

## Analysis of the Efficiency of the Management of Zakat, Infaq, and Sadaqah Funds at BAZNAS SU

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### Abstract

*This study aims to find out the level of efficiency of Zakat, Infaq and Shodaqoh (ZIS) management at BAZNAS SU. This research is quantitative descriptive. The data used to measure the level of efficiency is the financial reports of BAZNAS SU in 2017-2020 by using the Data Envelopment Analysis Software (DEAP) 2.1 method with the assumption of Constant Return to Scale (CRS) using a production approach. The input variables used are operational cost, socialization cost, personnel cost and total assets. While the output variable is collected funds and channeled funds. The results shows that the level efficiency of ZIS management at BAZNAS SU in 2017-2020 has been efficient with all variables reaching 100% which means that ZIS management at BAZNAS SU has been efficient. So that it is able to use existing inputs to produce maximum output.*

### Keywords

Efficiency; ZIS  
Management;  
BAZNAS SU



## I. Introduction

Efficiency is the determination of business / work in running something without wasting time, energy, and costs. Efficiency in economics is applied to a concept related to the use of resources to obtain optimal results. Efficiency is one of the instruments or parameters in measuring the performance of companies and institutions that have financial reports. The performance of a profit and non-profit institution will be good if the funds are managed efficiently (Khaerat, 2021:49). Efficiency is the ratio between output and input.

Qhardhawi emphasized the need for efficiency in zakat institutions. Optimization of funds is needed in zakat institutions. If the zakat institution is not optimal in managing funds, it will result in a reduced amount of distribution of zakat funds, infaq, and alms to beneficiaries (mustahik). Therefore, efficiency is needed in zakat institutions by measuring the performance of zakat institutions in an effort to optimize the management of zakat, infaq, and alms funds. Zakat institutions require good management to make such an institution an efficient institution (Akbar, 2009:761). When zakat institutions are more efficient in the performance of zakat management, it will have a positive impact on the collection, management, and distribution of zakat and has an impact on the trust of muzakki in giving zakat and also the public on the credibility of the institution in managing zakat funds. Vice versa, inefficiency (inefficiency) can also occur due to poor management of zakat institutions so that it can have an impact on the quality of institutional performance and the trust of the people.

Efficiency in zakat institutions is one strategy that needs to be done to maintain credibility and accountability. If zakat management is not carried out optimally, it will potentially create a bad reputation for zakat institutions which will also pose a fatal risk. As a result, if the zakat institution is not able to manage its risks properly, it will lose money and even fail with one of the impacts, namely muzakki will switch from zakat institutions

and choose to distribute their own assets directly to recipients who are entitled to receive (mustahik) because they feel zakat institutions are not trustworthy in managing social funds. In the Zakat Core Principles (ZCP), discussing risk management, this risk management is a very new thing in the world.

This study will review the performance of BAZNAS SU by emphasizing the efficiency of its ZIS management by outlining the risks of the measured efficiency variables. ZIS management efficiency is measured by several components, namely the collection and distribution of ZIS. In fact, the collection of ZIS in North Sumatra has increased. During 2015, 19.38 billion was obtained, this number increased compared to 2014 which amounted to 13.72 billion and in 2017 it increased to 17.8 billion. However, the increase in the acceptance of zakat funds has not been proportional to the existing potential. The overall zakat potential in North Sumatra could reach more than 2 trillion. And from the funds for calculating the amount of this collection, the funds collected by BAZNAS throughout North Sumatra are still 0.95% of the existing potential. This shows that zakat collection is still less than optimal in North Sumatra (Siregar, 2018: 249).

Measuring the level of efficiency using Data Envelopment Analysis (DEA). DEA is a nonparametric method used to measure the relative efficiency of the decision-making unit. Efficiency measurement, can not be separated from the output and input values. Efficiency is the use of fewer inputs to produce the same output, or by producing more output using the same input, or more output with relatively few inputs. The greater the output compared to the input, the higher the level of efficiency of an organization.

This research uses a production approach. The production approach in the case of ZIS management, considers amil as the manager of funds/costs to produce output from the funds that have been collected in the form of collecting zakat funds. The output variables used include collected funds and channeled funds, while the input variables are operational costs and personnel costs, socialization costs and total assets. So based on the description above, the researcher will review the performance of BAZNAS SU by focusing on the efficiency of ZIS management. Measurement of the efficiency of the management of zakat, infaq, and alms (ZIS) funds at BAZNAS SU by using the Data Envelopment Analysis (DEA) method. This study aims to determine the level of efficiency of ZIS management at BAZNAS SU.

