

ABSTRACT

Zakat income is a type of charity that does not exist in the time of the Prophet, and has now got its writ in Indonesia from the Indonesian Ulema Council in 2003 and accounting management has been addressed in PSAK No. 109 in 2011.

This study aims to identify and analyze the application procedures for the collection, cutting, distributing and accounting zakat salary applied in RSI Sultan Agung Semarang. Then the results will be compared, whether in accordance with existing regulations which MUI Fatwa in 2003 and PSAK 109 in 2011.

This research was qualitative descriptive analysis approach that aims to give a picture of the object based on the facts and give a comparison analysis. This research also collected relevant literature to the discussion of research. The findings show that the procedures for the collection, application of cutting and distribution of zakat funds committed by UPZ accordance with MUI Fatwa 2003. But the implementation of accounting records, not fully in accordance with PSAK 109 In 2011, the recording is done by a single entry, because the management employees salaries zakat in RSI Sultan Agung Semarang is still very simple. In the process of financial reporting, UPZ RSI Sultan Agung, limited to statements of changes in fund alone, it is because the recording is not yet using double entry transactions, thus making it difficult to determine the financial posts required in financial reporting such as the balance sheet.

Keywords: profession zakat, alms payroll, accounting treatment, accounting for zakat, PSAK 109