

ABSTRAK

Penelitian ini bertujuan untuk menganalisis implementasi Good Corporate Governance (GCG), Shariah Compliance, serta pencapaian Maqashid Syariah pada Satuan Pelayanan Pemenuhan Gizi (SPPG) Kecamatan Lawe Alas, Kutacane. Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus. Data diperoleh melalui observasi, wawancara, dan dokumentasi terhadap 15 informan yang terdiri atas perwakilan yayasan, kepala SPPG, akuntan, asisten lapangan, dan masyarakat sebagai penerima manfaat. Analisis data dilakukan melalui reduksi data, penyajian data, penarikan kesimpulan, serta bantuan software NVivo 15 dalam proses coding, pengelompokan tema, dan visualisasi data. Keabsahan data diuji menggunakan triangulasi sumber. Hasil penelitian menunjukkan bahwa implementasi Good Corporate Governance pada SPPG Kecamatan Lawe Alas telah diterapkan melalui prinsip transparansi, akuntabilitas, responsibilitas, independensi, dan kewajaran (fairness), meskipun masih terdapat beberapa aspek yang perlu ditingkatkan. Implementasi Shariah Compliance juga telah diterapkan dalam pengadaan bahan baku, proses pengolahan, penyimpanan, dan distribusi makanan dengan memperhatikan prinsip halal dan thayyib, kebersihan, keamanan, kualitas, serta kelayakan konsumsi. Penerapan GCG dan Shariah Compliance memiliki keterkaitan dalam mendukung pencapaian Maqashid Syariah, khususnya Hifz an-Nafs (menjaga jiwa) melalui pemenuhan gizi, kesehatan, pertumbuhan, dan penyediaan makanan yang aman serta layak dikonsumsi, serta Hifz al-'Aql (menjaga akal) melalui dukungan terhadap perkembangan, konsentrasi, dan kemampuan belajar penerima manfaat. Dengan demikian, pelaksanaan Program Makan Bergizi Gratis pada SPPG Kecamatan Lawe Alas tidak hanya berorientasi pada penyediaan makanan bergizi, tetapi juga mendukung tata kelola yang baik, kepatuhan terhadap prinsip syariah, dan kemaslahatan penerima manfaat.

Kata kunci: Good Corporate Governance, Shariah Compliance, Maqashid Syariah, Hifz al- 'Aql, Hifz an- Nafs, SPPG

ABSTRACT

This study aims to analyze the implementation of Good Corporate Governance (GCG), Shariah Compliance, and the achievement of Maqashid Shariah at the Nutrition Fulfillment Service Unit (SPPG) in Lawe Alas District, Kutacane. This research employed a qualitative method with a case study approach. Data were collected through observation, interviews, and documentation involving 15 informants consisting of foundation representatives, SPPG heads, accountants, field assistants, and community members as beneficiaries. Data analysis was conducted through data reduction, data presentation, conclusion drawing, and the use of NVivo 15 software for coding, thematic categorization, and data visualization. Data validity was tested through source triangulation. The results show that the implementation of Good Corporate Governance at SPPG in Lawe Alas District has been carried out through the principles of transparency, accountability, responsibility, independence, and fairness, although several aspects still require improvement. Shariah Compliance has also been implemented in the procurement of raw materials, food processing, storage, and distribution by considering the principles of halal and thayyib, cleanliness, food safety, quality, and suitability for consumption. The implementation of GCG and Shariah Compliance is interrelated in supporting the achievement of Maqashid Shariah, particularly Hifz an-Nafs (protection of life) through nutritional fulfillment, health, growth, and the provision of safe and suitable food, as well as Hifz al-'Aql (protection of intellect) through supporting the development, concentration, and learning abilities of beneficiaries. Therefore, the implementation of the Free Nutritious Meals Program at SPPG in Lawe Alas District is not only oriented toward providing nutritious food but also supports good governance, compliance with sharia principles, and the welfare of beneficiaries.

Keywords: *Good Corporate Governance, Shariah Compliance, Maqashid Shariah, Hifz al- 'Aql, Hifz an- Nafs, SPPG.*