## **II. Review of Literature**

### **2.1 Definition of Efficiency**

Efficiency is an instrument to measure the performance of an organization. Efficiency measurement is done by comparing inputs and outputs and when the organization is able to produce maximum output, with limited inputs, it creates efficiency in an organization. It is said that efficiency increases if the output increases but is not followed by an increase in the input side. Efficiency is divided into two, namely technical efficiency and allocation efficiency. Technical efficiency is the ability of an organization to produce maximum output with limited inputs. Meanwhile, allocation efficiency is the organization's ability to use existing inputs in optimal proportions based on prices and existing production technology (Meilani & Piliyanti, 2020:20-21).

Efficiency is also the relationship between goods and services (output) that produce an activity or activity with resources (inputs) that are used. An organization is said to be efficient if it is able to produce maximum output with low input. or even with certain inputs with the maximum output. A production system that can minimize costs to produce

the same amount and maximize production with the same amount is said to be efficient (Bisyri, 2016:30).

## 2.2 Zakat Management

According to Law Number 23 of 2011 Article 1, zakat management is an activity that includes planning, organizing, implementing, and supervising the distribution and utilization of zakat. Then in article 2 it is explained that the management of zakat must be based on Islamic law, trust, benefit, justice, legal certainty, integration, and accountability. In its management, zakat has a goal, namely to increase the efficiency and effectiveness of services and to increase the benefits of zakat itself to later realize community welfare and poverty alleviation.

Zakat management develops along with the economic development of the people. The Messenger of Allah set an example among the Companions. It was prescribed in Medina and the Prophet at that time became a religious and state leader, that the management of zakat practiced by the Prophet was a management under Islamic government. The management carried out by the government and these institutions is essentially to fight poverty and close the gap between the poor and the rich.

Management of zakat by zakat management institutions especially having formal legal force has several advantages, namely, to guarantee the certainty and discipline of zakat payers, to maintain the feeling of inferiority of mustahik when dealing directly when receiving zakat by muzakki, then to achieve efficiency and effectiveness so that they are right on target in the use of zakat assets according to a priority scale in a place, and the last is to spread Islam in and da'wah within the scope of sharia economics.

There are suggestions and objectives in the zakat distribution system. The target in this case is the parties who are entitled to receive zakat (mustahiq), and the goal is something that can be achieved from the allocation of zakat within the scope of Islamic economics and socio-economics, namely increasing the welfare of the community in the economic field so as to minimize poverty, so that mustahik can slowly recover switch to muzakki.

To be effective and efficient, optimization of zakat management in improving welfare and social justice must be in accordance with Islamic sharia and legislation. And in its management, it must be managed by amil or human resources who are superior, trustworthy, qualified, and responsible and have good knowledge about zakat.

The management of zakat in Indonesia is currently based on Law no. 23 of 2011, specifically mandates BAZNAS as the main implementer in zakat management in Indonesia and the government has a function as supervisor and supervisor of zakat management carried out by BAZNAS. Management of zakat can be done in various ways and most importantly the essence of zakat itself can be achieved. And this is what encourages BAZNAS and LAZ to try to manage zakat as well as possible.

The institutions established by the government are the National Amil Zakat Agency (BAZNAS) and the Amil Zakat Institution (LAZ) which were formed by the community. The National Amil Zakat Agency (BAZNAS) is an amil zakat institution formed by the government from the central level to the regional level which is tasked with managing zakat, infaq, and alms nationally. BAZNAS is a non-structural institution that is responsible to the President through the Minister. The source of funding for BAZNAS's operational activities comes from the APBN budget and amil rights. In carrying out its duties, BAZNAS carries out the following functions:

- a. Planning for the collection, distribution, and utilization of zakat
- b. Implementation of collection, distribution, and utilization of zakat

- c. Control of collection, distribution, and utilization of zakat
- d. Reporting and accountability for the implementation of zakat management

The Amil Zakat Institution (LAZ) is an institution formed by the community which has the task of assisting BAZNAS in the collection, distribution, and utilization of zakat. The establishment of the amil zakat institution must obtain permission from the minister or an official appointed by the minister and obtain a recommendation from BAZNAS, have a sharia supervisor, in carrying out its duties the amil zakat institution must have technical, administrative and financial capabilities. Sources of funding for the operational activities of the institution come from amil rights either from zakat, infaq, and alms funds. In order to improve usability and usability, ZIS must be managed institutionally in accordance with Islamic law, trustworthiness, expediency, legal justice, integration, and accountability so as to increase the effectiveness and efficiency of services in zakat management. Then, BAZNAS and LAZ are required to report the activities of managing zakat, infaq, and other religious social funds to the minister periodically as a form of accountability for the funds that have been managed.

