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Karya Ilmiah : The Mosque Based Zakat Management: A Study Of Amil  
Zakat Existence In Banjarmasin  
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Jurnal Ilmiah Al- S Vol. 18, No . 2 (2020): 156-172 Website:

<http://journal.iain-manado.ac.id/index.php/JIS> ISSN 2528-0368 (online) ISSN 1693-4202

(print) The Mosque Based Zakat Management: A Study of Amil Zakat Existence in

Banjarmasin Budi Rahmat Hakim, Edi Gunawan 156 THE MOSQUE BASED ZAKAT

MANAGEMENT: A STUDY OF AMIL ZAKAT EXISTENCE IN BANJARMASIN Budi Rahmat

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edigunawan@iain-manado.ac.id ABSTRACT The main problem in this study is the

legality of zakat managers' existence and the effectiveness of zakat management at

mosques and langar in Banjarmasin as the most significant potential among

Banjarmasin people who are known to be religious.

The research seeks to reveal the existence and role, and efforts to revitalize the presence

and function of amil zakat formed by the ta'mir/ mosque administrators who are the

research objects. The research method applied is classified as field research. The

research type is qualitative research. Data mining is carried out by interviewing the

mosque ta'mir administrators and the committee / amil zakat and BAZNAS Banjarmasin

administrators.

Also, data collection is carried out by documentation. Based on the study results, it was

found that the existence of amil zakat in most mosques in Banjarmasin. According to the

zakat law, the form of committees was formed seasonally before Eid al-Fitr and did not