THE MEASUREMENT OF EFFICIENCY AND EFFECTIVITY OF THE ALMS MAINTAINING AGENCIES

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Abstraksi

Tujuan dari penelitian ini adalah pengukuran kinerja keuangan Lembaga Amil Zakat dengan menggunakan variabel efisiensi,dan efektivitas **Desain/Metode** Penelitian yang digunakan adalah metode *Structural Equatation Modelling (SEM)* dan program AMOS. Variabel input, output dan Outcomes sebagai variabel laten Eksogen sedangkan Variabel Efisiensi, Efektivitasdan Kinerja Lembaga Amil Zakat sebagai variabel Endogen 1, 2 dan 3 **Hasil Penelitian** menunjukkan indicator yang digunakan atas varibel input, output dan outcomes berpengaruh terhadap efisiensi dan efektivitas.sehingga variabel efisiensi dan efektivitas berpengaruh terhadap kinerja lembaga amil zakat **Kesimpulan :** kinerja lembaga amil zakat dapat diukur dengan menggunakan variabel efisiensi dan efektivitas, sehingga dapat dipakai sebagai strandar pengukuran lembaga amil zakat di Indonesia

Kata kunci ; efisiensi, efektivitas, kinerja, lembaga amil zakat

Abstract

The Purpose of this research is to measure the financial performance of Alms Maintaining Agencies by use of efficiency and effectivity variables**. Designs/Methods** that this research uses are *Structural Equatation Modelling (SEM)* method and AMOS Program. The Input(s), Output(s), and Outcomes variables serve as Latent Exigent variables. While Efficiency, Effectivity, and the agency's Performance serve as 1, 2, and 3 Indigent variables. **The Result of this Research** shows an indicator which serve as the input(s), output(s), and outcomes variables had an influence towards the efficiency and effectivity, thus the efficiency and effectivity variables also influenced the performance of the Alms Managing Agencies**. Conclusion:** these agencies' performance can be measured using the efficiency and effectivity variables, thus they can be also used as the standard for measuring all Alms Maintaining Agencies' performance across Indonesia

Keywords: efficiency, effectivity, performance, alms managing agency (AMA)

I. PREFACE

The huge amount of AMA distributed across the country of Indonesia won't guaranteed the absorbance of all alms' potentials. According to the research by PIRAC (2002), if we view it from the monitoring of the alms, the lack of alms' potentials optimization is due to the lacking amount of trust *Muzakki* (people who give alms) had towards the existing agencies. Though the amount of alms in Indonesia in 2013 is Rp. 217 trillion. These alms consist of *maal* alms, companies' alms, and alms paid from *shari'a* deposit savings.

Looking at the recent development of Alms Managing Agencies, the lack of acquisition all this time are due to some reasons, which are:

a. *Muzakki's* lack of awareness due to their low knowledge about alms, lack of alm's socialization, and low trust towards the Alms Managing Agencies
b. The lack of efficiency and effectivity of alms' empowerment due to some agencies are still small scale resulting in fail agencies and lack of human resources inside.
c. Poor structure of regulation and institutional of alms due to the lack of regulator in the field and inability to connect alms with taxes (PEBS-FEB-UI & IMZ, 2010).

Measuring the performance is really important to evaluate the accountability of the organization and managerial in achieving a better service in AIS (Alms, Infaq, Shadaqah). Accountability is not just the ability to distribute alms, but also covers the ability to show some proof that the alms were distributed economically, efficiently, and effectively. **Value for money** is the main measurement of performance in public sector organization (including AMA). The performance for these organizations cannot be evaluate from just the output(s) produced, but the input, output, and outcome simultaneously. The purpose desired by the public includes the responsibility over the execution of **value for money**, which is economic (cleverly cheap) in procuring and allocating resources, efficient (useful) in using resources as in minimizing the use of resources with maximum results, and effective in achieving targets and aims.

In the measurement for the performance of **value for money**, efficiency can be grouped into 2, which are Allocating Efficiency (Efficiency 1), and Technical Efficiency (Efficiency 2). Allocating Efficiency is related to the ability to use input resources optimally. Technical Efficiency is related to the ability to use input resources in the level of particular output. Both efficiencies are the tools to reach public welfare when the execution is done with regards to justice and alignment with public (Mardiasmo, 2002).

