

ABSTRACT

Ariza Ekky Saputri. 11220060, *The Management of Zakat at Lembaga Amil Zakat Nasional Bangun Sejahtera Mitra Umat (LAZNAS BSM) in the Perspective of Act Number 23 Year 2011 and Islamic Law*. Thesis, Department of Sharia Business Law, Sharia Faculty, The State Islamic University (UIN) Maulana Malik Ibrahim Malang, Supervisor: Dr. H. Mohamad Nur Yasin, S.H., M.Ag.

Key Word: Management, Zakat, Islamic Law

Zakat is one of poverty alleviate medium, therefore the aspect of management is needed in the process of collection, distribution, and utilization of zakat. One of the authorized institutions which can manage zakat in Indonesia is Lembaga Amil Zakat Nasional Bangun Sejahtera Mitra Umat (LAZNAS BSM). This institution was established by Bank Syariah Mandiri and it has special characteristics in its management. Thus, all aspects of zakat management should be in accordance with Islamic law and Act Number 23 year 2011 on Zakat Management.

Refer to the background above, there are some problems which are needed intensively explanation. *First*, what are the principles and mechanism used in management of zakat at LAZNAS BSM? *Second*, how does LAZNAS BSM implement the management of zakat viewed from Act of Zakat and Islamic Law?

To answer the problems of statement above, the researcher chooses the exact and accurate research method. Type of this research is juridical empiric research or field research aimed to know the application of law in society. The approach used is socio-juridical approach. Primary data is obtained from the results of observation, interviews and documentation while secondary data is obtained from the literature study. Then the datas are processed through several stages: editing, classifying, verifying, analyzing, and concluding.

Based on the research method above, the researcher obtains two research findings. *First*, the principles and mechanisms in the management of zakat in LAZNAS BSM are in line with the Act of Zakat. *Second*, the majority practice of management of zakat in LAZNAS BSM as like planning, organizing, actuating, and controlling are in line with the Act of Zakat and Islamic law. However, the researcher also found some mismatches, such as LAZNAS BSM does not give the zakat payment proof to *muzakkī*, it is not in line with Article 23 paragraph (1) Act of Zakat, and the absence of duty to conduct a census of society who is obligated to pay zakat, it is also not in line with Islamic law.