

## **ABSTRACT**

*Good Corporate Governace (GCG) is system to manage organization can create good working pattern at the management. GCG has five principles whinch consist of Transparency, Accountability, Reponsibility, Independent and Fairness. At the management organization of zakat, implementation of these principles are very important, because if an organization does GCG system well, it can give satisfaction and conviction not only to the the zakat payers (muzzaki) but also zakat receiver (mustahiq) that zakat which they are paid have been used and benefited properly. This aim of the study to evaluate how far the application of GCG principles to organizations of management zakat in Yogyakarta .*

*The object of this study are management of Badan Amil Zakat (BAZ) and Lembaga Amil Zakat (LAZ) in Yogyakarta. The Interviewers were are management of BAZNAS Provinsi Yogyakarta, BAZNAS Kota Yogyakarta , BAZNAS Kabupaten Bantul, LAZIS Masjid Syuhada, LAZIS DPU-DT, LAZIS Dompot Dhuafa, LAZIS Muhammadiyah and Rumah Zakat.*

*The results of this research show that, the entire Organization Management of Zakat in Yogyakarta have been applying five principles of Good Corporate Governace (GCG), But there are some OPZ that still not optimal yet in the implementation of the GCG principles. Therefore Organization Management of Zakat that have not been optimal in the management of the organization, they can see and improve their performance with other organization which has applied the principles of good corporate governance well.*

*Keywords: Good Corporate Governace, Organization Management of Zakat*