

Islamic Accounting Information based on Statement of Financial Accounting Standards (SFAS) 109 in BAZNAS Riau Province

Suhendi¹, Zulhelmy², Kiki Farida Ferine¹ and Bhakti Alamsyah¹

¹Pancabudi University, Medan, Indonesia, Medan-Indonesia

²Universitas Islam Riau, Pekanbaru-Indonesia

Keywords: Zakah Accounting, Islamic accounting, Baznas

Abstract: This study has a variable period lead (leadership), age institutions Baznas (experience), education manager / manager (insight), accounting training Islam followed by manager / manager and understanding of Statement of Financial Accounting Standards (SFAS) 109 on the preparation and use of accounting information Islam Baznas institutions Riau Province. The results showed Accounting Information Islam (IAI) in Baznas Riau Province positive influence on the measurement of each dimension variable, accounting information is done by using a Likert scale of five points, is points 3 to level the set-up and use of the medium (Moderate), and variable-time lead (leadership), Islamic accounting training followed significant effect seen on positive correlation (+) of 0.181 against the preparation and use of accounting information Islam. Significant correlation results, ie sig. <0.05 or Pearson correlation values >0.50. Value Cronbach's alpha (α) a variable \geq 0,60 the indicators used by the variable is reliable, which means trustworthy or reliable. Good data are normally distributed, the test is done using a normal curve probabilityplot, which means normally data. Baznas Riau Province, after the enactment of Law No. 23 of 2011 concerning the management of zakat application financial statements according to standards recommended that SFAS 109 (Accounting for Zakat).

1 INTRODUCTION

Republic of Indonesia Law No. 23 of 2011 concerning Management of Zakat Chapter I General Provisions Article 1 paragraph 1 are: Management of zakat is the activity of planning, implementing and coordinating the collection, distribution and utilization of zakat. And in paragraph 7: National Zakat Amil Agency, hereinafter referred to as BAZNAS, is an institution that manages zakat nationally. Zakat potential in Indonesia according to the Ministry of Religion. The Republic of Indonesia annually reaches Rp. 7.5 trillion. PIRAC (Public Interest Research and Advocacy Center) estimate the amount of ZIS funds raised in Indonesia amounts to around Rp. 4 trillion.

Table 1 Changes in accounting science from the exact science department being economics the original society considered as something constant, for example business transactions that will be influenced by culture and traditions and habits in society.

Table 1: Percentage of National Zakat Collection 2002-2015.

Years	Total Zakah (Biliun Rupiah)	Growth of Year (%)
2002	68	-
2008	920	14,12
2009	1.200	4,64
2010	1.500	4,97
2011	1.729	3,80
2012	2.200	7,81
2013	3.700	24,87
2014	5.400	28,18
2015	6.100	11,61

Source: BAZNAS (Badan Amil Zakat Nasional) 2015

2 ISLAMIC ACCOUNTING CONCEPTION

If we want to get the Islamic accounting concept then in accordance with the colonial model as stated by Gambling and Karim then the Islamic accounting concept should be born from:

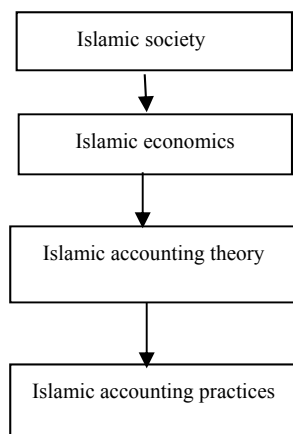


Figure 1: Structure Islamic Accounting

- Islamic accounting it can be described as follows:
- The source of law is the instrument of God through the Quran and Sunnah. The source of this law should be a safety fence and every concept, postulates, principles, and techniques of accounting.
 - The emphasis on "accountability", honesty, truth, and justice.
 - Problems outside of it handed over entirely to the resourcefulness of the human mind is included for the sake of "decision usefulness"

Zakat Accounting

Zakat accounting concerns Islamic values from the beginning, because zakat is an institution that began at the same time as Islam, important concepts in accounting are included and are suitable for thinking about Islamic accounting because zakat is only applied to Muslims. Accounting for zakat concerns zakat management organizations, which currently have statements of financial accounting standards specifically addressing the management of zakat.

3 ACCOUNTING TREATMENT (PSAK 109)

PSAK must be applied by amil that has obtained permission from the regulator, but amyls that do not get permission can also apply PSAK. (Sri Nurhayati-Wasilah, 2013: 315). This PSAK 109 refers to several MUI fatwas, namely:

The MUI No.8 / 2011 Fatwa concerning Amil Zakat, explains the criteria, the duty of amil zakat and the imposition of operational costs on amil zakat activities which can be taken from the amil portion, or from fisabilillah part within reasonable limits, proportional and in accordance with Islamic rules. MUI No.14 / 2011 Fatwa concerning Distribution of Zakat Assets in the form of Assets Managed. The definition of asset assets while the benefits are for mustahik zakat. If used by non-zakat mustahik, the user must pay for the benefits he uses and is recognized as a virtue fund by amil zakat.

