

ABSTRACT

THE INFLUENCE OF FISCAL PERFORMANCE RATIO, PUBLIC SUPPORT RATIO AND FUNDRAISING EFFICIENCY RATIO ON FINANCIAL PERFORMANCE ZAKAH MANAGEMENT ORGANIZATION (A Study in Pusat Zakat Umat (PZU) All of East Priangan)

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This study aims to find out: Fiscal Performance Ratio, Public Support Ratio, Fundraising Efficiency Ratio and Financial Performance of Zakah Management Organizations (ZMO) in PZU all of East Priangan and their influence of Fiscal Performance Ratio, Public Support Ratio and Fundraising Efficiency Ratio on Financial Performance Zakah Management Organization. The population used in this study is all PZU in cities/districts in East Priangan. The method used in this research is quantitative with a case study approach and the analytical method used is panel data regression. The result of this study indicate that Fiscal performance ratio in zakah management organization of PZU throughout East Priangan in the period 2018 to 2020 has an average positive, Public support ratio in the zakah management organization of PZU of the East Priangan for the period 2018 to 2020 has an average value below 1, Fundraising Efficiency Ratio in zakah management organization in East Priangan for the period 2018 to 2020 has an average of above 1, and financial performance of the zakah management organization of the East Priangan for the period 2018 to 2020 has an average value above 1. FPR has a negative effect on The financial performance of ZMO, PSR has a positive effect on The financial performance of ZMO, FER has a significant negative effect on The financial performance of ZMO, and FPR, PSR, and FER simultaneously have a significant effect on The financial performance of ZMO.

Keywords : Fiscal Performance Ratio, Public Support Ratio, Fundraising Efficiency Ratio, The Financial Performance of Zakah Management Organization

ABSTRAK

**PENGARUH *FISCAL PERFORMANCE RATIO*, *PUBLIC SUPPORT RATIO*
DAN *FUNDRAISING EFFICIENCY RATIO* TERHADAP KINERJA
KEUANGAN ORGANISASI PENGELOLA ZAKAT
(Studi pada Pusat Zakat Umat (PZU) Se-Priangan Timur)**

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Penelitian ini bertujuan untuk mengetahui : *Fiscal Performance Ratio*, *Public Support Ratio*, *Fundraising Efficiency Ratio* dan Kinerja Keuangan Organisasi Pengelola Zakat di PZU se-Priangan Timur serta Pengaruh *Fiscal Performance Ratio*, *Public Support Ratio*, dan *Fundraising Efficiency Ratio* terhadap Kinerja Keuangan Organisasi Pengelola Zakat. Populasi yang digunakan dalam penelitian ini adalah seluruh PZU Kota/Kabupaten yang ada di Priangan Timur. Metode yang digunakan dalam penelitian ini adalah kuantitatif dengan pendekatan studi kasus dan metode analisis yang digunakan adalah analisis regresi data panel. Hasil penelitian ini menunjukkan bahwa *Fiscal Performance Ratio* pada organisasi pengelola zakat PZU se-Priangan Timur periode 2018-2020 memiliki nilai rata-rata positif, *Public Support Ratio* pada organisasi pengelola zakat PZU se-Priangan Timur periode 2018-2020 memiliki nilai rata-rata dibawah 1, *Fundraising Efficiency Ratio* pada organisasi pengelola zakat PZU se-Priangan Timur periode 2018-2020 memiliki nilai rata-rata diatas 1, dan Kinerja Keuangan pada organisasi pengelola zakat PZU se-Priangan Timur periode 2018-2020 memiliki nilai rata-rata diatas 1. FPR berpengaruh negatif terhadap Kinerja Keuangan OPZ, PSR berpengaruh positif terhadap Kinerja Keuangan OPZ, dan FER berpengaruh negatif signifikan terhadap Kinerja Keuangan OPZ, serta FPR, PSR dan FER secara simultan berpengaruh signifikan terhadap Kinerja Keuangan OPZ.

Kata Kunci : *Fiscal Performance Ratio*, *Public Support Ratio*, *Fundraising Efficiency Ratio*, dan Kinerja Keuangan Organisasi Pengelola Zakat.

