

CHAPTER V

CONCLUSION

5.1 Conclusion

Based on the results of research and discussion in the previous chapter, it can be concluded that:

- a. Evaluating the success of a company or organization is an important factor in measuring performance over a period of time. OPZ is an organization that has the right to manage zakat funds. While OPZ is divided into two parts, namely: BAZNAS which is a formal institution established by the government whose role and mission is to collect and distribute ZIS at the national level, LAZ is a community-formed institution whose mission is to assist in the collection, distribution and utilization of zakat. Zakat is one of the most important worship and one of the pillars of Islam, which has meanings such as purification, growth and blessing. Where the wisdom of zakat is to purify the soul and treasure of the giver of zakat. In addition, zakat also helps the economy and reduces poverty. Therefore, the importance of paying zakat must be instilled in the community.
- b. Financial performance measurement is the ability of a company to use its capital effectively and efficiently, which is aimed at investors or the general public that the company's credibility is good. In contrast, non-financial performance measurement is efficiency, where maximum performance is achieved with given inputs or the smallest inputs are used to achieve given outputs. The purpose of DEA is to evaluate the efficiency of using inputs to achieve outputs in order to maximize efficiency. DEA is a linear programming application with the following objectives: a) to estimate the efficiency level of units (DMU) that are assumed to be the same. b) to measure the performance of each unit (DMU) and how much maximum power it can generate. (c) to identify variables where there is inefficiency that affects the performance of the unit (DMU).

- c. Performance efficiency at BAZNAS Padang City, BAZNAS Pariaman City, and BAZNAS Padang Pariaman Regency using the DEA method shows that the three BAZNAS experienced an increase and decrease in efficiency from 2018 to 2021. Based on the results obtained, BAZNAS Padang City obtained maximum efficiency in 2018 and 2019 of 100%. However, BAZNAS Padang City experienced a decrease in efficiency to medium in 2020 and 2021 by obtaining results of 94.4% and 94.7% respectively. This happened due to the Coronavirus Pandemic that hit in early 2020. Each variable in 2020 and 2021 did not meet the target that had been set. At BAZNAS Pariaman City, in 2018, 2020 and 2021 obtained maximum efficiency results of 100%. However, in 2019 BAZNAS Pariaman City obtained medium efficiency by obtaining an efficiency of 93.7%. The cause of the decline in efficiency is the misunderstanding between the Pariaman City Government and BAZNAS Pariaman City regarding leadership periodization so that almost all variables are unable to reach the target based on the results of data processing. The BAZNAS of Padang Pariaman Regency obtained maximum efficiency in 2019, 2020 and 2021 with a value of 100%. But in 2018, BAZNAS Padang Pariaman Regency experienced an inefficiency of 83.9%. The cause of inefficiency was the burning of the operational building of BAZNAS Padang Pariaman Regency. In the analysis of the level of efficiency in the 3 BAZNAS, there was a decrease in efficiency caused by unexpected factors. Therefore, each BAZNAS must prepare an alternative plan if something happens outside the plan in order to achieve the target, especially in the variable of salary expense, depreciation of fixed assets, receipt of zakat funds, and distribution of zakat funds.

1.2 Research Implication

This research has contributions to education, BAZNAS, further research, and society, including:

1. From the perspective of the society, the results of this research can provide knowledge to the public about the level of efficiency of BAZNAS performance in the area, especially in the receipt of zakat funds and the distribution of zakat funds. Then

there is transparency in the amount of zakat funds, so people do not need to worry because the zakat funds that have been collected have been managed properly by each BAZNAS.

2. From the BAZNAS perspective, the results of this research can be a reference in assessing and evaluating the efficiency of BAZNAS performance. thus, BAZNAS can redesign the best plan to achieve performance with maximum efficiency.
3. From the perspective of education, this research contributes in providing education about the importance of zakat, how to manage zakat, and calculation of efficiency level in a particular organization.
4. From the perspective of further research, this research contributes to be a reference in conducting research in the field of zakat management organization. Not only that, this research can be a reference for future researchers to research the level of efficiency in other organizations using the DEA method with different variables.

1.3 Research Limitations

In this research, researchers experienced several obstacles, including:

1. The data obtained took a long time because of the long distance between BAZNAS Padang City, BAZNAS Pariaman City, and BAZNAS Padang Pariaman Regency.
2. The scope of this research only focuses on BAZNAS. Because only BAZNAS has the legality of managing zakat and is in the researcher's environment.

1.4 Research Recommendation

Based on the above limitations, the need for evaluation of related parties. The recommended suggestions include:

1. For the BAZNAS management concerned, it is advisable to improve performance efficiency and design other alternative planning so that the BAZNAS management can maintain maximum efficiency if something happens that can hinder the performance of BAZNAS itself.
2. For further researchers, it is advisable to research not only BAZNAS but also other OPZ so that they can compare performance efficiency between OPZ such as between BAZNAS and LAZ. Future research can also measure the effectiveness of BAZNAS by using minimum inputs to produce certain outputs.

