

## An Evaluation of the Implementation of Good Governance Principles in the Nurul Fikri Amil Zakat Institution, Palangka Raya City

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### ABSTRAK

#### Kata kunci:

Tata Kelola Amil  
yang Baik,  
Lembaga Amil  
Zakat,  
Transparansi,  
Akuntabilitas,  
Independensi.

Penelitian ini bertujuan untuk mengkaji penerapan Good Amil Governance (GAG) dalam pengelolaan zakat di LAZ Nurul Fikri, Palangka Raya. Penelitian ini berfokus pada enam prinsip utama: transparansi, akuntabilitas, tanggung jawab, independensi, keadilan, dan kepatuhan syariah. Metode yang digunakan adalah deskriptif kualitatif, dengan pengumpulan data melalui wawancara semi-terstruktur dengan informan kunci, observasi langsung, dan tinjauan dokumentasi. Analisis data dilakukan menggunakan model Miles dan Huberman, yang mencakup reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa LAZ Nurul Fikri telah menerapkan prinsip-prinsip GAG secara signifikan, terutama dalam transparansi dan akuntabilitas, yang tercermin dari penggunaan sistem digital untuk laporan keuangan, audit internal dan eksternal yang rutin, serta keterbukaan informasi kepada pemangku kepentingan. Namun, tantangan masih ada dalam tanggung jawab dan independensi, akibat keterbatasan sumber daya manusia dan rendahnya kesadaran masyarakat tentang zakat. Faktor pendukung termasuk sistem pelaporan yang efisien dan partisipasi muzaki yang tinggi, sedangkan penghambatnya adalah jaringan kolaborasi yang lemah dan literasi zakat yang kurang. Penelitian ini memberikan implikasi praktis bagi lembaga zakat, pembuat kebijakan, dan akademisi, menekankan pentingnya digitalisasi, pengembangan SDM, dan kolaborasi strategis. Penelitian selanjutnya disarankan untuk melakukan studi perbandingan antar wilayah serta menggunakan pendekatan metode campuran untuk memperkuat hasil.

### ABSTRACT

#### Keywords:

Good Amil  
Governance, Amil  
Zakat Institutions,  
Transparency,  
Accountability,  
Independence.

This study examines the implementation of Good Amil Governance (GAG) in zakat management at LAZ Nurul Fikri, Palangka Raya. This study focuses on six main principles: transparency, accountability, responsibility, independence, fairness, and Sharia compliance. The method used is descriptive qualitative, with data collection through semi-structured interviews with key informants, direct observation, and documentation review. Data analysis was conducted using the Miles and Huberman model, including data reduction, presentation, and conclusion drawing. The results show that LAZ Nurul Fikri has significantly implemented GAG principles, especially in transparency and accountability, as reflected in using a digital system for financial reports, routine internal and external audits, and information disclosure to stakeholders. However, responsibility and independence remain due to limited human resources and low public awareness of zakat. Supporting factors include an efficient reporting system and high muzaki participation, while inhibiting factors are a weak collaboration network and poor zakat literacy. This research offers practical implications for zakat institutions, policymakers, and academics, emphasizing the importance of digitalization, human resource development, and strategic collaboration. Future research should conduct cross-regional comparisons and use a mixed-methods approach to strengthen the results.

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## **Introduction**

The management of zakat funds in Indonesia has been legally regulated through Law No. 23 of 2011, which governs the mechanism for collecting, distributing, and utilizing zakat so that it runs in a sharia, transparent, and targeted manner. In this system, the National Amil Zakat Agency (BAZNAS) plays a central role as an authority that manages zakat nationally and guides and supervises the Amil Zakat Institution (LAZ). The synergy between BAZNAS and LAZ is a crucial instrument in realizing professional, accountable, and by the principles of Islamic sharia (Undang-Undang RI No. 23 Tahun 2011 Tentang Pengelolaan Zakat, 2011).

Effectiveness in zakat management cannot be separated from strong collaboration between three main elements: the government, zakat management institutions, and the community. These three parties have a strategic and complementary role in realizing optimal zakat management. Not only is zakat seen as a purely religious obligation, but it also has a strategic function as an instrument of economic empowerment for the people. If managed collaboratively and on target, zakat has excellent potential to alleviate poverty and improve the welfare of mustahik through productive and sustainable programs. In practice, zakat management faces several challenges, such as low public awareness of paying zakat, lack of transparency and accountability in management institutions, and obstacles in collecting funds from the informal economic sector (Azzamani et al., 2025). This problem impacts the limited potential of zakat that can be collected and distributed optimally to eligible recipients. To increase public participation and trust in zakat management institutions, strategic efforts are needed that emphasize the principles of transparency, accountability, and a strict supervision system. These three aspects are essential foundations in strengthening the legitimacy and integrity of zakat institutions in the eyes of the public (Risnawati et al., 2023).

