

INCREASING THE CAPACITY OF ZAKAT MANAGERS THROUGH ZAKAT ACCOUNTING TRAINING TOWARDS PUBLIC ACCOUNTABILITY IN THE CITY OF LHOKSEUMAWE

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ABSTRACT

The goal to be achieved in this PKM is to increase the capacity of the Lhokseumawe City Zakat management in presenting ZIS fund management reports based on PSAK 109 in a transparent and accountable manner, so that the reports presented can be understood by muzaki and practitioners and academics can be used as a reliable source of public information... The method used to improve understanding of ZIS accounting based on PSAK 109 is participatory-based learning. Participatory is meant to be learning activities and direct learning of active involvement in the process of a particular program or activity in various stages starting from involvement in planning, implementing, monitoring, and evaluating programs/activities by the PKM team and partners. At the end of the PKM program, partners are expected to be able to carry out accounting processes starting from recognition, measurement, recording and presentation as well as financial reporting in accordance with PSAK 109 accounting standards regarding generally accepted accounting for zakat, infaq, and alms.

Keywords: Muzzaki, PSAK 109, ZIS.

1. INTRODUCTION

Lhokseumawe City is one of the cities within the territory of the Aceh Province Government of the Republic of Indonesia. In the 90's the city was dubbed the city of petro dollars because many multinational companies, especially those engaged in oil and gas, were in this city. However, it was the glorious history of the past. The city of Lhokseumawe now is not a city with the splendor of petro dollars as it used to be. Various problems of people's economic life occur in this city. One of the problems in the spotlight is the problem of unemployment.

The Zakat Institution in Lhokseumawe City still has many shortcomings and weaknesses in institutional governance, one of which is in the management and accountability aspects of ZIS funds, this has an impact on being less than optimal in the accountability process to the public and mustahik, not only for muzakki but also must report to Baitul Mal, Lhokseumawe City.

Apart from that, the preparation and presentation of financial statements often experience delays due to the lack of understanding of the finance department in calculating asset depreciation, making adjusting journals, establishing petty cash, inventorying asset values, and making notes to financial statements. This of course will affect the quality of the financial statements that are presented with the potential for misstatements.

The weaknesses faced by the LAZ Manager are the limited understanding of accounting policies, accounting standards both related to PSAK 109 and asset management standards and interpretation of financial statements.

2. METHOD OF IMPLEMENTATION

Program Implementation Methods:

The method of carrying out activities describes the stages or steps in implementing the solutions offered to overcome problems that include the following:

1. The approach method for the program to be implemented is:

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- a. Collecting data on partners to the extent of partner understanding of PSAK 109 so that the condition of partners' knowledge in running the organization can be known.
 - b. Prepare materials for teaching / mentoring according to the needs and abilities of partners in solving problems.
 - c. Provide explanations in the form of basic theories about the basic concepts of Islamic accounting, the basic framework of accounting for Islamic financial institutions, explain the basic concepts of accounting for zakat, infaq, and alms based on PSAK 109.
 - d. Provide assistance and practice using simple applications starting from the process of recognition, measurement and presentation.
 - e. Partners are provided with assistance in making adjusting journals and making notes on financial statements.
2. Implementation Methods in the Field of Management/Governance.
 - a. Assist in making Muzzaki cards and mustahik logbooks.
 - b. Help make asset inventory stickers
 - c. Assist in making accounting policy books and depreciation methods.
 - d. Help make vouchers for petty cash and proof of depositing zakat, infaq and alms and Help create a data base for muzzaki data
 3. Implementation Methods in Accounting
 - a. Create and group asset types and add new accounts according to need.
 - b. Help make notes to financial statements.
 - c. Journalize transactions and prepare financial reports and publish to muzzaki

The program implementation steps used to address partner problems are as follows:

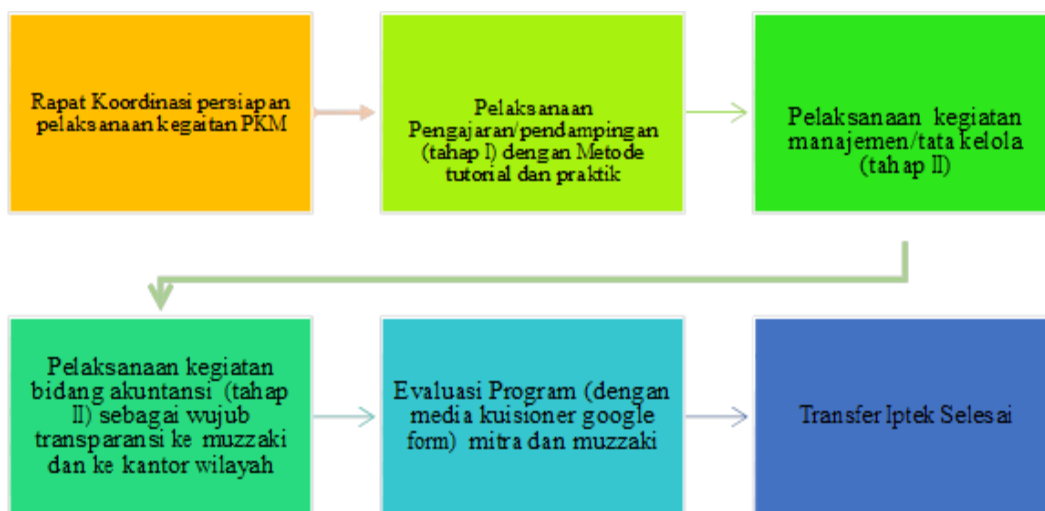


Figure 1 Steps _ Program Implementation

3. RESULTS

The activity begins with the implementation of a pretest for participants with the theme, requirements and pillars of zakat and zakat accounting. From the test results (Pre-Test and Post Test) the following results were obtained:

Table 1 Pre-Test and Post Test

No	Name	Origin of Institution	Pre-Test Results	Post Test Results
1	Ailsa Salsabila	Lazizmu	24 / 100	60/100
2	ZUL IKRAM	Student	40/100	72/100

3	Humairah	Student	40/100	80/100
4	Rizal Zulmi	Baitul Mal	24 / 100	64/100
5	Ayu Rahmalia	Student	44 / 100	68/100
6	Reza Juanda	Unimal	60/100	92/100
7	Safrizal	Ministry of Religion	44 / 100	68/100
8.	Safrile	Iain Lhokseumawe	40/100	80/100
9.	Ismed	PNL	24 / 100	64/100
10.	Ramadan	Iain Lhokseumawe	60/100	92/100

From the results of discussions and sharing with participants during the implementation, it can be mapped that their weaknesses and shortcomings in understanding zakat accounting standards are in accordance with PSAK 109. The root cause is firstly, many zakat administrators (amil) do not have an accounting background or an economic background. The two records that they do are limited to cash inflows and outflows, thirdly they have not prepared periodic financial reports for managing ZIS funds.



Figure 2 Discussion

From the results of the pretest, the presenters can see that the distribution of understanding of zakat management towards accountability is still very lacking, so that the presenters provide basic zakat materials which include: the meaning of zakat, the function of zakat in Islam, groups or mustahik who are entitled to receive zakat and the potential for zakat managed by amil. In addition, it also adds material related to the understanding of zakat fiqh that underlies its use for the economy along with the underlying arguments that are supported by the zakat management law by the government. At this stage it aims to equalize perceptions among the community, especially zakat managers who are responsible for zakat management in order to develop the function of zakat not only for consumptive needs which are usually carried out routinely when entering the month of Ramadan through zakat fitrah, but more on zakat. for productive businesses that can benefit mustahik in the long term. Furthermore, the provision of this material provides input for the amil on the importance of zakat management towards public accountability.

This training is carried out by providing debriefing materials. The details of the training materials and their functions are described as follows: 1. Assistance training in the preparation of

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Zakat Financial Reports (Zakat Collector Unit) through coordination and collaboration with Baitul Mal, the Ministry of Religion of the City of Lhokseumawe in partnership with Academics from IAIN Malikussaleh and Lecturers of the Lhokseumawe State Polytechnic.

In the last session, this activity was in the form of questions and answers between participants and presenters regarding things that were still obstacles in the field. Based on the findings of the activity, there are various problems that often occur in the field, such as: lack of expertise from ZIS managers (amil), Amil zakat in an effort to develop the funds that have been distributed, bookkeeping reports that are still traditional and other technical problems. To overcome these problems, the implementers of service activities provide solutions through simple problem solving but still guided by the official guidelines for zakat management which are compiled based on PSAK 109. For example, in completing the financial bookkeeping of zakat, infaq/sadaqa is highly expected for amil to have minimal expertise in operating computers and ZIS accounting skills. For this reason, in selecting prospective zakat managers at UPZ, minimum requirements (competencies) are required that must be mastered by the developer of the trust.

Effect and Impact of Activities

The influence and impact of activities on partners, universities, implementing teams, and other related parties, namely to foster public trust as muzakki, amil needs to publish a recapitulation of cash receipts and distributions for productive businesses every month, accompanied by profiles of recipients and types of businesses being run. . This form of reporting should as much as possible be separated from the distribution of funds for routine expenses such as lecture fees, electricity costs, death donations and other costs. The output of this community service activity is in the form of a draft manual format for amil in managing zakat funds, infaq/alms to increase competence towards public accountability.

4. CLOSING

4.1 Conclusion

The conclusions that can be drawn from the implementation of this community service activity are:

1. Stick to the official guidelines for zakat management which are prepared based on PSAK 109. For example, in completing zakat financial accounting, infaq/sadaqa is highly expected for amil to have minimal expertise in operating computers and ZIS accounting skills.
2. In selecting prospective zakat managers at UPZ, minimum requirements (competencies) are required that must be mastered by the developer of the mandate.
3. Participants understand make notes to the financial statements.
4. Participants understand how to journalize transactions and prepare financial reports and publish to muzzaki.

4.2 Suggestions

Suggestions that can be considered are the need for a similar application in other Zakat Institutions located in the Malikussaleh University campus area and its surroundings so that the Management of Zakat Institutions becomes even better.

4.3 Confession

Thanks are conveyed to the Chancellor and the Institute for Research and Community Service, Malikussaleh University for funding support through PNBP funding sources in 2021. Thanks, are also conveyed to the Group/person/Institution that manages zakat in the city of Lhokseumawe.

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