### **a. Management of Zakat Management**

In modern zakat management, zakat is managed with the stages of planning, organizing, actuating, and monitoring management. Planning is a concept of thinking in determining goals and objectives. Zakat planning includes:

- 1) Setting the goals and objectives of zakat as guided by Islam
- 2) Setting the form and structure of zakat institutions in accordance with existing positive regulations
- 3) Setting and plan procedures for collection, management, recording, distribution and good governance
- 4) Determine the exact time of collection and distribution
- 5) Determine zakat officers (amil) who are competent, committed, with integrity, professional and understand about zakat and related aspects
- 6) Setting a monitoring system for continuous and sustainable planning, strategy, management, implementation, development and evaluation

In the aspect of implementation, zakat institutions must have professional, high integrity, competent and responsible human resources. Human Resources (HR) is the most important component in a company or organization to run the business it does. Organization must have a goal to be achieved by the organizational members (Niati et al., 2021). Development is a change towards improvement. Changes towards improvement require the mobilization of all human resources and reason to realize what is aspired (Shah et al, 2020). The development of human resources is a process of changing the human resources who belong to an organization, from one situation to another, which is better to prepare a future responsibility in achieving organizational goals (Werdhiastutie et al, 2020).

Determination of human resources in zakat institutions (amil) will determine the success, organization, and goals of zakat itself. There are three stages in the implementation of zakat, namely selection and determination of criteria for implementing zakat/amil in accordance with the requirements of amil, digging for sources of zakat funds, namely forming zakat units in certain places, training and preaching zakat, opening cooperation for zakat collection with mosques and institutions others, distribution of zakat funds by making a priority scale, allocating distribution, recording mustahik.

In the realization of zakat, it is necessary to organize with a structural approach or organizational chart. Starting from the leadership, executive board, managers, and other teams. And each task is in the form of obligations, authorities, responsibilities and others.

This organization must be based on trust and partnership so that there is an element of mutual assistance and responsibility for one another. And every assignment in a structure must be competent in their respective fields and accompanied by knowledge of zakat.

Then monitoring or controlling is carried out to measure, improve and develop the performance of zakat institutions. Starting with both structural and functional institutions at all levels of the work area and especially focusing on the performance of amil. As for the pattern of supervision that can be carried out, namely,

- 1) Setting operational systems and standards in accordance with sharia provisions and legislation such as reporting, auditing and publication
- 2) Measuring performance with achievements in accordance with job description standards,
- 3) Correcting deviations and errors in accordance with the applicable provisions and determined by the zakat institution.

In zakat management, zakat that has been collected by zakat institutions must be immediately distributed to mustahik (people who receive zakat) according to the priority scale that has been arranged in the work program. The distribution of zakat can be done in two ways, namely:

- 1) Consumptive (traditional pattern) is the distribution of zakat funds directly to mustahik without being accompanied by a target, social independence, empowerment (economic independence). Zakat given directly to mustahik can also be used directly to meet needs.
- 2) Productive (contemporary pattern) is a pattern of direct distribution of zakat funds to mustahik accompanied by a target, to change the condition of mustahik so that slowly from the mustahik category it can become the muzakki category.

#### **b. Management of Infaq and Sadaqah**

Some scholars distinguish the use of the distribution of alms and infaq to be more flexible and not rigid as in the distribution of zakat. Alms and infaq are included in the sunnah acts so that the distribution forms are more diverse, such as assistance in the construction of schools, facilities and worship facilities, as well as treatment of diseases that afflict the poor. The position of infaq and alms is very strategic and has quite a role in alleviating the poverty of the people. Therefore, efficiency efforts in distributing infaq and alms are noble work of zakat institutions and their management can accelerate the role of infaq and shadaqah in the welfare of the people.

The purpose of zakat management. Infaq and shadaqah are to provide muzakki with the convenience of raising their zakat obligations, effective zakat distribution according to mustahik who are entitled to receive it, and managing zakat must professionalize the zakat organization itself, and the last one is to realize the social welfare of the community.

