

EVALUASI PENGUNGKAPAN DAN STANDAR AKUNTANSI ZAKAT DI INDONESIA

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Abstract

The theme in this study is accounting standard in a public sector organization. This paper would like to provide a critical review of PSAK 109 which regulate accounting for Organisasi Pengelola Zakat (OPZ) and application of disclosure based on PSAK 109.

This study is categorized as explorative research. Interview and literature review is conducted in order to gather comprehensive understanding in the context of zakat.

This study concludes that OPZ must be constructed based on professionalism, accountability and transparency. Financial reporting is very important to OPZ. Accounting standards of zakat have to compliance with Islamic law. Disclosure of financial information is an integral in the financial reporting.

(Keyword : Organisasi pengelola zakat, PSAK 109, disclosure)