The measurement for the performance of **value for money** is a more specific and unique form of performance's measurement for public sector organization. Due to the importance of that concept, it is often said that the main concern for this measurement is to measure economy, efficiency, and effectivity. Though uses the same words, *value* and *money*, the concept of **value for money** is really different with the concept **time value of money** in accounting and financial management. **Time value of money** has the definition that the value of remaining money might change with time, while **value for money** greatly values the money.

Measurement for efficiency is related to input and output from public sector agencies, while generally the measurement is done by comparing output with input so that the changes from the comparison will become the determinant of efficiency from public sector agencies.

For the measurement of effectivity, it is related with output and outcome from public sector agencies. The measurement is done by comparing the outcome with output so that the changes from the comparison will become the determinant of effectivity from public sector agencies.

Previous researches towards AMA have been done theoretically and empirically. Hairunizam et al. (2008, 2009) focused on the lack in alms distribution, Nur Barizah & Abdul Rahim (2007) divided alms taxes and modern in Malaysia, while Norazlina & Abdul Rahim (2011) suggested a conceptual model on efficiency and management for AMA.

The research of Arief Budi Santoso (2007) implied the empowerment of alms through monitoring / modern management will build independent *mustahik* with the rising of work productivity. Meanwhile Devi Hidayah Fajar S. Syaban (2008), exposed that productive alms in the form of capital will raise ukuwah and public empowerment. Arif (2012) explained that alms distribution in the form of business products could raised the economy condition of *mustahik*, thus eradicating poverty. On the other hand, Puji Lestari (nvestation journalist, Juni 2010) measured the performance of Regional Alms Managing Agencies (BAZDA) in district X using Balanced Scorecard perspective.

From previous researches, it was clear that there are yet a measurement of AMA performance using the variables of efficiency and effectivity so that we can find out whether the performance of AMAs are already operationally effective and efficient.

Meanwhile, the aim of this study is to measure the performance of AMAs using the variables of efficiency and effectivity with hope that they can be the standard for measuring all AMA across Indonesia.

II. Literature Study

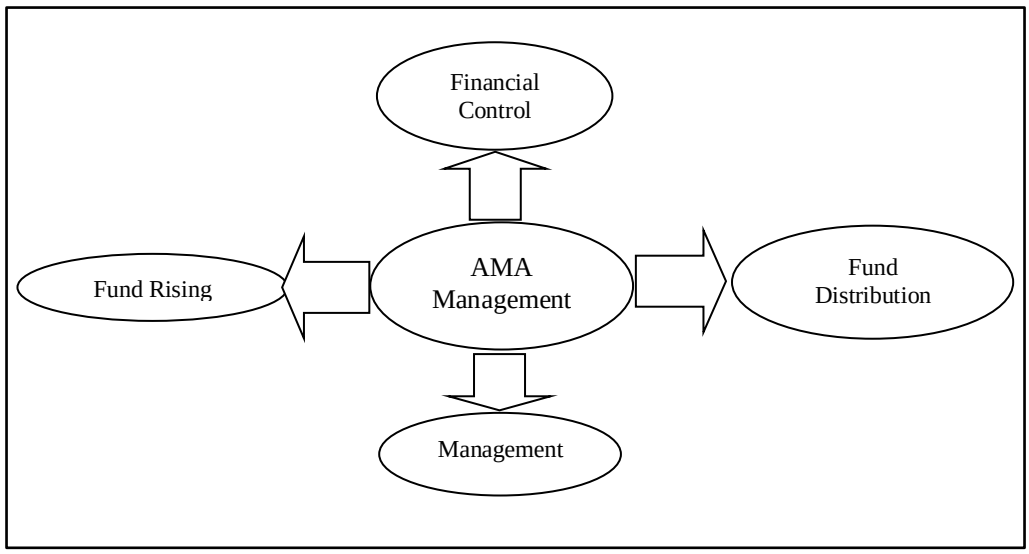
According to the Financial Accounting Standard Statement (Pernyataan Standar Akuntansi Keuangan / PSAK) 45 Regarding Non-Profit Organization, organizations that manages alms are non-profit organizations with characteristics as follows:

