

THE INFLUENCE OF THE IMPLEMENTATION OF ZAKAT MANAGEMENT POLICY ON THE MANAGEMENT OF THE ZAKAT AMIL AGENCY IN ORDERLY ADMINISTRATION AND THE EFFECTIVENESS OF REPORTING AND ACCOUNTABILITY OF ZAKAT MANAGEMENT IN THE ZAKAT AMIL AGENCY OF WEST JAVA PROVINCE

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Abstract

This research aims to analyze the influence of the implementation of zakat management policies on the management of the Amil Zakat Agency in orderly administration and the effectiveness of reporting and accountability for zakat management at the Amil Zakat Agency of West Java Province. The research method used in this research is descriptive analysis method with survey techniques. The data collection techniques used are documentation studies and field studies including questionnaires, interviews and observations. The data analysis technique used to answer the research hypothesis is a statistical analysis technique using the path analysis model.

Keywords: Accountability, orderly administration, Reporting, Accountability, Zakat

A. INTRODUCTION

Zakat is worship maliyah ijtimai'iyah which has a very important, strategic and decisive position both in terms of Islamic teachings and in terms of community development. As a basic act of worship, zakat is one of the five pillars of Islam, as revealed by the Prophet's hadith, so its existence is considered butter min ad-serve with adl-dlarurah (know automatically that it exists and is an absolute part of Islam). In the Qur'an there are approximately 27 verses that align prayer with the obligation of zakat, and only once is it mentioned in the same context but in a different verse, namely Surah Al-Mukminun verse 2 and verse 4.

The Qur'an states that the willingness to give zakat is seen as the main indicator of a person's standing in accordance with Islamic teachings (QS. 9:5 & QS. 9:11), as well as a characteristic of someone who finds happiness (QS. 23:4), will receive mercy and His help (QS. 9: 71 & QS. 22: 40-41). Zakat awareness is seen as a person who pays attention to the rights of the poor and other mustahik (people entitled to receive zakat) (QS. 9:60), as well as being seen as a person who cleans, fertilizes and develops his wealth and purifies his soul (QS. 9:103 & QS. 30:39).

Similarly, the Qur'an and the Prophet's Hadith give a stern warning to those who refuse to remove it, they deserve to be fought (HR. Imam Bukhari and Muslim from the chain of Ibn Umar), their property will be destroyed (HR. Imam Bazzar & Baihaqi), and when the reluctance to cook, then Allah SWT will bring down His punishment in the form of a long drought (HR. Imam Thabrani). While in the afterlife, property that is not removed will be a punishment for its owner (QS. 9:34-35) and HR. Imam Muslim from his sanad Jabir bin Abdullah. Because of that, Caliph Abu Bakar Siddiq was determined to fight those who wanted to pray but consciously and deliberately refused to pay zakat (Sabiq, 2006). Abdullah bin Mas'ud stated that whoever performs prayer but refuses to perform zakat, then there is no prayer for him.

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Zakat is an obligation for every Muslim who is able to pay it and is intended for those who have the right to receive it. With good management, zakat is a potential source of funds that can be utilized to advance general welfare for the entire community. In order for financial resources to be utilized for the welfare of society, especially to alleviate society from poverty and eliminate social inequality, there needs to be professional and responsible zakat management carried out by the community together with the government. In this case, the government is obliged to provide protection, guidance and services to muzakki, mustahiq and zakat managers. For this purpose, it is necessary to have a law regarding zakat management that is based on faith and piety in order to realize social justice, benefit, openness and legal certainty as an implementation of Pancasila and the 1945 Constitution.

The purpose of zakat management is to increase community awareness in the payment and service of zakat worship, increasing the function and role of religious provisions in an effort to create community well-being and social justice, as well as increasing the use and effectiveness of zakat. To ensure effective and efficient zakat management, as well as a form of concern and attention, the government makes laws or regulations that can be used as legal support in the management of zakat, infaq and shadaqah, so that the government can supervise the management and distribution of zakat entrusted to zakat agency or institution. With the establishment of these laws or regulations, it is hoped that awareness formuzzaki can be improved, as well as increasing the professionalism of zakat managers.

In the midst of the various crises that are currently engulfing our nation, it is appropriate (even necessary) if we look more carefully and seriously at several solutions put forward by Islamic teachings, which are believed to be true and correct (QS. 2:2, QS 2:147, QS. 17:9). One of them is structuring zakat correctly and responsibly.

