

ABSTRACT

Kurniawan, Moch Candra, 2015, Thesis. Title: " Accounting System Analysis of Funds Management of ZIS In Amil Zakat Institution of Sabilillah Malang".

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This study was conducted to determine how the implementation of zakat management accounting systems in zakat institution of Sabilillah Malang. As an institution of zakat management has been regulated in article 17,18,19 Law of the Republic of Indonesia Number 23 of 2011 about zakat management.

This study used qualitative research methods, namely data collection techniques related to accounting information system included organizational structure, job descriptions, policies, financial statements, procedures and transaction documents. Analysis to see compliance with the accounting system of zakat management by Mahmudi.

The results showed that the implementation of the internal control system contained in LAZIS of Sabilillah fund management process of ZIS was actually already under way. This was reinforced by applied organizational structure, reports of financial statements based on PSAK 45, duties segregation of responsibilities of each part. However, there were still some things that need to be fixed for 1) there were geminating financial functions and accounting that caused ease of resulting fraud. 2) financial reporting still used PSAK 45 instead of IAS Sharia 109. And 3) for the system of procedures that were still unclear *jobs description*. Based on the results of the analysis can be concluded that LAZIS Sabilillah needed for improvement in the accounting system of ZIS fund management, starting from improving the organizational structure, duties and responsibilities, financial reporting under PSAK 109, and the receipt and disbursement procedures of ZIS fund.