APPLICATION RECEIPT AND DISTRIBUTION OF ZAKAT, INFAQ, SHADAQAH IN THE ACCOUNTING PROCESS

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ABSTRACT

At-TaqwaFoundation is one of the organizers of the acceptance and distribution of 3 categories namelyinfaq,shadaqah and zakat from the moslemin Indonesia. The organizer will receive three categories. Moslem can entrust or give their assets in the form of this category to the At-TaqwaFoundation. Assets received from moslem are usually in the form of money or the form of necessities other than money, such as rice (zakat) or building materials for the construction of a mosque (infaq / shadaqah). Needs other than money, the organizer can nominalize in the form of money to make it easier in terms of accounting and administrative calculations. Administrative records carried out refer to accounting books in general, either in the form of income or revenue and the time of their implementation. The recording that is still manual, which is often a small transaction or nominal changes not appropriate and not recorded properly in the accounting book. Therefore, it’s necessary to make an application that can help easily record, change nominal, calculation, and check data on transactions that have occurred. The application system will be made based on a website so that it can be monitored by the Foundational administrator from anywhere and the system design is carried out in stages.

Keywords: bookkeeping, administration, accounting, application, system design

I. INTRODUCTION

At-TaqwaFoundation has been established 11 years ago and is located in KPAD GegerkalongBandung City, West Java - Indonesia. However, at first, the mosque was built first and then the Foundation was established. The distribution area divided 3 environmental areas namely area 1 covering RT around Gegerkalong, area 2 covering Kecamatan and KPAD with area 3 covers the city of Bandung. For distribution, focus more on area 1 first.Zakat, Infaq, Shadaqah(ZIS) is a behavior that spends some of the assets, both in the form of money and goods owned by a moslem [1]-[2]. In this case, this behavior has two main purposes, namely the first to carry out Allah orders and the second, to please the recipient's heart.According to Undang-UndangNomor 23 Tahun 2011 about Zakat Management, the definition of zakat is assets that must be issued by a moslem or business entity to be given to those entitled to receive it by Islamic law [3]. At-TaqwaFoundation serves 8 groups of ZIS recipients namely Fakir, Miskin, Riqab, Gharim, Muallaf, Fisabilillah, IbnuSabil, and Amil Zakat.

The accounting book system at the At-TaqwaFoundation is still manual. Receiving and distributing Zakat, Infaq, and Shadaqah are only recorded to a ledger and archived only up to the book. The manual recording can be a risk of the data contained in the At-TaqwaFoundation is lost. The Foundation, which was established 11 years, also has problems in the distribution of zakat, infaq and shadaqah. The distribution of ZIS at the At-TaqwaFoundation is still the same is still manual. Likewise, with manual distribution, there is data that is often not recorded, as evidenced by only the financial statement for the last 5 years. At the At-TaqwaFoundation, finance is managed by the management, so that the role of the board at the At-TaqwaFoundation has two roles, namely: serving the zakat payment, infaq, shadaqahand the distribution of funds. Therefore, we need a tool that can perform various recording transactions and tracing data quickly by utilizing the role of information technology [4]. One of the options in developing the application system is to use a web-based application program [5] because information can be monitored from anywhere and can share certain information with the public about the receipt and distribution of zakat, infaq and shadaqah[6].
II. THEORETICAL

Zakat according to Sayyid Sabiq in fiqih sunnah, the word zakat is the name of a right of Allah that is issued by someone to the fakir. It is called zakat because it contains the hope of getting blessings, cleansing the soul, and accumulating the soul with various kinds of goodness [7].

Infaq is derived from the word anfaq which means to take out something (treasure) for the benefit of something. Both zakat and shadaqah are included in the meaning of infaq, which is the "spent" of one's assets for the benefit of the general public or helping the weak. However, in daily understanding, infaq is something that is issued outside of or in addition to voluntary zakat [8].

Shadaqah is derived from the word ash-shidqu which means true or honest. Shadaqah is proof that a person has the faith or aqidah, Syariah or the right way of life, and the right behaviors or morals. Shadaqah is a manifestation of one's honesty in the possession of property [9].

Accounting is a service activity, whose function is to provide quantitative information, especially financial about economic entities which are meant to be useful in making an economic decision [10]. Make rational choices among various alternative directions of action [11]. A stage of activity in an accounting recording and reporting process starting from the occurrence of a transaction to the preparation of financial statements.

![Figure 1. The Accounting Cycle](image)

A journal is a means of recording transactions that are carried out chronologically or based on the sequence of times that occur by showing what is in the debit or credit section with the value of the money [12].