#### **2.3 Efficiency in Zakat Management Organizations**

The zakat management organization is a non-profit organization whose funds come from the community and will return to the community who are entitled to receive it. In zakat organizations, it is important to pay attention to the efficiency of the use of funds in the operational performance of zakat management.

The efficiency of the zakat management organization is the ability of the institution to manage costs as possible to produce optimal programs. What must be considered is the use of costs and benefits to be obtained. It can be said that by reducing the use of costs, it will be able to increase the distribution of funds for recipients of zakat funds (mustahik). Therefore, it is necessary to measure performance within the organization which will later be useful for evaluating the accountability and credibility of zakat institutions (Teno & Rusmini, 2019:156).

### III. Research Method

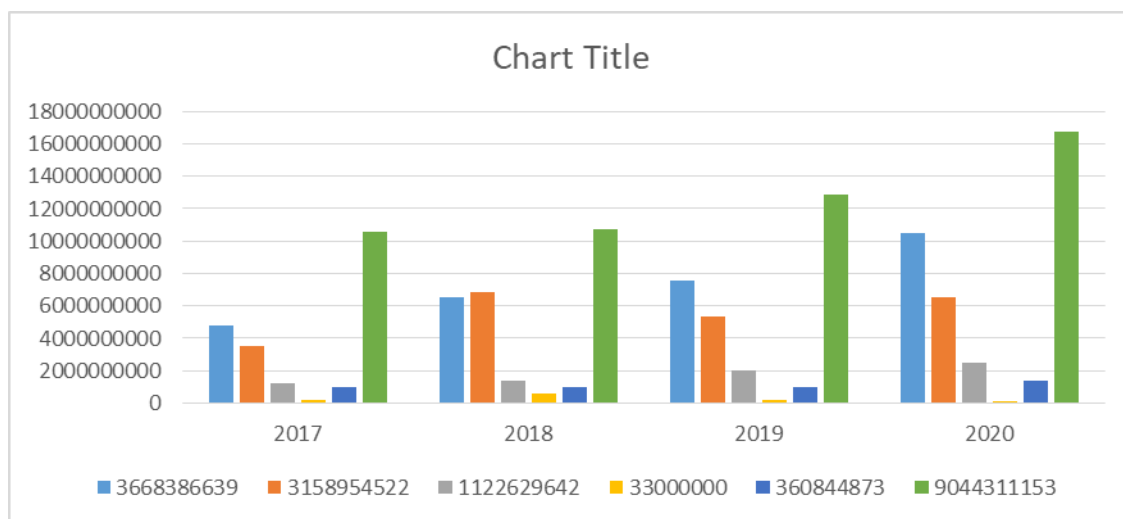
The approach used in this study is a quantitative descriptive approach using secondary data, namely data obtained from the financial statements of BAZNAS SU for the 2017-2020 period. Sources of data in this study are from BAZNAS SU financial reports, books, theses, journals, and websites. The data analysis technique in this research is using the nonparametric Data Envelopment Analysis (DEA) method which measures input and output variables using a production approach. The input variables are operational costs, socialization costs, personnel costs, and total assets, while the output variables are collected funds and channeled funds.

### IV. Results and Discussion

In the Data Invelopment Analysis criteria, efficient interpretation is when the score = 1. And it is said to be efficient if the relationship between input and output produces a value of 100 percent or equal to 1. While inefficiency is when the score is < 1. If the result value of the relationship between input and output decreases and approaches 0, it is declared inefficient (inefficiency). In this case, the measurement of efficiency is measured through Data Envelopment Analysis (DEA) using a production approach with the assumption of constant Return to Scale (CRS) data processing is carried out using DEAP.2.1 software. Then enter financial report data as input and output variables into the software as follows.

**Table 1.** Data Processed from the 2017-2020 BAZNAS SU Financial Report  
**Variable 2017 2018 2019 2020**

Operating costs	1199692922	1402079802	2033622175	2477371074
Socialization Fee	232114250	622933006	170284000	64000000
Personnel Fee	954308200	1017698700	1396988700	1396988700
Total Assets	10556807953	10710019107	12879533789	16767037842
Funds Raised	4819271684	6499391808	7565306235	10528670250
Disbursed Funds	3549412289	6833637574	5357010078	6570701854



**Figure 1.** Input and Output Table Diagram for 2017-2020

Based on the figure above, it appears that the variables which include funds raised, total assets, funds raised, and operational costs have increased every year, while the variables for distributed funds, socialization costs, and personnel costs fluctuate every year. After the data variables are inputted, the following is the result of processing the data using Data Envelopment Analysis (Software DEAP 2.1.) with a production approach with the assumption of Constant Return to Scale (CRS).

