

# Implementation of Zakat Accounting at the Al-Hikmah Mosque Zakat Management Agency in Soka Boyolali

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**Abstract.** *This activity aims to raise awareness of the importance of zakat accounting and the ability to manage zakat systematically in accordance with Islamic law within the community. The activity is carried out through three stages: first, a lecture on the fundamentals of zakat accounting; second, training on zakat accounting in accordance with PSAK 109; and third, providing assistance in implementing zakat accounting during the collection and distribution of zakat. Following these activities, the zakat managers of Al-Hikmah Mosque in Soka, Boyolali Regency, have shown commitment and interest in applying zakat accounting to produce financial reports as a form of accountability to the muzaki.*

**Keywords:** *Zakat, Zakat Accounting, Zakat Financial Reports, Zakat Management*

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## INTRODUCTION

For Muslims, zakat is an important matter because paying zakat is essential for the completion of worship. Zakat is an obligation that is ordained by Allah. Allah SWT commands His followers to fulfill zakat alongside the command to perform prayers, as stated in Surah Al-Baqarah, verse 110, which means "and perform prayer and give zakat." Zakat is a specific portion of wealth that every Muslim must give once they meet the established criteria. According to Fiqh Sunnah by Sayyid Sabiq, the term zakat comes from the root word "zaka," which means pure, blessed, growing, and developing. Meanwhile, in the regulation of the Ministry of Religious Affairs No. 52 of 2014, zakat is defined as wealth that must be given by a Muslim or a business owned by a Muslim to those entitled to receive it according to Islamic law. Fulfilling the command of zakat is not merely a matter of compliance; it must also be managed adequately and distributed fairly to those who are eligible. PSAK No. 109 defines zakat as wealth that must be given by the zakat contributor (muzak) by sharia regulations to those who are entitled to receive it (mustahiq) (Nurfadilla, 2022). The zakat received from muzak represents a trust that must be managed by zakat institutions with a sense of responsibility. Therefore, zakat management must possess accountability and transparency.

According to Government Regulation Number 14 of 2014 concerning the management of zakat, zakat management involves the planning, implementation, and coordination of the collection, distribution, and utilization of zakat (Rohmania & Cokrohadisumarto, 2021; Lisa, 2021). This management is carried out by zakat collectors (amil zakat), who are individuals or groups formed by the community and authorized by the government to oversee the execution of

zakat worship (Yahya, 2020). Law Number 23 of 2011 on Zakat Management, Article 1, paragraph (8), states that to facilitate the management of zakat funds, the government allows the community to establish Zakat Collection Institutions (Lembaga Amil Zakat or LAZ) (Qutaiba et al., 2024) tasked with assisting in the collection, distribution, and utilization of zakat. In Indonesia, the organizations recognized by the government to manage zakat and contribute to its smooth execution are the National Zakat Collection Agency (BAZNAS), LAZ, and Zakat Management Units (Unit Pengelola Zakat or UPZ). The Zakat Management Agency of Al-Hikmah Mosque in Soka, Boyolali Regency, is a UPZ established to assist the village government in managing zakat; it is expected to manage zakat in a professional, transparent, and accountable manner (Mukarromah & NR, 2024). Zakat collection institutions must apply the principles of accountability and transparency. Accountability is necessary for zakat management institutions, given that these organizations collect funds from donors (muzak) and distribute them to eligible recipients. This accountability correlates directly with transparency (Saragih et al., 2024). Zakat management institutions must be transparent in recording and reporting the handling of zakat funds. Transparent and accountable zakat management can be assessed through the presentation of financial reports. Zakat financial reports, accompanied by the application of zakat accounting, are a significant part of the public accountability process, reflecting the concept of trust in zakat management. This principle is what we aim to implement in the zakat management of the Al-Hikmah Mosque Zakat Management Agency in Soka, Boyolali Regency, which currently lacks understanding in the areas of zakat recording and financial reporting.

