

**ANALYSIS OF FINANCIAL PERFORMANCE OF NON – PROFIT
FINANCIAL ORGANIZATIONS**
(Case Study on the Lumajang National Amil Zakat Agency Year 2018 – 2022)
Endro Sugiartono, S.E., M.M as chief counselor

Mi’rotin Ivanasari
Study Program of Public Sector Accounting
Majoring of Busines

ABSTRACT

This study aims to analyze the financial performance of the National Amil Zakat Agency of Lumajang Regency in 2018 to 2022. In analyzing financial performance in this study using activity ratios, efficiency ratios, amil fund ratios, liquidity ratios, and growth ratios in accordance with guidelines issued by the National Amil Zakat Agency's strategic study center. This research uses a qualitative descriptive approach. The types and sources of data used are secondary data in the form of financial reports of BAZNAS Lumajang Regency in 2018 - 2022 with data collection methods, namely documentation. The results showed that the average activity ratio of BAZNAS Lumajang Regency was effective, and showed good results in terms of collecting and distributing Zakat, Infaq, Sadaqah (ZIS) funds. Based on the average efficiency ratio, it shows efficient results even though the ratio of operational costs to total amil rights is still inefficient. Based on the ratio of amil funds good results were obtained. Based on the average results of the liquidity ratio is not good because it indicates the obligation to distribute ZIS funds that have not been realized. Based on the ratio of collection growth the results obtained also show not good.

Key words: *Financial Performance, Ratio, National Amil Zakat Agency*