

Exploring Accounting Students' Understanding of Zakat Accounting Concepts and Reporting at Lamappapoleonro University

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Article Info

Article history:

Received: 12 June 2025;

Accepted: 19 July 2025;

Published: 30 July 2025

Keywords:

Student Understanding, Zakat Accounting, Financial Reporting, PSAK 409

Abstract

This research aims to explore accounting students' understanding of zakat accounting concepts and reporting, specifically for students in the Accounting program at Lamappapoleonro University. The findings are intended to provide input for curriculum development and enhance the quality of accounting graduates. This study employed a descriptive qualitative approach. Data was collected through an open-ended questionnaire distributed online via Google Forms to 22 students from the Accounting Study Program at Lamappapoleonro University. The results indicate that accounting students at Lamappapoleonro University have a reasonably good understanding of zakat accounting concepts and their financial reporting. However, there is still a need for improvement, particularly in the implementation aspect and in gaining a deeper understanding of complex zakat accounting treatments and their reporting in accordance with the latest standard, PSAK 409.

How to Cite: Nurmilasari etc. (2025). Exploring Accounting Students' Understanding of Zakat Accounting Concepts and Reporting at Lamappapoleonro University. *Gentara: Management and Accounting Research*. 1(1). 106-110. Doi: 10.57093/Gentara.v1i1.13

INTRODUCTION

Indonesia, as the country with the largest Muslim population in the world, possesses immense zakat potential. Zakat is viewed not only as an individual act of worship but also holds a strong socio-economic dimension in achieving equitable welfare for the community. Effective and efficient zakat management highly demands accountability and transparency, which in turn necessitates a deep understanding of zakat accounting. Zakat accounting serves as a tool for recording, classifying, summarizing, and reporting zakat transactions in accordance with Sharia principles and applicable accounting standards.

Since the issuance of Financial Accounting Standards Statement (Pernyataan Standar Akuntansi Keuangan) or PSAK 109 concerning Zakat, Infaq, and Sadaqah Accounting by the Indonesian Accountants Association (IAI), which has even been updated as of January 1, 2024, to PSAK 409, the financial reporting framework for zakat management organizations (LAZ) has become clearer. However, the implementation of these standards in practice, particularly regarding the understanding of future accounting practitioners, remains a question. Accounting students, as prospective professionals entering the workforce, play a crucial role in ensuring the

accountability of zakat management. A strong understanding of zakat accounting concepts and its reporting is fundamental.

The observed phenomenon is that zakat accounting or Islamic finance courses are often only a small part of the conventional accounting curriculum, or sometimes not even a compulsory subject in several universities. This raises concerns about the extent to which accounting students truly understand the intricacies of zakat accounting, including its accounting treatment, recognition, measurement, and presentation in financial statements. This research becomes important to explore the level of understanding of zakat accounting concepts and their reporting among accounting students, particularly those in the Accounting study program at Lamappaoleonro University. This will allow for valuable input for curriculum development and the improvement of the quality of accounting graduates.

THEORETICAL FRAMEWORK

In its linguistic sense, zakat is defined as blessing, growth, purity, cleanliness, and goodness. Etymologically, it refers to the act of distributing specific assets mandated by Allah SWT, in particular quantities and calculations, to designated beneficiaries (Nurhayati and Wasilah, 2014). Furthermore, Law No. 23 of 2011 on Zakat Management defines zakat as an Islamic financial obligation for every Muslim to give a portion of their wealth, subject to specific Sharia conditions. These assets can include money, gold, agricultural produce, or similar items that become zakatable once they meet the nishab (minimum threshold) and haul (owned for one lunar year), ultimately given to eligible recipients known as mustahik (Mulyani, Sri, et al., 2024).

Zakat is a divine command explicitly mentioned in the Qur'an. For instance, Surah At-Taubah (9:103) states, *"...Take from their wealth a charity by which you purify them and cause them to increase, and invoke [Allah's blessings] upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing."* This obligation is also echoed in several Prophetic hadiths, including one narrated by Imam Bukhari: *"Zakat is to be taken from the rich among them and given to the poor."* In Islam, two main types of zakat are recognized zakat al-fitr (personal zakat, typically paid at the end of Ramadan) and zakat al-maal (wealth zakat). The amount of zakat varies for each type.

A deep understanding of the fiqh (Islamic jurisprudence) of zakat forms the foundation for comprehending zakat accounting. Zakat accounting itself is a system of recording, controlling, and reporting used to manage and account for zakat, infaq, and sadaqah funds received by an institution or organization responsible for their management (Mayangsari, 2019). Zakat accounting is governed by Financial Accounting Standards Statement (PSAK) No. 109 on Zakat, Infaq, and Sadaqah Accounting. This standard dictates the recognition, measurement, presentation, and disclosure of zakat, infaq, and sadaqah transactions by both amil entities (zakat management institutions) and muzakki (zakat payers). PSAK 109 was subsequently updated by PSAK 409, effective January 2024. For students currently studying accounting, learning about the management of zakat, infaq, sadaqah, and waqf, and who have an interest in delving into Islamic accounting, understanding this PSAK is crucial. This knowledge will enable them to contribute optimally to the practice of Islamic accounting in the future (Gusneli, et al., 2023).

This research, therefore, aims to assess the extent of students' understanding regarding zakat accounting concepts and its reporting. The goal is to generate empirical evidence and provide input for curriculum development, ultimately enhancing the quality of accounting graduates, particularly within the Accounting Study Program at Lamappapoleonro University.