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Ref.</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) 12/02/2021</td>
<td>Cash Fund Infaq/Shadaqah/Zakat</td>
<td>111</td>
<td>222 (3)</td>
<td>(4) Rp. 100.000, -</td>
</tr>
</tbody>
</table>

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</tr>
</tbody>
</table>

The general ledger is a collection of accounts (estimate) that contains a collection of accounts or estimates. These accounts are used to separately record assets, liabilities, and equity. Therefore, the account is a collection of information in an accounting system [13].

III. RESULTS AND DISCUSSION

Analysis of the relationship between the management and the functional system can be explained as shown in Table 1 regarding the function area of the running system, currently, it can be explained as follows:

1. Management is responsible for receiving payments from donors and then recording them in the financial statements, then allocating/distributing them to zakat recipients.
2. The finance department is responsible for recording funds, whereas if the funds are available, they will disburse the funds.

Table 3. ZIS System Functional Area

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The following is an example of recording ZIS receipts and recording other transactions, whose processes will be designed into the ZIS accounting application form.

As explained in the previous section, this study aims to make an accounting bookkeeping application regarding the receipt and distribution of ZIS. Therefore, it is necessary to design the need for these applications, as presented using the following archimate diagram in Figure 1. There is a relationship between the business layer of the ZIS receiving and distribution process which is then derived into modules in the application layer, then using some web technologies and their database.
The explanation regarding Figure 3 shows that at the business process layer, it appears that donors (donors of zakat, infaq, shadaqah) need to prepare requirements that will be submitted to the At-Taqwa Foundation management. The management will validate the requirements and calculate the number of fees that donors will pay to the Foundation. Furthermore, the management has two activities, namely: 1) Calculating the amount of zakat, infaq and shadaqah that has been collected, and then distributing it according to the rules set by the management of the Foundation. 2) The next activity is to carry out all accounting records related to all transactions and the financial reports will be made. Meanwhile, in the application layer, it is a description of the application module that will be made by certain activities in related business processes, in this case, starting from inputting donor data; validation of donor data (requirements and money), data on ZIS recipients; ZIS distribution; and accounting records. The latest related technology layer, web-based technology, and database structure in MySQL are prepared to store all data from each ZIS application module.

The following is a view of the Chart of Accounts (COA) design which describes the recording application module to the report on the COA. In Figure 4, the following is an implementation of the process of managing COA data. The master data contained in the application is the COA master data. The display below is a display for processing COA data that has an add, change and delete button.

![Figure 4.ZIS Application Module Chart of Account](image)

The results of the functional application that have been tested are:

Table 4.Testing the Master Account Data Functionality
Table 5. Testing the Payment Input Transaction Functionality

<table>
<thead>
<tr>
<th>Test No</th>
<th>Test Case</th>
<th>Input Data/Steps</th>
<th>Expected</th>
<th>Actual</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Input number Account</td>
<td>111</td>
<td>The system will receive this input and will enter the COA data display</td>
<td>The system will receive this input and will enter the COA data display</td>
<td>Succes</td>
</tr>
<tr>
<td></td>
<td>One One</td>
<td></td>
<td>The system will not accept this value by automatically deleting the input</td>
<td>The system will not accept this value by automatically deleting the input</td>
<td>Succes</td>
</tr>
<tr>
<td>2</td>
<td>Input Account Name</td>
<td>Zakat</td>
<td>The system will receive this input and will enter the COA data display</td>
<td>The system will receive this input and will enter the COA data display</td>
<td>Succes</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>The system will not accept this value by automatically deleting the input</td>
<td>The system will not accept this value by automatically deleting the input</td>
<td>Succes</td>
</tr>
<tr>
<td></td>
<td>Kakat 1</td>
<td></td>
<td>The system will not accept this value by automatically deleting the input</td>
<td>The system will not accept this value by automatically deleting the input</td>
<td>Succes</td>
</tr>
<tr>
<td></td>
<td>Kakat -1</td>
<td></td>
<td>The system will not accept this value by automatically deleting the input</td>
<td>The system will not accept this value by automatically deleting the input</td>
<td>Succes</td>
</tr>
</tbody>
</table>

IV. CONCLUSION

The implementation of zakat, infaq and shadaqah(ZIS) is an activity of worship for Muslims. In particular, zakat has provisions and regulations on the number of costs to be incurred by Muzakki, who should pay zakat on property ownership that has reached nishab and hauz as Muslims. In terms of transactions, the At-Taqwa

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Foundation administrators make applications that can help collect and distribute to those who have the right. Through this web-based ZIS application, it will help the board of trustees from any place to monitor the collected ZIS data and where it is distributed, and the benefits it provides. Also, the most important thing in the ZIS application is that all records will be carried out based on general accounting guidelines which can detail the types of transactions that have occurred, so that all ZIS activities carried out by the At-Taqwa foundation can be properly utilized and accounted for to Muslims, especially the work area. the existence of the At-Taqwa Foundation.

REFERENCES