The commandment of zakat contains various wisdom and benefits that are so great and noble, both for muzakki (people who must pay zakat), mustahik and society as a whole, among others, it can be concluded as follows: First, As an embodiment of faith in Allah SWT, being grateful for His blessings, cultivating noble morals by having a high sense of humanity, eliminating the nature of stinginess and greed, cultivating a calm life, while developing the wealth one has. Second, Helping, assisting and developing the poor (economically weak people) and other mustahik towards a better and more prosperous life, so that they can fulfill their living needs properly, can worship Allah SWT, avoid the dangers of disbelief, at the same time eradicate the nature of jealousy, jealousy and greed that may arise when they (poor people) see rich people who have enough to live without caring about them. Third, As a source of funds for the development of facilities and infrastructure needed by Muslims, such as facilities for worship, education, health, social and economic, as well as a means of developing the quality of Muslim human resources (HR). Fourth, To create balance in the ownership and distribution of assets, so that it is hoped that society will *emergamarhammah* on the principle of *ukhuwah Islamiyyah* and *takaful ijtima'i*. Fifth, Spread and promote good and correct business ethics.

To achieve this goal, the government establishes rules or laws relating to the management of zakat. The Law on Zakat Management also covers the management of infaq, shadaqah, wills, inheritance, grants and kafarat with planning, organization, implementation and supervision so that it becomes a guideline for muzakki and mustahiq, both individuals and legal entities and/or business entities. The development of zakat, infaq and shadaqah (ZIS) management in Indonesia is increasingly showing significant improvements, both in terms of collection, management, utilization and accountability. Public awareness of paying zakat is increasing. There are two urgent agendas to strengthen the existence and position of zakat organizations. First, strengthening infrastructure. The infrastructure in question also includes regulatory and regulatory aspects, education and human resources, as well as other necessary facilities and infrastructure, including intensive socialization and zakat campaigns.

In the regulatory and regulatory aspects, for example, the position of zakat institutions must be strengthened. Having a zakat center that is legally and politically strong, and has full government support. This support includes, among other things, allocating the state budget, implementing the 'zakat policy as a real tax deduction in the field, and providing easy access for muzakki to pay zakat. Then, other support is in the form of preparing a valid database regarding the number of muzakki and mustahik.

The status of the Zakat Amil Agency should be improved, most importantly given the power to 'force' muzakki to pay zakat. They argue that so far, all existing zakat institutions have been able to operate independently. The facts prove that even though the zakat funds collected are still small, the benefits can be felt in real terms by the community. The second agenda is to create a mechanism for collecting and utilizing zakat as well as coordination between zakat institutions and the government. One of the aims of establishing this zakat organization is it flows zakat funds. For this reason, it is necessary to make clear regulations regarding the criteria and mechanisms for the flow of funds. If the flow of funds is determined based on the proposed program, then the indicators and criteria for the program that can be proposed must be clear. If this mechanism is agreed upon, we can take advantage of existing opportunities by creating various pilot projects to empower the poor. What is also no less important is that zakat organizations have a very strategic and vital role in developing the people's economy in the future. In order to achieve this goal, various efforts need to be made, including exploring and utilizing funds through zakat. However, several problems were still found, including at the level of implementation and at the level of utilization. At the utilization level, the implementation of zakat has problems, in West Java for example the potential for zakat fitrah has reached billions of rupiah every year, not to mention the zakat maal which can certainly be much larger, until now it has not run smoothly.

B. LITERATURE REVIEW

The problem of zakat management is a public problem. Therefore, the study of zakat management policies is a study within the scope of state administration studies. As stated by Iskandar, (2009) that study administration The state concerns matters relating to public issues within the scope of policy, management, organization and public services. This is proven by the birth of Law no. 38 of 1999 concerning Zakat Management, as a qualitative progress in zakat management. This law, which is full of the principles of management professionalism, apart from providing legitimizing power to religious institutions (zakat), is also a manifestation of the government's concern for the zakat management system. Government involvement in zakat matters has strong laws. Therefore, the government functions as a force responsible for the maintenance of religion and human life. As stated by Al-Mawardi in Taufiqullah, (2008) that the management of zakat is part of the State's duties, so it is a concern of the State administration. If studied more deeply there are several dimensions of state administration. The main dimensions that are of concern to state administration are public policy. This field of study is very important for state administration. Because besides determining the general direction that must be taken to overcome issues in society. Problems related to administration develop along with dynamic social life (Iskandar, 2009). The process of identifying problems, solving them, determining policies, implementing and evaluating these policies is a process that is included in public policy activities.

