

## **Analysis of Implementation of PSAK No. 109 Concerning Accounting for Zakat, Infaq, Sedakah at the National Zakat Amil Body (Baznas) Kota Pare-pare**

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**Abstract.** Indonesia is one of the nations that is obliged to pay zakat as one of the third pillars of Islam. Allah SWT says: "Besides, do petitions, pay zakat and submit to the Apostle (Muhammad) with the aim that you are given relief" (Q.S An-Nur: 56). The birth of Law no. 23 of 2011 concerning Zakat Processing, the government appointed BAZNAS as the official and only body that has the task and function of collecting and distributing zakat, infaq, and alms at the national level based on Presidential Decree of the Republic of Indonesia no. 2001. (Baznas.go.id). BAZNAS together with the government are responsible for supervising the management of zakat based on Islamic law, trust, benefit, justice, legal certainty, integration and accountability. As a zakat management institution, BAZNAS is required to apply accounting guidelines as a form of accountability, transparency and legal compliance. PSAK No.109 aims to achieve uniformity of reporting between Baznas and simplicity of recording and compliance with the law, so that the public can read the accounting reports of zakat managers and monitor them. This study aims to determine the application of the calculation of zakat, infaq, and alms at the National Amil Zakat Agency of Parepare City according to PSAK No.109. This type of research uses qualitative research methods, namely direct observation and interviews. The parties who became informants in this research were the general chairman, the field of collection, and the field of distribution/treasurer of BAZNAS Parepare City. The data collection techniques used in this study were observation, interviews and documentation. The results showed (1). In terms of initial recognition, namely receiving zakat in the form of cash and recognizing zakat funds, infaq / alms funds from mustahik as an addition to zakat funds. Receipts of Zakat Funds are recognized when cash is received or on a cash basis. (2) Measurement, namely that they have never received non-cash assets so that there is no transaction activity for measuring/decreasing non-cash assets in their financial reporting. (3). Distribution is channeling to mustahik and is recognized as a deduction from zakat funds. (4). Presentation and disclosure, namely the statement of changes in assets under management and the notes to the financial statements are not fully in accordance with PSAK No.109. During the 2017-2020 period, the Company did not fully comply with PSAK No. 109 because the measurements did not meet the applicable PSAK standards and the financial statements did not comply with the applicable PSAK No. 109.

**Keyword: PSAK 109, ZIS accounting, national zakat amil agency**