

## RINGKASAN

Penelitian ini merupakan penelitian kualitatif jenis studi kasus di Lembaga Amil Zakat Al-Irsyad di Purwokerto. Judul penelitian ini adalah "Penguatan Tata Kelola Zakat, Infak, dan Sedekah (ZIS): Studi Kasus Penerapan Prinsip-Prinsip *Good Corporate Governance* Pada Lembaga Amil Zakat (LAZ) Al-Irsyad Al-Islamiyyah Purwokerto". Tujuan penelitian ini adalah untuk mengetahui sejauh mana penerapan prinsi-prinsip *Good Corporate Governance* serta kendala yang dihadapi pada LAZ Al-Irsyad Al-Islamiyyah Purwokerto. Metode pengumpulan data yang digunakan meliputi wawancara dan dokumentasi. Populasi dalam penelitian ini adalah Direktur dan manajer kelembagaan. Sampel pada penelitian ini adalah direktur dan manajer kelembagaan.

Bedasarkan hasil penelitian dan analisis data kualitatif Miles dan Huberman menunjukkan bahwa: (1) LAZ Al-Irsyad Al-Islamiyyah telah melebarkan sayapnya menjadi Lembaga Amil Zakat tingkat nasional sesuai dengan S.K Menteri Agama RI Nomor 949 tahun 2020, (2) LAZ Al-Irsyad Al-Islamiyyah telah melaksanakan prinsip-prinsip *Good Corporate Governance* dari KNKG (Komite Nasional Kebijakan Governance), (3) Dalam menerapkan prinsip-prinsip *Good Corporate Governance*, LAZ Al-Irsyad Al-Islamiyyah juga mengalami berbagai kendala.

Dalam menghadapi kendala, LAZNAS Al-Irsyad perlu melakukan langkah-langkah seperti meningkatkan daya saing kompensasi, memberikan insentif non-finansial, edukasi dan sosialisasi yang intensif kepada donatur mengenai pentingnya pengelolaan zakat yang lebih terstruktur, kolaborasi dengan komunitas, menjalin kerjasama dengan perguruan tinggi dan lembaga pendidikan dalam mengembangkan program magang, praktek kerja, atau pengajaran tentang *Good Corporate Governance*, melakukan evaluasi secara berkala terhadap kebijakan rekrutmen dan budaya organisasi yang ada, serta promosi hasil dan dampak positif.

*Kata Kunci: Transparency, Accountability, Responsibility, Independency, Fairness*

## SUMMARY

*This study is a qualitative research of a case study conducted at the Zakat Collection Institution, Al-Irsyad in Purwokerto. The title of this research is "Strengthening the Governance of Zakat, Infak, and Sedekah (ZIS): A Case Study on the Implementation of Good Corporate Governance Principles at the Zakat Collection Institution (LAZ) Al-Irsyad Al-Islamiyyah Purwokerto." The aim of this research is to determine the extent of the implementation of Good Corporate Governance principles and the challenges faced by LAZ Al-Irsyad Al-Islamiyyah Purwokerto. The data collection methods used in this study include interviews and documentation. The population of this research consists of the Director and Institutional Managers, and they were also the sample of this research.*

*Based on the research findings and qualitative data analysis using Miles and Huberman's approach, it was found that: (1) LAZ Al-Irsyad Al-Islamiyyah has expanded its presence to become a national-level Zakat Collection Institution in accordance with the Decree of the Minister of Religious Affairs of the Republic of Indonesia Number 949 of 2020, (2) LAZ Al-Irsyad Al-Islamiyyah has implemented Good Corporate Governance principles from the National Committee on Governance Policy (KNKG), (3) In implementing Good Corporate Governance principles, LAZ Al-Irsyad Al-Islamiyyah has also faced various challenges.*

*To address these challenges, LAZ Al-Irsyad needs to take several steps, such as enhancing the competitiveness of compensation, providing non-financial incentives, conducting intensive education and socialization to donors regarding the importance of structured zakat management, collaborating with communities, establishing partnerships with universities and educational institutions to develop internship programs, practical work experience, or teaching on Good Corporate Governance, conducting regular evaluations of recruitment policies and organizational culture, and promoting the positive outcomes and impacts.*

*Keywords: Transparency, Accountability, Responsibility, Independence, Fairness.*