The management of zakat must be carried out in a transparent, accountable, and professional manner, as mandated in Law No. 23 of 2011. The mandate attached to the zakat management institution is a normative responsibility and the central pillar in forming effective, transparent, and responsible governance. To realize this, a structured and qualified governance system is needed, so that the zakat management can run according to modern principles and Sharia values. The professional and trustworthy management of zakat requires a robust governance system. In this regard, the concept of Good Amil Governance (GAG), adapted from the principles of Good Corporate Governance (GCG), serves as a strategic framework to fulfill the governance needs of zakat management institutions in a transparent, accountable, and Sharia-compliant manner (Firdaus et al., 2021; Kartika, 2024). GAG is not

only promoted by BAZNAS as a regulatory body but has also been adopted by Amil Zakat Institutions (LAZ) as a standard for their operational implementation.

By upholding core principles such as transparency, accountability, professionalism, independence, justice, and Sharia compliance, GAG functions as a critical foundation for strengthening public trust and optimizing zakat distribution in a targeted and effective way (Ikhsanti et al., 2023; Zulfa et al., 2022). Applying these principles enables LAZ to manage zakat funds efficiently while contributing significantly to poverty alleviation and enhancing community welfare.

One of the fundamental principles in GAG is independence, which requires the amil zakat institution to be independent in managing zakat funds without dependence on external parties, including intervention or support from the government. However, this principle cannot be fully applied evenly in institutional practice. BAZNAS, as an official state institution, receives structural support from the government, including cutting the salaries of the State Civil Apparatus (ASN) in the context of collecting zakat. This support guarantees funding stability for BAZNAS and puts it in a relatively safe position from fundraising challenges. On the other hand, LAZ Nurul Fikri, which is private, has to collect and manage funds independently without direct support from the government, thus facing more complex challenges in maintaining the sustainability of its operations.

LAZ has a fairly strategic role in optimizing the collection and distribution of ZIS funds (Zakat, Infak, Alms) to benefit the people and social welfare (Dulkiah, 2017). Despite the noble goals carried out, the reality is that most LAZ still face limited access to stable financial resources, which has the potential to hamper the performance and professionalism of the institution. In this context, successfully implementing the GAG principle is crucial to maintaining the sustainability of zakat institutions' operations. This raises the need to evaluate how the principles of GAG can be optimally implemented in zakat institutions that operate independently, especially in medium- and small-scale LAZ that are not members of the government structure.

Previous studies have predominantly examined the implementation of GAG in large zakat institutions supported by government funding or affiliated with a national organization (Lovenia & Adnan, 2017; Nasution et al., 2020; Wahyudin et al., 2021). Consequently, there remains a limited exploration of how independently operated zakat institutions such as LAZ Nurul Fikri in Palangka Raya City navigate the challenges of

applying GAG without institutional backing. This indicates a critical gap in the literature that warrants further investigation through more specific and contextualized research.

This study explores various factors that affect the smoothness and obstacles in implementing GAG principles at LAZ Nurul Fikri, Palangka Raya City, by tracing the extent to which these governance principles are applied in institutional practices. More than just providing conceptual understanding, the results of this study are also aimed at enriching the treasures of good zakat governance theory and becoming an applicable reference for other zakat institutions trying to build a more professional, transparent, and fair zakat management system.

## **Method**

This research was carried out for one month, from April 23 to May 31, 2025, with a study employing a descriptive qualitative approach aimed at understanding and describing the implementation of Good Amil Governance (GAG) principles at the Nurul Fikri Amil Zakat Institution (LAZ NF) in Palangka Raya City. This approach is suitable for examining complex social phenomena in their natural settings, particularly governance practices within independent zakat institutions (Karya, 2024). Data was collected through three primary methods: participatory observation, in-depth interviews, and document analysis. Observations were carried out directly at the institution to observe its operational activities. Document analysis involved reviewing internal documents such as financial reports, Standard Operating Procedures (SOP), annual reports, and audit results (Suwendra, 2018).

