

Article

Application Of Statement Of Financial Accounting Standards (Psak) No. 109 To The National Amil Zakat Agency (Baznas) Of Sidenreng Rappang Regency

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Abstract:

The Indonesian Accounting Association (IAI) establishes a Statement of Financial Accounting Standards is one of the obligations that must be applied by sharia entities, especially in PSAK No.109 concerning zakat accounting to become an Organizational guideline Zakat managers in the presentation of financial statements. The development of zakat management organizations must pay attention to the provisions of PSAK No.109 in presenting financial statements. This study aims to determine the application of Statement of Financial Accounting Standards No.109 concerning zakat accounting, both in terms of recognition, measurement, presentation, and disclosure at the National Amil Zakat Agency (BAZNAS) Kab. Sidrap.

This research uses qualitative proximity to the type of field research (Field Research) or phenomenology. The data analysis techniques used are data reduction (data reduction) data presentation (data display) conclusion drawing (verification).

The results of this study show that: (1) recognition and measurement of the amyl zakat body of the district. Sidrap has complied with PSAK No.109. This is based on the recognition of amyl in the event of receipt of ZIS, the determination of the fair value if the muzakki disburses non-cash, the amylpart pem determines the amount or percentage of the mustahiq share. Measurements are not carried out due to the absence of non-cash assets that have been damaged, caused by amyl or vice versa. The accounting treatment has been implemented but in the recording there are still some conditions that have not been fully applied. (2) Presentation and disclosure of BAZNAS Kab. Sidrap has complied with PSAK No.109. Financial statements that have been presented amyl based on PSAK No.109. The report on changes in managed assets is not reviewed because there are no assets managed by BAZNAS Kab. Sidrap. Amil revealed the existence of nonhalal funds, revenue and distribution policies, reasons, and the performance of amyl for one period.

Keywords: *Financial Accounting Standards, Zakat, Infak/Alms, Finance Statement*

1. Introduction

The driving factor for the rise of Islamic accounting is the rapid development of Islamic financial institutions. The challenges faced by these institutions are accompanied by the challenges faced by Islamic financial institutions¹. The order to fulfill zakat, mandatory for a person has met the requirements or to the extent of nisab which can be said to be muzakki (compulsory berzakat). As you know, the Indonesian state is majority Islamic. So the role of zakat management organizations is very much needed in professional operations, starting from the collection, distribution, and efficient and effective use of zakat. Law No. 23 of 2011 article 29 paragraph 3 concerning zakat management which functions to carry out the collection, distribution, and utilization of zakat as well as reporting and accountability for the implementation of management Zakat. The series of laws and regulations require zakat managers based on Islamic law, amanah, expediency, justice, legal certainty, integrated and accountability².

The obligation of the National Amil Zakat Agency (BAZNAS) in reporting is contained in Law No. 23 of 2011 article 7 paragraph 3 baznas reports the results of the implementation of its duties in writing to the President through the Minister and to the Council Representative of Rakyat Republic of Indonesia at least 1 (one) time in 1 (one) year³. The Indonesian Accounting Association (IAI) created an accounting standard that is often called the Financial Accounting Standards Regulation (PSAK).

The accounting standards used in each fig neg are different. Differences in standards for each country will make it difficult for users of financial statements whose scope of work crosses state borders⁴. The provisions of the Indonesian Accounting Committee (IAI) in terms of the preparation of zakat, Infaq and alms financial statements are the requirements of financial accounting standard no.109 concerning the presentation of zakat funds and assistance which is very vital for implemented in the framework of the fact that a rule for the introduction of fiscal summaries, ranging from recognition, measurement, presentation and uploading of apan. Because it is an amyl's responsibility to the financial statements presented.

