

APPLICATION OF GOOD CORPORATE GOVERNANCE PRINCIPLES (GCG IN ZAKAT MANAGEMENT (CASE STUDY BINJAI CITY BAZNAS)

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ABSTRACT

Zakat is an act of worship contained in the third pillar of Islam. Zakat is one of the most effective instruments for uniting man kind to help each other with the problems of poverty in their respective social lives. The purpose of this study is to describe and find out the application of the principles of Good Corporate Governance (GCG) in the management of zakat in National Amil Zakat Agency (BAZNAS) Binjai City. This research is a qualitative descriptive research, namely: research that describes and explains precisely the characteristics of a particular individual, condition, symptom or group. Using the juridical method Empirical method is the procedure used to solve problems research by examining secondary data first and then continuing by conducting research on primary data in the field. For prove the application of the principles of Good Corporate Governance that including transparency, accountability, responsibility, independence, and fairness, at the National Amil Zakat Agency (BAZNAS) Binjai City, and understand the rules related to zakat.

The results of this study conclude that the application of the principles of Good Corporate Governance at the National Amil Zakat Agency (BAZNAS) of Binjai City has apply the principles of Good Corporate Governance but have not been implemented properly well in accordance with the applicable Good Corporate Governance, namely regarding Transparency, accountability, responsibility, and fairness.

INTRODUCTION

Zakat is an obligation upon Muslims, one of the clear signs of the beauty of Islam and its concern for its adherents.

The benefits of zakat are many and (required) because of the high need by the poor among Muslims. Zakat is one of the most effective instruments to unite the ummah human beings to help each other with the problem of poverty in social life each.

In the Zakat Law No. 38 of 1999 concerning Management Zakat, CHAPTER III Article (6) and Article (7) that the teachings of zakat provide the basis for the growth and development of the socio-economic strength of the ummah

Zakat management in Indonesia is very interesting to study, because the role of zakat is very important increasingly felt important, which is one of the tools offered by Islamic economics as a solution to the current global financial crisis. Should the community and the government support each other in socializing and make use of zakat, in order to achieve the goals to be achieved, namely welfare equitable society. Everything sits through the government with BAZ (Badan Amil Zakat) and the private sector with the Amil Zakat Agency.

The content of the teachings of zakat has broad and complex dimensions, not only religious, moral, and spiritual values, but also economic values In law number 23 of 2011 zakat is a religious institution which aims to improve social justice and welfare. With the potential for zakat that continues to increase from time to time. It is also stated in Law No. 23 of 2011 that the purpose of zakat management is to increase effectiveness and efficiency in zakat management and to increase the benefits of zakat to improve community

welfare and poverty alleviation by providing a good governance system in the form of transparency and accountability. positive for mustahiq, muzakki and zakat organizations themselves. The economic crisis which impacted on the monetary crisis hit Indonesia in 1997 was not solely a result of the decline in the rupiah exchange rate, but because the practice of Good Corporate Governance has not been implemented in among financial institutions. In recent years in Indonesia, issues related to the concept of the implementation of zakat both as a personal religious obligation and zakat as a very popular component of public finance. UU no. 38 year 1999 regarding the management of zakat becomes a stronger legal umbrella in the management of zakat, zakat in Indonesia, as an effort to support the fact that Indonesia is a the country with the largest Muslim population in the world, accounting for 80% of Indonesia's 220 million population is 180 million Muslims who live have the obligation to pay zakat both zakat fitrah and zakat assets. There are several studies that discuss the potential of zakat in Indonesia. First, the PIRAC study shows that the potential for zakat in Indonesia has trend to increase every year. Based on a survey of 10 major cities in Indonesia, PIRAC shows that the average potential of zakat per muzakki reaches Rp 684,550.00 in 2007, an increase from the previous Rp 416,000.00 in 2004. Second, PEBS FEUI uses the number of muzakki approach from Indonesian Muslim population assuming 95 percent of muzakki who pay zakat, it can be projected the potential for collecting zakat funds in 2009 reached IDR 12.7 trillion (Indonesia Economic Outlook, 2010) However, the potential of zakat in Indonesia which is described by various studies However, this has not been supported by the collection of zakat funds in the field. Recent data shows that there is a fairly high gap between the

potential for zakat with the collection of zakat funds. The Amil Zakat Agency should be able to show the strength of commitment and integrity in the management of zakat implementation. to solve common problems zakat management institutions, namely the problem of professionalism, it is necessary to have institutional strengthening. Strengthening the position of this zakat institution can realized among others by applying the principles of Good Corporate Governance, so that BAZ or LAZ as a zakat management institution formed by government and foundations, are able to carry out their duties properly with the aim of establishing the institution.

