

## ABSTRACT

Baity Jannaty. 2014. THESIS. CONCEPTIONS, APPLICATIONS AND ACCOUNTING TREATMENT OF ZAKAT ASSETS IN TRADING "TOKO EMAS SULTON2" IN MALANG

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Zakat is a fundamental component for the establishment of the economic community which compulsory issued for a Muslim. To fulfill the needs of current zakat, zakat calculation method many diverse, especially on corporate zakat calculation. The aims of this research to determine and compare the concepts, applications and the accounting treatment zakat assets of on charity trading company in "Toko Emas Sulton2".

The research was conducted used a qualitative descriptive analysis method, through observation, interview, and evaluation the application of zakat on calculation assets Toko Emas Sulton2. Data obtained in the form of company profiles, financial statements, zakat calculation reports of corporate assets and other required documentation.

The research results indicate in terms of the concept and applications of zakat calculation performed Toko Emas Sulton2, the company applied the calculation based on  $((\text{inventories} \times 2.5\%) + (\text{receivable} - \text{liability}) \times 2.5\%)$ . Mean while the concept is that the calculation of zakat on assets of the company must include the account contained in the financial statements, such as cash, accounts receivable, inventory, debt, equity, and net income, which will form the new formulation  $((\text{capital} + \text{net income}) \times 2, 5\%) + (\text{current assets} - \text{current debt}) \times 2.5\%$ . The concept of calculations performed Toko Emas Sulton2 is a likely to used the basic calculations performed by Bazis DKI. The company distributed of zakat directly to people in need.