

ACCOUNTING FOR ZAKAT ON INCOME CRITICAL STUDY BASED ON GOVERNMENT REGULATION (CASE STUDY IN ACEH PROVINCE OF INDONESIA)

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Abstract: *The purpose of this paper is to study the accounting application for Zakat on Income, as defined by IAI in PSAK. 109 as well as guidelines for the management of zakat based on regulations applicable in the Aceh province of Indonesia. The design of research methodology with comparative approach between accounting standard PSAK 109 with Government Regulation of Aceh province of Indonesia. In addition analyses are made on the practices of the practice in Baitul Mal Aceh. The aim is to determine their compliance with accounting standards in the technical reporting and regulation of accounting aspects and state law. Findings - The study reveals that there is a discrepancy of the accounting standard application of Zakat practiced by Baitul Mal, it is more due to the involvement of the government's role in the mechanism of zakat, so the application of accounting standard have not been optimal. Another finding is the amount of funds collected zakat greater that is present in the public treasury area compared to the amount of funds distributed to muzakki, this is certainly not in line with the provisions of the Shari'a (religious) relating to the distribution of zakat. Research limitations and implications are an alternative view on the accounting treatment of zakat by PSAK 109 with the government regulations of Aceh province of Indonesia in order to give a fair assessment and a nicety between the application of accounting standard with the regulation under the provisions of Shari'a law and the laws of the country, where accounting standards actually just set recognition, measurement, presentation and disclosure of the accountability side for financial transparency that must be in accordance with government regulations. The originality value of this paper compared between accounting standard with regulation revealed the regulation that affect the application of accounting standard practiced by Baitul Mal Aceh, recommendation that given is with the application of accounting information system in line with PSAK 109 and PSAP as mandated by UUPA that ultimately turned Baitul Mal Aceh more trusted people (muzakki).*

Keywords: PSAK 109, zakat, UUPA, Baitul Mal

I. Introduction

The potential companies Zakat in our country is very vast. Namely, reached Rp114 trillion, or 52.5% of potential national zakat which reached Rp217 trillion. But it turns out, that can be collected either by BAZNAS and zakat management institutions at province level and regency/city throughout Indonesia only Rp. 5.3 billion in 2013. While the individual/household of zakat reached Rp82, 7 trillion, or about 38.11% of the total potential. When dug deeper, zakat potential of this industry consists of the manufacturing industry (Rp22 trillion), construction industry (Rp400 billion), retail trade (2.3 trillion), real estate (1.7 trillion), and SOE (Rp2.4 trillion) (Baznas.or.id, 2014).

While in the province of Aceh Indonesia is predominantly Muslim society If the calculation of the PDRB (gross regional domestic product in 2012) Zakat potential in Aceh province amounting to Rp. 1.9 trillion, but in the Baitul Mal Aceh (BMA) was only able to collect Rp. 28.78 billion. whereas if collected with all Baitul Mal Regency/City over all of Aceh only Rp. 98.19 billion.

Zakat including in the realm of public finance, the funds collected from the public by the Amil agency must be openly accountable. It has become a necessity and should not be ignored, because it can have a major impact on public confidence (Hafifuddin, 2011). Distrust of zakat payers (*Muzakki*) due to the lack of transparency reports on the use of zakat funds to the public. Because of it the rules of reporting the use of zakat funds are treated at all *Amil* in Indonesia (Nikmatuniayah, 2010). The results showed that the credibility of the institution *amil* zakat gave positive and significant impact on the motivation to pay zakat (Kanji, Habbe, Mediaty, 2011). Al-Qardawi (2004, p. 39) notes that some Muslim scholars claim that the Qur'an mentions zakat in 82 places, while according to Al-Qardawi himself, the word is stated some 30 times, while 27 occurrences are affirmed together with the order of Salat or regular prayers. This is evidence of how important zakat is in Islamic teachings.