Administrative attention is aimed at management principles and processes, in this case closely related to management of government policies (Iskandar, 2009). In its development, administration has become increasingly involved in developing public policy studies to make public policy more rational. Furthermore, along with the flow of reformsocial politics that emerged at the end of the 1990s were administrative problems not only in the government

bureaucracy but also in institutions religious-also like BAZ (*Badan Amil Zakat*). This institution has also been affected by reform, so it is appropriate to improve it according to the demands of the people. Therefore, the Forum Zakat (FOZ) recommends the importance of the zakat law, intended to contribute ideas on how to improve zakat institutions which are increasingly needed by society.

That matter as proposed by Osborn and Plastrik in (Iskandar, 2009) stated that:

An administrative system is like a system that makes an organism alive: the circulatory, nervous, muscular, respiratory and organ systems. All of that is not an update but its form is determined by the update. They establish and carry out renewal by forming and maintaining organisms. System administrative government raised by renewal bureaucracy, then the administrative system forms a bureaucratic organization. The administrative system for zakat management is regulated in Law Number 38 of 1999 concerning Zakat Management. According to Taufiqullah (2009) that: The birth of Law Number 38 of 1999 concerning Zakat Management can be interpreted as a qualitative progress in zakat management. The law is full of principle This management professionalism, apart from providing legitimizing power to religious institutions, is also a manifestation of the government's concern in improving its system zakat management. Law Number 38 of 1999 concerning Zakat Management, explicitly through Article 3 states: "the government is obliged to provide protection, guidance and services to muzakki, mustahiq and amil zakat"

This clear provision is even clarified by the provisions in Law N0.38 of 1999 Article 5 which reads:

Zakat management aims to:

1. Improving services for the community in paying zakat in accordance with religious demands;
2. Increasing the function and role of religious institutions in efforts to realize community welfare and justice social;
3. Increasing the benefits and effectiveness of zakat.

Furthermore, so that zakat management meets expectations, a zakat management organization is formed. This is explained in Law Number 38 of 1999 concerning Zakat Management, Chapter III Article 6:

- (1) Management zakat done by the amil zakat body formed by the government
- (2) Formation of amil zakat body
 - a. Nationally by the President on the recommendation of the minister
 - b. In a province by the governor on the recommendation of the head of the regional office department provincial religion
 - c. Regency or municipal area by the regent or mayor on the recommendation of the head of the regency or municipal religious department office
 - d. Sub-district by sub-district head on the recommendation of the head of the sub-district religious affairs office
- (3) Amil body zakat at all levels have working relationships that are coordinative, consultative and informative
- (4) The manager of the amil zakat body consists of element society and government that meet certain requirements
- (5) The zakat amil body organization consists of: element society and government that meet certain requirements.

It must be admitted that the provisions governing zakat management are unclear, so that in practice they often give rise to various interpretations, which puts legal certainty at stake. Problems will arise if the zakat management that has been carried out so far is only based on habits that have been carried out so far.

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With regard to controlling the management and administration of zakat which includes the recording of each muzakki, this will give trust to the institution, so that the public realizes how important zakat amil bodies are in accommodating zakat assets. Likewise, in the matter of distributing or distributing zakat to mustahik, this also requires managementsystem proper administration and accountability. For this reason, the implementation of the law on zakat which regulates zakat management is expected to be able to answer existing problems, and can be implemented optimally in order to provide trust to the community. The dimensions of the implementation of Law no. 39 of 1999 concerning Zakat according to Taufiqullah (2008) is:

1. Socialization, regarding coaching material, implementation time and understanding of the material.
2. Executor, regarding preparation, organization, implementation and supervision.
3. Control, involving monitoring, supervision and evaluation.

For this purpose to be realized, support from various related parties is very necessary in implementing Law Number 38/1999 concerning Zakat Management with the following steps:

1. Coaching, including socialization, counseling and guidance.
2. Services, including inspection and administrative services.
3. Implementation, including legal certainty and competency of officers.

The implementation of this Law will run optimally if it is supported by the professional performance of officers, so that they are able to coordinate, communicate and have a high level of responsibility. Regarding with In this regard, the Ministry of Religion (2008) has determined that the performance of zakat amil officers or bodies must be able to carry out:

1. Coordination, which includes; Vertical and horizontal coordination.
2. The existence of communication between officers and those served, in this case to facilitate the process, in accordance with the objectives and implementation has value.
3. There is a high level of responsibility, both personal, institutional and community responsibility.

