

## **ABSTRAK**

Tema akuntabilitas termasuk dalam pengelolaan zakat telah menjadi aspek penting sebagai bentuk respon atas tuntutan publik mengenai tata kelola organisasi yang profesional dan mengarah kepada konsep New Public Management (NPM) (Rahman, 2015). Penelitian ini bertujuan untuk mengetahui penerapan akuntansi zakat infaq dan shadaqah pada Lembaga Amil Zakat, Infaq dan Shodaqoh Nahdlatul Ulama (LAZISNU) Kabupaten Lumajang. Jenis penelitian yang digunakan adalah penelitian deskriptif kualitatif. Data penelitian berupa data primer dan data sekunder. Analisis data dilakukan dengan analisis deskriptif yaitu menganalisis penerapan akuntansi zakat, infaq/shadaqah di Lembaga Amil Zakat, Infaq dan Shodaqoh Nahdlatul Ulama (LAZISNU) Kabupaten Lumajang berdasarkan PSAK No. 109. Hasil penelitian menyatakan bahwa LAZISNU Kabupaten Lumajang hanya membuat laporan keuangan berupa laporan bulanan dan laporan posisi keuangan (neraca), sedangkan laporan perubahan dana, laporan perubahan aset kelolaan, laporan arus kas, dan catatan atas laporan keuangan belum disajikan. Sehingga dapat diambil kesimpulan bahwa LAZISNU Kabupaten Lumajang belum menyajikan laporan keuangan yang memadai dan sesuai dengan ketentuan PSAK No. 109.

Kata Kunci: Akuntansi Zakat, Laporan Keuangan dan PSAK No. 109



## ABSTRACT

*The theme of accountability included in the management of zakat has become an important aspect as a form of response to community approval of professional organizational governance and in accordance with the concept of the New Public Management (NPM) (Rahman, 2015). This research aims to study the application of zakat infaq and shadaqah accounting to the Amil Zakat, Infaq and Shodaqoh Nahdlatul Ulama (LAZISNU) Institutions of Lumajang Regency. This type of research is a qualitative descriptive study. Research data in the form of primary data and secondary data. Data analysis was performed by descriptive analysis of the application of zakat, infaq / shadaqah accounting at the Amil Zakat Institute, Infaq and Shodaqoh Nahdlatul Ulama (LAZISNU) Lumajang Regency based on Indonesian Financial Accounting Standards PSAK No. 109. The results of the study stated that LAZISNU Lumajang Regency only made financial reports in the form of monthly reports and financial position reports (balance sheet), while reports on changes in funds, reports on changes in assets under management, cash flow statements, and notes on financial statements had not been presented. So it can be concluded that LAZISNU Lumajang Regency has not presented an adequate financial report and in accordance with PSAK No. 109.*

*Keywords: Accounting of Zakat, Financial Stateens, and Indonesian Financial Accounting Standards PSAK No. 109*