The law of zakat is a obligation which is embodied in the religious orders verse of Al-Quran (At Tawba: 9:103) Meaning "take zakat from their wealth in order to purify them and sanctify them with it Indeed your prayer is peace of soul for them, and Allah is Hearing and Knowing)." Al-Baqara verse 43:"And establish prayer and give zakat and bow with those who bow [in worship and obedience]." Al-Hadid verse 7:"Believe in Allah and His Messenger, and spend of that whereof He has made you trustees. And such of you as believe and spend, theirs will be a great reward." The Prophet Muhammad SAW said:" Islam is built upon five pillars; creed is no God but Allah and Muhammad is His messenger, upholding the prayers, paying zakat, fasting Ramadan and Hajj for those who can afford ". (Hadith narrated by Bukhari and Muslim). While the sources of law (Indonesia Government regulation-Aceh Province) in the form of Law No. 23 of 2011 About Zakat Management, Regulation No. 14 Year 2014 about Zakat Management, the Indonesian Ulama Council Fatwa No. 3 of 2003 about Zakat on

income, Qanun of Nanggroe Aceh Darussalam Province No. 07 Year 2004 on Zakat Management, Qanun No. 10 of 2007 on Baitul Mal and Aceh Governor Regulation No. 60 Year 2008 on Zakat Management Mechanism.

Accounting is actually a tool that can be used in the concept of responsibility and accountability, in fact not only limited to zakat obligation, but also to other aspects of human life.. This is stated in Al-Quran (Qs. Al-Baqarah: 2:282). Al-Moghaiwli (2001), Al-Habshi (2005), Sulaiman (2003), Mursyidi (2003), Khan (2003), Islahi and Obaidullah (2004), Bahari and Hamat(2004), Abdul Rahman (2002, 2007) and Abu Bakr (2007). However, despite the limited literature it is fortunate that there are a number of regulatory bodies or Institution such as the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI, 2001), the Indonesian Accountants Association and the Malaysian Accounting Standard Board (MASB, 2006) which have made a concept and standards in accounting for zakat.

This article does not intend to revise or examine all the standards that have been published by the (AAOIFI), the Indonesian Accountants Association (IAI) and the Malaysian Accounting standards Board (MASB), but to learn and examine the compatibility of Zakat accounting in accordance with PSAK 109. With government regulations Aceh Province -Indonesia. The reason behind of this study is based on study the alignment between PSAK 109 with government regulation either the Act Zakat, *Qanun* Zakat or Governor Regulation of Aceh Province. The paper is organized as follows review on accounting Zakat on income (Earnings) PSAK 109 compiled by the Indonesian Accountants Association (IAI), where all the accounting treatment of zakat PSAK 109 will be briefly explained. After that, the author will compare with the Government regulation of Aceh-Indonesia. The views from the comparison as well as the alternative of the above discussion are then offered at the end of this paper.

Policies and strategies both at micro and macro levels, including programs increased prosperity and poverty reduction have been adopted in many countries, but the fact remain that poverty is still there, especially in developing countries like Indonesia. Indonesia is the largest Muslim country in the world having a huge potential in the development of zakat collection. It required the Zakat management institutions, *infaq* and *Sadaqah* more credible and stronger. For example in Aceh province of Indonesia has specificity in the government by given privileges with the legal basis of the Law on Governing Aceh (UUPA), one of the advantages of the UUPA, Aceh has agency or institution that manages the Zakat named Baitul Mal. We strongly believe that if the agency is optimized and fully supported by the entire community so poverty absolutely can be eliminated from the Aceh province of Indonesia.

1.1 Zakat on Income

Zakat is one of the pillars of Islam which must be implemented by all Muslims. The need to pay zakat as obligatory is the same with the other pillars of Islam such as prayer (Salat) and fasting in Ramadan. Zakat on income is an Islamic levy on personal income derived from sources or activities where labors are involved. It includes professional fees, labour compensation, salaries, wages, bonuses, grants, gifts, dividend income and the like (Nur Barizah, 2008a). The zakat commercial is a portion of the zakat property. The source of wealth of the zakat commercial is the result of trading allowed by Islamic law and not from some prohibited operations or actions such as theft, fraud, looting and trading of commodities. Some of the principles of zakat commercial presented by Yasin (2011) (Haikal (2014) are as follows:

- a. The majority of Islamic jurists would agree on the *nisab* of zakat commerce which commensurate with the value of 85 grams of gold or 200 silver dirhams.
- b. The amount of zakat is calculated based on the haul or financial year.
- c. The rate of zakat is 1/40 of the value of assets that have reached the *nisab* or 2.5%.

Zakat is an Shari'a obligation that must be submitted by *muzakki* to *mustahiq* either through *amil* or directly. Zakat provisions regulates the requirements of *nisab*, haul both periodic and non-periodic), zakat rate (*qadar*), and the designation (IAI, PSAK 109, Par.6). Zakat means "blessing, purification, increase and cultivation of good deeds". In Shari'a, it is an obligation in respect of funds paid for a specific type of purpose and for specified categories [...]. The government may also authorize shareholders to pay it personally if it is satisfied that they will do so, or it may instruct Islamic banks to organize its payment on behalf of Islamic banks' shareholders, using the combined basis for *nisab* as described [above] (AAOIFI, 2001c, p. 322).

