

## ABSTRACT

Afifah Nurul, 2013 Thesis. Title: Performance Measurement In Management  
Accounting Zakat Fund Management Institution of Zakat in LAZIS  
Sabilillah.

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In the teachings of Islam , there are two procedures that relationship must be maintained by its adherents . Both referred to the two sentences : *hablum minallah wa hablum dominant nat* ( Surah 3 : 112 ) . The literal translation is the rope of Allah and a rope man . The relationship is symbolized by the rope , because it shows the bond or relationship between man and God and between man and man . The latter includes also the relationship between humans and their environment , including himself . Both relationships were to be run setentak and simultaneously . When described , the line up ( vertical ) shows that direct human relations and remain with God . Horizontal line ( horizontal ) shows the human relationship with the human judgments in society , and the environment itself, as long as he lives in this world . The destination is the harmony and stability of the relationship with God and with fellow human beings , including himself and this also *lingkungannya*. Inilah *aqidah dan wasilah* ( road ) as outlined by the teachings of Islam to people, especially people who embrace the teachings of the religion , the way is open for the public good life in this world and the good life in the Hereafter , after the man left the mortal world ini. Makin the greater the expectation of Muslims in Indonesia to the implementation of the collection of zakat can be done as well as possible . This expectation is expressed on various occasions by Islamic leaders , who have both formal and informal position.

This research is a qualitative descriptive approach. The data used are primary and secondary data, the data collection techniques of observation, interviews, and documentation. While *yang analisis data* using descriptive method for researchers to explain the performance of zakah on LAZIS Sabilillah.

The results of this study are in charity fund raising LAZIS Sabilillah menyediakan several services including swipe the card through the zakat, pick-up service, charity, utilization of bank accounts, it's all just hi aims to facilitate the muzakki to distribute their zakat and facilitate the muzakki to distribute zakat, to management LAZIS zakat Sabilillah get funds from some sources that the fund will be managed and poured in the form of programs that will be distributed to the mustahi, then the distribution of zakat is consumptive and productive. However, entering the consumer is providing scholarships for orphans, provides benefit to the elderly, who all aim to alleviate their beban for daily needs, while earning is included in the form of aid for long-term utilization mustahiq.