Accounting involves the recognition, measurement, recording, presentation, and disclosure of zakat transactions by Islamic law, aimed at providing information on zakat fund management to the public. Clear, accurate, and transparent zakat accounting information can enhance public trust in donating their wealth to zakat management institutions. Most zakat administrators in mosques across Indonesia have not yet implemented zakat accounting, resulting in the absence of financial reports that adhere to accounting standards. This is primarily because many zakat administrators lack an accounting background and are unfamiliar with zakat accounting and the financial reports of zakat management. We are conducting community service to emphasize the importance of zakat accounting and zakat governance at Al-Hikmah Mosque in Soka Boyolali. This initiative aims to raise awareness of the significance of zakat accounting and the ability to manage zakat systematically in line with Islamic law to achieve effective governance.

The importance of good zakat governance through the application of zakat accounting as a form of trustworthy (Amanah) management is crucial because zakat is one way to distribute wealth from the rich to those entitled to receive it (Damayanti et al., 2023). Wealthy individuals who possess assets exceeding the threshold (nisab) and meet the time requirement (haul) are obligated to pay zakat. Meanwhile, the poor, the needy, and those in the eight categories of "asnaf" are entitled to receive zakat. Fulfilling zakat is not merely about obeying the command of Allah SWT but also reflects empathy, sympathy, and mutual assistance towards the less fortunate (Dhifallah, 2024). Zakat can be utilized to address poverty issues, redistribute income, and enhance community welfare. Therefore, if Zakat management is accountable and transparent, it will be more effective, targeted, and beneficial for society. The principles of accountability and transparency in zakat management are vital as they can build trust between zakat collectors (amil) and the community. However, on the other hand, the practice of zakat accounting at zakat management units, such as at Masjid AL Hikmah Soka Boyolali, has not yet fully implemented zakat accounting principles in its record-keeping.

After conducting community service related to the implementation of zakat accounting, the zakat management committee at Al-Hikmah Mosque in Soka has demonstrated a commitment and interest in applying zakat accounting to generate financial reports as a form of accountability to the donors (muzaki). Previously, the zakat managers at Al-Hikmah Mosque lacked understanding about how to record zakat transactions and prepare zakat financial reports, but they now have a clear understanding of these processes. Therefore, it is crucial to carry out community service focused on the application of zakat accounting at the zakat management

institution of Al-Hikmah Mosque in Boyolali. This initiative provides implications for the zakat managers regarding their understanding and guidance on the zakat accounting cycle by PSAK 109 (Zakat, Infaq, Sedekah), as well as on how to record zakat transactions leading to the preparation of financial reports.

## **METHODS**

Community service activities at Al-Hikmah Soka Mosque, Kragilan Village, Mojosongo District, Boyolali Regency were conducted in three phases. Phase I: A lecture on the fundamentals of zakat accounting was held on Monday, April 17, 2023, at 19:45 at Al-Hikmah Soka Mosque. Phase II: Training on zakat accounting by PSAK 109 conducted on Tuesday, April 18, 2023, at 15:30 at Al-Hikmah Soka Mosque. Phase III: Guidance on the implementation of zakat accounting during the collection and distribution of zakat on Tuesday, April 18, 2023, at 20:00 at Al-Hikmah Soka Mosque. This community service activity involved providing zakat accounting training to the mosque's amil (zakat managers) at Al-Hikmah Soka. The methods used in this service included lectures, discussions, and practical case studies in zakat accounting. Additionally, support was given for the application of accounting during the collection and distribution of zakat at Al-Hikmah Soka Mosque.

## **RESULTS AND DISCUSSION**

### **Lecture on the Basic of Zakat Accounting**

The basic material on zakat accounting was presented by Dimas Ilham Nur Rois on April 17, 2023, after the Tarawih prayer. The presentation was conducted using a lecture method and attended by the mosque's management, zakat collectors, and a total of 60 congregants. The goal of this material is to provide knowledge about zakat, its payment times, those entitled to receive zakat, the zakat measurement, and the command to carry out accounting. On this occasion, I also conveyed the decision of the Indonesian Ulema Council (MUI) number 65 of 2022 regarding the zakat measurement, which is 2.7 kg. The congregants of Al-Hikmah Mosque immediately implemented the zakat measurement by the MUI Fatwa during this year's Ramadan.