RESEARCH METHOD

This research uses a descriptive qualitative approach. This approach was chosen because it aims to explore information in depth, understand perspectives, and interpret social phenomena—specifically, students' understanding of the concept of zakat accounting and its reporting—rather than to test hypotheses. The informants in this study are students from the Accounting Study Program at Lamappapoleonro University who have studied material related to zakat accounting, namely the Islamic Accounting course. These informants were selected because they were deemed to possess relevant and in-depth information pertinent to the research objectives.

Data collection was conducted through an open questionnaire using Google Forms, a Google feature that facilitates online surveys (Yoyo, S, et al., 2019). The questionnaire was distributed online to 22 students from the Accounting Study Program at Lamappapoleonro University, who served as the primary informants for this research. Data analysis was performed qualitatively, encompassing data reduction, data presentation, and drawing conclusions.

RESULTS AND DISCUSSION

Based on the data analysis conducted on accounting students' understanding of zakat accounting and its reporting, several points were identified:

1. Understanding of Basic Zakat Accounting Concepts

Sharia Accounting is a compulsory subject for accounting students at Lamappapoleonro University. After taking this course, most accounting students at Lamappapoleonro University share a common basic understanding of zakat: they see it as a form of wealth worship where individuals disburse a portion of their assets to eligible recipients, as stipulated in the Qur'an, Surah At-Tawbah verse 60.

Regarding zakat accounting, the majority of these students also share a similar understanding, albeit with different nuances. Some view zakat accounting as the process of recording, calculating, and reporting zakat in accordance with Sharia principles. This differs from conventional accounting, which focuses on general financial management and doesn't aim to fulfill Sharia obligations. Others understand that zakat accounting distinguishes itself from conventional accounting, which emphasizes profitability and business growth. Zakat accounting prioritizes transparency, accountability, and adherence to Islamic Sharia principles when distributing funds to eligible beneficiaries. Sharia principles like justice, honesty, and social responsibility form the core foundation of zakat accounting, which aren't fully applied in conventional accounting.

Overall, accounting students at Lamappapoleonro University agree that it's very important for accountants to understand zakat accounting. By grasping zakat accounting, accountants can ensure that financial reports prepared by zakat management institutions are accurate, transparent, and comply with both Sharia and applicable accounting standards. This, in turn, makes zakat financial reports more trustworthy and reliable. Nonetheless, further emphasis is still needed in the learning process of zakat accounting within the Sharia Accounting course. This will help clarify the philosophical aspects and the practical application of Sharia principles in zakat accounting, ultimately providing a more holistic understanding.

2. Understanding the Accounting Treatment of Zakat and Zakat Financial Statement Components

Overall, accounting students at Lamappapoleonro University who have taken Sharia accounting courses demonstrate a better understanding of PSAK 109/409. They agree that PSAK 109, updated by PSAK 409, is a Financial Accounting Standard issued by the Financial Accounting Standards Board (DSAK) of the Indonesian Institute of Accountants (IAI). This standard specifically governs the accounting for zakat, infaq, and sadaqah. It provides comprehensive guidelines for the recognition, measurement, recording, and reporting of these funds by zakat management institutions and other entities that handle zakat. Students also believe that applying this PSAK can lead to more transparent, accountable, and Sharia-compliant zakat management.

In addition, Lamappapoleonro University's accounting students are able to explain the financial reporting instruments that zakat management institutions must prepare. This is a crucial part of their commitment to and compliance with regulations, specifically Law No. 23 of 2011 concerning Zakat Management and PSAK 109/409. These required financial reporting instruments include the Statement of Financial Position, Statement of Changes in Funds, Statement of Cash Flows, Statement of Managed Assets, and Notes to the Financial Statements.

Despite this progress, their understanding of preparing zakat financial reports remains superficial. The main challenges identified are the complexity of differentiating zakat funds and correctly applying the relevant zakat accounting standards. This suggests that case studies or simulations of zakat transactions could be effective learning methods to deepen students' understanding of zakat accounting treatment. Furthermore, it's important to include practical exercises and training in preparing zakat financial reports. This could be achieved through direct visits to zakat management institutions or by inviting practitioners as guest speakers to significantly enrich students' comprehension.

CONCLUSIONS AND RECOMMENDATIONS

Based on the research findings, it can be concluded that accounting students at Lamappapoleonro University have a reasonably good understanding of zakat accounting concepts and its reporting. While students possess a solid foundational grasp, continuous efforts are still necessary to enhance their understanding, especially concerning the implementation and in-depth comprehension of complex zakat accounting treatments and reporting in line with the latest standards, PSAK 409. In addition, students' perceptions of the importance of zakat accounting are quite positive, with the majority viewing it as crucial for the accountability and transparency of zakat management institutions. Therefore, further encouragement is needed regarding students' future career opportunities in this field.

For Lamappapoleonro University, it's recommended to integrate zakat accounting or Sharia accounting courses more comprehensively into the curriculum. This can be supported by improving teaching methods through case studies, simulations, and industry visits to zakat management institutions. Inviting Sharia/zakat accounting practitioners for guest lectures or seminars would also be beneficial. Furthermore, students should actively deepen their understanding of zakat accounting, moving beyond just theoretical knowledge to practical application. They can achieve this by participating in extracurricular activities or internship programs at zakat management institutions. This proactive approach is vital to ensure that Lamappapoleonro University accounting students are prepared to become accountable and transparent professionals in managing zakat funds in the future.

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