

ABSTRAK

Karisma Dhea Mawarni, 1950310057, Implementasi Prinsip *Good Corporate Governance* Pada Pengelolaan Dana Zakat, Infaq, dan Sedekah (Studi Kasus di Lembaga Amil Zakat Senyum Dhuafa)

Indonesia sebagai negara dengan penduduk muslim terbesar di dunia mempunyai potensi zakat yang besar sehingga membutuhkan pengelolaan lembaga yang professional. Penelitian ini dengan judul “Implementasi Prinsip *Good Corporate Governance* Pada Pengelolaan Dana Zakat, Infaq, dan Sedekah (Studi Kasus di Lembaga Amil Zakat Senyum Dhuafa Pati)” bertujuan untuk mengetahui: (1) penerapan prinsip GCG pada penghimpunan dana ZIS, (2) penerapan prinsip GCG pada pendistribusian dana ZIS, (3) penerapan prinsip GCG pada pendayagunaan dana ZIS di LAZ Senyum Dhuafa Pati. Jenis penelitian yang digunakan dalam penelitian ini yaitu penelitian lapangan (*Field Research*) dengan pendekatan penelitian kualitatif menggunakan teknik wawancara dan dokumentasi dengan beberapa informan yang memiliki keterkaitan dalam penelitian yang diteliti, diantaranya: sekretaris, staff penghimpunan, staff keuangan, dan beberapa donator LAZ Senyum Dhuafa Pati. Selanjutnya dianalisis dengan teknik Miles dan Huberman melalui tahapan pengumpulan data, reduksi data, penyajian data, dan verifikasi. Hasil dari penelitian ini menunjukkan yaitu: Penghimpunan, pendistribusian, dan pendayagunaan dana ZIS di Lembaga Amil Zakat Senyum Dhuafa Pati telah menerapkan prinsip *good corporate governance*. Prinsip transparansi dengan adanya laporan keuangan setiap enam bulan sekali ke BAZNAS. Prinsip akuntabilitas dengan adanya sistem kerja yang sesuai dengan devisi masing-masing sehingga tidak ada tumpang tindih. Prinsip tanggung jawab dengan adanya pengoptimalan media sosial sebagai branding program serta telah mematuhi peraturan perundang-undangan. Prinsip kemandirian dengan membentuk program sendiri dan tidak bekerja sama dengan lembaga lain sehingga tidak ada intervensi mengenai kebijakan-kebijakan dan urusan lembaga dari pihak manapun. Prinsip kewajaran adanya keadilan bagi semua pihak baik dari pelayanan dan tanggung jawab lembaga dalam melayani para muzakki secara transparan dan akuntabel.

Kata kunci: *Good Corporate Governance*, Pengelolaan ZIS, Professional

ABSTRACT

Karisma Dhea Mawarni, 1950310057, Implementation of Good Corporate Governance Principles in the Management of Zakat, Infaq, and Alms Funds (Case Study at the Amil Zakat Senyum Dhuafa Pati Institution)

Indonesia, as a country with the largest Muslim population in the world, has a large potential for zakat, so it requires professional institutional management. This research with the title "Implementation of Good Corporate Governance Principles in the Management of Zakat, Infaq and Alms Funds (Case Study at the Amil Zakat Senyum Dhuafa Pati Institution)" aims to find out: (1) the application of GCG principles in collecting ZIS funds, (2) the application GCG principles in the distribution of ZIS funds, (3) application of GCG principles in the utilization of ZIS funds in LAZ Senyum Dhuafa Pati. The type of research used in this research is field research with a qualitative research approach using interview and documentation techniques with several informants who are related to the research being studied, including: secretaries, collection staff, financial staff and several donors. LAZ Senyum Dhuafa Pati. Next, it was analyzed using the Miles and Huberman technique through the stages of data collection, data reduction, data presentation and verification. The results of this research show that: The collection, distribution and utilization of ZIS funds at the Amil Zakat Senyum Dhuafa Pati Institution has implemented the principles of good corporate governance. The principle of transparency with financial reports every six months to BAZNAS. The principle of accountability is to have a work system that is in accordance with each division so that there is no overlap. The principle of responsibility by optimizing social media as a branding program and complying with statutory regulations. The principle of independence by forming your own program and not collaborating with other institutions so that there is no intervention regarding the policies and affairs of the institution from any party. The principle of fairness is that there is justice for all parties, both in terms of service and the responsibility of the institution in serving muzakki in a transparent and accountable manner.

Keywords: Good Corporate Governance, ZIS Management, Professional