Judging from the initial observations, researchers observed that the lack of human resource capabilities at the National Amil Zakat Agency (BAZNAS) of the District. Sidrap in the preparation of financial reports in accordance with the established guidelines. So that each zakat management organization has different (heterogeneous) financial statements. National Amil Zakat Agency (BAZNAS) Kab. Sidrap was officially established on August 18, 2018. BAZNAS is one of the amyl zakat bodies that is under the auspices of the government. Referring to the establishment of the Zakat Management Agency of kab. Sidrap is still very novice in management. However, the results of the data obtained by the collection of Zakat, Infaq and Sed ekah funds every year have increased and even exceeded the target at the National Amil Zakat Agency (BAZNAS) district. Sidrap. This shows that the greater the funds collected from the muzakki and distributed to the mustahiq.

2. Methodology

The type of research used in this research is qualitative research. According to Bogdan and Tylor who are quoted by meleow, states that the research methods that produce descriptive data are in the form of written or spoken words of people and observed behaviors. Qualitative Research prioritizes descriptions in verbal or descriptive form. With this type of phenomenological research, it is a method of exploring and revealing phenomena that become the experience of a group of individuals or subjects under study.

The research was conducted at the National Amil Zakat Agency (BAZNAS) of Sidenreng Rappang Regency. The type of data in this study is in the form of subject data and documentary data. Data subjects of a data that is described to give a complete picture of the place under study. Documentary data used in the form of annual reports, journals, books, magazines and publication articles.

The data collection method is an important thing in research, because this method is a strategy or method

¹ Hadi Werdi Apriyanti, Accounting Theory Based on Sharia Approach (Yogyakarta: CV Budi Utama, 2018), p. 6. <http://repository.um-palembang.ac.id/id/eprint/6297/> (December 21, 2020).

² Aditya Achmad Fathony and Ima Fatimah, "The Effect of the Application of PSAK 109 and Law Number 23 of 2011 concerning Zakat Management on AkuntabPublic ilitas at the Amil Zakat Institution, The Center of Zakat Umat Persis Bandung "*Scientific Accounting*" 8, no. 1, January-April 2017), p. 12.

³ Republic of Indonesia, "Law of the Republic of Indonesia Number 23 of 2011 concerning Management Zakat," in Law Zakat Empowerment 2012 (Jakarta: Office of the Ministry of Religious Affairs of the Republic of Indonesia), p. 9.

⁴ Wiratna Sujarweni, Introduction to Accounting (Yogyakarta: Pustaka Baru Press, 2018), p.5

used by researchers to collect data that is needed in research⁵. Meanwhile, data processing is a step by researchers to capture actual data⁶. So collecting data and processing data to get valid and accurate information that can. The data validity test is data that does not differ between the data processed by the researcher and the data that actually occurs in the object of study so that the validity of the data presented can be accounted for. The test of the validity of the data in qualitative research includes credibility, transferability, dependability and comfirmability tests. In this research using credibility or credibility tests, in qualitative research, data can be declared credible if there is an equation betweenbe trusted, then researchers use.

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3. Results

Depiction of research results processed from the field or research place which aims to convey information related to research. Statement of financial statement accounting standards (PSAK) No. 109 concerning accounting for zakat infak / alms isdetermined by the Indonesian Accounting Association as a guideline in the preparation of the entity's financial statements especially in zakat management organizations in Indonesia.

The performance of the zakat management entintas can be seen from the financial statements of zakat managers. So that the benchmark for the success of BAZNAS kab. Sidrap can be reviewed the application of PSAK No. 109 which has been determined by the Indonesian Accounting Association (IAI).

Based on financial statements, the collection and distribution of BAZNAS Kab. Sidrap 2018-2019 has increased. So that the researcher analyzes the recognition, measurement, presentation and disclosure that has been described in PSAK No.109 in this case to be an indicator of the researcher in drawing conclusions.

Table 4.1 Acceptance and distribution of zakat infak and alms as follows:

Kind	Acceptance		Distribution	
	2018	2019	2018	2019
Zakat	Rp 59.671.000,00	Rp 863.008.697,25	Rp 3.500.000,00	Rp 600.781.500,00

Advanced

Kind	Acceptance		Distribution	
	2018	2019	2018	2019
Infak/Almsgiving	Rp 22.212.000,00	Rp 946.643.080,00	Rp 771.258.852,00	Rp 5.000.000,00

Data source: Laporan Independent Auditor, On The Financial Statements of BAZNAS Sidenreng Rappang Regency, (Mataram: Khairunnas Public Accounting Firm 2019).