1. Acquiring resources from M*uzaki*, without wishing to receive any commission or economic benefit whatsoever which balances the resources given.
2. Producing things and or services without intention to pile up profits (If it indeed bring out profits in any way, the sum would never be divided among the owner or founders)
3. No ownership, means that the ownership cannot be sold, referred, or purchased back, as that will implied that the ownership won't reflect the proportion of resources division during liquidation or dismissal (FOZ 2011)

Unfortunately, the public still had doubts regarding the effectivity of alms acquisition and distribution which inspired several AMA to create a synergy. According to Juwaini (2009) written in IZDR 2010, generally there are two types of synergy which could be done; information synergy and program synergy. Information synergy covers all activities of gathering and collecting data / information to be processed and to be used simultaneously when executing programs and services towards many people. Meanwhile, program synergy is a form of collaboration when executing programs, particularly with distributing and utilizing the alms towards the *Mustahiq.*

So the synergy can be done as effective and as efficient as it could, there is a need of a suitable strategy. The mentioned strategy being monitoring the core competition which means AMA had the ability or skill to finish their jobs optimally. Hamidiyah (2009) and Juwaini (2009) said that core competition covers management, fund rising, financial control, and fund distribution. It can be viewed in the diagram below:

Image 2.1
AMA Core Competition



Source : Juwaini 2009 (modified)

2.1 Performance

The term *performance* came from *job performance* or *actual performance* which means job achievements or actual achievements one's got. According to Vroom in As'ad (1991: 48), performance is an indicator of how far is one's success in finishing their job. Usually, people with high performance are called productive, with the opposite are called unproductive or low performance. *Job Performance* is the success one's got from his / her actions, as stated by Lawler and Porter in As'ad (1987: 46). On the other hand Suprihanto in Srimulyo (1999: 39), stated that performance or one's achievements basically are the results of hard work in particular period compared to the probability, such as target standard or previously agreed kind of performance.

Dessler said that performance equals to achievement. Where achievement is the comparison between actual results with the standard performance, so in this case performance focuses on the results (Dessler, 1992: 513). While according to Cooper, achievement is the level one can reach with their performance using skills they had and limitation they faced to achieve organizational targets. This can be said also to units or divisions (Samsudin, 2006: 159).

2.2 Effectivity

Effectivity in organization is a concept about how the organization can produce effectively. Organizational effectiveness (as one would say) could be done by monitoring consumer's satisfaction, reaching organizational visions, aspiration's fulfilment, gathering profits, developing human resources and aspirations, and positively influence people outside the organization.

Effectivity can be seen from many angles or view points and can be evaluated in several ways and strongly connected with efficiency. As stated by Arthur G. Gedeian and others in his book; Organization Theory and Design, they stated effectivity as follows: "*That is, the greater the extent it which an organization's goals are met or surpassed, the greater its effectiveness*" (Gedeian etc, 1991:61).

Effectivity basically points towards the success or targets achievement. Effectivity is one dimension of productivity, which points towards the achievement for maximum efforts. It means targets achievement related to quality, quantity, and duration. Hidayat (1986) explained that: "Effectivity is a measuring unit that states how far is the targets (quality, quantity, and duration) from being achieved. Where the larger the percentage of the targets achieved, there lies larger effectivity".

Going by the above statement, if an organization can achieve many of its targets then said organization had large effectivity. From that, we can conclude that the more targets achieved, means more results from those targets.

2.1 Efficiency

Efficiency traditionally is defined as the ability of a company to produce particular output(s) using particular input(s) as efficient as possible, which means efficiency is calculated by output(s) measured divided by input(s) measured.

Yoto Paulus and Nugent (1976) in Rica Amanda (2010), divided efficiency into 3 groups, technical efficiency, cost efficiency, and economic efficiency. Economic efficiency is the result of technical and cost efficiency, which means the achievement is influenced by the achievement of technical efficiency and cost efficiency (Farrel, 1975 in Rica Amanda, 2010).