The interviews were semi-structured, allowing for flexibility in exploring key topics while maintaining a consistent line of inquiry. Informants were selected through purposive sampling, targeting individuals with strategic roles in zakat management and the implementation of GAG principles. Three key informants were interviewed: The President Director of LAZ NF, the Head of the Finance Division, and the Head of the Accounting Division. The data were analyzed using the interactive model developed by (Miles & Huberman, 1994), which consists of three main components: *First*, Data reduction: the process of selecting, focusing, simplifying, and transforming raw data into meaningful information aligned with the research objectives; *Second*, Data display: organizing and presenting the data in narrative and thematic formats based on GAG indicators such as transparency, accountability, independence, and others, and *Third*, Conclusion drawing and

verification: identifying patterns and drawing interpretations from the data, which were then validated through cross-source triangulation and member checking with the informants.

To ensure the validity and credibility of the findings, the researcher applied triangulation of sources and techniques by comparing the results from interviews, observations, and documentation. The member-checking process involved confirming the accuracy of the researcher's interpretations with the informants, thereby enhancing the trustworthiness and reliability of the study,(Nurfajriani et al., 2024).

## **Results**

*Good Amil Governance*, or GAG, is a zakat governance concept that emphasizes applying modern principles and sharia values to ensure that zakat management runs effectively, professionally, and under shari(Hidayah, 2023). The six main principles of GAG that amil zakat institutions in Indonesia widely adopt include: transparency, namely openness in reporting and the use of audited funds, and independence (Scott, 2019; Junjunan et al., 2020; Khusna, 2023). Furthermore, accountability is the institution's accountability for its activities by law and sharia (Nabillah et al., 2022; Zulfa et al., 2022). Responsibility in the form of distributing zakat on target and having competent human resources (Rahayu, 2014). Independence, i.e., the institution's freedom from outside intervention in decision-making (Iswandi & Herviani, 2023; Maulana & Zuhri, 2020). The principle of justice guarantees that the distribution of zakat is carried out evenly and by sharia provisions without discrimination (Masruroh et al., 2023). Finally, sharia compliance is a fundamental foothold in collecting and distributing zakat, which is supervised by a competent Sharia Supervisory Board (Elvira et al., 2024). Applying these principles is essential in building public trust and ensuring that zakat is managed with integrity.

Several previous studies have strengthened the importance of implementing GAG in maintaining the professionalism and sustainability of zakat institutions. Research by Nand and (Lovenia & Adnan, 2017) shows that applying principles such as transparency, accountability, responsibility, and justice can increase the satisfaction of muzakki in zakat institutions in Yogyakarta. Meanwhile, Nasution et al. (2020), their research at LAZIS Muhammadiyah Medan City revealed that the lack of implementation of GAG, especially in the context of PSAK 109 and weak human resource competence, hurt the performance of zakat fund management. Other research by (Wahyudin et al., 2021) demonstrates that applying the principle of *Good Corporate Governance* at ZIEBAR positively impacts

professionalism and asset growth. However, there are still challenges to the efficiency of financial ratios.

The novelty in this study lies in the focus of the analysis on the implementation of GAG in LAZ, which is independent and medium-scale, namely, LAZ Nurul Fikri in Palangka Raya City. This research focuses on applying GAG principles in the context of independent zakat institutions that are not under the auspices of the government. This focus distinguishes this study from previous studies that generally focus on large-scale zakat institutions or those affiliated with state institutions. Thus, this research is expected to provide intellectual contributions in enriching the treasure of literature related to the governance of zakat institutions, especially in understanding the challenges and strategies non-governmental institutions face in implementing the principles of GAG optimally. In addition, this research also provides practical contributions in identifying specific challenges faced by independent LAZs, such as limited human resources and a lack of partnerships, as well as presenting adaptive strategies that can be a reference for similar institutions in improving professional and fair zakat governance.

The findings of this study were obtained through semi-structured interviews with three key informants from LAZ Nurul Fikri: the President Director, the Head of the Finance Division, and the Head of the Accounting Division. The interviews were conducted directly at the LAZ office and were complemented by observations and document analysis, including financial reports, Standard Operating Procedures (SOPs), and audit results. The data were analyzed using the interactive model developed by Miles and Huberman (1994), which involves the stages of data reduction, data display, and conclusion drawing.

The findings are presented based on the six core principles of Good Amil Governance (GAG): transparency, accountability, responsibility, independence, justice, and sharia compliance. To enhance clarity and structure, the results are displayed in thematic tables accompanied by direct quotes from informants, which strengthen the data's validity.

