

Implication of PSAK 109 Treatment on Zakat Management Performance

Muhammad Salman¹, Tuti Meutia², Mayang Murni³, Iqlima Azhar⁴

Muhammad Zainal Abidin⁵

¹²³⁴Universitas Samudra, Langsa, Indonesia¹

⁵Sekolah Tinggi Ilmu Ekonomi Sabang Banda Aceh

Corresponding Author: muhammadsalman@unsam.ac.id

ABSTRACT

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Abstract- Bibliometric analysis of the application of PSAK 109 treatment which has an impact on the performance of zakat management is a new issue that can be analyzed in the last 10 years. The treatment of PSAK 109 which is used as a guideline in the measurement, recognition, presentation and disclosure of zakat transactions in accordance with Islamic law can have an impact on the performance of zakat management. This study uses a method of comparison and search of Scopus indexed articles related to PSAK 109 and zakat management performance using the help of Harzing Publish or Perish and Mendeley to obtain and search for various related articles in a span of ten years. The results of the search show that until now research published in the Scopus indexed journal analyzed PSAK 109 and the performance of zakat management. Therefore, it is recommended that future research be conducted to re-analyze the role of PSAK 109 treatment on the performance of zakat management empirically in various zakat management institutions such as the amil zakat agency and other institutions that have the same characteristics.



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Introduction

A few years before 2023, research related to the implementation of PSAK 109 was not very popular to be researched. PSAK 109 which is the Indonesian Financial Accounting Standard (Financial Accounting Standard Statement) which is specifically related to "Tangible Fixed Assets." PSAK 109 provides guidance on the recognition, measurement, presentation, and disclosure of tangible fixed assets in financial statements. Based on PSAK 109, tangible fixed assets are defined as assets owned for use in the production or provision of goods or services, to be leased to other parties, or for administrative purposes. Examples of tangible fixed assets include land, buildings, machinery, equipment, and vehicles. PSAK 109 regulates the criteria for the initial recognition of tangible fixed assets in the amount of acquisition costs, subsequent measurements, depreciation methods, and impairment testing. It also provides guidance for determining the useful life of assets, residual value, and proper presentation and disclosure requirements in financial statements. It is important to note that accounting standards may evolve over time, and it is recommended to refer to the latest version of PSAK 109 to ensure compliance with the latest requirements set by the Financial Accounting Standards Board – DSAK, (Pamuncak et al., 2021; Rahmayani & Nasution, 2022; <http://www.dsa.or.id>).

In addition, PSAK can be measured and analyzed by refers to the Indonesian Financial Accounting Standards (PSAK) for "Zakat Accounting". Zakat which is a mandatory charitable donation for Muslims, and PSAK 109 provides guidelines for the treatment of accounting and measurement of zakat in Indonesia. The standard outlines the method for measuring zakat and its presentation in financial statements. To measure zakat in accordance with PSAK 109, the following steps can be taken: Determine Eligible Assets: Identify Assets Subject to Zakat. This typically includes cash, gold, silver, business inventory, and other productive assets. Calculate zakat base: Calculate the zakat base, which is a net asset or wealth that is entitled

to zakat after deducting unpaid debts, obligations, and obligations. Determine the zakat rate: Determine the applicable zakat rate based on the type of asset. Different assets may have different levels of zakat. For example, the zakat rate for cash may be different from the zakat rate for business inventory. Calculating the amount of zakat: Multiply the zakat base by the applicable zakat rate to calculate the amount of zakat. This is the amount of zakat that must be paid. Record zakat as an expense: Record the amount of zakat as an expense in the financial statements. It should be properly classified, such as "Zakat Fees" or "Charitable Contributions." Disclose zakat in financial statements: Provide appropriate disclosures in financial statements, such as in notes to financial statements, to provide details about zakat measurements and their impact on the entity's financial position and performance. It is important to note that certain measurement and disclosure requirements may vary based on the circumstances of the entity and the exact terms of PSAK 109. Therefore, it is advisable to consult the standards themselves and seek professional advice from an accountant or auditor who understands Indonesian accounting standards for a comprehensive understanding and application of accurate measurement methods for PSAK 109, (Ariyas et al., 2023; Nuravivah, 2022; Suandi, 2013; Syahara & Handayati, 2020).