Based on table 4.1 of the collection and distribution of the National Amil Zakat Agency (BAZNAS) of the District. Sidrap in 2018 the collection and distribution of amyl was still small while in 2019 the collection and distribution of amyl experienced a very high increase. This indicates that the development of BAZNAS

⁵ Eko Putra Widoyoko, Research Instrument Preparation Techniques (Yogyakarta: Student Library, 2016), p. 33

⁶ IAIN Parepare, Guidelines for Writing Scientific Papers (Parepare: IAIN Parepare, 2020), p. 23

⁷ IAIN Parepare, Guidelines for Writing Scientific Papers, h. 23.

Kab. Sidrap has so that he has been obliged to follow PSAK No. 109 as a guideline in the preparation of financial statements. Based on the above data that BAZNAS Kab. Sidrap has presented a report based on the relevant PSAK.

Amil acknowledged in this case that all transactions occurred during the operation of BAZNAS Kab. Sidrap. Based on the results of interviews by the staff of the finance department in this case Ulfa Sri Aprilia, S.H and chairman III Dr. Wahidin Ar Rafany, S.Ag, MA, has outlined that he has acknowledged the transaction determined by PSAK No. 109. Starting from the receipt of ZIS, the determination of fair value if muzakki distributes non-cash, the distribution of amyl determination of the amount or percentage of bagian mustahiq⁸

The security of researchers in terms of implementation has implemented this. The recording that is done needs to be considered because there are several transactions carried out but in recording it is not done as well as classifying transaksi, this is necessary noticed regarding the treatment of accounting, in PSAK it does not describe that there is a recording of transactions in a daily basis, but the provisions in it describe the recognition of accounting transactions that happened.

The measurement of transaction of zakat infak and alms refers to PSAK No. 109 the author understands that amyl that takes measurements after the initial recognition, such as if there is a decrease in the value of non-cash ZIS assets, if there is a moodiness caused by amyl or vice versa, then there is a need for recording. Based on the interview on the transaction, it did not happen to BAZNAS Kab. Sidrap. Based on the results of the analysis of financial statements presented by BAZNAS kab. Sidrap. which consists of a balance sheet (statement of financial position); reports on changes in funds; cash flow statement; and notes to the financial statements while the statement of changes in managed assets are not presented because there are no assets managed by BAZNAS Kab. Sidrap. So there is no need for the presentation of amyl⁹

Disclosure of zakat infak and alms transactions based on the results of interviews, amil has made recognition of zakat funds such as policies in the distribution of zakat, division between amyl and non-amyl funds, methods in determination of fair value, supposing the details of the amount of zakat funds disbursement, disclosure of the privileged relationship between amyl and mustahik but prioritizing the more needy. Amil expressed this. If no transaction occurs then amyl does not do the embodiment. Meanwhile, the existence of infak / alms funds that are not directly distributed but managed first, do not disclose because there are no transactions that occur¹⁰.

Amil BAZNAS Kab. Sidrap revealed the existence of nonhalal funds, both from the existence of revenue and distribution policies, the reasons and amounts in the financial statements and the disclosure of amyl performance on receipts and distribution non-halal funds for one period are contained in the financial statements and reported to BAZNAS Provinsi and Regent Sidenreng Rappang as a form of accountability¹¹

1. Recognition and Measurement of Zakat Infak And Alms Transactions

The financial statements of Zakat institutions based on PSAK 109 are as follows:

a. Zakat

1) Early Recognition of Zakat

a) Zakat receipts are recognized at the time cash or other assets are received.

Zakat received from muzakki is recognized as an increase in zakat funds. If it is in the form of cash, the amount received and if it is in the form of a non-cash then a large amount of the fair value of the non-cash asset.