*Table 1. Thematic Analysis of Good Amil Governance Implementation at LAZ Nurul Fikri*

GAG Principle	Key Findings	Informant Quote	Interpretation/Analysis
Transparency	Monthly financial reports are sent to donors via WhatsApp/email.	"We always send monthly financial reports to our	High transparency through digital tools.

GAG Principle	Key Findings	Informant Quote	Interpretation/Analysis
	Audited annual reports are published online <a href="https://www.laznurulfikri.org/">https://www.laznurulfikri.org/</a>	donors.” (Finance Division)	Enhances public trust and institutional credibility.
Accountability	Regular internal and external audits are conducted. Results are submitted to BAZNAS and the Ministry of Religious Affairs..	“We submit our audit reports to BAZNAS and the Ministry every year.” (President Director)	Accountability is maintained through layered supervision and national reporting mechanisms..
Responsibility	SOPs are in place for all operational processes. Annual Work Plan and Budget (RKAT) is prepared and reviewed annually.	“All activities must follow SOP and RKAT that we draft at the beginning of the year.” (Accounting Division)	Reflects structured internal governance and responsible resource management.
Independence	No government salary deductions (unlike BAZNAS). Relies solely on public donations. Fundraising challenges exist	“We don’t receive any ASN salary cuts. All funds come directly from donors.” (President Director)	High independence but requires stronger fundraising and institutional sustainability strategies.
Fairness	Mustahik data is verified through direct field surveys involving community leaders.	“We survey mustahik directly in the field, not just rely on incoming data.” (President Director)	Zakat distribution is participatory and responsive to local realities.

GAG Principle	Key Findings	Informant Quote	Interpretation/Analysis
Sharia Compliance	All programs are reviewed by the Sharia Supervisory Board (DPS) and comply with MUI fatwas and zakat regulations.	“Every program is reviewed by our DPS before implementation.” (Finance Division)	Sharia compliance is consistently maintained as a fundamental institutional value.

Transparency in financial management is realized through various reporting channels, online and offline. Financial reports are carried out online through the official website <https://www.laznurulfikri.org/>, which is open to everyone. They are also sent periodically (monthly) via PDF via WhatsApp or email to donors. The ZAIS (*Zakat Amil Information System*) application for financial reporting ensures data efficiency and accuracy. In addition, financial statements audited by the Public Accounting Firm (KAP) are compiled into annual reports submitted to BAZNAS and the Ministry of Religious Affairs.

Accountability is reflected in structured audit mechanisms, including internal audits conducted by the foundation’s supervisory team and external audits involving KAP. The accountability process is also done through social media reporting and routine evaluations, considering programmatic impacts across eight areas. The mustahik candidates are verified via field surveys and supporting data checks, with receipts provided to donors in physical and digital formats.

Responsibility is reflected in using structured SOPs for all zakat processes and preparing the Annual Work Plan and Budget (RKAT). Sharia compliance is maintained through consultation with the Sharia Supervisory Board (DPS) or local ulama.

The independence of LAZ NF is maintained through an independent organizational structure that is not affiliated with any particular group. Although it must report its activities to the foundation that oversees it and the central BAZNAS, this institution still operates based on its vision and mission. Efforts to maintain independence are also carried out through increasing the capacity of human resources, including training and certification of amil, as well as implementing a strict work code of ethics. The uniqueness of this independence is one of the supporting factors and an obstacle, as mentioned in the research, that the lack of collaboration with other zakat institutions narrows access to resources and support networks. LAZ NF maintains independence by not taking sides or affiliating with



any faction. This institution is committed to providing welfare to mustahik without discrimination. Fairness is upheld through a participatory verification system involving local community actors. Field surveys are also conducted to validate mustahik eligibility.

LAZ NF consistently ensures that all zakat management activities follow Islamic Sharia principles. Sharia compliance is realized through compliance with national zakat laws and regulations, including the Zakat Law and fatwa of the Indonesian Ulema Council (MUI) and regulations from Baznas and the Ministry of Religion. To maintain conformity with Sharia principles, LAZ NF actively conducts regular consultations with the Sharia Supervisory Board (DPS) and local scholars to obtain advice and direction related to the implementation of programs and the management of zakat funds.

Other supporting factors identified through interviews were an effective digital reporting system (ZIS, SIMBA, and SIMZ applications) and good muzaki participation. Inhibiting factors in implementing the LAZ Nurul Fikri program include limited human resources, low public awareness of zakat, and limited cooperation networks involving only one foundation. These findings strengthen the research analysis that places the three factors as the main determinants in implementing the GAG principle in LAZ NF.

