

ABSTRACT

Azliani Syahira Nur Afifah, 2021, *Analysis Of Zakat Management in The Productive Assistance Program For The Poor at BAZNAS Kabupaten Sumedang.*

Poverty is a very serious problem. Islam views poverty as something dangerous so it is considered a disaster that must be addressed immediately. But poverty can be overcome, one of them with zakat. Zakat in its distribution is divided into two, namely consumptive and productive. Productive distribution is the distribution of zakat funds by using zakat funds as business capital for the economic empowerment of the recipients and so that mustahik can consistently finance their own lives. Therefore, if zakat is managed properly by zakat institutions, the economic empowerment of mustahik can be achieved.

The purpose of this study was to determine the application of management functions to the management of zakat in the productive assistance program for the poor in BAZNAS Sumedang Regency and the factors that support and inhibit zakat management in BAZNAS Sumedang Regency.

This study uses a descriptive qualitative approach to answer the problem formulation. For data collection techniques using interviews, observation, and documentation. Furthermore, the data obtained are described using a theory that is in accordance with the existing problems. So that the results of the analysis regarding the application of management functions in the productive assistance program for the poor in BAZNAS Sumedang Regency are obtained.

The results of the study, indicate that BAZNAS Sumedang Regency has implemented a management function in the management of productive zakat properly. However, in the organizational function, there is a problem in human resources, namely the minimum number of amil in BAZNAS Sumedang Regency so that there is overlapping work. For the supporting factors in the assistance program for the poor, namely government policies, there is a joint commitment between the leadership and the amil to maintain the title of BAZNAS Sumedang Regency as the best BAZNAS, the collection of funds, and good cooperation partners horizontally, namely with Regency BAZNAS, Provincial BAZNAS, and Central BAZNAS. Vertical with government institutions, job training centers, and corporates. The inhibiting factors consist of internal and external. Internally, there are no reliable companion human resources, no coaching facilities, or job training centers. From the external side, namely the low entrepreneurial spirit of mustahik and mustahik's lack of financial management.

Keywords: Productive Zakat, ZIS Management, BAZNAS