BAZNAS Kab. Sidrap received zakat in 2019 from donors. For example, zakat income and services of IDR 838,923,654.00 zakat of other malls amounting to IDR 105,670,000.00 and agricultural zakat of IDR 41,702. 000.00 then the journal of receiving zakat funds as follows:

⁸ Wahidin Ar Rafany and Ulfa Sri Aprilia, Kec. Pangkajene Kab. Sidenreng Rappang, South Sulawesi, Interview in Pangkajene June 18, 2019.

⁹ Independent Auditor's Report, On the Financial Statements of BAZNAS Sidenreng Rappang Regency, (Mataram: Khairunnas Public Accounting Firm 2019), pp. 1-8

¹⁰ Wahidin Ar Rafany and Ulfa Sri Aprilia, Kec. Pangkajene Kab. Sidenreng Rappang, South Sulawesi, Interview at Pangkajene June 18, 2019

¹¹ Wahidin Ar Rafany, Pangkajene District, Sidenreng Rappang Regency, South Sulawesi, Interview at Pangkajene June 18, 2019

Table 4.2 Journal of Cash Recording¹²

Information	Debit	Credit
PSAK No. 109		
Cash	IDR 1000	
Zakat Fund		IDR 1000
BAZNAS KAB. SIDRAP		
Cash	IDR 986.295.654,00,-	
Zakat Fund		IDR 986.295.654,00,-

Based on the data above, it can be concluded that the transactions carried out and presented in the journal recording at BAZNAS Kab. Sidrap has complied with PSAK No. 109¹³

Table 4.3 Journal of Recording non-form records¹⁴

Information	Debit	Credit
PSAK No. 109		
Non-cash assets	IDR 1000	
Zakat Fund		IDR 1000
BAZNAS KAB. SIDRAP		
Non-cash assets	IDR 17,500,000.00	
Zakat Fund		IDR 17,500,000.00

In 2019, there were no muzakki who distributed zakat in the form of non-cases. So that there is no recognition made by BAZNAS Kab. Sidrap. But based on the results of interviews, informants said muzakki distributed zakat funds in 2020 in bentuk nonkas in the form of rice amounting to IDR 17,500,000.00 to be distributed to mustahiq and recognized as the addition of non-cash funds to the report, so that the accounting treatment in BAZNAS Kab. Sidrap can be concluded to be in accordance with PSAK No. 109.

- b) Determination of the fair value of non-financial assets received using the market price. If the market price is not available, then it can use other methods of determining fair value as stipulated in the relevant PSAK.

Based on amyl analysis using market prices in the calculation of the fair value of non-cash assets referring to (annual budget work plan (RKAT)). Thus, it can be concluded that BAZNAS Kab. Sidrap has complied with PSAK 109.

- c) The zakat received is recognized as the amyl fund for the amyl part and the zakat fund for the nonmail part.

BAZNAS Kab. Sidrap for one period has been raising zakat funds. The accumulation of zakat funds in times with amyl matters amounted to 12.5% then the total zakat funds amounted to Rp 986,295,654.00 while the amyl funds came from the proceeds of $\text{Rp } 986.295.654.00 \times 12.5\% = \text{Rp } 123,286,956.75$ and non-amyl funds came from $\text{IDR } 986,295,654.00 - \text{IDR } 123,286,956.75 = \text{IDR } 863,008,697.02$ so funds. non-amyl zakat IDR 863,008,697.02. Thus, the zakat journal is recognized

¹² Independent Auditor's Report, On the Financial Statements of BAZNAS Sidenreng Rappang Regency, (Mataram: Khairunnas Public Accounting Firm 2019), p. 2

¹³ Financial Accounting Standards Board of the Indonesian Institute of Accountants, Exposure Draft Statement of Financial Accounting Standards for Accounting Zakat And Infak / Alms Accounting, h. 3.

¹⁴ Financial Accounting Standards Board of the Indonesian Institute of Accountants, Exposure Draft Statement of Financial Accounting Standards for Accounting Zakat And Infak / Alms Accounting, h. 3.

as part of the amyl and zakat fund for the nonamil section as follows:

Table 4.4 Zakat journals are recognized as part of amyl and zakat funds for the nonamil part¹⁵.