In the theory of economy, there are 2 definitions of efficiency which are technical efficiency and economic efficiency. Economic efficiency possessed a macro view point with wider range than technical efficiency with micro view point. The measurement of technical efficiency tends to be limited to the technical and operational relationship in the process of converting input into output. This leads to the effort to raise the technical efficiency only needs micro policy which is internal, by controlling and allocating optimal resources. In economic efficiency, price is not given, because it is influenced by macro policy (Walter, 1995 in Adrian Sutawijaya and Etty Puji Lestari, 2009).

Modern measurement of efficiency was introduced by Farrel (1975). He divided the level of efficiency into two theories, which are technical efficiency; that is, a company's ability to produce maximum output that matches the level of input used, and allocative efficiency; that is, a company's ability to use their inputs optimally to matches the cost of those inputs (Tatang Iskandar, 2009:6). The measuring unit used by relative efficiency is (Hendri, 2012):

Efficiency = Output measured / Input measured

Alms Managing Agencies (AMA) as non-profit organizations need efficiency and effectivity in their performance. If the effectivity of profit organizations can be measured from the profits (such as ROI, EPS), then the same cannot be said for non-profit organizations as the units representing efficiency and effectivity are almost non-existent (Joeliani, 1994).

According to Wise (2001), 3E (*economy, efficiency,* and *effectiveness*) of a performance is useful in evaluating non-profit organizations. The relationship between organizational targets and the input(s) used is a measure of economy. The relationship between input and output is a measurement an organization's efficiency, while the relationship of output and organizational targets is a measurement of effectivity.

Efficiency conveys about input and output. Efficiency in relation to output is about products or services created from resources used to produce those output. An organization, program, or activity is said to be efficient then they can produce output with minimum input, or by using particular input can produce maximum output. This concept is also connected with productivity.

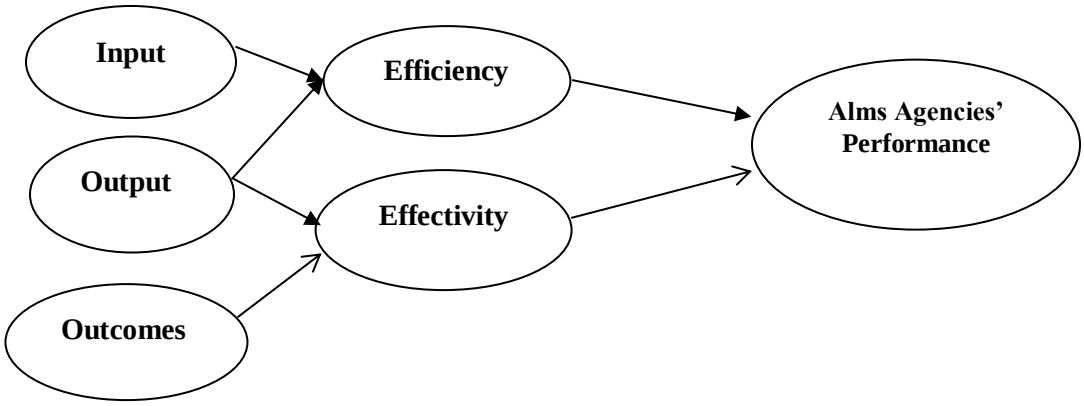
Effectivity is also connected with the relationship between the expected results with the actual results. Effectivity is a relationship between output and targets. The larger the contributions given by output towards the achievement of targets, the more effective it is for that organization, program, or activity. Due to the output produced by Alms Managing Agencies is not easy to be measured, the measurement for effectivity often faced an obstacle. The obstacle of that measurement is due to the result achieved often cannot be seen in short-term period but in long-term period after a program is finished.

To this date, the measurement of an organization's performance is more used for profit organizations, such as NV. Non-profit organizations such as AMA still haven't realized the importance of measuring their performance, as it will benefited for future development of their work programs. With AMA doing measurement of their performance, aside from being able to raise their operational efficiency and social credibility, it can also support the development of economic health through the interaction between government and private companies (Duan, 2010).