1.2 Accounting for Zakat

The AAOIFI has issued the Financial Accounting Standard (FAS) No. 9 which specifically governs zakat accounting treatments for Islamic banking and financial institutions. The standard was adopted by the AAOIFI Board at its meeting of June 21-22, 1998, and effectively applied into practice from 1 Muharram 1420 H or January 1, 1999 (para 21). Accounting standards zakat in Indonesia referred to in PSAK 109, the scope is only to *Amil* that receiving and distributing zakat and *infaq/Sadaqah*. This PSAK is obligated for zakat management institutions that getting permits and Community Self-Supporting Institution. PSAK 109, 17.b).

II. Research Method

The accounting treatment that right and fair is a financial capital in the accountability and transparency of the public, because Zakat is public domain so that accountability and transparency required absolutely. The article aims to provide some

insight into the management practices of zakat on income in the local context (i.e. the province of Aceh-Indonesia) between the applications of PSAK 109 with regulation owned by the province. Aceh is a province that has the privilege by virtue of Law No. 11 Year 2006 on Aceh government (UUPA). The Aceh province has *Qanun* number 10 of 2007 on Baitul Mal as well as to run the Aceh provincial government issued governor regulation No. 60 year 2008 on zakat management mechanism. Indonesian Ulema Council (MUI) through Fatwa No. 03 of 2003 concerning Income Zakat has provided the legal basis on zakat earnings certainty.

III. Result and Discussion

Accounting Standards Zakat *Infaq/Shadaqah* referred to in PSAK 109, Accounting standard used and apply for *Amil* who receive and distribute zakat and *infaq/Shadaqah*, and does not apply to entities *shari'a* receiving and distributing zakat and *infaq/Shadaqah*, but not activities headliner. (Par. 02, 04). The characteristic of zakat is an obligation that must be submitted by *muzakki* to *mustahiq* through *amil* or directly. Zakat provisions set the rules and regulations of *nisab*, haul (both periodic and non-periodic), tariff (*qadar*), and the designation (par. 06).

Recognition and Measurement, Acceptance of zakat recognized when cash or other assets received, Zakat received from *muzakki* recognized by the addition of zakat fund, zakat received is recognized as a *amil* fund for *amil's* part and zakat fund for part of the non-*amil* (par. 09, 10, 12). The decline in asset value of Zakat recognized as a reduction of zakat fund, if that happened not be caused by negligence *amil*, *amil* losses and decreasing funds, if caused by the negligence *amil* (par 16, a, b). Distribution, zakat distributed to *mustahiq* recognized as deduction of zakat funds; amounting Period The cash Forms Submitted if the carrying amount of cash and in the form of non-cash assets (par 17. A,b). Presentation, *amil* presents zakat fund, *infaq/Shadaqah* fund, *amil* fund and non-halal separately in the balance sheet (statement of financial position) (par.34). Disclosure, *amil* should reveal the following matter related with Zakat transactions, but are not limited to: zakat distribution policy, such as determining distribution priorities scale, and the receiver (par.35.a), the policy of distribution between the *amil* fund and non-*amil* fund on receiving Zakat, such as percentage of distribution, reason, and policy consistency (par 35.b) determining the fair value method is used for Zakat recipients in the form of non-cash assets (par.35c), details of amount distribution of zakat funds that include the amount of load management and the amount of funds received *mustahiq* directly (par.35.d), a special relationship between *amil* and *mustahiq* (par.35.e). Accounting Treatment *amil* funds, complete financial statement component of *amil* consists of; balance sheet (Statement of Financial Position), statement of changes in funding, changes in asset management, cash flow statement and notes to the financial statements.

Law Number 11 Year 2006 concerning the Aceh Government (UUPA), Part Two the sources of Revenue and management of Article 180, the source of local income (PAD) of Aceh and regency/city PAD consists of; local tax, local retribution, the local wealth result belongs to a separate area of Aceh/regency/city and capital investment result of Aceh/regency/city, Zakat and other original revenues of Aceh and original revenues of regency/city are legitimate.