Figure 1. Lecture on the Basics of Zakat Accounting

*Source: Personal Document*

### **Training on Zakat Accounting in accordance with PSAK 109**

The training material on zakat accounting discusses the accounting cycle, transaction evidence as the basis for recording transactions, and the preparation of financial statements. The Zakat accounting training took place on April 18, 2023, with 20 participants from the Al-Hikmah

Soka Mosque. The training was conducted through tutorials and practice exercises presented by Agni Astungkara, Sari Kurniati, and Dimas Ilham Nur Rois.

The training proceeded smoothly, and the participants were very enthusiastic about attending the session. The outcome of the training was that participants were able to record zakat receipts and distributions based on transaction evidence presented in previous community service activities. Following the tutorials, it was essential to conduct follow-up exercises to ensure participants understood and could visualize how to apply what they learned. Participants practiced exercises involving recording zakat receipts, distributing zakat, and preparing financial statements by PSAK 109.



Figure 2. Training on Zakat Accounting in accordance with PSAK 109

*Source: Personal Document*



Figure 3. Discussion of Zakat Accounting in accordance with PSAK 109

*Source: Personal Document*

### **Assistance in the Application of Zakat Accounting when Collecting and Distributing Zakat**

Masjid Al-Hikmah Soka held a zakat collection event on April 18, 2023, after the tarawih prayer. The zakat administrators were very enthusiastic about implementing zakat accounting at this time. The supportive phase of this implementation was carried out by Fithri Setia Marwati in the area of zakat reception and the creation of transaction receipts. Once the transaction receipts were prepared, the next steps involved calculating the zakat and recording the accounting. The zakat calculation, by the MUI fatwa, was supervised by Endang Masitoh.

The recording of zakat reception and distribution transactions was overseen by Dimas Ilham Nur Rois. The number of muzaki (those who pay zakat) at Masjid Al-Hikmah Soka was 152 individuals. While recording the reception and calculation of zakat, the recipients of zakat were also determined following Islamic law as outlined in Surah At-Taubah, verse 60, and transaction receipts for zakat distribution were prepared under the guidance of Raisa Aribatul Hamidah.

The next day, the distribution of zakat to the “mustahik” was carried out. After the distribution was completed and documented with proof of the zakat distribution, the amil immediately conducted a record of the zakat distribution. Once the record-keeping was finished, the next step was to prepare the financial report. This accompanying activity resulted in an accounting record book and financial reports for the zakat amil. However, the participants were still not very familiar with or accustomed to zakat accounting, which often led to errors in journal

entries. We promptly informed them of the mistakes so they could be corrected. This issue arose because there was only one “amil” for Zakat who had an accounting background.



Figure 4. Assistance in the Application of Zakat Accounting

Source: Personal Document



Figure 5. Assistance in the Implementation of Zakat Accounting

Source: Personal Document

## CONCLUSION

The community service activities at the Al-Hikmah Soka Mosque, conducted through lectures and mentoring, indicate that the mosque management and zakat administrators are very enthusiastic about implementing zakat accounting. Zakat accounting can serve as a basis for future evaluations, and administrative order, and as a demonstration of transparency and accountability among zakat administrators. This activity is highly beneficial, although there are still challenges in understanding how to record zakat transactions, as most of the zakat administrators do not have an accounting background. Following this community service, further initiatives can be undertaken focusing on utilizing Excel applications for zakat accounting to facilitate its implementation within the Zakat Management Body of the mosque. The use of Excel applications will simplify the zakat administrators' efforts in applying zakat accounting (Sahri et al., 2022).

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