

ABSTRACT

Muslih, Alfian, 2014. Thesis. Title. *The Implementation of Zakah, Infaq/Shadaqah Accounting Based on PSAK No. 109 in LAZ Rumah Zakat Malang (A Case Study at Amil Zakat Institution Rumah Zakat Malang)*

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Keywords : Zakah Accounting, infaq/shadaqah, PSAK No. 109, admission, measurement and presentation.

The purpose of this study is to find out the application of zakah, infaq/shadaqah accounting in LAZ Rumah Zakat Malang based on PSAK No. 109.

The study employs a descriptive analysis. The process start from the data collection in LAZ Rumah Zakat Malang, data summarization, and the analysis of accounting implementation related to admission, measurement, and presentation of financial statement on zakah, infaq/shadaqah. Then it is compared with PSAK No. 109 to draw a conclusion.

The result of the study shows that the institution only admits the zakah, infaq/shadaqah when it receives or distributes them but it does not report the increase of the cash. For noncash submission, it uses an updated market price. For measurement, when the noncash asset value decreases, it does not update the data related to the asset. For the presentation, the researcher calculates the total submission of zakah, infaq/shadaqah fund, amil fund, and nonhalal fund. Then, the total is subtracted with the expenditure and it is presented in a financial statement. The submission and distribution of zakah, infaq/shadaqah in LAZ Rumah Zakat Malang is in accordance to PSAK No. 109. The decrease of the noncash value asset of zakah, infaq/shadaqah happen is not caused by amil's carelessness. Therefore, the institution should present the data of asset value decrease in their financial statement revision.