One of the purpose of performance's indicator is to measure the efficiency and effectivity of AMA in doing their job. Therefore, when building a performance's indicator for alms agencies, one should calculate several aspects such as; the dimension of acquisition and alms distribution using Input, Process, Output, Link and Outcome Model / IPOLO Model (Keehley & Abercrombie, 2008) and Alms' Performance Indicator (Abd Halim, Rozman & Ahmad, 2007)

By using measurement variable stated by Wise (2001) which is 3 E (*Efficiency, Effectivitu* dan *Measurement of Ecocomy)*, the dimension of acquisition and alms distribution using Input, Process, Output, Link and Outcome Model / IPOLO Model (Keehley & Abercrombie, 2008), and Alms' Performance Indicator (Abd Halim, Rozman & Ahmad, 2007), the measuring model comes out as follow:

Image 2.4



The Measurement Structure of Alms Managing Agencies' Financial Performance

Source: *Sulaiman 2009, Abd Halim et al (2007) and Keehley & Abercrombie (2008) (modified)*

The first variable used to measure the performance of AMA is efficiency, which means producing output with minimum input, or by using minimum input can produce particular output. Efficiency is the ratio of output/input which is related with the performance standard or previously stated target. Efficiency points towards the best ratio between output and input (cost). Due to the different unit used to measure output and input (cost), efficiency can be reached with existing resources by achieving maximum output, or achieving particular output with minimum resources.

The second variable used to measure the performance of AMA is effectivity, which means the achievement level of a program with previously stated target. Effectivity is a ratio of outcome/output. Outcome is often associated with objectives or target achievement. Thus, we can conclude that effectivity is related with target achievement.

Meanwhile according to Mardiasmo (2002), effectivity means providing the right services to allow law enforcers to implement their policies and aims. Effectivity measurement is meant to determine the achievement level of the results or benefits as desired.

III. Methodology

The type of research that will be used here is Quantitative method. According to Sugiyono (2012:9), Quantitative research is a method of research based on positivism philosophy which viewed the social reality as something full, complex, dynamic, meaningful, and had a causal connection.

This method of research is used to analyse the financial data and non-financial acquired from interviews and field study regarding the activities and performance of the Alms Managing Agencies.

1. Variable Operationalization
   a. Input

   What includes as inputs are resources shown or consumed in executing organizational programs (Hatrisari, 1996). Meanwhile, the input indicators of AMA are all expenditure, the total of alms managers, working hours of those managers, the proportion of full time managers towards part time managers, and training (if there is one). These indicators are measured by the web program Charity Navigator (2010), in the shape of Expense Growth Program. If an organization could show a consistency in its yearly growth then said organization had a good sustainability program in the future. The measurement of Financial Health in the input dimension is done by Expense Growth Program downloade from web program Charity Navigator (2010).

Table : 3.1
Expense Growth Program
Fund Raising Organization

Indicator	Value 10	Median	Value 0
Expense Growth Program	>6%	6 % s/d -3%	<-4%

Source : *www.charitynavigator.org (2010)*

   b. Output

   Output is regarded as products or direct results from program activities and usually measured from the volume of success jobs (Hatrisari,1996). Output indicators of AMA can be seen from the total of alms, infaq, shadaqah, and other types that could be gathered. The success measurement from primary revenue growth in the case when an organization can shows consistencies in its yearly growth and financial acquisition then that organization had given its best services towards its donors (Hatrisari, 1996).

The measurement of Financial Health in output dimension is done by *Primary Revenue Growth*.

c. Efficiency

Efficiency is meant to measure the ability of an organization in using particular resources to achieve maximum results or using minimum resources to achieve particular results and monitoring the connection between input and output achieved (Sulaiman, Akhyar & Nur, 2009).

Efficiency can be measured by analysing the efficiency rate of an AMA, which includes the efficiency rate of Program Costs. Regarding the rate of Program Costs, the percentage recommended by Sorensen and Kyle (2007) is at least 65%. The acquisition of alms' main donation is also a measurement of AMA efficiency, with larger percentage means better services from AMA as the recipient, manager, and distributor of alms.