Information	Debit	Credit
PSAK 109		
Zakat Fund	IDR 1000	
Zakat-Amil Fund		IDR 1000
Zakat-Non Amil Fund		IDR 1000
BAZNAS KAB. SIDRAP		
Zakat Fund	IDR 986,295,654.00	
Zakat-Amil Fund		IDR 123,286,956.75
Zakat-Non Amil Fund		IDR 863,008,697.02

Based on the data above, it can be concluded that the disclosure presented at BAZNAS Kab. Sidrap has complied with PSAK No. 109¹⁶

- d) The determination of the number or percentage of shares for each mustahiq is determined by amyl in accordance with sharia principles and amyl policy

Based on the results of the analysis in terms of determining the amount or percentage for mustahiq in accordance with sharia principles and some amyl policies such as prioritizing fakir and poor because of 60%, amyl 12.5%, muallaf 1%, Riqab 0%, Gharimin 0.5%, Ibn Sabil 0.5%, and Sabilillah 25.5%. So it can be concluded that in the accounting treatment it has been in accordance with PSAK No.109.

- e) If the muzakki determines the mustahiq who must receive zakat distribution through amyl, the zakat assets received are entirely recognized as zakat funds. If for these services amil gets ujah / fee then it is recognized as an increase in amyl funds.

Table 4.5 Journals if they get ujah/fee are recognized as additional amyl funds:

Information	Debit	Credit
Cash	IDR 1000	
Zakat-Amil Fund		IDR 1000

Based on the results of interviews at BAZNAS kab. Sidrap never made the transaction. So it can be concluded that in the operational baznas kab. Sidrap does not get ujah/fee in the management of muzakki funds that have determined mustahiq, so recording does not need to be done, so referring to the data is in accordance with PSAK 109¹⁷.

Regarding recognition, it is one of the indicators in the conformity of PSAK No.109. This recognition is in line with the theory expressed by Van Meter and Van Horn of the implementation of a predetermined policy. Amil as implementor in carrying out predetermined policies. Just as IAI determines that PSAK No.109 on ZIS Accounting as a guideline for sharia entities.

4. Discussion

The application of PSAK No. 109 to the National Amil Zakat Agency (BAZNAS) of Sidenreng Rappang Regency has been implemented or has been applied as a guideline in the preparation of financial statements, this is supported by the implementation theory there are 3 The important elements stated by Gratitude in

¹⁵ Ulfa Sri Aprilia, Pangkajene District, Sidenreng Rappang Regency, South Sulawesi, Interview at Pangkajene June 21, 2019

¹⁶ Keuang Accounting Standards Boardan Indonesian Institute of Accountants, Exposure Draft Statement of Financial Accounting Standards for Accounting Zakat And Infak / Alms Accounting, h. 4.

¹⁷ Financial Accounting Standards Board of the Indonesian Institute of Accountants, Exposure Draft Statement of Financial Accounting Standards for Accounting Zakat And Infak / Alms Accounting, h.4.

Surmayadi are¹⁸.

1. The existence of programs or policies implemented

On BAZNAS Kab. Sidrap already has a work program such as the following :

a. Sidrap Sadar Zakat Movement, Infak & Alms (ZIS)

This movement is to touch the hearts and minds of benefactors in order to lighten his hands to issue zakat, infak, shadaqah for the sake of the underprivileged people. The Sidrap movement aware of zakat means that the citizens and people of Sidrap are a society that sadar of good obligations to the State more obligations to the religion it believes in. This is relevant to the receipt of zakat funds amounting to Rp 986,295,654 which comes from muzakki entities, individual muazakki, income & services zakat, agriculture, zakat malls. Meanwhile, the receipt of infak/alms funds amounted to Rp. 1,183,303,850 which came from infak / alms muaqayyadah, mutlaqah, income & services, Hajj, RTM, infak and other alms. so based on the foregoing with the program. BAZNAS Kab. Sidrap obtained zakat, infak/ alms funds amounting to Rp 2,169,599,504 in 2019 ¹⁹.