Then, PSAK 109 which covers zakat accounting in Indonesia provides several benefits. Here are some of the key benefits of implementing PSAK 109: Standard Reporting: PSAK 109 sets consistent guidelines for the measurement and presentation of zakat in financial statements. This standardization encourages uniformity and comparability in financial reporting between entities subject to zakat obligations. Transparent Financial Statements: By requiring entities to disclose their zakat obligations and related financial impacts in financial statements, PSAK 109 increases transparency in financial reporting. This allows stakeholders, such as investors, creditors, and other users of financial statements, to have a clearer understanding of the entity's social and charitable obligations. Compliance with Regulatory Requirements: PSAK 109 ensures that entities comply with the applicable zakat accounting and reporting requirements set by the Indonesian Financial Accounting Standards Council (DSAK-IAI). Compliance with these standards helps entities avoid penalties and maintain a good reputation with authorities. Stakeholder Trust: The implementation of PSAK 109 can increase stakeholder confidence in an entity's financial reporting. By adhering to recognized accounting standards, the entity demonstrates its commitment to accurate and reliable financial reporting, which can contribute to building trust among stakeholders. Ethical and Social Responsibility: PSAK 109 promotes ethical and social responsibility by requiring entities to account for and disclose their zakat obligations. These standards ensure that entities fulfill their religious and social responsibilities and contribute to the well-being of the community through charitable donations. Decision Making and Risk Assessment: The inclusion of zakat information in financial statements, as mandated by PSAK 109, provides additional information to stakeholders for decision-making and risk assessment. It allows users of financial statements to evaluate the financial impact of zakat on the financial position, performance, and liquidity of the entity, (Aji Zen Muslim, 2022; Habibatulloh, 2021; Hadijah, 2019; Khotimah & Wahyudi, 2022; Ningsih et al., 2022).

Method

The analysis with this bibliometric method was carried out to find articles related to and relevant to PSAK 109 and Zakat Management Performance desired by the researcher and this bibliometric analysis allows the researcher to analyze the intensity of publication of articles related to PSAK 109 and Zakat Management Performance quoted, how many are the average quotes per year, whether they are cited jointly by other authors with data sources that can be sourced from Scopus. In several reviews related to this study, the author used access to a comprehensive database derived from Scopus, arguing that choosing Scopus lies in the availability of its database which is almost 60 percent larger than the Web of Science Database (WoS). (Zhao & Strotmann, 2015). Therefore, the author searches for relevant articles or journals for this research from the Scopus database with the following keywords; "PSAK 109; Zakat Management Performance" and this study limits its analysis only to the discipline of "accounting and management" which emphasizes only the variable "PSAK 109 and Zakat Management Performance".

Results and Discussion

In this part of the results and discussion, the results of the analysis using bibliometric analysis techniques are described. First, this section will present the results of the analysis in the form of citations, then followed sequentially by co-citation analysis of the keywords "PSAK 109 and Zakat Management Performance". There are items to review in this citation analysis, such as the number of publications per

year, which is the most cited per document; the most dominant author; the most dominant journals; the most dominant institution, and the most dominant state. The following table presents the search results with Harzing Publis or Perish software.

Table 1. Resume results in general

Summary	
Criteria	Quantity
Journal	0
Article	0
Author	0
Source	Scopus
Country	0
Number of references in the last 10 years (2012-2022)	0

As seen in the table of research trends related to "PSAK 109 and Zakat Management Performance" published in the Scopus indexed journal, it has not been found, reviewed, analyzed and re-researched by various researchers in various countries. And in terms of time periods, if reviewed based on the number of citations, there have been no search results that link "PSAK 109 and Zakat Management Performance", as presented in the following diagram.

