

## Intergrasi zakat dalam kebijakan fiskal negara pendekatan analytic network process and modifikasi = Integration of alms zakat in fiscal policy modified analytic network process and approach abstract

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### Abstrak

[<b>ABSTRAK</b><br>

Riset ini bertujuan untuk mengetahui jenis pos penerimaan yang sesuai terkait integrasi zakat dalam kebijakan fiskal negara. Metode yang digunakan pada riset ini adalah Metode Pairwise Comparison dengan pendekatan Analytic Network Process (ANP) Modifikasi. Hasil penelitian ini menyimpulkan untuk menjadikan zakat sebagai bagian dari kebijakan fiskal negara, ada 4 kriteria yang harus dipenuhi, yaitu : Kelembagaan, Syariah Compliance, Pengelolaan Keuangan dan Probabilitas Terealisasi. Kriteria Syariah Compliance menjadi kriteria prioritas yang disepakati oleh para pakar untuk menjadikannya sebagai pondasi dalam masing-masing kriteria. Sedangkan, bentuk pos penerimaan yang sesuai dengan semua kriteria adalah PNBP-BLU (Badan Layanan Umum).

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<b>ABSTRACT</b><br>

This research aims to discover the proper channel of receipts related to zakat integration in fiscal policy. The method used in this research is a Pairwise Comparison method with modified Analytic Network Process (ANP) approach.

This research concluded that in order to integrate zakat in fiscal policy, there are 4 criteria required: institution, Sharia compliance, Financial management, and probability to be realized. Sharia compliance becomes the priority criteria which is agreed by the experts to make it a basis in each criteria. Meanwhile, the form of receipt channel that corresponds every criteria is Non-Tax State Revenue – Public Service Agencies (PNBP – BLU), This research aims to discover the proper channel of receipts

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