

ABSTRACT

Ahmad Fatieh Badrof. 2014, *THESIS*. Title: "Implementation of PSAK 109 About Zakat Management (Case Study at the Institute Amil Zakat Baitul Maal Hidayatullah Branch Malang)"

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Zakat is an obligation for every Muslim who can afford as well as an element of the pillars of Islam. Zakat is the main pillar of Islam, particularly in its role in socio-economic aspects is enormous. Explicitly mentioned in the Quran there are many verses that explain the urgency of charity. And if examined further, the command to pay zakat is always accompanied by order sholat. Therefore, the scholars argue that there is no sholat if there is no zakat. Accounting standards implemented zakat organizations must comply with the accounting standards charity and regulations issued by the government. The issuance of PSAK 109 on accounting of zakat, infaq, and shodaqoh is the answer to the management and financial reporting guidelines on zakat organization. Zakat accounting standard governs how a transaction is recognized or recorded, when to be recognized, how to measure it, and how to disclose in the financial statements. The purpose of this study was to examine and find out how PSAK 109 viewed from the perspective of Sharia, as well as the implementation of PSAK 109. Based on the exposure of the authors are interested to raise research on "Implementation of PSAK 109 On Zakat Management (Case Study at the Institute Amil Zakat Baitul Maal Hidayatullah Branch Malang)".

This research uses descriptive qualitative approach which portrays systematically the research focus including the employee work discipline and performances. There are five persons as research subjects. The data analysis is conducted in purpose to simply the data, so the data can be read and interpreted easily. The data are collected by observation, interview, and documentation. The data analysis through three steps: data reduction, data presentation and concluding (verification).

The results showed that in PSAK109 there are some important things that can not fit within the context of sharia. Some things peting include: first, the receiver and zakat, the second, the distribution of zakat, the third, non-halal funds. Accounting of the zakat funds made BMH Malang conducted by the cash value basis (cash basic). And in the process of reporting BMH Malang only report the sources and uses of funds, because BMH Malang not yet have its own assets such as land and buildings, so BMH Malang not do five financial report in accordance with PSAK 109 of which are balance sheet, report the sources and uses of funds, assets managed by fund report changes, statement of cash flows, and notes to the financial statement. Therefore BMH Malang not been audited by a public accountant and not in accordance with PSAK 109.