The measurement of the efficiency of ZIS management performance from 2017-2020 is as follows.

**Table 2.** Target for Unit Annual 2017 Efficiency 100.00% Radial

Results for Firm: BAZNAS SU Technical Efficiency : 100% / 1000 Projection Summary:				
Variable	Original Value	Radial Movement	Slack Movement	Projected Value
Funds Raised	4819271648	0.000	0.000	4819271648
Disbursed Funds	3549412289	0.000	0.000	3549412289
Operating costs	1199692922	0.000	0.000	1199692922
Socialization Fee	232114250	0.000	0.000	232114250
Personnel Fee	954308200	0.000	0.000	954308200
Total Assets	10556807953	0.000	0.000	10556807953

Based on table 2 shows that the results of the efficiency analysis of BAZNAS SU in 2017 have reached an efficiency level of 100% / 1,000. with the meaning that the value is 100% / 1,000 and this is in accordance with the DEA criteria, which is said to be efficient if the relationship between input and output produces a value of 100 percent or equal to 1. This shows that the efficient measurement of BAZNAS SU has reached the original value or the original value with projected value or target value must be achieved as suggested by DEA. With proof, the Radial Movement value is 0 and the slack movement value is 0. The radial movement is the suggested value that must be reduced if the original value exceeds the projected value, while the slack movement value is an addition to a much more optimal reduction in value to achieve the projected value. And we can see in the table that there is no original value that does not reach the projected value.

**Table 3.** Target for Unit Annual 2018 Efficiency 100.00% Radial

Results for Firm: BAZNAS SU Technical Efficiency : 100% / 1000 Projection Summary:				
Variable	Original Value	Radial Movement	Slack Movement	Projected Value
Funds Raised	6499391808	0.000	0.000	6499391808
Disbursed Funds	6833637574	0.000	0.000	6833637574
Operating costs	1402079802	0.000	0.000	1402079802
Socialization	622933000	0.000	0.000	622933000

Fee				
Personnel Fee	1017698700	0.000	0.000	1017698700
Total Assets	10710019107	0.000	0.000	10710019107

Based on table 3 shows that the results of the efficiency analysis of BAZNAS SU in 2017 have reached an efficiency level of 100% / 1,000. with the meaning that the value is 100% / 1,000 and this is in accordance with the DEA criteria, which is said to be efficient if the relationship between input and output produces a value of 100 percent or equal to 1. This shows that the efficient measurement of BAZNAS SU has reached the original value or the original value with projected value or target value must be achieved as suggested by DEA. With proof, the Radial Movement value is 0 and the slack movement value is 0. The radial movement is the suggested value that must be reduced if the original value exceeds the projected value, while the slack movement value is an addition to a much more optimal reduction in value to achieve the projected value. And we can see in the table that there is no original value that does not reach the projected value.

**Table 4.** Target for Unit Annual 2019 Efficiency 100.00% Radial

Results for Firm: BAZNAS SU				
Technical Efficiency : 100% / 1000				
Projection Summary:				
Variable	Original Value	Radial Movement	Slack Movement	Projected Value
Funds Raised	7565306235	0.000	0.000	7565306235
Disbursed Funds	5357010078	0.000	0.000	5357010078
Operating costs	2033622175	0.000	0.000	2033622175
Socialization Fee	170284000	0.000	0.000	170284000
Personnel Fee	1007176300	0.000	0.000	1007176300
Total Assets	12879533789	0.000	0.000	12879533789

Based on table 4 shows that the results of the efficiency analysis of BAZNAS SU in 2017 have reached an efficiency level of 100% / 1,000. with the meaning that the value is 100% / 1,000 and this is in accordance with the DEA criteria, which is said to be efficient if the relationship between input and output produces a value of 100 percent or equal to 1. This shows that the efficient measurement of BAZNAS SU has reached the original value or the original value with projected value or target value must be achieved as suggested by DEA. With proof, the Radial Movement value is 0 and the slack movement value is 0. The radial movement is the suggested value that must be reduced if the original value exceeds the projected value, while the slack movement value is an addition to a much more optimal reduction in value to achieve the projected value. And we can see in the table that there is no original value that does not reach the projected value.



