ABSTRACT


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Key word : Evaluation, design, financial accounting information system

Research aims to evaluate system of financial accounting information applied in Pusat Kajian Zakat dan Wakaf (el-Zawa) State Islamic University Maulana Malik Ibrahim Malang. The analysis is conducted by comparing between theory which is suggested by several professionals and the practices which is implemented in el-Zawa, as well as giving recommendation of reparation toward of financial accounting information system in el-Zawa State Islamic University Maulana Malik Ibrahim Malang

This study uses descriptive qualitative method, in order to describe about the focus of study systematically. The data is obtained by observing the location of research, interviewing, and evaluating toward the document which is related to system of financial accounting information. The data includes of el-Zawa’s profile, structure of organization, job description, Standard Operational Procedure (SOP) of el-Zawa, documentation of transaction, financial report and other relevant documents.

The result of this study shows that system of financial accounting information in el-Zawa has been operated in general. However, the documentation of the system is not not well. There are several Improvements that should be done, such us adjustment of organization structure and job description, segregation of duty, clear authority and responsibility, flowchart, standard journal, application of chart account, accounting authority, and adjustment of transaction recording and also the presentation comply with zakat accountancy ED PASAK109 and other relevant PSAK.