ABSTRACT
Isaroh Toyibin. 2015, Thesis. Title: "ACCOUNTING IMPLEMENTATION ANALYSIS OF OF ZAKAT IN AMIL ZAKAT INSTITUTIONS (STUDY IN MANAGEMENT INSTITUTIONS OF INFAQ MALANG)"
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Keywords: Analysis, Application of PSAK 109, Finance Report.

This study aimed to analyze the application of PSAK 109 about Accounting of Zakat, Infak and Alms are applied on Infaq Management Institute of Malang, by comparing the financial report of Infaq Management Institute Malang with existing rules in PSAK 109.

This study used a qualitative descriptive approach. The goal was to systematically describe the focus of research. The research was conducted through direct observation, interviews with parties related to the study of the documents under discussion in the research at the Institute of Infaq Management of Malang. Data obtained in the form of a company profile, financial reports, and interviews related to the implementation of PSAK 109 on Infaq Management Institute of Malang.

From the research results in the application of PSAK 109 did in LMI of Malang showed that the Infaq management Institute Malang has not adopted PSAK 109, because that made the report as a whole is the headquarters while only a branch office was authorized to make any statement of cash flows. So that the financial statements at Infaq Management Institute of Malang was not in accordance with PSAK 109 rules on zakat accounting.