SUMMARY

MUHAMMAD ALFI ALHUBBUFILLAH. The relationship between the professionalism of amil zakat and accountability in the management of zakat on the effectiveness of community economic empowerment. (Case study: DPU Daarut Tauhid Bogor). Supervised by DIDIN HAFIDHUDDIN and HENDRI TANJUNG.

The reason for this study was motivated by the level of poverty in Bogor Regency which was still quite high at 8.53% in 2017 with a poor population of 487,280 people.

The purpose of this study were 1) Analyzing the relationship of professional amil zakat and accountability of zakat management to the effectiveness of economic empowerment of the people at LAZ Daarut Tauhid Indonesia in the District and City of Bogor. 2) Analyzing the inhibiting factors and supporting factors of the effectiveness of the economic empowerment of the people at LAZ Daarut Tauhid Bogor.

This study uses quantitative research methods with a descriptive approach. The number of respondents is 159 mustahik. The sampling method used is probability sampling with a sampling technique that is simple random sampling. The model used is the SEM (Structure Equation Model) model which is processed using the Lisrel application supported by primary and secondary data that are quantitative and qualitative.

The results of this study are that there is a significant relationship between the Amil Zakat Professionality variable (X1) on the People's Economic Empowerment Effectiveness variable (Y) with a value obtained of 0.600. In addition, the results of this study are that there is a significant relationship between the variables of Zakat Management Accountability (X2) on the Effectiveness of People's Economic Empowerment (Y) with the value obtained at 0.440. The value of all Exogenous variables (X1 and X2) to the Endogen (Y) variable is equal to 0.920 or 92%.

So, it can be concluded that, the relationship between Amil Zakat Professionalism (X1) and Zakat Management Accountability (X2) variables on the Effectiveness of People's Economic Empowerment (Y) variable is 92% while the remaining 8% is explained by other factors outside the research model.

Key words : professionalism, accountability, effectiveness, economic empowerment.