

ABSTRAK

Ikatan Akuntan Indonesia telah mengeluarkan standar akuntansi keuangan mengenai laporan keuangan zakat, infaq/sedekah. Standar ini terdapat dalam Pernyataan Standar Akuntansi Keuangan Nomor 109 (Revisi 2011) tentang pelaporan keuangan zakat, infaq/sedekah. Penelitian ini dilakukan pada Masjid Jami' Darussaalam Glenmore dan bertujuan untuk merekonstruksi laporan keuangan zakat, infaq / sedekah di Masjid Jami' Darussaalam Glenmore, sehingga dapat dilihat bagaimana laporan keuangan Masjid Jami' Darussalam Glenmore sesuai dengan PSAK No.109 untuk Takmir atau manajemen masjid. Penelitian ini menggunakan metode deskriptif yang dilakukan dengan observasi, dokumentasi dan wawancara langsung dengan sekretaris dan wakil bendahara takmir masjid Jami' Darussaalam Glenmore. Penelitian ini dimaksudkan untuk menggambarkan kondisi dan gejala tertentu secara rinci yang terjadi di Masjid Jami' Darussaalam Glenmore, dan untuk memberikan gambaran umum tentang laporan keuangan zakat, infaq / sedekah masjid yang kemudian merekonstruksi laporan keuangan zakat, infaq / sedekah Masjid Jami' Darussalam Glenmore sesuai dengan standar yang berlaku, yaitu PSAK No.109. Transparansi dan akuntabilitas dalam laporan keuangan zakat, infaq / sedekah dianalisis berdasarkan PSAK 109 yang terdiri dari lima komponen laporan keuangan yaitu laporan posisi keuangan, perubahan dalam laporan dana, aset yang dikelola, laporan arus kas, dan laporan keuangan.

Kata Kunci : PSAK No.109, Laporan Keuangan, Zakat, Infak/Sedekah.

ABSTRACT

The Institute of Indonesia Chartered (IAI) has issued financial accounting standards in regard to financial statements of zakat, infaq / sadaqah. The standard is included in Statement of Financial Accounting Standards Number 109 (Revised 2011) concerning on financial statement of zakat, infaq / sadaqah. This research is conducted at the Jami 'Darussaalam Mosque Glenmore in order to reconstruct the financial statements of zakat, infaq / sadaqah, thus it can be used to consider the financial statements of the Jami Darussalam Mosque in accordance with PSAK No.109 for Takmir or mosque management. This research uses a descriptive method which is conducted by observation, documentation and direct interviews with the secretary and deputy treasurer of the Takmir's Jami' Darussalam Mosque. This research is intended to describe certain conditions and symptoms in detail that occur at the Jami 'Darussaalam Glenmore Mosque, and to provide an overview of the financial statements of zakat, infaq / sadaqah of the mosque which then reconstruct the financial statements of zakat, infaq / sadaqah of the Jami' Darussalam Glenmore Mosque in accordance with applicable standards, which is PSAK No.109. Transparency and accountability on financial statement of zakat, infaq / sadaqah are completed based on PSAK 109, which consists of five components of financial statements, those are the statement of financial position, changes in fund statements, managed assets, cash flow statements, and financial statements.

Keywords : PSAK NO.19, Financial statement, Zakat, Infaq/sadaqah