b. Smart Sidrap Movement

Smart Sidrap is a term understood for the age that is obligatory to alms but is constrained by costs, especially school-age children who are smart and cannot afford the cost of education, then BAZNAS is here to provide solutions with the help of education both new school clothes, stationery, and fees. It is implemented by Amil BAZNAS Kab. Sidrap in 2019 with distribution to ibn sabil (people aiming to seek knowledge etc.) amounting to Rp 103.700.000²⁰.

c. Independent Sidrap Movement

As time goes by technology becomes more sophisticated so that there is unemployment. Badan Amil Zakat (BAZNAS) Kab. Sidrap is quite aware of this, so the term Sidrap Mandiri comes, namely empowering Micro Enterprises (UM) with pockets according to what telah is engaged in and providing guidance engineering, because BAZNAS hopes that today it will receive assistance three or four months later it will be able to infak/alms (Mandiri). This is relevant to the results of interviews conducted by researchers with infoman.

*"does amile disburse funds in a non-form? The business capital of the mustahiks with the amount of 106 people each was given goods that they were stumped as initial capital in the business but in the form of goods such as mixed goods to be sold. Each of youstahiq gets Rp 1,500,000 So 106 mustahiq * Rp 1,500,000 = Rp 159,000,000"*²¹.

d. Healthy Sidrap Movement

Since BAZNAS Kab. Sidrap was sworn in as of August 10, 2018 one of the frequently encountered applications is the presence of people who are stuck in the hospital due to cost factors, this is in line with the existence of BPJS program in the midst of an increasingly burdensome community, BAZNAS Kab. Sidrap traced a Memorandum of Understanding (MOU) with hospitals, especially hospitals. Arifin

Nu' mang and RS. Nene Mallomo to socialize as well as prevent infectious diseases by repairing channels and repairing toilets as a landfill is realized or not a factor The transmission of disease is an unhealthy environment, so BAZNAS Sidenreng Rappang Regency will partner with the Government in arranging slums into healthy areas with the environment which is beautiful.

e. Sidrap Care Movement

BAZNAS' obligation is to support disadvantaged communities in terms of economic, social and other aspects. Let's say that in the event of a disaster then BAZNAS is at the forefront of greeting our affected brothers and sisters in order to ease the burden on the affected. It has been implemented by amil BAZNAS Kab. Sidrap

¹⁸ Adianto, Mayarni, and Dadang Mashur, Model of Application of Good Governance Principles in Licensing Services in Pekanbaru City, p. 102

¹⁹ Auditor's Report Independent, On the Financial Statements of BAZNAS Sidenreng Rappang Regency, p. 3

²⁰ Independent Auditor's Report, On the Financial Statements of BAZNAS Sidenreng Rappang Regency, p. 8.

²¹ Ulfa Sri Aprilia, Pangkajene District, Sidenreng Rappang Regency, South Sulawesi, Interview in Pangkajene June 24, 2019

with where in this work program includes 3 groups, namely fakir (Rp. 89,800,000), poor (Rp. 320,643,000) and gahrimin (Rp. 32,205,000) with a total distribution of care Rp. 442,648,000²².

f. Sidrap Religious Movement

In a program, BAZNAS's obligation is to carry out religious activities such as: providing assistance to muallaf in 2019 amounting to Rp. 22,021,000, conducting MTQ training because many children those of school age who are not able to read the Quran, DA'I training is carried out by realizing an easy generation to participate in this program to realize their skills and framed with Islamic. The program objectives are in accordance with QS. At-Taubah verse 60 (8 Asnab) namely; Fakir, Miskin, Amil, Riqab, Muallaf, Gharimin, Fisabilillah & Ibn Sabil. Form of activity through Socialization, discussion, sharing & lectures.

2. Target group

Target BAZNAS Kab. Sidrap designed a work program for the welfare of the community with different groups of people according to the work program. This is the implementation carried out by amyl in all the implementation of the set work program. This is reinforced by the financial statements presented by BAZNAS Kab. Sidenreng Rappang.

