of zakat has not been able to meet asset that should be owned. Based on the results of this study concluded that six OPZ has achieved an efficient performance in the management of zakat and experienced inefficiencies in asset management.

Keywords: Zakat Management, Efficiency, Data Envelopment Analysis.