Efficiency of operational activities of AMA can also be measured from operational cost rate, with smaller cost rate means the AMA is more efficient in doing their activities. Meanwhile, another rate that can be used is acquisition efficiency rate. Sorensen and Kyle (2007) recommended that this should not exceeded 35%.

The formula to calculate the Financial Health from input(s) and output(s) known as AMA efficiency is as follows:

Table : 3.2

Financial Health from AMA Input(s) and Output(s)

Indicators	**Formula**	**Explanation**	**Definition**
Primary Revenue Growth	$\frac{ZRn - ZR_{(n-1)}}{ZR_{(n-1)}}$	***ZRn***: This year's Alms Acquisition $ZR_{(n-1)}$: *Previous year's Alms Acquisition*	The growth of alms acquisition compared to previous years
Expense Growth Program	$\frac{PEn - PE_{(n-1)}}{PE_{(n-1)}}$	***PEn***: The total of this year's distribution $PE_{(n-1)}$: The total of previous year's distribution	The growth of expenditure for program costs or fund distribution to *mustahik* compared to previous years

Source : *www.charitynavigator.org (2010)* modified from *IZDR (2011)*

d. Effectivity

Effectivity is the main element to achieve the targets determined before in every organization. Effectivity or effective, is called when the targets were achieved. This suits what Soewarno (2010) had stated that effectivity is a measurement in achieving the determined targets. Similar statement had also been given by Caster I. Bernard, that effectivity is achieving targets determined together (Bernard, 1992:207).

With IPOLO Model as base and criteria used by GASB & Carpenter (1990), the table below shows the performance indicators used in this research:

Table: 3.3

AMA Performance Indicators

Indicators	**Symbols**	**Indicators Rationalization**	**Operational Variable**
Input : All Expenditures.... Total of managers.... Managers; working hours.... The proportion of full time managers towards part time managers.....	 X1 X2 X3 X4	 The measurement of all resources that were used to offer or give services	Latent Exogent Variables

Managerial Training(s)... *Expense growth program** 	X5 X6	F*inancial health measurement** 	
***Output* :** The total of *Muzakki* that were given services... The total of *Muzakki* depositing their alms..... The total of alms acquired.... The total of non-alms funding acquired..... The proportion of distribution for *asnaf*.... *Primary Revenue Growth**	 X7 X8 X9 X10 X11 X12	 Giving full report of the steps which gave the result indication from the program F*inancial health measurement* *	Latent Exogent Variables
***Outcomes* :** The total of *Mustahik* receiving AIS distribution (educational purpose)..... The total of *Mustahik* receiving AIS distribution (economical or business capital purpose)..... The total of *Mustahik* receiving AIS distribution (social purpose)..... The total of *Mustahik* receiving AIS distribution (health care purpose)..... The total of *Mustahik* receiving AIS distribution (other purpose).....	 X13 X14 X15 X16 X17	 Measuring the impact of AMA performance towards the Education, Economy, Social, Health, and other programs	Latent Exogent Variables
Efficiency : 1. Program Cost Rate = (*FD/TE*).... *FD*: Funding Distribution *TE*: Total of Expenditure 2. Operational Cost Rate = (*OE/TE*)..... *OE*: Total of Operational	 X18 X19	 AMA efficiency indicator for using program funds. AMA efficiency indicator for using operational costs.	Latent Endogent 1 Variables

Expenditure 3. Acquisition Efficiency Rate = (*FE/TF*)..... *FE* : Total of expenditure for gathering funds *TF*: Total of funds collected	X20	AMA efficiency indicator for collecting funds.	
4. Alms Main Funding Acquisition Rate = (*AR/TR*)..... *AR*: Total of alms funding collected	X21	AMA efficiency indicator for acquiring alms.	
Effectiveness : <u>Outcome</u> Output 1. Achieving educational support rate 2. Achieving economical support rate 3. Achieving social / health support rate 4. Achieving other support(s) rate	X22 X23 X24 X25	AMA efficiency indicator for program's achievement	Latent Endogent 2 Variables

Source : GASB and Carpenter *(processed)*

Table 3.4
Alms Managing Agency's Performance Standards

Indicators	**Symbols**	**Indicators Rationalization**	**Operasional Variabel**
1. The Growth of Program Costs 2. The Growth of Fund Acquisition	X26 X27	Financial health indicators of Alms Managing Agencies	Laten Endogent 3 Variables

