

## PERSETUJUAN SKRIPSI

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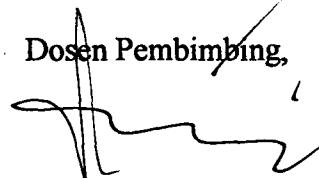
Fakultas : Ekonomi/Akuntansi

Judul Skripsi : **PERSEPSI AMIL ZAKAT TERHADAP  
HUBUNGAN ANTARA *EXPOSURE*  
*DRAFT PSAK NO. 109*) TENTANG  
AKUNTANSI ZAKAT DAN  
INFAK/SEDEKAH DENGAN  
PERWUJUDAN AKUNTABILITAS  
KEUANGAN LEMBAGA AMIL ZAKAT**

Dosen Pembimbing : Siti Mutmainah, SE, MSi, Akt.

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Dosen Pembimbing,



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## ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana persepsi pengelola lembaga amil zakat tentang hubungan antara unsur kelengkapan, konsistensi, objektivitas, materialitas, dan syariah dalam *Exposure Draft* PSAK Nomor 109 dengan perwujudan akuntabilitas keuangan lembaga amil zakat. Berdasarkan unsur-unsur akuntabilitas keuangan lembaga amil zakat yang diajukan oleh Muhammad (2007), kemudian dikembangkan unsur-unsur dalam *Exposure Draft* PSAK Nomor 109 yang saling mendukung.

Penelitian ini dilakukan dengan mengirimkan kuesioner guna memperoleh data. Kuesioner dikirimkan kepada 45 lembaga amil zakat anggota Forum Zakat (FoZ) yang berada di Pulau Jawa, serta dianalisis dengan metode statistik non parametrik melalui uji korelasi Tau Kendall's. Responden yang diteliti adalah pengelola atau penanggungjawab bagian keuangan lembaga amil zakat. Hubungan antara variabel kelengkapan, konsistensi, objektivitas, materialitas, dan syariah dengan akuntabilitas keuangan lembaga amil zakat dianalisis secara terpisah, kemudian diambil kesimpulan umum secara kolektif berdasarkan hasil dari masing-masing analisis.

Hasil penelitian menunjukkan bahwa variabel konsistensi berhubungan secara signifikan dengan akuntabilitas keuangan lembaga amil zakat berdasarkan tingkat signifikansi dibawah nilai  $\alpha$  0,01. Kemudian variabel objektivitas, materialitas dan syariah berhubungan secara signifikan dengan akuntabilitas keuangan lembaga amil zakat berdasarkan tingkat signifikansi dibawah nilai  $\alpha$  0,05. Hasil penelitian juga menunjukkan bahwa variabel kelengkapan memiliki hubungan yang tidak signifikan dengan akuntabilitas keuangan lembaga amil zakat, karena tingkat signifikansi menunjukkan nilai  $\alpha$  diatas 0,05. Meskipun begitu secara umum, seluruh variabel tersebut sebagai unsur-unsur dalam *Exposure Draft* PSAK Nomor 109 memiliki hubungan secara kuat maupun substansial dengan perwujudan akuntabilitas keuangan lembaga amil zakat. Pengelola lembaga amil zakat juga mempersepsikan bahwa penerapan PSAK Nomor 109 nantinya akan berjalan dengan mudah karena didukung oleh sumber daya manusia yang berkualitas, keberadaan *software* akuntansi zakat dan dukungan yang diberikan pemerintah.

**Kata Kunci:** Zakat, akuntansi zakat, lembaga amil zakat, *Exposure Draft* PSAK Nomor 109, akuntabilitas keuangan, kelengkapan, konsistensi, objektivitas, materialitas, syariah.

## **ABSTRACT**

*This research was done in order to examine the perception of The Private Amil Zakkah Institution organizer to the correlation of the complete outfit, consistency, objectivity, materiality and sharia elements inside of the Exposure Draft PSAK No. 109 with the financial accountability realization of Private Amil Zakkah Institution. Based on the financial accountability of Private Amil Zakkah Institution elements which developed by Muhammad (2007), this study developed the elements inside of Exposure Draft PSAK No.109 which support each others.*

*In this research data was collected by sending questionnaire. The questionnaire was sent to 45 Private Amil Zakkah Institution that became the member of Forum Zakat (FoZ) and located in Java. The data was analyzed through non-parametric statistic approach by using the Tau Kendall's Correlation test. The respondents were defined as the staff or head officer of Private Amil Zakkah Institution financial department. The correlation between complete outfit, consistency, objectivity, materiality and sharia elements to the financial accountability of Private Amil Zakkah Institution was separately analyzed, and then the general conclusion was made collectively based on the results of each analysis.*

*The test result shows that consistency variable had significant correlation with the financial accountability of Private Amil Zakkah Institution, based on significance level under the  $\alpha$  value at 0,01. Then, objectivity, materiality and sharia variables had significant correlation with the financial accountability of Private Amil Zakkah Institution, based on significances level under the  $\alpha$  value at 0,05. The test result also shows that complete outfit variable had not significant correlation with the financial accountability of Private Amil Zakkah Institution, because it had significance level above the  $\alpha$  value at 0,05. Nevertheless, all of the variables as the element inside of Exposure Draft PSAK No. 109 had strong or substantial correlation with the financial accountability realization of Private Amil Zakkah Institution. The respondents also had perception that the implementation of PSAK No. 109 in the future would be easy because supported by qualified human resources, the existence of zakkah accounting software and also government back up.*

*Keywords: Zakkah, zakkah accounting, private amil zakkah institution, Exposure Draft PSAK No. 109, financial accountability, complete outfit, consistency, objectivity, materiality and sharia.*