

## Analisis perlakuan akuntansi zakat perusahaan pada bank syariah di Indonesia = Analysis on accounting treatment of corporate zakat on Islamic bank in Indonesia

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### Abstrak

Penelitian ini membahas tentang praktik perlakuan akuntansi zakat perusahaan pada bank syariah di Indonesia. Bank syariah yang dijadikan objek penelitian dikhususkan pada bank syariah yang sudah berstatus Bank Umum Syariah. Penelitian dilakukan melalui wawancara langsung kepada pihak Bank Umum Syariah yang memiliki wewenang dalam pengelolaan zakat, observasi terhadap laporan tahunan 2010-2011 dari bank yang bersangkutan, serta wawancara terhadap pihak IAI dan DSN MUI.

Hasil dari penelitian ini menunjukkan masih banyaknya perbedaan dan kekurangan dalam pelaporan akuntansi zakat, khususnya zakat perusahaan pada Bank Umum Syariah di Indonesia. Proporsi dalam pengumpulan dan penggunaan dana zakat total dari seluruh Bank Umum Syariah juga menunjukkan beberapa segmen yang paling dominan. Hasil penelitian ini juga menunjukkan seberapa besar dana zakat yang telah dikumpulkan serta realisasi dana zakat yang telah digunakan. Sebagai tambahan penelitian ini juga menunjukkan besaran potensi zakat perusahaan yang cukup besar yang berasal dari Bank Umum Syariah di Indonesia.

.....This research discuss about the practice of accounting treatment for corporate zakat on Islamic bank in Indonesia. The Islamic banks which become the object of this research are the Islamic banks that have achieved the status of 'Bank Umum Syariah' (Islamic Public/Generic Bank). The research were conducted through an interview with the authorized personnel of Islamic Public Bank's related to zakat management, observation on the bank's annual report for the year of 2010 - 2011, and an interview with some of the regulators in Indonesia which have the authorities to determine the rules and principles of Sharia accounting (Indonesia Institute of Accountant) and the National Sharia Committee in Indonesia.

The results of this research shows that there are still a few differences and deficiencies regarding the reporting of zakat which is managed by the bank especially the accounting treatment of corporate zakat by the Islamic Public Banks in Indonesia. The differences and deficiencies in reporting corporate zakat mainly caused by the lack of standard for corporate zakat in Indonesia. The results also revealed that the proportion of source and usage of zakat for those two years (2010-2011) were dominated by the same segment. It also shows that there is a decrease in the realization of zakat funds which managed by the Islamic Public Bank. The supplementary results of this research also shows the big potential of corporate zakat from the Islamic Public Banks in Indonesia.