

ABSTRAK

Jamila Tri Rahayu Ningrum, Tata Kelola Lembaga Amil Zakat Berbasis Maqashid Syariah Pada Yayasan Dana Sosial Al Falah. Dibawah bimbingan Dr. Rita Yuliana, S.E., MSA., Ak., CA.

Tujuan penelitian ini adalah untuk mengeksplorasi tata kelola di lembaga amil zakat serta implikasinya terhadap kinerja berbasis maqashid Syariah dan untuk mengetahui bagaimana relevansinya GCG di lembaga amil zakat Yayasan Dana Sosial Al Falah. Penelitian ini dilakukan menggunakan metode kualitatif dengan menggunakan pendekatan studi kasus. Sumber data yang digunakan yaitu data primer dan sekunder. Dianalisis menggunakan model Miles dan Huberman yaitu pengumpulan data, reduksi data, penyajian data, kesimpulan. Pengecekan data berupa triangulasi. Kesimpulan penelitian ini adalah (1) prinsip transparansi YDSF mengemas informasi ke dalam bentuk narasi yang termuat di majalah YDSF yaitu Al-Falah yang terbit di setiap bulannya dan mengadakan pertemuan setiap tahunnya, (2) prinsip akuntabilitas YDSF telah memberikan penjelasan mengenai fungsi, hak, kewajiban dan tanggung jawab setiap pemangku kepentingan, (3) prinsip pertanggungjawaban YDSF mematuhi peraturan yang sudah disepakati dari awal yang akadnya menggunakan wakaf produktif. Pencapaian maqashid Syariah (1) hifdzu diin YDSF telah melakukan rukun Islam di program ini seperti di bulan Ramadhan ketua penyitas melakukan ibadah bareng, bantuan Al-Qur'an, (2) hifdzu nasf YDSF telah melakukan perlindungan terhadap hal-hal yang mengancam jiwa para penyitas, (3) hifdz aql YDSF telah berupaya untuk terus belajar dan berkembang seperti melakukan kegiatan pelatihan dan pendampingan, (4) hifdzu maal YDSF berhasil menata kehidupan ekonomi para penyitas dari pasca eropsi gunung semeru, (5) hifdzu nasl anggota para penyitas telah berhasil mempertahankan hak dalam memelihara keturunan yaitu bisa menyekolahkan anaknya sampai kuliah.

Kata Kunci: CGC, YDSF, Kinerja, LAZ, Maqashid Syariah, Wakaf Produktif

ABSTRACT

Jamila Tri Rahayu Ningrum, Governance of Zakat Institutions Based on Maqashid Sharia at the Al Falah Social Fund Foundation. Under the guidance of Dr. Rita Yuliana, S.E., MSA., Ak., CA.

The purpose of this study is to explore governance in zakat institutions and its implications for performance based on maqashid Sharia. This study also examines the relevance of GCG to the zakat institution, the Al Falah Social Fund Foundation. This research was conducted using a qualitative method with a case study approach. The data sources used were primary and secondary data. Analysis was carried out using the Miles and Huberman model: data collection, data reduction, data presentation, and conclusions. Data verification was carried out using triangulation. The conclusion of this research is (1) YDSF's transparency principle packages information into a narrative form contained in YDSF's magazine, Al-Falah, which is published monthly and holds meetings annually, (2) YDSF's accountability principle has provided an explanation regarding the functions, rights, obligations and responsibilities of each stakeholder, (3) YDSF's responsibility principle complies with the regulations that have been agreed upon from the start, the contract of which uses productive waqf. Achievement of Maqashid Syariah (1) hifdzu diin YDSF has carried out the pillars of Islam in this program, such as during the month of Ramadan, the head of the survivors held prayers together, providing assistance with the Qur'an, (2) hifdzu nasf YDSF has provided protection against things that threaten the lives of the survivors, (3) hifdz aql YDSF has strived to continue learning and developing such as conducting training and mentoring activities, (4) hifdzu maal YDSF has succeeded in organizing the economic lives of the survivors after the eruption of Mount Semeru, (5) hifdzu nasl members of the survivors have succeeded in maintaining the right to care for their descendants, namely being able to send their children to college.

Keywords: CGC, YDSF, Performance, LAZ, Maqashid Syariah, Productive Waqf