

ABSTRACT

The collection of zakat funds in Indonesia has not reached the expected potential. The reason is that the majority of muzakki do not pay their zakat through the Zakat Management Organization (OPZ), with several underlying factors such as credibility (accountability), the image of the institution (transparency), and service (efficiency). That is the purposes of this study, namely to determine the level of accountability, transparency, and efficiency of OPZs on a national scale in Indonesia.

The method used in this research is descriptive analysis. The level of accountability and transparency was analyzed based on the implementation of Internet Financial Reporting (IFR) as measured by a list of disclosure indexes. The level of efficiency was analyzed using the nonparametric Data Envelopment Analysis (DEA) method with production approach and an output-oriented to the assumption of Variable Return to Scale (VRS), with input variables in the form of personnel expenses, operational expenses, and socialization expenses, while the output variables were collection and distribution. The research sample comes from the list of national-scale OPZs in Indonesia in Perdirjenpajak No. PER-15/PJ/2020 selected by purposive sampling method, where for accountability and transparency analysis there are 25 OPZ while for efficiency analysis there are 18 OPZ (nine OPZ multiplied by two financial reporting periods). The data used for the analysis of accountability and transparency comes from the results of observations on the implementation of IFR on the website of 25 OPZs in September 2021. Meanwhile, the data used for the analysis of efficiency are the financial statements for the 2019-2020 period of nine OPZs that have been uploaded on their websites.

The results of this study show that the average level of accountability and transparency of 25 OPZ on a national scale in Indonesia until September 2021 is at a low level. This is supported by the finding that 14 OPZs have low to very low levels of accountability and transparency. Only four OPZs have accountability and transparency at the very high level, three OPZs at the high level, and four OPZs at the middle level. Meanwhile, the nine OPZ in the efficiency analysis that has efficient zakat management performance is IZI, LMI, BMM, Griya Yatim, Panti Yatim, and NU Care. Even though it is still inefficient, the efficiency value of the Rumah Yatim in the 2020 period has increased, different from BAZNAS and Dompot Dhuafa, whose efficiency values both decreased in the 2020 period. Optimal performance in the use of their production capacity was shown by IZI, BMM, and NU Care, while BAZNAS, LMI, Dompot Dhuafa, Rumah Yatim, Griya Yatim, and Panti Yatim need to adjust their output to have more optimal performance.

Keywords: Zakat Management, Zakat Management Organization, Accountability, Transparency, Efficiency, Internet Financial Reporting, Data Envelopment Analysis.