Source : *www.charitynavigator.org(2010)*

2. Data Analysing Method

To analyse the data in this research, the method that will be used is Structural Equatation Modelling (SEM). According to Imam Ghozali (2008), Structural Equatation Modelling (SEM) is a powerful analysing method based on the fact that it doesn't use many assumptions. The data themselves doesn't have to be distributed normally multivariate (indicator with categorical, ordinal, interval, and ratio scale can be used in the same model), and it doesn't have to be large. Even though Structural Equatation Modelling (SEM) can be used to confirms theories, but can also be used to explain to existence of correlation between latent variables. Therefore this method relies heavily on data with limited estimation procedures, so that misspecification model didn't influence the parameter of estimation. SEM avoids serious problems, such as in-admisable solution and indeterminacy factor (Imam Ghozali, 2008).

Table 3.25
Model Identification Measurement Criteria

No.	**Criteria**	**Determinant**
1.	Probability	≥ 0.05 (Error Level (α))
2.	RMSEA	≤ 0.08
3.	GFI	≥ 0.90
4.	AGFI	≥ 0.90
5.	CMIN/DF	≤ 2.00
6.	TLI	≥ 0.95
7.	CFI	≥ 0.95

IV. ANALYSIS AND EXPLANATION

1. Identifikasi Model
   a. Identifikasi Model substruktur Efisiensi (Endogen 1)
      a. Goodness Of Fit Indeks (GFI)

Table 4.1
RMR, GFI Test

Model	RMR	GFI	AGFI	PGFI
Default model	.073	.821	.761	.616
Saturated model	.000	1.000		
Independence model	.156	.581	.526	.513

Source : primary (with process)

From table 4.1 above, we can see that the default model of GFI is 0.821 or in other words larger than the value of determinant which is 0.80 (0.821 ≥ 0.80). This shows that the models assembled had a good fit.

b. *Root mean square eror of approximation* (RMSEA)

Table 4.2
RMSEA Model

Tabel 4.10 RMSEA Model	RMSEA	LO 90	HI 90	PCLOSE
Default model	.038	.000	.080	.632
Independence model	.131	.107	.155	.000

Source :primary (with process)

From the table 4.2 above, we can see that the default model of RMSEA is 0.038 or in other words smaller than the value of determinant which is 0.08 (0.038 ≤ 0.080). This shows that the amount of samples gathered can be used as the models in this research.

c. *Adjusted goodness-of-fit* (AGFI)
From table 4.2 above, we can see that the default model of AGFI is 0.761 or in other words larger than the value of determinant which is 0.70 (0.761 ≥ 0.70). This shows that the models assembled had a good fit.

d. *Tucker-Lewis Indeks* (TLI)

Table 4.3
Tucker Lewis Test (TLI) Result

Model	NFI Delta1	RFI rho1	IFI Delta2	TLI rho2	CFI
Default model	.540	.459	.936	.913	.926
Saturated model	1.000		1.000		1.000
Independence model	.000	.000	.000	.000	.000

Source : Primary (with process)

From table 4.3 above, we can see that the default model of TLI is 0.913 or in other words larger than the value of determinant which is 0.80 (0.913 ≥ 0.80). This shows a balanced measurement between identification model and modification model.

To check the fitness of a model, researchers had done a couple of extra testing, which are:

1. Probability Testing

Table 4.4
Probability and Chi-Square Testing

Model	NPAR	CMIN	DF	P	CMIN/DF
Default model	34	110.918	102	.257	1.087
Saturated model	136	.000	0		
Independence model	16	241.029	120	.000	2.009

Source : Processed Data

According to table 4.4 above, the value of default model of probability (P) is 0.257 or in other words larger than α 1% which is 0.01 ($0.257 \geq 0.01$). Hal ini menunjukkan bahwa model dapat dikatakan fit.

2. Chi-Square Test

According to table 4.4 above, the value of default model of CMIN is 110.918 or in other words between CMIN Saturated Model (0.000) and CMIN Independence Model (241.029). Notably can be written as: ($0.000 \leq 110.918 \leq 241.029$). This shows that the models assembled had a good fit.

