



Accounting Information System for Processing Zakat Funds at the North Sumatra National Amil Zakat Agency is Online Based

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ABSTRACT

Zakat institutions are institutions that are in the midst of the public, so they are required to have transparency and accountability. In carrying out its activities as an amil, zakat processing organizations have principles that must be obeyed, including zakat processing organizations must have an accounting system and financial management. Audits, as well as publications. These three principles indicate that zakat fund management organizations must be transparent in carrying out their duties. This study aims to determine and examine the application of zakat accounting and accounting policies used by the national amil zakat agency. Provides an overview of the application of zakat accounting in the academic world. To solve this problem, the most effective solution is made, namely a web-based information system. In developing this application using the waterfall method. For the data flow method using UML (Unified Modeling Language) for data modeling using ERD (Entity Relationship Diagram) to describe the data model. With the development of this web-based information system, it aims to build a personal service process for institutions and facilitate the processing of zakat funds so that information regarding services and distribution is conveyed properly to institutions.

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1. INTRODUCTION

Zakat is an obligation for every individual who has fulfilled certain conditions to issue a portion of his wealth which is regulated based on syara' provisions.(Lathifa, 2019),(Santoso & Agustino, 2018). In order for the zakat issued by someone to reach the target of the rightful recipient, an institution that specifically handles zakat is needed. Zakat institutions basically have two main roles, namely mobilizing zakat from the community (ummat), and distributing zakat to those who are entitled to receive it.(Novidah & Febrianti, 2018),(Coal, 2017).

The position of zakat institutions in an increasingly advanced and complex environment is very important, because the weakness that has been encountered so far is the absence of good zakat management.(Lathifa, 2019),(Fajrin, 2019). With the progress of the ummah both in terms of economy, science and religious beliefs, the number of Muzaki (zakat payers) will increase and also the quantity of zakat will increase. To anticipate this situation, it is necessary to create zakat institutions that are managed by advanced management(Akbar & Tarantang, 2018).

Zakat management is basically not a simple matter. Zakat management requires political support (political will) from umara (government)(RAMLI, 2021),(Husein & Wali, 2020). In addition, zakat management also requires the support of a good accounting information system and management information system. Without this support, zakat management will not be effective and efficient.

The National Amil Zakat Agency (BAZNAS) is the official body and the only one formed by the government based on Presidential Decree No. RI. 8 of 2001 which has the duties and functions of collecting and distributing zakat, infaq, and alms (ZIS) at the national level(Bahri & Khomeini, 2020),(Ramadan, 2016). BAZNAS is directly responsible for and provides an annual report on the collection and distribution of ZIS to the President of the Republic of Indonesia(Coryna & Tanjung, 2015).

The obstacle that occurs at the North Sumatra National Amil Zakat Agency at this time is the absence of an accounting information system that can support the performance that occurs in the organization, especially in the field of processing accounting data for processing Zakat Funds at the North Sumatra National Amil Zakat Agency which has a major influence on organizational development and presentation of financial statements(Burhanuddin, 2022).

2. RESEARCH METHOD

2.1 Existing System Analysis

a. Field Study

Is a method that is carried out by conducting direct studies in the field to collect data, namely direct observation to the study location. The data collection techniques carried out by the author are:

a) Observation

In this observation method the author is given the opportunity to make direct observations on the tour section which takes care of all activities related to accounting transactions, especially the processing of zakat funds.

b) Interview

In collecting this data the author conducted interviews and asked questions directed at the problem of recording Zakat Fund Processing at the North Sumatra National Amil Zakat Agency.

c) Sample

The author examines the available documents and has something to do with the financial recording system in the processing of zakat funds.

b. Library Studies (Library Research)

This research was conducted by collecting library materials related to accounting in public libraries.

c. Design Procedure

Is the procedures and steps needed to achieve the design objectives carried out. The steps are :

a) Analyze the problems that occur in the process of recording the finances of the National Amil Zakat Agency.

b) Designing a new system using the UML (Unified Modeling Language) model.

c) Create applications with the PHP programming language.

d. Research Target/Purpose

The target of this research is to create an Accounting Information System for Processing Zakat Funds at the North Sumatra National Amil Zakat Agency.

