

## TABLE OF CONTENT

<b>ABSTRAK .....</b>	<b>iii</b>
<b>ABSTRACT .....</b>	<b>iv</b>
<b>DECLARATION.....</b>	<b>v</b>
<b>DECISION OF TEAM .....</b>	<b>vi</b>
<b>THESIS ACCEPTANCE LETTER .....</b>	<b>vii</b>
<b>APPROVAL OF SUPERVISOR .....</b>	<b>viii</b>
<b>TABLE OF CONTENT .....</b>	<b>ix</b>
<b>FIGURE LIST .....</b>	<b>xi</b>
<b>TABLE LIST .....</b>	<b>xi</b>
<b>APPENDIX OF RESEARCH .....</b>	<b>xii</b>
<b>MOTTO .....</b>	<b>xiii</b>
<b>DEDICATION PAGE.....</b>	<b>xiv</b>
<b>FOREWORD.....</b>	<b>xv</b>
<b>CHAPTER I INTRODUCTION.....</b>	<b>1</b>
1.1.    Research Background.....	1
1.2.    Problem Formulation.....	8
1.3.    Research Objectives .....	8
1.4.    Research Benefits .....	9
1.4.1.    Theoretical Benefits .....	9
1.4.2.    Practical Benefits .....	9
1.5.    Systematization of Discussion.....	10
<b>CHAPTER II LITERATURE REVIEW.....</b>	<b>11</b>
2.1.    Theoretical Basis .....	11
2.1.1.    Zakat, Infak, Sedekah (ZIS).....	11
2.1.2.    ZIS Funds Management .....	15

2.1.3.	Alleviating Poverty .....	19
2.1.4.	Efficiency Concept.....	21
2.2.	Previous Studies .....	23
2.3.	Theoretical Framework .....	33
2.4.	Hypothesis .....	33
<b>CHAPTER III RESEARCH METHOD .....</b>	<b>35</b>	
3.1.	Scope of Research .....	35
3.2.	Type of Research.....	35
3.3.	Data Source .....	36
3.3.1.	Primary Data .....	36
3.3.1.	Secondary Data .....	36
3.4.	Definition of Operational Variables .....	36
3.4.1.	Variabel Input (X) .....	37
3.4.2.	Variabel Output.....	37
3.5.	Data Collection Techniques .....	38
3.6.	Data Analysis Techniques with Data Envelopment Analysis .....	39
<b>CHAPTER IV ANALYSIS AND DISCUSSION .....</b>	<b>42</b>	
4.1.	Overview of Research Objects .....	42
4.1.1.	Vision, Mission, and Leadership Structure of BAZNAS West Java Province.....	43
4.1.2.	Management of ZIS Funds BAZNAS West Java Province .....	45
4.2.	Research Results.....	47
4.2.1.	Statistics Descriptif .....	47
4.2.2.	Efficiency Level of ZIS Fund Management of BAZNAS West Java Province using Data Envelopment Analysis (DEA) Method.....	54
4.3.	Results of Analysis of the Management of ZIS Funds BAZNAS West Java Province in Reducing Poverty in 2019-2023 .....	61

<b>CHAPTER V CONCLUSION AND RECOMMENDATION .....</b>	<b>65</b>
5.1.    The Research Conclusion .....	65
5.2.    The Research Recommendation .....	66
<b>BIBLIOGRAPHY .....</b>	<b>67</b>
<b>APPENDIX OF RESEARCH .....</b>	<b>xvii</b>