**Table 5.** Target for Unit Annual 2020 Efficiency 100.00% Radial

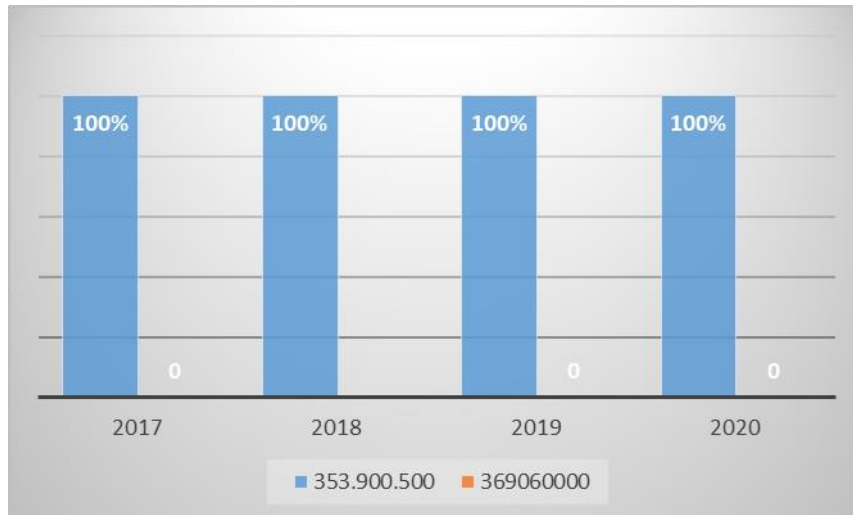
Results for Firm: BAZNAS SU				
Technical Efficiency : 100% / 1000				
Projection Summary:				
Variable	Original Value	Radial Movement	Slack Movement	Projected Value
Funds Raised	10528670250	0.000	0.000	10528670250
Disbursed Funds	6570701854	0.000	0.000	6570701854
Operating costs	2477371074	0.000	0.000	2477371074
Socialization Fee	64000000	0.000	0.000	64000000
Personnel Fee	1396988700	0.000	0.000	1396988700
Total Assets	16767037842	0.000	0.000	16767037842

Based on table 5 shows that the results of the efficiency analysis of BAZNAS SU in 2017 have reached an efficiency level of 100% / 1,000. with the meaning that the value is 100% / 1,000 and this is in accordance with the DEA criteria, which is said to be efficient if the relationship between input and output produces a value of 100 percent or equal to 1. This indicates that the efficient measurement of BAZNAS SU has reached the original value or the original value with projected value or target value must be achieved as suggested by DEA. With proof, the Radial Movement value is 0 and the slack movement value is 0. The radial movement is the suggested value that must be reduced if the original value exceeds the projected value, while the slack movement value is an addition to a much more optimal reduction in value to achieve the projected value. And we can see in the table that there is no original value that does not reach the projected value.

**Table 6.** The results of the data calculation are processed from the efficiency of BAZNAS SU during the period 2017-2020

Year	Results	Efficient and Inefficient Interpretation
2017	100%	Efficient
2018	100%	Efficient
2019	100%	Efficient
2020	100%	Efficient

The results of the efficiency calculation using the DEA above show that the management of ZIS at BAZNAS SU has been efficient. This is evidenced by the results of measurements using DEA is 100%. This is also adjusted to the DEA efficiency criteria, namely efficiency if the relationship between input and output produces a value of 100% or equal to 1. This is also contained in the original value with the projected value. The original value is the original value or the actual value taken from the variables that have been processed by the DEA, while the projected value is the recommended value or the target value that must be achieved. The following is a graph of the results of efficiency measurements using DEA.



**Figure 2.** Efficiency Measurement Results  
BAZNAS SU 2017-2020

The figure above shows that the results of measuring the efficiency level using DEA at BAZNAS SU in 2017-2020 are 100% or efficient. This shows that the management of ZIS at BAZNAS SU has been able to use existing inputs and has achieved maximum output.

#### IV. Conclusion

Based on the description of the discussion and the results of this study, it can be concluded that the level of efficiency of ZIS management at BAZNAS SU in 2017-2020 using input variables, namely funds collected, funds channeled and output variables, namely operational costs, socialization costs, personnel costs, and total assets has been efficient. . With all variables reaching 100% at the level of ZIS management efficiency in 2017-2020 as measured using Data Envelopment Analysis (Software DEAP 2.1) with a production approach with the assumption of Constant Return to Scale (CRS).

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