

ABSTRAK

Skripsi dengan judul “Implementasi Penyaluran Dana Zakat, Infak, dan Sedekah pada Masa Pandemi Covid-19 Berdasarkan Fatwa Majelis Ulama Indonesia Nomor 23 Tahun 2020 dan Pernyataan Standar Akuntansi Keuangan Nomor 109 di Badan Amil Zakat Nasional Kabupaten Trenggalek” ini ditulis oleh Anita Rachma Dini, NIM 12403183059, dengan pembimbing Lantip Susilowati, S.Pd., M.M..

Latar belakang penelitian ini adalah banyak bertebabaran program keuangan sosial Islam saat pandemi covid-19 salah satunya melalui dana zakat, infak, dan sedekah. Penyaluran zakat, infak/sedekah pada lembaga zakat disesuaikan dengan fatwa Majelis Ulama Indonesia Nomor 23 Tahun 2020. Disamping itu, perlu pencatatan keuangan yaitu Pernyataan Standar Akuntansi Keuangan Nomor 109.

Tujuan penelitian ini adalah (1) Untuk meneliti penghimpunan dana zakat, infak, dan sedekah saat pandemi covid-19 berdasarkan fatwa MUI No. 23 Tahun 2020. (2) Untuk meneliti proses penyaluran dana zakat, infak, dan sedekah saat pandemi covid-19 berdasarkan fatwa MUI No. 23 Tahun 2020. (3) Untuk meneliti implementasi penghimpunan dan penyaluran dana zakat, infak, dan sedekah saat pandemi covid-19 berdasarkan PSAK Nomor 109. (4) Untuk meneliti kendala penyaluran dana zakat, infak, dan sedekah saat pandemi covid-19 berdasarkan fatwa MUI No. 23 Tahun 2020. (5) Untuk meneliti upaya menangani kendala penyaluran dana zakat, infak, dan sedekah saat pandemi covid-19 berdasarkan fatwa MUI No. 23 Tahun 2020. (6) Untuk meneliti dampak dari penyaluran dana zakat, infak, dan sedekah saat pandemi covid-19 berdasarkan fatwa MUI No. 23 Tahun 2020.

Penelitian ini menggunakan metode deskriptif kualitatif. Data yang digunakan adalah data primer dan data sekunder. Teknik pengambilan data dilakukan dengan observasi, wawancara dan dokumentasi.

Hasil dari penelitian ini adalah (1) Penghimpunan dana zakat, infak/sedekah saat covid-19 diperoleh dari ASN Kab. Trenggalek, Bupati Trenggalek dan masyarakat. (2) Penyaluran dana zakat, infak/sedekah saat covid-19 disalurkan bekerja sama dengan dinas terkait penanganan covid-19. (3) BAZNAS Kabupaten Trenggalek telah menerapkan pencatatan pada Penghimpunan dan penyaluran sesuai PSAK No. 109. (4) Kendala penyaluran dana zakat, infak/sedekah yaitu masih kurangnya SDM, kurang memadai sarana dan prasarana dan kesulitan akses wilayah pegunungan. (5) Upaya yang dilakukan dalam penyaluran dana zakat, infak/sedekah yaitu dibentuknya tenaga relawan dan menerapkan protokol kesehatan. (6) Dampak penyaluran dana zakat, infak dan sedekah yaitu memberikan alat kesehatan kepada petugas medis dan masyarakat, kebutuhan pangan, bantuan sembako, dan meningkatkan Usaha Mikro Kecil Menengah (UMKM).

Kata kunci: Penyaluran, Zakat, Infak, Sedekah, dan Pernyataan Standar Akuntansi Keuangan (PSAK) Nomor 109

ABSTRACT

Thesis with the title “Implementation of the Distribution of Zakat, Infaq, and Alms Funds during the Covid-19 Pandemic Based on Fatwa of the Indonesian Ulema Council Number 23 Year 2020 and Statement of Financial Accounting Standards Number 109 in Trenggalek Regency National Zakat Amil Agency” was written by Anita Rachma Dini, student registered number 12403183059, with advisor Lantip Susilowati, S.Pd., M.M..

The background of the research is many scattered islamic social finance program during the covid-19 pandemic one of them by zakat, infaq/alms funds. Distribution of zakat, infak/alms fund accordance with fatwa of the Indonesian Ulema Council Number 23 Year 2020. Besides that, need the financial record in accordance that is statement of financial accounting standards number 109.

The aims of this research is (1) To examine the collection of zakat, infaq/alms funds during the covid-19 pandemic based on fatwa of the MUI Number 23 Year 2020. (2) To examine the distribution process of zakat, infaq/alms funds during the covid-19 pandemic based on fatwa of the MUI Number 23 Year 2020. (3) To examine the implementation of collection and distribution of zakat, infaq/alms funds during covid-19 pandemic based on PSAK 109. (4) To examine the constrand of the distribution of zakat, infaq/alms funds during the covid-19 pandemic based on fatwa of the MUI Number 23 Year 2020. (5) To examine the efforts to handle the constraint of the distribution of zakat, infaq/alms funds during the covid-19 pandemic based on fatwa of the MUI Number 23 Year 2020. (6) To examine the impact when distributed of zakat, infaq/alms funds during the covid-19 pandemic based on fatwa of the MUI Number 23 Year 2020.

The research used qualitatif descriptive method. The data used primary data and secondary data. The data collection technique by observation, interview, and documentation.

The result of this research is (1) The collection of zakat, infaq/alms funds during the covid-19 most of them was obtained from Trenggalek Regency Civil Apparatus, Trenggalek Regent and the community. (2) The distribution of zakat, infaq/alms during the covid-19 distributed by collaboration with related agencies. (3) Trenggalek Regency National Zakat Amil Agency has implemented the distribution and collection of zakat, infaq and alms funds in accordance with PSAK 109. (4) The problems when distribute of zakat, infaq/alms funds such as lack of human resources, inadequate facilities and infrastructure and difficulty accessing mountainous areas.(5) The effortt distribution of zakat, infaq and alms funds are form volunter and application healht protocol. (6) The effort from distribution of zakat, infaq and alms funds are providing a number of health facilities to medical officers and the community, providing foods, food assistance and increase micro small and medium enterprise.

Key words: Distribution, Zakat, Infaq, Alms, and Financial Accounting Standards Number 109