

***Analysis of the Implementation of Good Amil Governance in Mosque Based
LAZ: Study on LAZ Bintaro Jaya Grand Mosque***

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Abstract

Indonesia is the country with the largest number of mosques in the world. The rapid development in mosque management and community trust impacted the establishment of a mosque-based LAZ. The existence of a crisis of public trust in the governance of LAZ, making the majority of the community prefer to channel ZIS through mosques. However, the management of ZIS in the mosque was still inseparable from the problems related to the unprofessional ZIS management system. The existence of governance problems from the side of LAZ and mosques, making mosque-based LAZ need to make efforts to strengthen governance through the implementation of Good Amil Governance. The research aims to analyze the implementation of Good Amil Governance on mosque-based LAZ. This research uses descriptive qualitative methods with a case study approach. Data collection techniques are done through interviews, observations, and documentation. The results of this research show that in practice, LAZ MRBJ has implemented governance according to the criteria on Good Amil Governance based Zakat Core Principles. The results of the research also showed that the application of Good Amil Governance criteria based Zakat Core Principles in LAZ MRBJ has an impact on improving the quality, professionalism, and effectiveness of LAZ governance.

Keywords: *good amil governance, LAZ, mosque, zakat management, ZCP*

Analisis Implementasi *Good Amil Governance* pada LAZ Berbasis Masjid: Studi pada LAZ Masjid Raya Bintaro Jaya

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Abstrak

Indonesia merupakan negara dengan jumlah masjid terbanyak di dunia. Pesatnya perkembangan dalam manajemen masjid dan kepercayaan masyarakat berdampak pada berdirinya LAZ berbasis masjid. Adanya permasalahan krisis kepercayaan masyarakat terhadap tata kelola LAZ, membuat mayoritas masyarakat lebih memilih menyalurkan ZIS melalui masjid. Namun, pengelolaan ZIS di masjid ternyata masih tidak lepas dari adanya permasalahan terkait belum profesionalnya sistem manajemen ZIS. Adanya permasalahan tata kelola dari sisi LAZ maupun masjid, membuat LAZ berbasis masjid perlu melakukan upaya penguatan tata kelola melalui penerapan *Good Amil Governance*. Penelitian ini bertujuan untuk menganalisis implementasi *Good Amil Governance* pada LAZ berbasis masjid. Penelitian ini menggunakan metode kualitatif deskriptif dengan pendekatan studi kasus. Teknik pengumpulan data dilakukan melalui wawancara, observasi, dan dokumentasi. Hasil penelitian ini menunjukkan bahwa dalam praktiknya, LAZ MRBJ telah mengimplementasikan tata kelola sesuai kriteria pada prinsip *Good Amil Governance* berdasarkan *Zakat Core Principles*. Hasil penelitian turut menunjukkan bahwa penerapan kriteria *Good Amil Governance* berdasarkan *Zakat Core Principles* pada LAZ MRBJ berdampak pada peningkatan kualitas, profesionalitas, dan efektivitas tata kelola LAZ.

Kata Kunci: *good amil governance*, LAZ, masjid, pengelolaan zakat, ZCP