

## ABSTRACT

Zuyyinah, 2014. Research Paper: “Qardhul Hasan financing effective analysis and using of accountancy based on Advance Accountancy Standard Statement of Syariah (Study for charity analysis center and *wakaf* “El-Zawa”)”

Guider : Ulfi Kartika Oktaviana, SE., M.Ec., Ak., CA

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Keyword : Efectivity, Financial, Qordul Hasan, PSAK

Qardhul Hasan is loan without debt that is utilized by borrower to use the fee during specific time and give back it like usual in final period agreed. The case can help the economics of Indonesia for helping poor men (*kaum duafa*) that cause the society aware to give charity and gift (*infaq*) by reliable institution. The aim of the observation is to know the affectivity of Qardhul Hasan holding and describing the accountancy practicing of PSAK Syariah.

The analysis used is qualitative description namely by describing Qardhul Hasan financing practicing in eL-Zawa. Then, analyzing Qardhul Hasan financing affectivity by looking at the conclusion of purpose of holding the financing. After that, describing accountancy practicing that is similar to PSAK Syariah.

The conclusion of observation is that Qardhul Hasan financing in eL-Zawa during 2012 and 2013 is to achieve the aim agreed in activity program composed based on the result of eL-Zawa manager discussion. Therefore, Qardhul Hasan financing practicing in eL-Zawa in majority is effective, either Qardhul Hasan of UMKM, worker Qardhul Hasan, university student Qordul Hasan, or car Qardhul Hasan. Then, to Qardhul Hasan financing acutance practicing in eL-Zawa is not the same as PSAK Syariah, both admitting and measuring accountancy and training and developing in treasurer report.