

Treatment, Presentation, and Disclosure Of Virtue Of Funds In The District Lumajang Baznas

Anita Khotiningrum¹, Noviansyah Rizal², M.Yahdi³
STIE Widya Gama Lumajang^{1,2,3}
anitakhotiningrum62@gmail.com

Abstract

This research is the last dilator that the application of virtue fund accounting to the National Zakat Agency must be in accordance with established guidelines or standards items, namely the Statement of Financial Accounting Standards (SFAS) Sharia the which aims for the reports presented to be understood by interested parties so that the public can do supervision of the performance of the Amil Zakat Agency. This study uses a qualitative approach with a qualitative descriptive analysis method. The research object is BAZNAS Kab. Lumajang and the data collection techniques using observation, interviews, documentation, and library studies related to the object of research. The results of this study indicate that BAZNAS has not yet submitted SFAS 101 for charity and virtue accounting for funds. BAZNAS still uses SFAS 109 as the right SFAS for virtue funds.

Keywords: virtue funds, Sharia SFAS 101, BAZNAS.

INTRODUCTION

BAZNAS as an entity of sharia have more responsibilities than just prepare financial statements but also showed adherence to Islamic principles. BAZNAS and LAZ has the task of receiving, managing and distributing funds from muzakki (those who give alms) in the form of social activities that aim either productive or consumptive activities. BAZNAS in this case formed an organization that Zakat Collectors unit whose primary task is to collect zakat in each agency or agencies both government agencies, private companies and from Islamic banks. All funds collected will be managed by BAZNAS which has received approval from relevant parties. The situation is done so that the party still runs its business activities. Zakat collection and distribution of zakat should be based on Law No. 23 of 2011 and the preparation of financial statements required by SFAS 109 numbers. Zakat Management Organization (OPZ) as one of the institutions that are faced with increased awareness and community supervision. However, with the existence of laws which replaces the aforementioned Law No.38 of 1999 and a reference from FOZ (Zakat Organization Forum) polemical between Amil Zakat Institution. Although there are standard rules governing changes on Zakat Management, basically Amil Zakat is the same activity, the most important is to collect and distribute zakat funds in the group that should receive him.

As the traffic of interest as well as the payment of the funds received by the collector virtue and charity fund shows good things that the proceeds from donations, both external and internal. Reporting uses and sources of funds of virtue is a report showing the flow of funds received by virtue of the initial distribution of funds to the beneficiary acquire virtue, virtue finance reports also show the charity fund that has not been distributed on a specified date. The purpose of this report to provide information to the user in order to be evaluasikegiatan bank in managing the charity fund. Reports of the charity fund performed during the financial reporting period.

METHOD

Materials used in this study are the financial statements of the charity fund. The data used in this thesis, namely completing the internal data derived from BAZNAS and secondary data obtained indirectly related to BAZNAS Lumajang.

The analytical method used is descriptive quantitative method. Peyunsunan implementation measures thesis carried out as follows: the archivist or records relating to the charity fund owned by BAZNAS, analyzing the policies of the charity fund which is used by cooperatives, classifying data in accordance with SFAS 109 treatment, compare treatments that exist on the charity fund cooperative with SFAS 109, the last authors draw conclusions and suggestions of the comparison results.

RESULTS AND DISCUSSION

Based on the analysis conducted by researchers in the research, there is some discussion of the results that distinguish between the application of the charity fund accounting in accordance with SFAS 109 by virtue of the application of funds committed by Manda Business Multipurpose Cooperative Group.

Table 1. Results Discussion

No.	Comparison	SFAS 109	BAZNAS
1	Treatment	Recorded according to the existing date direkening newspaper Recognized as an addition to the charity fund. Acceptance of the charity fund by sharia entity is recognized as the most liquid liabilities and recognized as a deduction from liability when channeled	Recorded according to the existing date direkening newspapers. Admittedly adder non-kosher funds. Acceptance of the charity fund by sharia entity is recognized as the most liquid liabilities and recognized as a deduction from liability when channeled
2	Presentation	Separate recorded by other funds Amyl complete financial statements consist of: <ul style="list-style-type: none"> - Statement of financial position - Statements of changes in fund - Statements of changes in assets under management - Cash flow statement - Notes to the financial statements 	Separate recorded with other funds BAZNAS amyl financial statements: <ul style="list-style-type: none"> - Statement of financial position - Statements of changes in fund - Statements of changes in assets under management - Cash flow statement - Notes to the financial statements
3	disclosures: Source	Donations from muzaki. While the non-kosher funds	Bank interest from bank BPR market.

distribution policy	<p>from a bank or current account interest</p> <p>not directly channeled but administered first if there are disclosed the number and percentage of total revenues infaq / alms during the reporting period and the reasons.</p> <p>For non-kosher funds must be distributed because it is an emergency.</p> <p>Charity fund consists of:</p> <ul style="list-style-type: none"> - infaq - Alms - management of waqf - virtue productive - Revenue non-kosher 	<p>BPR is stored in bank accounts market.</p> <p>Charity fund is a fund of non-kosher.</p>
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Source: Data Processing

Benevolence fund at BAZNAS regarded as non-kosher the acceptance of funds derived from conventional bank interest, whereas the practices of Islamic banks in the results. Measurement of non-kosher funds carried by how much non-kosher funds contained in the current account. Dana's non-kosher as long as they are stored in a conventional bank account. This is not in accordance with SFAS 109 that the charity fund is a good funding source consisting of infaq, alms, the management of endowments, productive virtue refunds, fines, reception non-kosher. In SFAS 109 also states that non-kosher funds should be distributed. The reality on BAZNAS, non-kosher funds still held in bank accounts.

BAZNAS presents funds such as zakat and charity fund presented separately with the account name of each fund. Recording is described in detail on the statement of financial position, statement of changes in funding, cash flow statements, notes to financial statements. But not all presented and disclosed by BAZNAS, there are some things that can not be disclosed. Because the secret of the company. New financial reports audited and sharia new accounting standard applicable in 2017.

BAZNAS has revealed the financial statements in detail about the charity fund. However there are some things a little differently. That mention of non-kosher fund is regarded as a virtue by the BAZNAS funds. But in the financial statements remain non-kosher written funds. On the official website BAZNAS Lumajang disclosed some names muzakki who have given donations via BAZNAS. On the official website has also been opened in order to determine the programs that exist in BAZNAS. The activities carried out therein are in accordance with the annual work program. Later on non-kosher funds should be distributed on BAZNAS fact, non-kosher funds are still kept in the bank.

CONCLUSION

The conclusion of this skripsi ie Badan Amil Zakat Nasional Lumajang already adopted SFAS applicable general sharia entity that SFAS 109 in the preparation of financial statements. The financial statements are prepared every three months. Presentation of the financial statements of the

charity fund are in accordance with SFAS Sharia. Similarly, the disclosure of the charity fund that has led to obey the laws of the government concerning the presentation of financial statements in accordance accounting standards first Islamic-based.

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