

ABSTRACT

This thesis entitled An Analysis of Zakat fund Utilization for ABILA (Anak Binaan (Upbringing Children) of LAZISNU) according to law perspective No. 23 On 2011 about Zakat management is a field research to determine the conformity of Zakat management in LAZISNU and the implementation of law No. 23 On 2011.

This research uses qualitative research for the type of field research that is research that is descriptive analysis by describing the evidence that happened in field, the researcher analyses it based on jurisdiction. The approach used is empirical jurisdiction because the researcher recognizes based on perspective law No. 23 On 2011, then it is combined with the facts in the field is zakat management in LAZISNU Kertosono. The data analysis techniques are gotten through observation, interview, and documentation.

The results of this research concluded that the practice of zakat management in LAZISNU Kertosono has not been accordance with the provisions of law No. 23 On. 2011 as a whole because it is still in the process of human resources development with the provisions of the law on zakat management and is accordance with Islamic law.

Keywords: Zakat, Infaq, Shadaqah, Management, Practice, Law, Islamic Law