ANALYSIS OF EFFECT OF IMPLEMENTATION OF INTERNAL CONTROL ORGANIZATIONAL CULTURE AND TOTAL QUALITY MANAGEMENT TO APPLICATION OF GOOD GOVERNANCE

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Abstract

In Indonesia today, the development of non-governmental organizations such as the Lembaga Amil Zakat, that manages Zakat, Infak, Shadaqah funds and thus flourished as civil society. In reality, a gap between the potential for a large charity (20 trillion) with the realization of a very small charity (1 trillion). Phenomenon indicates the low performance of Zakat Management Organisation (OPZ), particularly Lembaga Amil Zakat (LAZ). These demands pose a challenge to LAZ to do good governance. Furthermore, we will have an impact on the high demands of society for accountability and transparency of LAZ. Then it becomes a challenge for LAZ to make efforts in order to improve the management of Zakat in Indonesia, viewed the factor that influence it. With the purposes of this study we studied the factors that influence the performance of LAZ in Indonesia and examined the relationship between the internal control, organizational culture, total quality management and good governance.

Keywords:
Internal Control, Organizational Culture, Total Quality Management and Good Governance

I. Introduction

In recent years in Indonesia, issues related to the implementation of the concept of charity both are religious obligations of zakat individually and as a component of public finances are very popular. Law no. 23 in 2011 on Management of Zakat becomes stronger legal protection in the management of Zakat in Indonesia, in an effort to support the fact that Indonesia is the world's largest population of Muslims, which amounted to 80% of the approximately 220 million people in Indonesia who are Muslims have an obligation to pay Zakat to the Islamic wealth. These conditions should be tremendous potential for zakat-related to zakat collection efforts. The following are potential zakat that can be collected, namely:

Table 1.1 Potential of Zakat Fund in Indonesia

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