3. Implementing element (Implementor)

In this case, as an implementor, amil is responsible for managing zakat infak and alms funds. Starting from collecting to distributing funds. Amil carries out all the goals that have been mutually agreed upon.

In the work program carried out by nakan, there are transactions during operations at BAZNAS Kab. Sidrap to support quality in zakat management institutions, it must present financial statements as a barometer in the performance of BAZNAS Kab. Sidrap. Based on PSAK No. 109 ada several components in the presentation of financial statements as follows²³

a. Balance sheet (statement of financial position);

Based on the results of research baznas kab. Sidrap has presented a balance sheet (Assets, liabilities, fund balances) in accordance with PSAK No.109 which has been spelled out by PSAK No.109.

b. Report on changes in funds;

Based on the results of the research, the amyl fund change report presents a report on changes in zakat funds, infak / alms funds, amyl funds, and halal non funds. So that the report on changes in funds presented by BAZNAS Kab. Sidrap has been guided by PSAK No. 109.

c. Reports on changes in managed assets;

Based on the results of the research report on changes in assets under management which include current assets, assets under management yang including non-current and accumulated depreciation, Addition and subtraction, Balance The beginning, and the Final balance. BAZNAS Kab. Sidrap does not present changes in assets under management due to the absence of assets under management.

d. Cash flow statement; and

Based on the results of the baznas research, kab. Sidrap has presented a cash flow statement consisting of operating, investment and funding activities for each type of fund over a period. So it can be said that BAZNAS Kab. Sidrap has been guided by PSAK 101 aor 109.

e. Notes to financial statements.

Based on the results of the study on the presentation of BAZNAS Kab. Sidrap in the Note to the Financial Report describes from the general explanation of BAZNAS, Accountant Policy Of cash and cash equivalents, zakat funds infak / alms funds, amyl funds apbd grants, Sharia and non-sharia funds h or nan funds halal, distribution of zakat funds and infak/alms funds, administrative and general expenses

²² Independent Auditor's Report, On the Financial Statements of BAZNAS Sidenreng Rappang Regency, p. 8

²³ Financial Accounting Standards Board of the Indonesian Institute of Accountants, Exposure Draft Statement of Financial Accounting Standards for Accounting Zakat And Infak / Alms Accounting, h. 10.

and other income (expenses). So that from the records on the financial statements are very complete so that it can be concluded that it is in accordance with the PSAK which is relevant. This relates to the results of the interview with the vice chairman III as follows:

*"Whether the amyl entity presents the Amyl Financial Statements based on the components of the amyl financial statements consisting of: Balance sheet (statement of financial position); Report on changes in funds; Reports on changes in managed assets; Cash flow statement; and Notes to financial statements? Yes, but it does not present a report on changes in assets under management"*²⁴

Based on the work program that has been implemented and the provisions of PSAK No.109 in the recognition, measurement, presentation and disclosure of financial reports at BAZNAS Kab. Sidrap has fulfilled several principles of sharia accounting principles as follows²⁵:

a. Accountability

Based on the results of the analysis obtained by BAZNAS Kab. Sidrap has fulfilled the principle of accountability, it has been based on

on the recording of transactions that occurred during one period presented in the financial report. Financial statements are a benchmark for the development of BAZNAS Kab. Sidrap. Amil (implementor) reports twice a year to the competent authorities, this is evident in the answers of the informants answering regarding accountability.

"Does amil disclose the performance of amyl on the receipt and distribution of zakat funds and infak/alms funds? 2 times in the report half a year and the end of the year. To the Provincial BAZNAS and the Regent"

As well as those outlined in the BAZNAS Kab report. Sidrap that the liability lies in the values that have been outlined by Dalam Notes to the Financial Statements (Calk) as follows²⁶

1. Taqwa (all things baznas kab. Sidrap and his amyl are in order to serve God and will be accountable to Allah.
2. Shiddiq (BAZNAS Kab Sidrap is an institution that is accountable or can provide accountability atas performance performed to the public in accordance with clear service standards and benchmarks).
3. Amanah (BAZNAS Kab. Sidrap is an institution that bases management on aspects of honesty and integrity institutionally and personally.

b. Principles of Justice

Based on the results of the analysis, it can be obtained that the principle of justice has been implemented based on the division or percentage received by mustahiq. This is in line with the results of interviews with informant oleh deputy III for planning and reporting.

