

**PERSEPSI, PENYAJIAN, DAN PENGUNGKAPAN DANA NON HALAL  
DI RUMAH ZAKAT LUMAJANG JAWA TIMUR**

**ABSTRAK**

Amil Zakat Yatim Mandiri Institute adalah lembaga yang bergerak dalam menerima dan mendistribusikan dana zakat, infaq, dan shodaqoh dalam bentuk kegiatan sosial dalam bentuk kegiatan konsumtif atau produktif. Tujuan dari penelitian ini adalah untuk mengetahui (1) persepsi dana non-halal di Lembaga Amil Zakat Lumajang Mandiri (2) penyajian dana non-halal di Lembaga Amil Zakat Lumajang Mandiri (3) pengungkapan -halal dana di Lumajang Yatim Mandiri Amil Zakat Institute. Penelitian ini menggunakan metode kualitatif, karena dengan metode kualitatif data dapat diperoleh yaitu sifat dari proses kerja, dan pengembangan laporan keuangan. Jadi hasil penelitian ini adalah penyajian dana non-halal di Lembaga Amy Zakat Panti Asuhan Independen dalam menyajikan dana non-halal tidak sesuai dengan PSAK No. 109 bentuk laporan tidak terpisah dari dana zakat, infaq, sodaqoh, amil Sumber pendanaan non-halal di lembaga Amil Zakat Yatim Mandiri sesuai dengan PSAK No. 109, yang berasal dari penerimaan bunga halal di lembaga yang dapat dianggap sebagai keadaan darurat. Dana non-halal di Yayasan Yatim Mandiri Lembaga Amil Zakat telah didistribusikan sesuai dengan ketentuan PSAK No. 109, yang disalurkan ke fasilitas operasional dan publik. Kata kunci : lembaga amil zakat, dana non halal, PSAK NO 109.

**PERCEPTION, PRESENTATION, AND DISCLOSURE OF NON-HALAL  
FUNDS IN ZAKAT HOUSE OF LUMAJANG JAWA TIMUR**

**ABSTRACT**

*The Amil Zakat Yatim Mandiri Institute is an institution that is engaged in receiving and distributing zakat, infaq, and shodaqoh funds in the form of social activities in the form of consumptive or productive activities. The purpose of this study was to find out (1) the perception of non-halal funds at the Lumajang Mandiri Amil Zakat Institution (2) the presentation of non-halal funds in the Lumajang Mandiri Amil Zakat Institution (3) the disclosure of non-halal funds in the Lumajang Yatim Mandiri Amil Zakat Institute. This research uses qualitative methods, because with qualitative methods data can be obtained that are the nature of work processes, and the development of a financial report. So the results of this study are the presentation of non-halal funds in the Amy Zakat Institution of the Independent Orphanage in presenting non-halal funds not in accordance with PSAK No. 109 form of report not separate from zakat funds, infaq, sodaqoh, amil. The source of non-halal funding at the Amil Zakat Yatim Mandiri institution is in accordance with PSAK No. 109, which comes from the receipt of halal interest in the institution which can be considered as an emergency. Non-halal funds at the Yatim Mandiri Foundation Amil Zakat Institution have been distributed in accordance with the provisions of PSAK No. 109, which are channeled to operational and public facilities. Keyword : amil zakat istituation, non halal funds, PSAK NO 109.*