Qanun Aceh No. 10 of 2007 on Baitul Mal, Baitul Mal is local institutions Non Structural given the authority to manage and develop the zakat, *waqf*, religion treasure with the aim to benefit the people as well as a trustee/co guardian of children orphaned and/or their property and management of inheritance which there is no guardian based on Islamic Shari'a (article 1, 11). Baitul Mal Aceh authorized to collect, manage and distribute; zakat mal, zakat on income and services/honorarium, forming Zakat Gatherer Unit (UPZ), requesting periodic reports every six months from Baitul Mal of district/city, and to execute guidance and oversight of the activities of Baitul Mal in the regency/city (article 10 numbers. 1-4). The Baitul Mal obligation is to submit a report and accountability periodically every 6 (six) months to the Governor and inform the accountability to the public (Article 11). Zakat Management, zakat payment of income/services conducted through a *muzakki* work, all zakat receipt managed Baitul Mall is a source of PAD Aceh paid to treasury of Local Public, PAD is stored in a separate account can only be disbursed for the benefit of the programs and activities proposed by the head of Baitul Mal in accordance with each *asnaf*, disbursement of zakat fund by Baitul Mal from treasurer of Local Public (BUD) arranged through regulatory of Governor/regent/Mayor (article 24, letters 1-5). Utilization of Zakat, Zakat is utilized for *mustahik* both the productive and consumptive under the provisions of *Shari'a*, *mustahik* zakat for productive business must have a decent productive work, willing to accept the escort officer/investigator/mentor and be willing to submit report periodically (Chapter VI, Section 29 letters 1-3).

The Governor Regulation of Nanggroe Aceh Darussalam No. 60 Year 2008 on Zakat Management Mechanism. The authority Baitul Mal Aceh, Baitul Mal Aceh is authorized to collect, manage and distribute; income zakat of civil servants/officials/employees who are Muslims in the Scope of Government NAD that the payment through the APBA, The Indonesian Budget or other funding sources. Zakat mal at the provincial level include State-Owned Enterprises (SOE),

Regional Owned Enterprises (ROE) Aceh and private companies as well as religion treasure and *waqf* property which has scope in the province (Chapter 2, Section 2, letter a-d). Procedures for Collecting Zakat, each payment income form of salary/honorarium/allowances and other for civil servants/employees/officials working in environment of NAD province withholding income zakat by 2.5%, income zakat deductions made by the treasurer maker payroll/register honorarium /list of allowances SKPA and simultaneously appointed as UPZ (Unit zakat Management) agency/institution involved, if the amount of salaries/honorarium/allowances and other receipts overall monthly from various sources do not reach *nisab* of income zakat amounting to Rp. 1,800,000. (One million eight hundred thousand rupiah) or in accordance with a prescribed amount of the consultative council (Chapter III, article 3). Results zakat deductions derived from the list payment of salaries/honorarium/allowances sourced from APBA deposited into a special account Zakat on General cash account and listed as acceptance of region Own Source Revenue (PAD) (Article 4). Procedures for the Management of Zakat, All the acceptance of zakat in the province scope both income zakat and zakat mal must be deposited into a special account of zakat on account of the General Treasury Aceh and recorded as acceptance of Aceh own source Revenue (PAA), head of the general Treasury in Aceh make a monthly report on acceptance of the special account zakat submitted to the head office of financial management and a wealth of Aceh as PPKA, head of Baitul Mal and chief of DPRA, chief of clerk General Treasury Aceh as charities of Zakat, given the right *amil* of 1% of the amount of zakat collected at the end of each year paid by treasurer spending zakat Bitul Mal Aceh (Chapter IV, article 11 letters 1-3). Zakat expenditure, based on the report from the Head of Cash common at every year-end of the head of Baitul Mal submit a bill of payment demand (SPP) and the warrant payment (SPM) to the PPKA in accordance with the amount recorded as local Own Source Revenue from zakat sources by the public treasury area, reception disbursement zakat funds by the expenditure treasurer of zakat in Baitul Mal in accordance with *asnaf* set out in the consideration council, the expenditure treasurer of zakat in Baitul Mal makes the calculation and Accountability of zakat distribution in accordance with the amount received (Chapter IV, the second part of Article 12, paragraph 1-3. The calculation and Accountability zakat, head of Baitul Mal make zakat calculation report and statement of cash flows at the end of each year in accordance with applicable regulations, the consultative council asks public accountant to audit (auditing) to report zakat calculation and cash flow statements are made head Baitul Mal, zakat calculation report and statement of cash flows year-end audited by public accountant submitted to relevant agencies as accountability of zakat organizer (Article IV section III, Article 13, paragraph 1-3).