"Is the determination of the number or percentage of parts for the recipients of infak/alms is determined by amyl in accordance with sharia principles and amyl policy? Yes, refer to the applicable regulations and look at the Annual Budget Work (RKAT).

"What is the special relationship between the amyl and the recipient of the infak/alms which includes: the nature of the special relationship, the amount and type of assets channeled; and the percentage of the disbursed assets from the total distribution during the period? Yes, it is stated that both the percentage and the scale of priorities, we discuss and prioritize those who are more in need seeing who urgently needs help from BAZNAS."

Such as fakir and poor 60%, amyl 12.5%, muallaf 1%, Riqab 0%, Gharimin 0.5%, Ibn Sabil 0.5%, and Sabilillah 25.5%. BAZNAS Kab. Sidrap has been guided by the established, and not only that in the disclosure, especially the determination of the priority scale for mustahiq amil prioritizes mustahik which is

²⁴ Wahidin Arrafani, Pangkajene District, Sidenreng Rappang Regency, South Sulawesi, Interview in Pangkajene July 24, 2019

²⁵ Muammar Khaddafi, et al., eds., Sharia Accounting membolden islamic sharia values in accounting science, h. 17.

²⁶ Independent Auditor's Report, On the Financial Statements of BAZNAS Sidenreng Rappang Regency, pp. 6-7.

more necessary.

b. Principle of Truth

Based on the results of research on the recognition, measurement, presentation, disclosure in the baznas kab kauangan report. Sidrap has fulfilled the principle of truth of this matter based on the activities carried out have been revealed. This truth will be able to create the value of justice, especially in acknowledging, measuring, presenting and expressing the actual trajectory that no manipulation has been made in the kauangan report. Broadly speaking, how the values of truth form the accounting of shari'ah dapat is explained. This is in line with the results of the wawancara from the Deputy III for planning and reporting.

"Does amil present reports on changes in zakat funds, infak/alms funds, amyl funds, and non-halal funds based on PSAK 109?" Yes, please divertat financial statements, we are in accordance with PSAK No. 109 which is our guideline, and the financial statements have been audited"

Based on the results of the study that BAZNAS Kab. Sidrap has complied with Statement of Financial Accounting Standards (PSAK) No.109. The most devastating research conducted previously Salman Al Farisi (2017), Niimma Fauzia Putri Rosidi (2018) Rina Nur Izzatin (2019), Ria Anisatus Sholihah (2019), the application of PSAK No. 109 as a guideline on Sharia entities, especially Zakat Management Organizations (OPZ) are in accordance with each research object.

5. Conclusion

The recognition and measurement of the amil zakat body of Sidenreng Rappang district is in accordance with statement of financial accounting standards (PSAK) No. 109. Recognition has been made such as receipt of ZIS, determination of fair value if muzakki disburses non-cash, ianamil determination of the amount or percentage of mustahiq share. The measurement was not carried out due to the absence of non-cash assets that suffered damage either caused by amyl or vice versa. The accounting treatment has been implemented but in pencatatan there are still some conditions that have not been fully applied.

The presentation and disclosure of the National Amil Zakat Agency of Sidenreng Rappang Regency is in accordance with the statement of Financial Accounting Standards (PSAK) No. 109. BAZNAS kab. Sidrap presents neraca (statement of financial position), statement of changes in funds, statement of cash flows, and notes to financial statements while statements of changes in managed assets are not presented as there are no assets managed by BAZNAS Kab. Sidrap. So there is no need for a jian penya. Amil disclosed the existence of nonhalal funds, both from the existence of revenue and distribution policies, the reasons and amounts in the financial statements and disclosure of amyl's performance on receipts and distribution of non-halal funds for one period which is reflected in the financial statements.

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