2.2 Research sites

This research was conducted at the North Sumatra National Amil Zakat Board, Jl. William Iskandar, Medan.

3. RESULTS AND DISCUSSIONS

3.1 Results Display

The following describes the display of the results of the Design of an Accounting Information System for Processing Zakat Funds at the North Sumatra National Amil Zakat Agency which can be seen as follows:

a. Home View Form

The display of the login form is a form for entering an ID and password so that the program can be opened as shown in Figure IV.1. following:

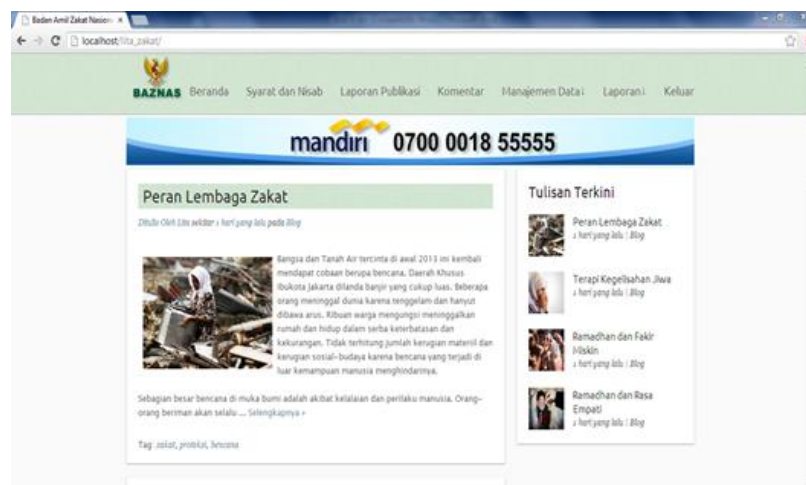


Figure 1.Home view

b. Login Form

The login form is a form for entering a password so that the program can be opened as shown in Figure 2 below:

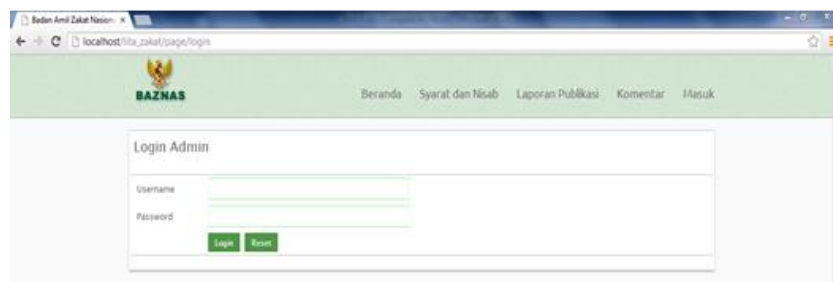


Figure 3. Display of the Login Form

c. Comment Form

The comments and suggestions form functions to provide suggestions or criticisms regarding the zakat fund management system being visited by the user. The appearance of the criticism and suggestion form is as shown in Figure 3 below:

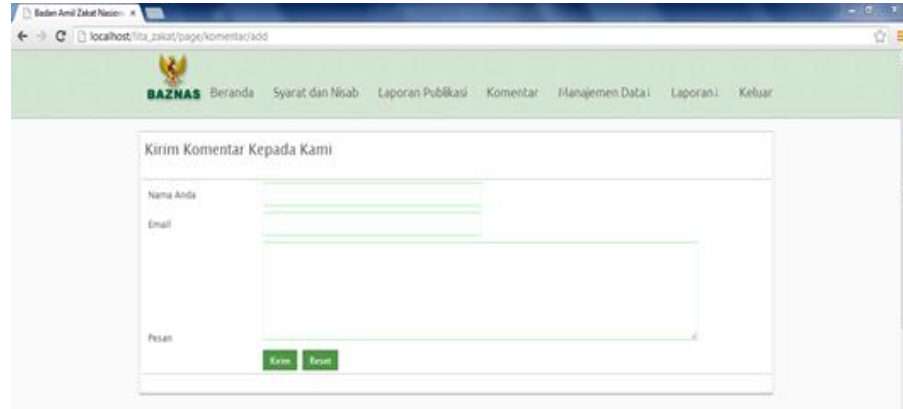


Figure 4. View of the Comment Form

d. Form Manage Page Data

This form functions to display a form for inputting zakat information which will be displayed as shown in the picture.4. following:

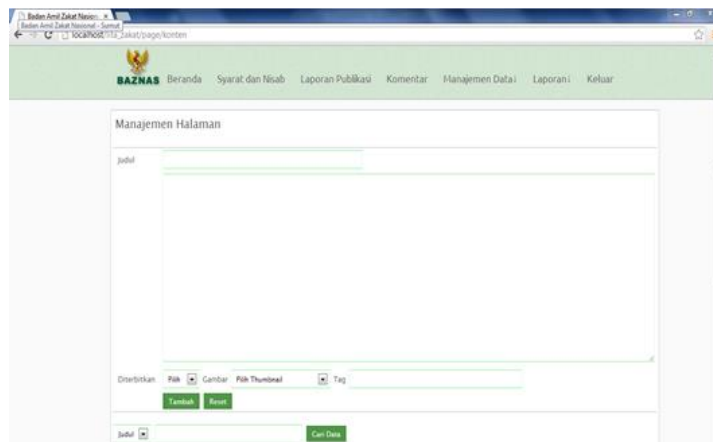


Figure 5. Display of Page Data Form

e. Muzakki Data Management Form

This form functions to display a form for entering muzakki data which will be displayed as shown in Figure 5 below:

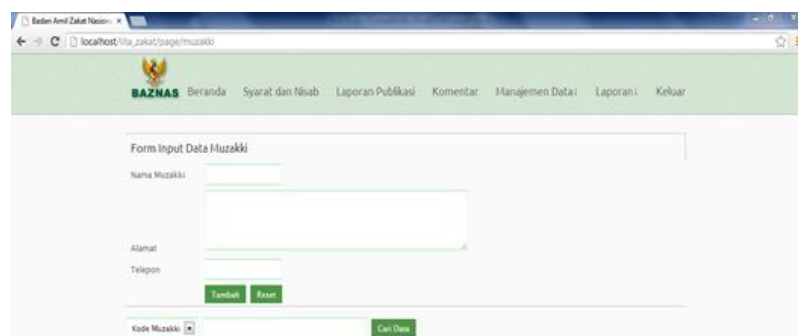


Figure 6. Display of the Muzakki Data Form

f. Institutional Data Management Form

This form functions to display a form for inputting information on zakat recipient institutions which will be displayed as shown in Figure 6. below

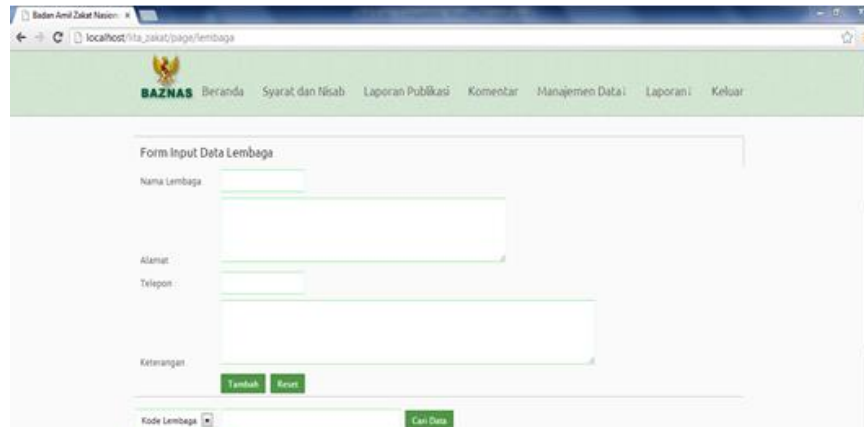


Figure 6. Display of the General Journal Report

g. Institutional Data Management Form

This form functions to display a form for inputting information on zakat recipient institutions which will be displayed as shown in Figure 7. Next

