

DEPARTMENT OF ACCOUNTING FACULTY OF ECONOMICS AND BUSSINESS ANDALAS UNIVERSITY

THESIS

"ANALYSIS LEVEL OF EFFICIENCY AT BAZNAS PADANG CITY, PARIAMAN CITY, AND PADANG PARIAMAN REGENCY USING THE DEA METHOD IN

2018-2021"

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Submitted to fulfill the requirement to obtain Bachelor Degree in Accounting

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ABSTRACT

Zakat is the fourth pillar of islam that must be implemented for Muslims throughout the world. In managing the receipt and distribution of zakat funds, one of the authorized institutions is the National Amil Zakat Agency (BAZNAS). This study aims to determine how the level of efficiency and the causes that affect the level of efficiency at BAZNAS Padang City, Pariaman City, and Padang Pariaman Regency using the DEA method in 2018-2021. The data collection technique used in this research is quantitative method. The data used in this research is supporting data obtained from documents collected and organized by other parties. The results of this discussion are that all BAZNAS experienced efficiency reaching 100% in certain years. However, the three BAZNAS experienced a decrease in efficiency in several years such as, BAZNAS Padang City experienced inefficiency in 2020 and 2021 of 94.4% and 94.7% respectively, BAZNAS Pariaman City experienced inefficiency in 2019 of 93.7%, and BAZNAS Padang Pariaman Regency experienced inefficiency in 2018 of 83.9%.

Keyword: Zakat, BAZNAS, Efficency, DEA

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