Overall, the relevance of the research findings shows that LAZ NF has implemented the principles of transparency, accountability, responsibility, independence, justice, and sharia compliance in the management of zakat. However, to improve the overall application of the GAG principles, LAZ NF needs to focus on increasing human resource capacity, strengthening public awareness, and building a network of strategic cooperation to support the institution's sustainability.

## **Discussion**

Increasing public awareness of the urgency of zakat to realize social welfare is motivated by the management of zakat itself, whether it is in accordance with the GAG, which includes transparency, accountability, and professionalism. Building the trust of others is a complex process and requires concrete steps to convince them of the truth. In the context of zakat governance, the belief of muzaki depends on how the management institution allocates zakat and whether it is appropriately managed according to sharia. In order to answer the challenge of this question and this perspective, the primary key is the concept of GAG as a standardization of zakat fund management because its essence ensures the realization of transparency and accountability in zakat management. GAG emphasizes its concept of *amil*

zakat, which is required always to be responsible for collecting, managing, and distributing zakat, which holds the principles of transparency, professionalism, and accountability to all related parties in detail and on target, be it to the community, the government, or mustahik (Worokinasih et al., 2020).

This study shows that LAZ NF has implemented the GAG principle significantly, especially regarding transparency in managing zakat, infaq, and alms (ZIS). The use of digital systems such as ZAIS, SIMBA, and SIMZ, as well as public access through official websites in financial reporting by zakat institutions, reflects a commitment to transparency to build public trust. Digital systems such as ZAIS and SIMBA allow for more efficient and accurate data management and simplify the audit and evaluation process aimed at BAZNAS. Meanwhile, the Ministry of Religion has addressed reports using the SIMZ application, as in the findings of (Ninglasari et al., 2023), which state that using information technology in zakat management can increase transparency and accountability and encourage community participation. In addition, institutions that apply the principle of transparency tend to receive greater support from donors, contributing to the sustainability of the institution's operation (Ramadan, 2024). These findings align with the theory of zakat governance, which emphasizes transparency as the primary foundation for the legitimacy and sustainability of the Institution (Zahara et al., 2023). Adequate transparency helps to strengthen trust and increase donor participation, which is critical to the operational continuity of LAZ NF.

Accountability in the distribution of zakat is a crucial element in effective zakat management. Although LAZ NF has shown progress in transparency, challenges related to professional human resource (HR) capacity and ongoing training remain significant obstacles. 2023), His findings highlighted that without trained and competent human resources, the management of zakat risks focuses only on administrative aspects, without paying attention to deeper Sharia principles. This indicates the need for greater investment in human resource development so that the management of zakat meets the administrative aspects and complies with sharia principles in depth. This condition aligns with the study's findings (Dwi et al., 2024), which shows the importance of human resource competence and supervision mechanisms in improving the quality of governance of zakat institutions. In this context, continuous training for zakat managers must be a priority, so that they not only understand the technical aspects of management, but also have a deep understanding of the sharia principles underlying the collection and distribution of zakat. Thus, to achieve better zakat management, LAZ NF needs to focus on developing competent human resources,

strengthening supervision mechanisms, and involving the community in the distribution process. Implementing good governance in zakat institutions can improve the quality of management and ensure the fairness and suitability of zakat distribution with Sharia principles.

Responsibility in implementing GAG at LAZ NF is realized through structured SOPs for each stage of zakat and RKAT management, which are prepared in annual meetings as a form of accountability for planning and fund allocation. Compliance with Islamic sharia is maintained through consultation with the Sharia Supervisory Board (DPS) or local ulama, and the distribution of zakat is targeted through verification and field surveys involving the community. This practice aligns with the findings (Rahayu, 2014), emphasizing the importance of human resource competence and accurate zakat distribution in the responsibility principle. However, the limited capacity of human resources is a significant challenge revealed by (Nasution et al., 2020), who state that the weak competence of amil can hinder the effectiveness of zakat management. Therefore, strengthening the quality of human resources through training and certification is a strategic step that must be prioritized so that the institution's social responsibility can be carried out optimally and sustainably.

The independence of LAZ NF as an independent institution that does not depend on external support is a strength and a critical challenge. Operating independently allows the institution to maintain independence and focus on its vision and mission without external intervention. However, this condition limits access to financial resources and networks of strategic partnerships that should strengthen institutional sustainability. LAZ NF needs to explore alternative funding models, such as crowdfunding (Ridwanto, 2024), cooperation with the private sector, or the development of zakat products that can attract donors. By utilizing digital technology, LAZ NF can expand its reach and increase community participation in fundraising. These findings are closely related to the study (Wahyudin et al., 2021), which states that an independent zakat institution must develop adaptive and innovative strategies to survive in an environment full of challenges and changes.