The number of comparisons of recap receipts of ziswaf funds for the 2016 - 2018 period BAZNAS Binjai city

Year	Quantity
2016	114,712,270
2017	413.146,285
2018	1,617,415,042

Source: Report from BAZNAS Binjai city

Based on the interviews that the researchers conducted with Mr. Sapri Eliansyah, Sag, where BAZNAS in the city of Binjai found several problems, including namely about the problem of responsibility (responsibility), the basic principles of responsibility that is, the company must comply with the laws and regulations as well as the Koran qarim. carry out responsibilities towards the environmental community so that business continuity can be maintained in the long term and get recognition as a good corporate citizen. And the easy flow of zakat payments in general. So how with Baznas Binjai in the application of the principle of transparency, the principle of accountability, the principle of responsibility, the principle of independence and the principle of fairness,

Is it in accordance with what has been regulated and stated in the law? number 23 of 2011 concerning the

management of zakat, in which the components can improve the quality of financial reports and help zakat management in ensuring that the amil zakat institution has complied with the provisions, laws and regulations regulation. Namely about the collection, management, and distribution of zakat from community, to increase the potential of zakat so as to reduce poverty. Another problem at BAZNAS in the city of Binjai is accountability, namely: low awareness of the people of Binjai to pay their zakat through BAZ. If seen, the people of Binjai, especially urban communities, the majority have a business in the business sector. Therefore, the potential for Zakat contained in Binjai is very big. the number of Muzakki in 2016 amounted to 520 but experienced a very drastic decline in 2017 which amounted to 265 and experienced an increase in 2018 with a total of 2,500, this means the city's BAZNAS Binjai has not been able to attract muzakki's interest and trust. Zakat Management 8 good and transparent by the Amil Zakat Agency can increase trust muzaki to want to pay zakat through the Amil Zakat Institution. So in terms of This requires a professional institution. Many criteria for professionalism are required be used as a foothold Management can be defined in various ways, depending on the point, point of view, beliefs and understanding of the definition maker. According to James A.F. Stoner management is the process of planning, organizing and using other organizational resources in order to achieve the organizational goals that have been set. In general, management is a process consisting of: a series of activities, such as Planning, Organizing, Staffing, Directing, and Controlling carried out by members of the organization by using all organizational resources to determine and achieve desired goals has been established. This research is a research that uses a descriptive approach qualitative, which is a research approach that produces descriptive data in the form

of written data or statements of people and observable behavior. 29 Danim revealed that, qualitative research methods are descriptive, namely: The data collected is in the form of words, pictures, not numbers. Even if there is numbers, are only as a support. The data obtained include interview transcripts, field notes, photos, personal documents and others. The type of research is field research, namely: look for data directly by looking at the object to be studied, where

So that in the explanation more emphasizes the power of data analysis on existing data sources. These sources were obtained from the results of observations and interviews and various other writings by relying on existing theories to interpreted clearly and in depth to produce a thesis. This method was chosen by the researcher because the purpose of this study was to examine concerning the application of the principles of good corporate governance to the institutions that become object of research. So to realize this goal, you must do observations and in-depth interviews with parties from these institutions. Therefore, using qualitative research that is appropriate to the type of this research The data analysis method used is qualitative data analysis where In this case, 4 steps are carried out:

1. Conduct interviews with the intended informants and collect data results observations and observations as well as literature.

2. Grouping data based on interviews and related observations with the main problem and research objectives as well as supporting factors or influential barrier.

3. Discuss the meaning of the things studied, namely the application of the principle of good corporate governance in zakat management.

4. Make conclusions.

Binjai City National Amil Zakat Agency seeks to op BAZNAS Agency

Binjai has not fully implemented and implemented the five principles of Good

Corporate Governance which includes:

1. Fairness

Based on the principle states that in this principle emphasizes the treatment of interested parties in accordance with with the appropriate criteria and proportions. Equality of treatment of BAZNAS has also attempted to treat the Mustahik the same way Binjai City.

Aspects of justice when associated with the rules of Islamic law that entitled to receive zakat, infaq, and sadaqah are the eight asnaf, then it can be it was said that the Binjai City BAZNAS institution had complied, because can be seen from how the institution distributes zakat funds totimize collection of zakat and utilization of zakat which is managed in an organized manner, transparent, and accountable to help Pemko to realize social welfare and reduce poverty Those who are entitled to receive it are eight Asnaf. However, of the eight asnaf that is, riqab is rarely found or even non-existent, so the division for asnaf is transferred to another asnaf. Every month of Ramadan, Baznas will collect community data classified as poor in 5 sub-districts, then the collected zakat funds later will be distributed in each district

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