

RINGKASAN

Penelitian ini berjudul Pengaruh *Islamicity Performance Index* Terhadap *Zakat Performance*. Penelitian ini bertujuan untuk mengetahui pengaruh *Islamicity Performance Index*, yaitu *profit sharing ratio*, *equitable distribution ratio*, *islamic investment ratio*, dan *islamic income ratio* terhadap *zakat performance* pada perbankan syariah di Indonesia tahun 2010-2019.

Jenis penelitian ini merupakan penelitian kuantitatif. Populasi pada penelitian ini seluruh Bank Umum Syariah di Indonesia yang terdaftar di Otoritas Jasa Keuangan (OJK) yang berjumlah 14 perbankan. Pengambilan sampel menggunakan teknik *purposive sampling* dan diperoleh sampel sebanyak 5 perbankan syariah. Periode waktu penelitian adalah 10 tahun, sehingga jumlah sampel yang diperoleh sebanyak 50 data. Sumber data yang digunakan adalah data sekunder yang didapatkan dari laporan keuangan dan laporan tahunan melalui *website* resmi masing-masing perbankan syariah. Analisis data yang digunakan adalah statistik deskriptif, uji asumsi klasik, uji *goodness of fit*, analisis regresi berganda, dan uji t.

Hasil penelitian ini menunjukkan bahwa: (1) *profit sharing ratio* berpengaruh terhadap *zakat performance*; (2) *equitable distribution ratio* berpengaruh terhadap *zakat performance*; (3) *islamic investment ratio* berpengaruh *zakat performance*; (4) *islamic income ratio* tidak berpengaruh terhadap *zakat performance*.

Kata Kunci : *Islamicity Performance Index*, *profit sharing ratio*, *equitable distribution ratio*, *islamic investment ratio*, *islamic income ratio*, *zakat performance*.

SUMMARY

The title of this research The Effect of Islamicity Performance Index on Zakat Performance. This study aims to determine the effect of Islamicity Performance Index, namely the profit sharing ratio, equitable distribution ratio, islamic investment ratio, dan islamic income ratio on zakat performance in Islamic banking in Indonesia 2010-2019.

This type of research is a quantitative research. The population in this study are all Islamic Banking in Indonesia registered with the Financial Services Authority which amounted to 14 bank. Sampling using purposive sampling and obtained a sample of 5 Islamic banking. The research period is 10 years, so the number of sample obtained is 50 data. The data source used is secondary data obtained from financial report and annual report through the official website of each Islamic banking. Analysis of the data used is descriptive statistics, classic assumption test, goodness of fit test, multiple regression analysis, and t test.

The results of this study indicate that: (1) profit sharing ratio has an effect on zakat performance, (2) equitable distribution ratio has an effect on zakat performance, (3) Islamic investment ratio has an effect on zakat performance, (4) Islamic income ratio has no effect on zakat performance.

Keywords: *Islamicity Performance Index, profit sharing ratio, equitable distribution ratio, islamic investment ratio, islamic income ratio, zakat performance.*