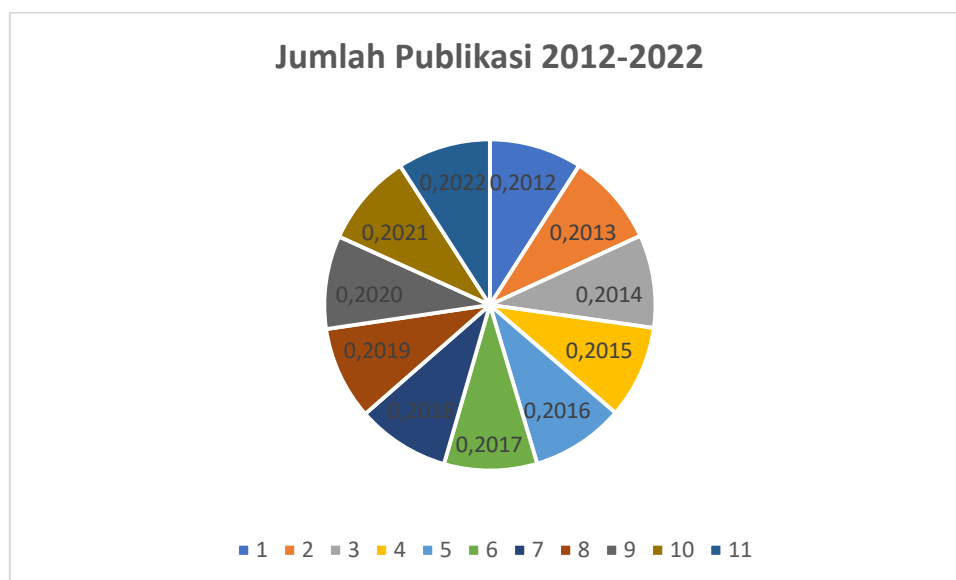


Figure 1. Number of Publications in 2012-2022

As presented in figure 1, there has been no research either empirically or peer-reviewed that links PSAK 109 with zakat management performance. Furthermore, table 2 shows us that if it is associated with the author and with the same topic of discussion as ""PSAK 109 and Zakat Management Performance", then the number of documents has still not been found so it is still very limited, pay attention to the following table.

Table 2. The most dominant author

Ranking	Author	Documents	Quotes
1	0	0	0
2	0	0	0

It can be seen in table 2 that researchers have not produced a single document in the last 10 years related to "PSAK 109 and Zakat Management Performance". And in table 3 it is shown the number of articles related to "PSAK 109 and Zakat Management Performance" cited and what is the average number of citations per year.

Table 3. Author and average citation

Ranking	Author	Documents	Quotes	Average (per Year)
1	0	0	0	0
2	0	0	0	0
3	0	0	0	0
4	0	0	0	0

After the data seen in table 3 is described in general with the average citations per year, then in the following table 4 it can be seen how the description of the quotes related to "PSAK 109 and Zakat Management Performance" is compared to the published article.

Table 4. Articles and number of citations

Ranking	Journal Publications	Article	Quotes
1	0	0	0
2	0	0	0
3	0	0	0
4	0	0	0

Table 4 shows that there has not been the most dominant journal that has been researched by linking "PSAK 109 and Zakat Management Performance". Then the following table 5 shows the number of undiscovered search results using Harzing Publish or Perish or Mendeley Thus, the results of a search of various published articles in Scopus related to "PSAK 109 and Zakat Management Performance" in the last 10 years, have not been found at all even if there is only one article, both empirically conducted research and literature review.

Conclusion

In a structured and systematic manner, this study re-mapped and analyzed various sources and literature that examined "PSAK 109 and Zakat Management Performance". The findings show that variables with the keywords "PSAK 109 and Zakat Management Performance" and studies related to "PSAK 109 and Zakat Management Performance" are very rare and have not been studied in the 2012-2022 period. From these results, it can be concluded and recommended that in the future research, research can be carried out again to analyze "PSAK 109 and Zakat Management Performance" to be something that has a great chance to be published in Scopus, because there has been no new article published in the last 10 years related to "PSAK 109 and Zakat Management Performance". Research associated with "PSAK 109 and Zakat Management Performance" can be in the form of literature studies or empirically that analyzes the influence of "PSAK 109 on Zakat Management Performance".

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