Furthermore, the study in this research concerns the implementation of zakat management policies, management of the Amil Zakat Agency, orderly administration, effectiveness of reporting and accountability for zakat management at the Amil Zakat Agency in Province West Java.

Zakat management policy in the context of the study of state administration is a study in the realm of public policy. The most important thing in public policy according to Islamy (2005) is the implementation process. Therefore, to discuss zakat management policies, what must be considered is its implementation.

Furthermore, to find out or measure the implementation of zakat management policies, according to Edwards in (Iskandar, 2008) it can be seen from the following dimensions:

1. Communication dimensions, with indicators: clarity, accuracy and consistency of policy, as well as policy targets.
2. Resource dimensions, with indicators: human resources and other material resources.
3. Disposition/attitude dimensions, with indicators: agreement among implementers to implement policies and implementer capabilities.
4. Dimensions of the bureaucratic structure implementing policies, with indicators: the use of routine attitudes and procedures and fragmentation in accountability between various organizational units.

These steps are an effort to control the management of *Badan Amil Zakat* (BAZ). As for the management of BAZ, according to Taufiqullah (2008) that in collecting and distributing and utilizing zakat, the management of BAZ includes planning, organizing, implementing and supervising. In the context of implementing the role and function of *Badan Amil Zakat* (BAZ) in implementing zakat management policies, BAZ is required to be able to optimize its

organizational management activities in order to optimize zakat management to achieve the objectives of the zakat management policy.

To find out, the above dimensions of zakat management adopted from the thoughts of Luther H. Gullick in (Iskandar, 2005) which are summarized in the acronym P.O.S.D.Co.R.B as follows:

1. Planning, with indicators: policies, goals and standards, development of rules and procedures, development of plans, forecasting/projections, environmental analysis, and evaluation of planning effectiveness.
2. Organizing, with indicators: division of tasks and work, structure, delegation of authority, coordination, and evaluation of the effectiveness of the organizing process.
3. Staffing, with indicators: Determining employee needs according to the field of work, employee recruitment, staff training and development, performance appraisal, and staffing program evaluation.
4. Directing, with indicators: encourage employees to do their work, maintain and maintain work morale, motivate employees, build a conducive organizational climate, and evaluate leadership effectiveness.
5. Budgeting, with indicators: planning budget sources, allocating budgets, using budgets, and evaluating the effectiveness of financial management.
6. Controlling, with indicators: monitoring, supervision, evaluation and follow-up.
7. Reporting, with indicators: report, audit, and accountability

The management of *Badan Amil Zakat (BAZ)* is directed at achieving orderly administration. Administrative order as in the explanation of the Compilation of Islamic Law (2007) states that administrative order includes:

1. Recording, including receipt, management and distribution.
2. Classification, including type and kind
3. Storage, including place availability, place maintenance and place capacity.
4. Reporting, including completeness of reports and periodic reports

Administrative control in zakat management, infaq and good luck in order to produce an effective reporting system. The effectiveness of reporting according to Sedarmayanti (2007) includes good work processes related to:

1. Activity input consists of implementation guidelines, availability of adequate data, facilities and technology required.
2. The activity process consists of inventory of data and problems, formulation of activities, and implementation of activities,
3. Output effectiveness is related to timeliness, conformity to quality, achievement of targets and can be accounted for.

As for size reporting effectiveness and accountability zakat management in relation to this discussion, according to Hanafi and Halim (2007) it can be seen from the following dimensions: Relevant dimensions, reliable dimensions, comparable dimensions and understandable dimensions.

An effective reporting system to make it easier to create accountability for zakat management. Principle Accountability according to Supriatna (2007) includes:

1. Certainty law, including legal consistency, empowerment law, community participation, legal supervision and law implementation
2. Openness, including a conducive atmosphere, upholding human rights, freedom of information, attitudes and behavior.
3. Professionalism, including capability, tenacity, competitive, and creativity.

By paying attention to the description above, it can be seen that the variables above have a causal relationship between the variables in this research. Based on the description in the

framework of thought above, it is quite clear that the implementation of Law no. 38/1999 concerning Zakat Management is thought to have an impact on zakat management and orderly administration in the context of effective reporting and accountability for zakat management.