Comparison Application of PSAK 109 with governmental regulation. Recognition and Measurement Under PSAK 109, zakat acceptance recognized when cash or other assets received, Zakat received from *muzakki* recognized by the addition of zakat fund, zakat received is recognized as a *amil's* fund for part *amil* and zakat fund for part of the non-amil (par. 09, 10, 12 the decline in asset value of Zakat recognized as a reduction of zakat fund, if that happened not be caused by negligence *amil*, *amil* losses and decreasing funds, *amil* losses and decreasing funds, if caused by the negligence *amil* (par 16, a, b)). Zakat as PAD was originally considered a brilliant breakthrough in accordance with the mandate of UUPA which is one characteristic of Aceh and the only one in Indonesia. But it later gave rise to serious problems. Zakat as PAD in the management follow provision of Local financial, regardless of Zakat as part of the religious orders. In fact, Zakat in religion collected should be immediately distributed. Should not wait for ratification APBA/APBK (such as pure PAD). Zakat is paid to the local treasury into pure PAD deemed to have violated Islamic principles.

"Inclusion of Zakat as one of the PAD acceptance purely in various provisions of the legislation with all legal consequences attached, particularly financial regulation area, is contrary to the essence of Zakat that have been defined in A-Qur'an," said Amrullah, a former head of Baitul Mal Aceh (SI, Lipsus, 10/3/2014). Imposition of zakat as PAD is based on; Law No. 11 of 2006 on Governing Aceh (UUPA), Part Two Sources of Revenue and management of Article 180 verse (1) letter (d), the source of local revenue (PAD) Aceh and district/city PAD. Qanun Aceh No. 10 of 2007 concerning the payment of zakat on income /services conducted through a *muzakki* work, all acceptance of zakat are managed by Baitul Mal is a source of PAD Aceh paid to the Regional Treasury.

The Governor Regulation of Nanggroe Aceh Darussalam No. 60 Year 2008 on Zakat Management Mechanism. All zakat acceptance of provincial scope both income zakat and zakat mal must be deposited into a special account zakat at a special account zakat at the Treasury Aceh accounts and recorded as acceptance of Aceh own source Revenue (PAA). Implementation of zakat as PAD instead would lead to law implications. In some cases, there is Baitul Mal that distributes zakat directly to *mustahik* without prior depositing cash into areas such as the provision of pure PAD. Nor redeemed through the mechanism of Fund Disbursement Order (SP2D). As a result, the actual distribution of zakat by Baitul Mal often becomes finding by BPK end of each year, because it is not listed in the report PAD. A former head of the district Baitul Mal also had become suspect by the prosecutor's office, just because he is adjusting the zakat management with reference to Islamic law. Zakat management as part of PAD is considered too bureaucratic and injuring the principle of zakat management sharia-compliant. Zakat can not

be distributed immediately to *mustahik* which the religious order has to wait for ratification APBA. Until now, the status quo zakat as PAD, still rolling up until raising the internal crisis in the Baitul Mal. Alyasa 'Abubakar (SI, lipsus, 10/03/2014), zakat should know the amount earned, how many are distributed, and how the funds remaining after the distribution. "If all zakat funds are included in budgeting rule mechanism, it is feared these funds will be mixed with funds from sources of other PAD,". The differences between accounting standards (PSAK 109) with regulations relating to the acceptance and recognition of zakat fund which Baitul Mal only collect of UPZ and then depositing to zakat account on local Treasury account and recorded as revenue area. So there is no separation between the fund's *amil* and fund's non-*amil*.

Distribution, zakat distributed to *mustahiq* recognized as deduction of zakat funds loads of; the amount given if in cash and the carrying amount in the form of non-cash assets (par 17. A, b). Distribution of zakat using government budget management system will reduce the value of benefits for *mustahik*. "If zakat is collected as revenue (PAD) was then distributed to the tender mechanism, both for procurement and goods *dua*fa house production unit, then its value will definitely be reduced. Therefore, the zakat distribution should not be tendered, "said Faisal Ali. However, the distribution of zakat directly by the *mustahik* also become prone to irregularities in the context of the country's financial system, because it is difficult supervised by the auditor. "It is also not justified under the rules of the management of state finances," Faisal Ali (Serambi, 2014) Vice Chairman Ulema Consultative Assembly (MPU) Aceh.

