

## ABSTRAK

Skripsi dengan judul **“Implementasi Audit dalam Meningkatkan Kepercayaan Masyarakat Berzakat, Berinfaq dan Bersedekah (Studi Penelitian di Badan Amil Zakat Nasional Kabupaten Tulungagung)”** ini ditulis oleh Muhammad Amirul Huda, NIM. 12404183032, Prodi Manajemen Zakat dan Wakaf, Jurusan Manajemen dan Bisnis Fakultas Ekonomi dan Bisnis Islam, Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung yang dibimbing oleh Ahmad Supriyadi, M.Pd.I

Penelitian ini dilatarbelakangi oleh tingkat kepercayaan muzakki untuk menyalurkan zakat, infaq dan sedekahnya melalui lembaga amil zakat yang tergolong masih rendah. Berangkat dari hal tersebut, BAZNAS Kabupaten Tulungagung sebagai lembaga pengelola ZIS menerapkan pengendalian internal melalui penerapan audit keuangan dan audit syari’ah yang efektif agar dana yang terkumpul dapat dipertanggungjawabkan dengan baik guna meningkatkan kepercayaan masyarakat.

Penelitian ini terdapat tiga fokus penelitian, yaitu : (1) Bagaimana implementasi audit keuangan dalam meningkatkan kepercayaan masyarakat berzakat, berinfaq dan bersedekah di Badan Amil Zakat Nasional Kabupaten Tulungagung? (2) Bagaimana implementasi audit syari’ah dalam meningkatkan kepercayaan masyarakat berzakat, berinfaq dan bersedekah di Badan Amil Zakat Nasional Kabupaten Tulungagung? (3) Bagaimana implementasi satuan audit internal dalam meningkatkan kepercayaan masyarakat berzakat, berinfaq dan bersedekah di Badan Amil Zakat Nasional Kabupaten Tulungagung?.

Penelitian ini menggunakan pendekatan kualitatif dengan metode pengumpulan data berupa observasi, wawancara, dan dokumentasi yang diambil langsung dilapangan. Sumber data yang diperoleh yaitu sumber data primer dan sekunder. Pengecekan keabsahan temuan menggunakan metode triangulasi.

Hasil dari penelitian menunjukkan bahwa: (1) Implementasi Audit Keuangan dalam Meningkatkan Kepercayaan Masyarakat Berzakat, Berinfaq dan Bersedekah, yaitu masih belum mengacu secara utuh kepada standar akuntansi zakat yaitu PSAK No. 109, Laporan Keuangan BAZNAS Tulungagung meraih predikat Wajar Tanpa Pengecualian serta BAZNAS Tulungagung selalu menjaga akuntabilitas dan transparansi keuangan guna meningkatkan kepercayaan muzakki, (2) Implementasi Audit Syari’ah dalam Meningkatkan Kepercayaan Masyarakat Berzakat, Berinfaq dan Bersedekah, yaitu audit syariah mulai diterapkan pada tahun 2019 dan dilakukan setiap 1 tahun sekali, BAZNAS Tulungagung juga menerima Sertifikat Audit Syariah dari Kanwil Kemenag Jawa Timur, (3) Implementasi Satuan Audit Internal dalam Meningkatkan Kepercayaan Masyarakat, yaitu telah menerapkan audit internal yang diaudit oleh Satuan Audit Internal sejak tahun 2021, serta seluruh laporan pengelolaan dana ZIS, sebelum dikeluarkan harus disahkan oleh tim audit internal BAZNAS Kabupaten Tulungagung.

**Kata Kunci:** Implementasi Audit, Kepercayaan Masyarakat, ZIS, BAZNAS

## ABSTRACT

This thesis entitled "Implementation of Audit in Increasing Public Trust in Giving Zakat, Giving Infaq and Giving Alms (Research Studies at the National Amil Zakat Agency, Tulungagung Regency)" was written by Muhammad Amirul Huda, NIM. 12404183032, Zakat and Waqf Management Study Program, Department of Management and Business, Faculty of Islamic Economics and Business, State Islamic University Sayyid Ali Rahmatullah Tulungagung, supervised by Ahmad Supriyadi, M.Pd.I

This research is motivated by the level of muzakki's trust in channeling zakat, infaq and alms through amil zakat institutions which is currently still low. Departing from this, Tulungagung Regency BAZNAS as the ZIS management institution implements internal control through the implementation of effective financial audits and shari'ah audits so that the funds collected can be properly accounted for in order to increase public trust.

There are three research focuses in this research, namely: (1) How is the implementation of financial audits in increasing the trust of the public in giving zakat, giving infaq and giving alms in the National Amil Zakat Agency in Tulungagung Regency? (2) How is the implementation of the shari'ah audit in increasing the trust of the public in giving zakat, giving infaq and giving alms in the National Amil Zakat Agency of Tulungagung Regency? (3) How is the implementation of the internal audit unit in increasing the trust of the public in giving zakat, giving infaq and giving alms in the National Amil Zakat Agency for Tulungagung Regency?

This study uses a qualitative approach with data collection methods in the form of observations, interviews, and documentation taken directly in the field. The data sources obtained are primary and secondary data sources. Checking the validity of the findings using the triangulation method.

The results of the study show that: (1) Implementation of Financial Audit in Increasing Public Trust in Zakat, Infaq and Giving Alms in the BAZNAS of Tulungagung Regency, which still does not fully refer to zakat accounting standards, namely PSAK No. 109, Tulungagung Regency BAZNAS Financial Report won the title Unqualified (WTP) and Tulungagung Regency BAZNAS always maintains financial accountability and transparency to increase muzakki's trust, (2) Implementation of Sharia Audit in Increasing Zakat, Infaq and Giving Alms Trust in the Amil Agency Tulungagung Regency National Zakat, namely sharia audit, began to be implemented in 2019 and is carried out once every 1 year, BAZNAS Tulungagung Regency also received a Sharia Audit Certificate from the East Java Regional Office of the Ministry of Religion, (3) Implementation of the Internal Audit Unit in Increasing Public Trust in Zakat, Infaq and Giving Alms in the BAZNAS Tulungagung Regency, has implemented an internal audit audited by the Internal Audit Unit since 2021, as well as all ZIS fund management reports, before being issued must first be ratified by the district BAZNAS internal audit team in Tulungagung.

**Keywords:** Implementation of Audit, Public Trust, ZIS, BAZNAS