C. RESEARCH METHODS

The research method used is descriptive analysis method, using survey techniques. The main data collection method is a questionnaire in addition to interviews and observation. The unit of analysis is a zakat institution that has received a recommendation from the West Java Province Amil Zakat Agency. The population in this study were:

- 1) The population in this study is limited to zakat institutions in West Java Province which have received official permission from the West Java Province Amil Zakat Agency, totaling 12 zakat institutions.
- 2) The characteristics of the population are that the administrators of zakat institutions from each institution are taken by 3 (three) core administrators.
- 3) Population size based on professionals and type of task, namely; Chairman of the zakat institution, Secretary of the zakat institution and Treasurer of the zakat institution

D. RESULTS AND DISCUSSION

To find out more about the influence of variable X on Y and Z, testing is carried out, namely by looking at the comparison between t_{count} and t_{table} . Based on the test, a value is obtained t_{count} greater than t_{table} ($t_{0,975; 34}$) i.e. $t_{\text{count}} = 4,9618 > t_{\text{table}} = 2.0322$. From this value, it is obtained that Ho's decision is rejected, so that the Zakat Management Policy Implementation variable (X) has a real and positive effect on the Zakat Amil Agency Management variables (Y) and Orderly Administration and Effectiveness of Zakat Management Reporting and Accountability (Z). The significance of the value of the test results above is also supported by the magnitude of the value *Coefficient of Determination* (R^2_{YZX}) equal to = 0.4200. This value shows that the implementation of the Zakat Management Policy (X) influences the Management of the Zakat Amil Agency (Y) and the Orderly Administration and Effectiveness of Zakat Management Reporting and Accountability (Z) by 42.00%, while the remaining ($P_{YZ\in}$)² amounting to 58.00% is influenced by other variables outside the Zakat Management Policy Implementation variable which are not included in the model.

Sub Hypothesis Testing (Effect of X on Y)

To find out more about the influence of variable X on Y, testing is carried out, namely by looking at the comparison between t_{count} and t_{table} . Based on the test, a value is obtained t_{count} greater than t_{table} ($t_{0,975; 34}$) i.e. $t_{\text{count}} = 4,0669 > t_{\text{table}} = 2.0322$. From this value, it is obtained that Ho's decision is rejected, so that the Zakat Management Policy Implementation variable (X) has a real and positive effect on the Zakat Amil Agency Management variable (Y). The significance of the value of the test results above is also supported by the magnitude of the value *Coefficient of Determination* (R^2_{YX}) equal to = 0.3273. This value shows that the implementation of the Zakat Management Policy (X) influences the Management of the Zakat Amil Agency (Y) by 32.73%, while the remaining ($P_{AND\in}$)² amounting to 67.27% is influenced by other variables outside the Zakat Management Policy Implementation variable which are not included in the model.

Sub Hypothesis Testing (Effect of X on Z1)

To find out more about the influence of variable X on Z1, testing is carried out, namely by looking at the comparison between t_{count} and t_{table} . Based on the test, a value is obtained t_{count} greater than t_{table} ($t_{0,975; 34}$) i.e. $t_{\text{count}} = 7,6975 > t_{\text{table}} = 2.0322$. From this value, it is obtained that Ho's decision is rejected, so that the Zakat Management Policy Implementation

variable (X) has a real and positive effect on the Orderly Administration variable (Z1). The significance of the value of the test results above is also supported by the magnitude of the value *Coefficient of Determination* (R^2_{Z1X}) equal to = 0.2859. This value shows that the implementation of the Zakat Management Policy (X) influences Orderly Administration (Z1) by 28.59%, while the remaining ($P_{Z1 \in}$)² amounting to 71.41% is influenced by other variables outside the Zakat Management Policy Implementation variable which are not included in the model.

Sub Hypothesis Testing (Effect of X on Z2)

To find out more about the influence of variable X on Z2, testing is carried out, namely by looking at the comparison between t_{count} and t_{table} Based on the test, a value is obtained t_{count} greater than $valuet_{table}$ ($t_{0,975; 34}$) i.e. $t_{count} = 4,9497 > t_{table} = 2.0322$. From this value, it is obtained that Ho's decision is rejected, so that the variable implementing the zakat management policy (X) has a real and positive effect on the variable effectiveness of reporting and accountability for zakat management (Z2). The significance of the value of the test results above is also supported by the magnitude of the value *Coefficient of Determination* (R^2_{Z2X}) equal to = 0.4188. This value shows that the implementation of zakat management policies (X) influences the effectiveness of reporting and accountability for zakat management (Z2) by 41.88%, while the remaining ($P_{Z2 \in}$)² amounting to 58.12% is influenced by other variables outside the implementation of zakat management policies which are not included in the model.

