

ABSTRAK

Optimalisasi Penyaluran zakat adalah suatu aktivitas atau kegiatan untuk mengatur sesuatu sesuai dengan fungsi manajemen dalam upaya menyalurkan dana zakat yang diterima dari pihak *muzakki* kepada *mustahiq* sehingga tercapainya tujuan dari sebuah yayasan atau organisasi secara efektif. Tujuan dilakukannya riset ialah guna mengetahui mekanisme dan optimalisasi zakat yang disalurkan untuk program pendidikan Muba Cerdas Melalui Beasiswa Strata Satu Pada BAZNAS Kabupaten Musi Banyuasin.

Penelitian ini menerapkan pendekatan deskriptif analisis, guna mengkaji keadaan alami objek penelitian. Proses mengumpulkan data dilakukan melalui wawancara, observasi, dokumentasi, dan referensi literatur yang relevan dengan konteks penelitian ini. Teknik analisis data mencakup langkah-langkah seperti reduksi data, penarikan kesimpulan, dan verifikasi.

Hasil penelitian dari Optimalisasi Penyaluran Dana Zakat Untuk Program MUBA Cerdas Melalui Beasiswa Strata Satu Pada BAZNAS Kabupaten Musi Banyuasin sudah Optimal dimana saat menyalurkannya sudah selaras dengan *Shariah Enterprise Theory* serta mengikuti aturan yang tertuang dalam UU No. 23 Tahun 2011 mengenai cara mengelola zakat.

Kata Kunci:Optimalisasi,penyaluran zakat, *Shariah Enterprise Theory*

ABSTRAKS

Optimization of zakat distribution is an activity or activities to organize things in accordance with management functions in an effort to channel zakat funds received from muzakki to mustahiq so that the goals of a foundation or organization are achieved effectively. This research aims to find out how Zakat funds are distributed for the Smart Muba Education Program through undergraduate scholarships at BAZNAS Musi Banyuasin Regency. To find out whether the distribution of Zakat funds for the Smart Muba Program through undergraduate scholarships is optimal.

This research uses a descriptive analysis method, which is a research method used to examine the condition of natural objects. With data collection techniques through field study results including interviews, observation and documentation as well as literature (book literature) that is related to this research. Data analysis, data reduction, drawing conclusions or verification.

The research results of Optimizing the Distribution of Zakat Funds for the Smart MUBA Program through Strata One Scholarships at BAZNAS Musi Banyuasin Regency are Optimal, where the distribution of zakat funds by BAZNAS Musi Banyuasin Regency is in accordance with Shariah Enterprise Theory and is also in accordance with Law no. 23 of 2011 concerning Zakat Management.

Keywords: Optimization, distribution of zakat, Shariah Enterprise Theory