Keadilan LAZ NF implements a systematic and participatory verification process for mustahik candidates to ensure that the distribution of zakat is on target. In this process, the agency engages local communities and field coordinators who deeply understand the conditions and needs of the community. In addition, LAZ NF routinely conducts field surveys to collect accurate data about mustahik candidates. The data obtained is used to assess whether mustahik candidates meet the *Standard Operating Procedure* (SOP) criteria for

zakat distribution. With this approach, the institution not only ensures fairness in the distribution of zakat but also strengthens community involvement in the zakat management process, so that it can provide more effective assistance to existing needs.

Sharia compliance supervision is done comprehensively through an internal audit mechanism that includes Sharia aspects and Islamic financial reporting. DPS plays an important role in ensuring that the entire process of distributing and utilizing zakat funds does not deviate from sharia provisions, including ensuring the use of funds by the eight asnaf that have been determined. If there are discrepancies or potential violations, DPS provides recommendations for improvement that the manager must follow. The implementation of strict SOPs by LAZ NF in every stage of zakat management to ensure the use of funds that are on target and in line with sharia principles. With the implementation of a mature supervision and control system and commitment to sharia compliance, LAZ NF ensures that the zakat funds managed are truly used for the benefit of the ummah and the mustahik community, according to Islamic teachings.

Another supporting factor identified is the use of technology applications in the reporting system, such as ZAIS, and the participation of muzaki, which is quite good. This strategic capital facilitates the implementation and transparency of the professional management of zakat funds. Digitization of the reporting system allows recording, reporting, and distributing zakat funds to be monitored in real time, minimizing the risk of human error and increasing the trust of muzaki (zakat givers) in LAZ. The high participation of muzaki increases the amount of funds raised and strengthens the legitimacy and existence of LAZ in the community (Asrani & Yamin, 2024).

On the other hand, limited human resources, low public awareness of the importance of zakat, and lack of cooperation with foundations or other institutions are the main inhibiting factors (Alivian et al., 2023). Limited human resources, both in quantity and quality, can hinder the optimization of zakat management, especially in program innovation, services, and community education. The low literacy of zakat in the community also worsens this condition, because many people still do not understand the urgency and benefits of zakat holistically. In addition, the lack of synergy with other foundations or institutions causes the potential of zakat not to be worked on optimally, even though cross-agency collaboration can expand the range of distribution and increase the social impact of zakat. This condition requires LAZ NF to continue to increase education and training efforts for administrators

and the broader community so that zakat management practices can be maximized and effective.

The results of this study underline the importance of increasing human resource capacity through continuous training, strengthening information technology systems for reporting and supervision, increasing zakat literacy in the community, and forming strategic partnerships with other zakat institutions as strategic steps that LAZ NF must prioritize. Thus, applying the GAG principle more comprehensively can be implemented, and institutions can maintain sustainability and increase their social impact. The limitations of the research, especially in the scope of data that only comes from one institution and limited respondents, are a consideration that the results of this study cannot be immediately generalized to all other zakat institutions. Therefore, follow-up research with a broader scope involving various LAZ in different regions is urgently needed to enrich insights and provide more comprehensive recommendations.

## **Conclusion**

This study reveals that LAZ Nurul Fikri has significantly implemented the principles of Good Amil Governance (GAG), especially regarding transparency and accountability. This is demonstrated through an effective digital financial reporting system, regular internal and external audits, and open communication with the public via websites and social media platforms. However, implementing responsibility and independence still faces challenges due to limited human resources and low public awareness of zakat.

The implications of these findings are relevant for various stakeholders. LAZ NF's practices—such as digital transparency, donor engagement, and consistent reporting—can be a benchmark for enhancing zakat institutions' credibility and efficiency. For policymakers, this study emphasizes the need for supportive policies that invest in human resource development, promote zakat literacy, and encourage institutional collaboration. For academics, the research contributes to the growing body of literature on zakat governance and provides a foundation for further exploration of GAG models in other organizational contexts.

Future research should expand the study's scope by comparing GAG implementation across various zakat institutions in different regions. Additionally, investigating the relationship between GAG principles and donor satisfaction or zakat

distribution effectiveness would be valuable. Employing quantitative or mixed-method approaches can further strengthen the validity and generalizability of the findings.

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