Sub Hypothesis Testing (Effect of Y on Z1)

To find out more about the influence of variable Y on Z1, a test was carried out, namely by looking at the comparison between t_{count} and t_{table} Based on the test, a value is obtained t_{count} greater than $valuet_{table}$ ($t_{0,975; 34}$) namely $t_{count} = 8,1453 > t_{table} = 2.0322$. From this value, it is obtained that Ho's decision is rejected, so that the Amil Zakat Agency management variable (Y) has a real and positive effect on the administrative order variable (Z1). The significance of the value of the test results above is also supported by the magnitude of the value *Coefficient of Determination* (R^2_{Z1Y}) equal to = 0.3095. This value shows that the management of the Amil Zakat Agency (Y) influences orderly administration (Z1) by 30.95%, while the rest ($P_{Z1 \in}$)² amounting to 69.05% is influenced by other variables outside the Amil Zakat Agency management variables which are not included in the model.

Sub Hypothesis Testing (Effect of Y on Z2)

To find out more about the influence of variable Y on Z2, a test was carried out, namely by looking at the comparison between t_{count} and t_{table} Based on the test, a value is obtained t_{count} greater than $valuet_{table}$ ($t_{0,975; 34}$) namely $t_{count} = 4,0335 > t_{table} = 2.0322$. From this value, it is obtained that Ho's decision is rejected, so that the management variable of the Amil Zakat Agency (Y) has a real and positive effect on the variable effectiveness of reporting and accountability for zakat management (Z2). The significance of the value of the test results above is also supported by the magnitude of the value *Coefficient of Determination* (R^2_{Z2Y}) equal to = 0.3236. This value shows that the management of the Zakat Amil Agency (Y) influences the effectiveness of reporting and accountability for zakat management (Z2) by 32.36%, while the remaining ($P_{Z2 \in}$)² amounting to 67.64% is influenced by other variables outside the Amil Zakat Agency management variables which are not included in the model.

Sub Hypothesis Testing (Correlation between order Z1 and Z2)

To find out more about the relationship between the Z variables₁ Dan Z₂, then testing is carried out, namely by looking at the comparison between t_{count} and t_{table} Based on the test, a value is obtained t_{count} greater than $valuet_{table}$ ($t_{0,975; 34}$) namely $t_{hit} = 8,1198 > t_{table} = 2.0322$. From this value, it is obtained that Ho's decision is rejected, so that the two variables, namely administrative order (Z₁) with reporting and accountability for zakat management (Z₂) has a

very significant positive correlation. The tests above, both theoretically and practically, show that there is a relationship or correlation between orderly administration and reporting and accountability for zakat management which shows a positive nature. Practically it has been proven that the partial correlation coefficient value resulting from the two independent variables is 0.8123 with a t_{count} greater than t_{table} . This picture shows the existence of a relationship or correlation between orderly administration and reporting and accountability for zakat management.

E. CONCLUSION

Based on the results of research testing and discussions regarding the influence of the implementation of zakat management policies on the management of the Amil Zakat Agency in orderly administration and effectiveness of reporting and accountability for zakat management, it can be concluded that the implementation of zakat management policies has a significant effect on the management of the Amil Zakat Agency and orderly administration and effectiveness of reporting and accountability for zakat management. The findings in this research include: a) In the implementation variable of zakat management policies, respondents considered that the socialization of zakat management policies within the Amil Zakat Agency was carried out without using the right message channels. Apart from that, it's deep the implementation of zakat management policies within the Amil Zakat Agency has not been supported by the availability of sufficient material resources; b) In the BAZ management variable, namely leaders who are too procedural in carrying out organizational development analysis, even though development analysis should be flexible; c) In the administrative order variable, that is, not every use of the administrative system has rational accountability. The implication of this problem is the lack of effective implementation of zakat management policies and the management of the Zakat Amil Agency as well as the lack of optimal orderly administration and accountability reports for zakat management, so that it has not yet been implemented. socialized optimal zakat management policy regarding internal procedures analyze institutional development, as well as use system administration that does not yet have rational accountability.

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