Referring to the explanation of the relevance of Circular Causation with constructs in research and preparation of hypothesis formulation, the conceptual framework that supports research is presented as follows:

Model:

$$IAI = \{MMBAZNAS, PPM, PAS, UBPD, PPSAK\}$$

From this function a linear model can be created :

$$IAI = \alpha MMBAZNAS + \beta PPM + \gamma PAS + \phi UBPD + \omega PPSAK + \epsilon$$

Where :

- Y = Provision and use of information Islamic accounting
- X1 = The period of leading the institution
- X2 = Age of the institution
- X3 = Islamic accounting training that followed by manager
- X4 = Education of manager
- X5 = Understanding of PSAK 109

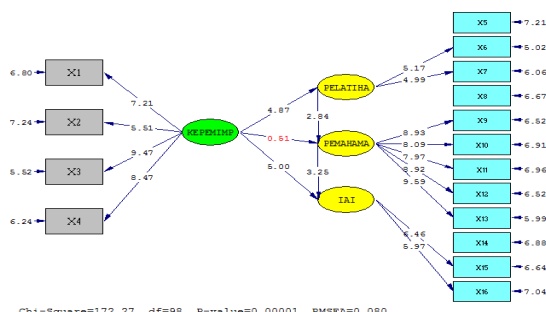


Figure 2: Conceptual Framework

4 RESEARCH RESULT

Reliability test results are used to determine whether the indicators used are reliable. The reliability test results are as follows:

Tabel 2 : The results of multiple regression tests

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	,376	,269			1,399	,165
Pemahaman1	,099	,084	,091		1,175	,243
Pemahaman2	-,099	,089	-,111		-1,115	,268
Pemahaman3	,175	,101	,161		1,737	,085
Pendidik1	,171	,087	,178		1,956	,053
Pendidik2	-,178	,093	-,200		-1,910	,059
Pelatih1	,222	,077	,289		2,885	,005
Pelatih2	-,020	,089	-,024		-,224	,823
Umur1	,012	,078	,015		,149	,882
Umur2	-,159	,072	-,200		-2,202	,030
Pimpinan1	,181	,089	,181		2,037	,044
Pimpinan2	-,173	,072	-,182		-2,411	,018
Pimpinan3	,518	,071	,563		7,298	,000
Pimpinan4	,131	,070	,153		1,883	,065

a. Dependent Variable: IAI3

Source: Research Results, 2018 (Data Processed)

In research using multiple regression analysis techniques.

$$Y = a + b_1 x_1 + b_2 x_2 + b_3 x_3 + b_4 x_4 + b_5 x_5 + e$$

$$Y = 0,376 + 0,181 X_1 + 0,120 X_2 + 0,222 X_3 + 0,171$$

$$X_4 + 0,990 X_5$$

Tabel 3 : autocorrelation test results

D-W : 1,906

Model Summary ^a										
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,820 ^a	,672	,632	,52864	,672	16,724	13	106	,000	1,906

a. Predictors: (Constant), Pimpinan4, Pemahaman1, Pimpinan2, Pemahaman2, Umur2, Pimpinan3, Pelatih2, Pendidik1, Pimpinan1, Pemahaman3, Umur1, Pelatih1, Pendidik2

b. Dependent Variable: IAI3

significant (= 5%)

sample (n = 120)

variable independent 5 (lima) (k - 1 = 5-1=4)

table D-W value from dL = 1,571 and dU = 1,780

dU < d < 4-dU

1,780 < 1,906 < 4 - 1,780

1,780 < 1,906 < 2,22

Tabel 4: the result of the coefficient of determination

Adjusted R Square is 0,67

Model Summary ^a										
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,820 ^a	,672	,632	,52864	,672	16,724	13	106	,000	

a. Predictors: (Constant), Pimpinan4, Pemahaman1, Pimpinan2, Pemahaman2, Umur2, Pimpinan3, Pelatih2, Pendidik1, Pimpinan1, Pemahaman3, Umur1, Pelatih1, Pendidik2

b. Dependent Variable: IAI3

5 CONCLUSIONS

Constanta is 0,376, independent variable have positif (+). The shortage of deficiencies that occur in the application of accounting PSAK 109 lies in the lack of human resources in charge of carrying out the preparation of financial statements. Leadership have positive relationship namely 0,181, The preparation and use of Islamic Accounting Information (IAI) has been carried out by the Baznas agency in Riau Province in accordance with the Statement of Financial Accounting Standards (PSAK) 109.

Experience have positive relationship namely 0,120, with the management of zakat funds by Baznas in this study can be described by simulating the perspective, which is the form of God's law, namely the sunatullah or the sentence in the Qur'an.

Islamic accounting training have positive relationship namely 0,222, The preparation and use of Islamic Accounting Information (IAI). Knowledge have positif relationship namely 0,171, The preparation and use of Islamic Accounting Information (IAI). Understanding of PSAK 109 have positive relationship namely 0,990, the processing of data with SPSS and SIA (Accounting Information Systems) through this software, where the shape of the arrow direction alternating simultaneous.

REFERENCES

AAOIFI (2007), Accounting, Auditing and Governance Standards for Islamic Financial Institutions 1428H-2007, Accounting and Auditing Organisation for Islamic Financial Institutions, Manama, pp. 433-4.
 Akhyar Adnan, Muh. Dkk, (2009), Journal International www. Emeraldinsigh.com /1753-8394.htm
 Accounting treatment for corporate zakat: a critical

review , Malaysia : International Journal of Islamic and Middle Eastern Finance and Management Vol. 2 No. 1, pp. 32-45.

Alam Choudhury, Masudul. (2013), A probabilistic evolutionary learning model with epistemological meaning in Islamic economics and finance (Journal of Financial Reporting and Accounting Vol. 11 No. 1, pp. 64-79).

Harahap, Sofyan Syafri. (1997). Akuntansi Islam. Jakarta: Bumi Aksara.

Triuwono, Iwan, (2006), Perspektif, Metodologi dan Teori Akuntansi Syariah, Jakarta : Raja Grafindo Persada.

Zulhelmy. (2003), Isu-isu Kontemporer dan Keuangan Islam, Bogor : Al Azhar

