

ABSTRACT

The main problem of this research is whether the analysis of the accounting system for zakat infaq and alms at the amil zakat institution in Makassar city is optimal or not?. This study aims to find out how Baznas manages, distribute and utilize zakat properly and according to procedures from Amil Zakat Agency.

This type of research method used is qualitative research using the approximation method. The type of data source used is primary data and secondary data. Furthermore, the data collection method used is observation, interview, and reference search. Data analysis was performed by analyzing the data specifically then draw conclusions general.

The results of this study provide an explanation of management, distribution and utilization of zakat effectively and in accordance with the provisions in force at the Amil Zakat Agency. In managing zakat Amil Zakat Agency South Sulawesi Province is currently carrying out the stages of zakat management at BAZNAS South Sulawesi Province is carried out in accordance with the incoming budget provided by the para muzakki and entrusted to BAZNAS to manage it and BAZNAS also those who are trusted to regulate the distribution of zakat, what about zakat will run well depending on how to process it properly and correctly does not deviate from the existing laws and regulations in BAZNAS itself because muzakki's trust in BAZNAS is very high and expects it zakat that they manage well, as well as how the utilization of zakat is carried out conceptually so that it can be useful in empowering asnaf groups or zakat recipients. So it can be programmed consumption or productive purposes.

Key Word : system, management, distribution of zakat baznas

