

ABSTRACT

Utami, Sandias. 2013. *The Management of Zakat of Mining Product in Coal Mine Company CV. TUAH BUMI ETAM Kutai Kartanegara East Kalimantan Province*. Thesis, Al-Ahwal Al-Syakhshiyah Department. Syaria Faculty. State Islamic University of Maulana Malik Ibrahim Malang. Advisor Dr. Sudirman, M.A.

Keyword: Management, zakat of mining product, coal mine company.

Mining substance is a substance which is produced by the it earth and has various kinds. According to Ibnu Qudamah, the kinds of mining substance which a produced by earth are gold, silver, tin, iron, diamond, jewel, coal, petroleum, sulfur, gas, and so forth. Kutai Kartanegara Regency, East Kalimantan Province is a location which selected by the writer to conduct the research. Definitely in one of coal mine company namely CV. Tuah Bumi Etam which is owned by four Muslim entrepreneurs. This research is conducted because as known one of the owners of coal mine company has an institute which is managed from zakat finance of mining product. In this research, the writer wants to know the implementation and the management of zakat of mining product in coal mine company CV. Tuah Bumi Etam Kutai Kartanegara East Kalimantan Province.

In this research, the researcher implemented qualitative approach which is a research based on the fact where the researcher as key instrument in obtaining the data. The characteristic of this research is descriptive. In obtaining the data, the most dominant method is interview. The applied analysis is descriptive analysis which is conducted by developing the management of zakat of mining product in coal mine company CV. Tuah Bumi Etam in detail.

The result of this research is the implementation of zakat of mining product in coal mine company CV. Tuah Bumi Etam gives more priority to one of *mustahik zakat*. It is *sabilillah* by not leaving another *mustahik zakat*. Considering about nishab and amount of zakat which is paid by CV. Tuah Bumi Etam refers to Abu Hanifah's opinion and his companion. They said that coal mine is obligatory zakat both of much or few. The same as amount of zakat which is paid by the company also tend to be Abu Hanifah's opinion and his companion who argued that zakat which is paid from mining product is managed directly by the company which cooperates with the Islamic institute without any interfere Lembaga Amil Zakat (LAZ) and Badan Amil Zakat (BAZ) which is owned by government. Consider about the management of zakat of mining product, it is implemented by productively and efficiently.