

INTISARI

Zakat merupakan suatu kewajiban bagi setiap muslim yang telah memenuhi syarat dengan ketentuan yang telah ditetapkan oleh Allah SWT melalui Alquran. Namun kesadaran umat muslim di Indonesia untuk membayar zakat masih rendah. Hal ini dikarenakan kurangnya kepercayaan umat muslim terkait transparansi dan akuntabilitas pelaporan terhadap lembaga pengelola zakat. Berdasarkan hal tersebut, penelitian ini dilakukan untuk mengetahui pengelolaan zakat dan infak/sedekah terkait penerimaan dan penyaluran; serta menganalisis penerapan PSAK No.109 pada Dompot Dhuafa Yogyakarta. Metode penelitian yang dilakukan ialah penelitian kualitatif dengan pendekatan studi kasus. Hasil penelitian menunjukkan bahwa penerimaan zakat dan infak/sedekah oleh Dompot Dhuafa Yogyakarta dilakukan melalui 4 cara (FO, penjemputan, transfer, dan gerai); penyaluran zakat dan infak/sedekah dilakukan melalui layanan mustahik dan program kerja; serta belum diterapkannya PSAK No.109 secara penuh. Terdapat 4 prinsip yang belum diterapkan dan 7 paragraf yang belum sepenuhnya diterapkan termaksud komponen laporan keuangan yang belum lengkap dan belum dilakukannya pengungkapan terhadap beberapa informasi penting.

Kata Kunci: PSAK, OPZ, Zakat, Infak, Sedekah

ABSTRACT

Zakah is religious obligation for every Muslim who has met the criteria of amount of wealth as ordained by the Almighty Allah in Qur'an. The low awareness of paying zakah, however, has been found among Muslim in Indonesia. It happens since the trust towards zakah reporting transparency and accountability of zakah institutions is low. This research, therefore, was conducted to find out the management of zakah and infaq/shadaqah regarding the collection and distribution and to analyze the implementation of statement of Financial Accounting Standards (PSAK) NO. 109 on Dompot Dhuafa Yogyakarta. The method of this research was qualitative with a case study approach. The results show that the collection of zakah and infaq/shadaqah by Dompot Dhuafa Yogyakarta is carried out through 4 ways (funding officer/FO, pickup, transfer, and outlets), the distribution of zakah and infaq/shadaqah is implemented through mustahiq service and work program, and PSAK No.109 has not been implemented. There are 4 paragraph that have not yet been implemented, and 7 paragraph have not been fully implemented. There also incomplete components of financial statements and some undisclosed important information.

Keys: PSAK No.109, Zakah, Infaq, Shadaqah