### **FIGURE LIST**

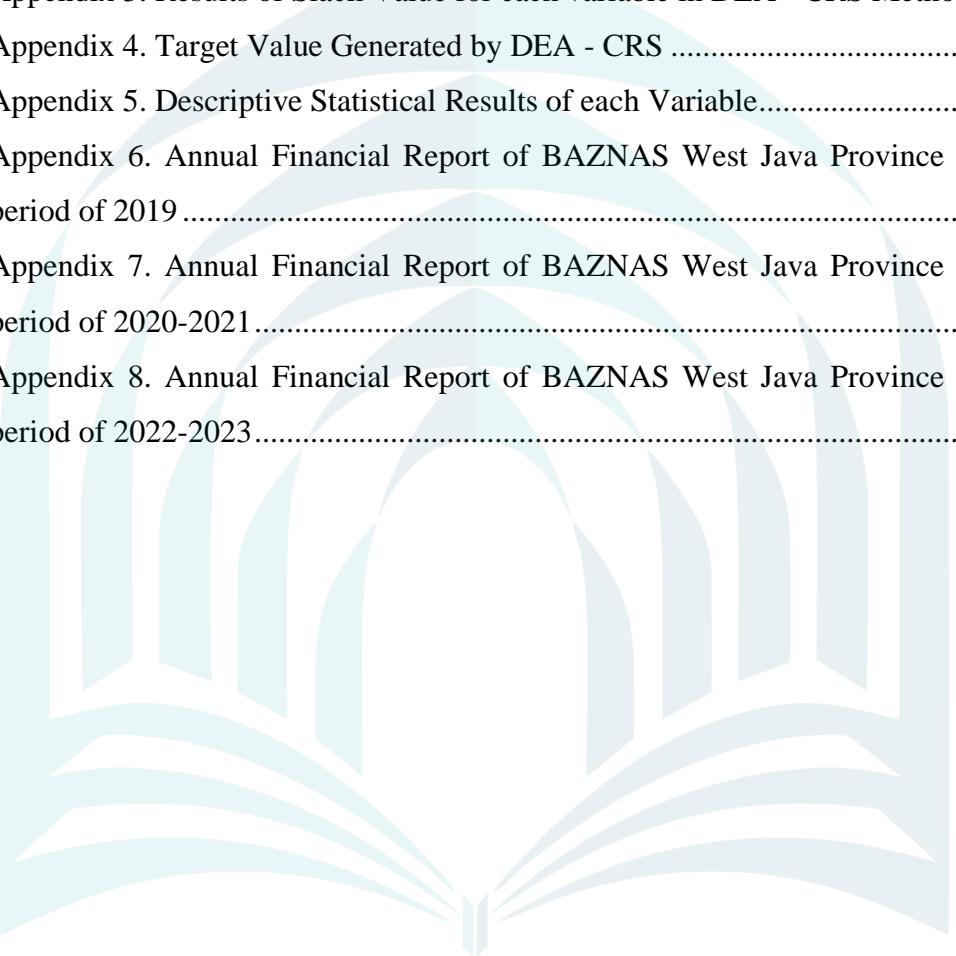
Figure 1. Population in 38 Provinces of Indonesia 2023 .....	1
Figure 2. Total Collection and Distribution of Zakat, Infaq/Sedekah Funds (2019-2023) .....	6
Figure 3. Framework of Thought.....	33
Figure 4. Leadership Structure of BAZNAS West Java Province for the Period 2020-2025 .....	45
Figure 5. Efficiency Chart.....	56

### **TABLE LIST**

Table 1. Poverty Rate People in West Java, (2019 - 2023).....	2
Table 2. Similarities and Differences between Previous Research and Current Research .....	29
Table 3. Variabel Penelitian.....	37
Table 4. Input variable (X) and Output variable (Y) Research.....	48
Table 5. Descriptive Analysis Results .....	51
Table 6. Results of DEA-CRS Analysis Efficiency Calculation 2019-2023 .....	55
Table 7. Slack Result of DEA Measurement with CRS Approach.....	56
Table 8. Target Value Input DEA-CRS Calculation.....	57
Table 9. Efficiency Results of BAZNAS West Java Province 2019 .....	58
Table 10. Efficiency Results of BAZNAS West Java Province 2020 .....	58
Table 11. Efficiency Results of BAZNAS West Java Province 2021 .....	59
Table 12. Efficiency Results of BAZNAS West Java Province 2022 .....	59
Table 13. Efficiency Results of BAZNAS West Java Province 2023 .....	60

## **APPENDIX OF RESEARCH**

Appendix 1. Reply Letter Allowed Research at BAZNAS West Java Province	xvii
Appendix 2. Efficiency Value generated through DEA - CRS Calculation .....	xviii
Appendix 3. Results of Slack Value for each variable in DEA - CRS Method.	xviii
Appendix 4. Target Value Generated by DEA - CRS .....	xix
Appendix 5. Descriptive Statistical Results of each Variable.....	xix
Appendix 6. Annual Financial Report of BAZNAS West Java Province for the period of 2019 .....	xx
Appendix 7. Annual Financial Report of BAZNAS West Java Province for the period of 2020-2021.....	xxii
Appendix 8. Annual Financial Report of BAZNAS West Java Province for the period of 2022-2023.....	xxiv



**UNIDA  
GONTOR**  
UNIVERSITAS DARUSSALAM GONTOR