Shortly, the calculation for identification model can be seen in table 4.5 below:

Table 4.5
The Summary of Efficiency Substructure Model Identification Calculation
(Endogent 1)

No.	**Criteria**	**Determinat**	**Result**	**Intrepretation**
1	*(GFI)*	≥0.80	0.821	Fine
2	(RMSEA)	≤0.08	0.038	Fine
3	(AGFI)	≥0.70	0.761	Fine
4	(TLI)	≥0.80	0.913	Fine
5	Probability Testing	≥ α (0.01)	0.257	Fine
6	Chi-Square Testing	CMINS≤CMIND ≤CMINI	$0.000 \leq 110.918 \leq 241.029$	Fine

Source : Primary (with process)

b. The Summary of Effectivity Substructure Model Identification Calculation (Endogent 2)

No.	Criteria	Determinant	Result	Intrepretation
1	*(GFI)*	≥0.80	0.814	Fine
2	(RMSEA)	≤0.08	0.068	Fine
3	(AGFI)	≥0.70	0.743	Fine
4	(TLI)	≥0.80	0.585	Not Fine
5	Probability Testing	≥ α (0.01)	0.044	Fine
6	Chi-Square Testing	CMINS≤CMIND ≤CMINI	0.000 ≤ 110.736 ≤ 173.978	Fine

c. The Calculation of Model Identification Substructure of AMA Performance (Endogent 2)

No.	Criteria	Determinant	Result	Intrepretation
1	*(GFI)*	≥0.80	0.808	Fine
2	(RMSEA)	≤0.08	0.048	Fine
3	(AGFI)	≥0.70	0.750	Fine
4	(TLI)	≥0.80	0.616	Not Fine
5	Probability Testing	≥ α (0.01)	0.135	Fine
6	Chi-Square Testing	CMINS≤CMIND ≤CMINI	0.000 ≤ 148.988 ≤ 207.742	Fine

Meanwhile the overall result of hypothesis test calculation from all measuring model structures is as follows:

Hypothesis Test Summary

Hypothesis	Probability Value	Conclusion
1. Input(s) and Output(s) influences towards Efficiency	**0.047**	**Accepted**
2. Output(s) and Outcomes influences towards Effectivity	**0.07**	**Accepted**
3. Input(s) and Output(s) influences through Efficiency towards the performance of Alms Managing Agencies	**0,045**	**Accepted**
4. Output(s) and Outcomes	**0.010**	**Accepted**

influences through Effectivity towards the performance of Alms Managing Agencies		
5. The influences of Efficiency and Effectivity towards the performance of Alms Managing Agencies	**0.0378**	**Accepted**

V. CONCLUSION AND RECOMMENDATION

1. Conclusion

   The result of hypothesis calculation proof that the measurement of Alms Managing Agencies performance using the efficiency and effectivity variables is acceptable, even though it shows bad results is some of the testing such as TLI (for effectivity substructure and AMA performance). Regardless, partial and simultaneous testing with the indicators used shows that input(s) and output(s) influenced the efficiency while output and outcomes influenced the effectivity.

2. Recommendation

   The result of this research, though it is still lacking in several places, is acceptable to be used as the basis for future researches. On the other hand, the result of this research may be used by officials in charge to evaluate the performance of Alms Managing Agencies throughout Indonesia.

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CURICULUM VITAE

Marissa Grace Haque Fawzi, 53 years old born in Balikpapan, east Kalimantan. In 1981, entered Trisakti University, Jakarta, majoring in Perdata Law. Following with some Masters degrees: (1) Magister in Business Law from UGM FH; (2) Magister in Business Administration from UGM FEB; (3) Magister ini Humaniora from Unika Atmajaya; and (4) Magister in Science in Islamic Micro Finance from UI PSKTTI. In 2012 gets Doctorates from IPB PSL in Environmental System and Management. Currently continues is being a lecturer in UMJ Faculty of Economy, as well several private universities in Jakarta, Bandung, Yogyakarta, and Batam.

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