Presentation according to PSAK 109, *amil* presents zakat fund, *infaq/Sadaqah* fund, *amil* fund and non-halal separately in the balance sheet (statement of financial position) (par.34). The implementation in Aceh directory treasury report in 2012, the presentation of *amil* fund and non-*amil* fund and non-halal fund do not exist provided a recapitulation of the reception and distribution of zakat. This is because the recognition and measurement of Zakat funds are not applied in accordance with PSAK applicable, because there is attraction between the accounting standards by regulation Zakat itself.

Disclosure, *amil* should disclose the following transactions associated with Zakat, but are not limited to : zakat distribution policy, such as setting priorities scale distribution, and the receiver (par.35.a), the policy of division between *amil* fund and non-*amil* fund *amil* of zakat acceptance, such as percentage of dividend, reason, and policy consistency (par 35.b), in the disclosures as required in PSAK which have been applied by Baitul Mal by setting priority scale, the receiver, the determination of *amil* fund and non-*amil* fund, building on decisions of the supervisory board, it can be seen in the financial statement of Baitul Mal Aceh in the details of the actual distribution of zakat funds.

Accounting Treatment *amil* funds PSAK 109, the component of the complete financial statements of *amil* consists of; balance sheet (statement of financial position), statement of changes in funding, statement of changes in asset management, cash flow statement and notes for financial statements. In the official website of the Baitul Mal (directory 2012) Baitul Mal of Aceh just report things as follows; collection and distribution of zakat fund, and institutional. This is not in accordance with the provisions of PSAK 109.

The components of the financial statements of the results of audits supposedly conducted by independent auditors reported in the accounting information system Baitul Mal of Aceh, it is a form of accountability and transparency of public institutions that manage the funds.

IV. Conclusion and Suggestions

This paper has critically examined the accounting treatment of zakat on income with government regulations (province of Aceh-Indonesia). Statement of Financial Accounting Standards PSAK No. 109 aims to regulate the recognition, measurement, presentation and disclosure of transactions zakat and *Infaq/Sadaqah*, not in the realm of public finance management laws and the provisions of *shari'a* in the mechanism to collect, manage, distribute in accordance with the provisions of sharia (religious). From the results of the study of the application of PSAK 109 in the Aceh province of Indonesia has not applied optimally, this case are due to the mechanism of recognition of zakat funds into region Own Source Revenue, the mechanism of zakat fund collection to be distributed should be in accordance with the financial regulations state that requires bureaucratic and technical as well as different accounting standards with accounting standards zakat itself. For that the Ulama and *Umara* (The leader of a government) in Aceh need to prepare regulations that specifically regulate the procedures for the management of zakat. Starting from the procedure of collection to distribution, without conflicting with religious rules and laws of the country. Therefore zakat is a worship that is collected on the property with a certain amount, and distributed to certain people, in certain time anyway.

Indonesia Aceh provincial government regulation carries legal implications which there is Baitul Mal that distribute zakat directly to *mustahik* without prior depositing into regional cash such as the provision of pure PAD. Nor redeemed through the mechanism of Fund Disbursement Order (SP2D). As a result, the actual distribution of zakat by Baitul Mal often so BPK end of each year, because it is not listed in the PAD report. Mechanisms in the disbursement of zakat through (SP2D) pose a problem for which the charity funds collected more lurking in the general treasury account area; this can also be contrary to the provisions of *shari'a*. Due to the particular nature of zakat distribution does not necessarily follow the pattern of government finances. However, stick to the principle of budgetary efficiency and the principles of openness, so there is no corruption, although the delivery mechanism governed solely by Baitul Mal. For that we need to accommodate qanuns zakat management mechanism that does not conflict with sharia (religious) and state law.

Writer suggestion is a need to be devised Qanun (regulations) of the Zakat and its management which can accommodate PSAK 109, UUPA, and PSAP, as the Qanun on Baitul Mal existing ones, does not explain the types of zakat, as well as the procedure of distribution. Regulation is important to adhere to the Baitul Mal of Aceh in the management of zakat funds both from the collection (collection) up to distribution and reporting. Seeing the potential of zakat funds national and province of Aceh-Indonesia were so big the country should attend to regulate and provide legal certainty but may not eliminate the role of the community in managing zakat. This is proven by the Constitutional Court Decision No. 86 / PUU-X/2012, the test of Article 18 of Law No. 23 of 2011 on the Management of Zakat thus providing a wider space for the community and reduce the monopoly of the government in managing zakat funds so Baitul Mal Aceh/Regency/City more accountability and independent Zakat fund managers. Baitul Mal serves as general serviceability Agency (BLU) which facilitates the management of zakat funds.

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