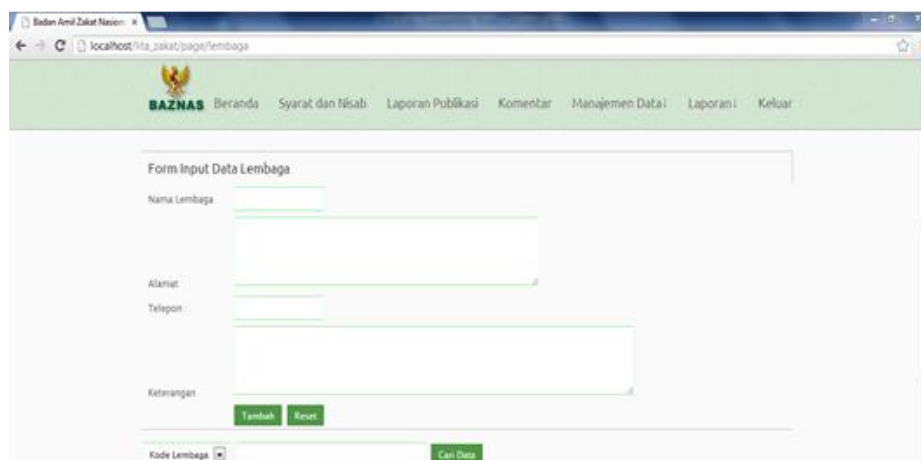


Figure 7. Display of the Zakat Data Form

h. Acceptance Data Management Form

This form functions to display a form for inputting zakat receipt information which will be displayed as shown in Figure 8. Next;



Figure 8. Display of Acceptance Data Form

i. Muzakki Report Form

This form functions to display a form for displaying muzakki report information which will be displayed as shown in Figure 11. Following;

No	Kode Muzakki	Nama Muzakki	Alamat	Telepon
1.	M0001	Bayus	J. Abdullah Hasjey No.89	0812879888
2.	M0002	Rendra	J. Mongosodi No.99	0852787888
3.	M0003	Citra Leticia	J. Kapten Sumanono No.77	0878787877
4.	M0004	Dinda Larwati	J. Budi Kemanangan No.34	0878787887
5.	M0005	Jendika Ramadani	J. Mustafa No. 50	0888787878
6.	M0006	Abdillah Wicakill	J. Tanjung No. 78	0817887877
7.	M0007	Anissa Firdah	J. Sopoeta No. 81	0813877834
8.	M0008	Nia Rahmah	J. Kapten Muslim No.77	0813877772
9.	M0009	Rindani Agata	J. Banteng No. 22	0813878782
10.	M0010	Ahlan Husain	J. Kapten Sumanono No. 88	0813878878

Dibuat Oleh: _____ Medan, 02 Aug 2013
Diketahui Oleh: _____

Figure 9. Display of the Muzakki Report Form

j. Institutional Report Form

This form functions to display a form for displaying institutional report information which will be displayed as shown in Figure 10. Following;

No	Kode Lembaga	Nama Lembaga	Alamat	Telepon	Keterangan
1.	M00001	Pusat Pelayanan Mustahid	J. Banteng No. 57	081-888992	Pusat Pelayanan Mustahid
2.	M00002	Zakat Community Develop.	J. Guru Patempus No. 38	081-274044	Zakat Community Development
3.	M00003	Rumah Sehat Baznas	J. Gator Subroto No. 12	081-282033	Rumah Sehat Baznas
4.	M00004	RCAB	-	081-288388	Rumah Cerdas Anak Bangsa
5.	M00005	BQ-Baznas	J. Guru Patempus	081-44944	Berkah Qorah Baznas
6.	M00006	TDB	J. Palang Merah No. 88	081-277888	Tanggap Bencana Baznas
7.	M00007	Kadernau 1000 Ulama	J. Flamboyan No. 57	081-777888	Kadernau 1000 Ulama

Dibuat Oleh: _____ Medan, 02 Aug 2013
Diketahui Oleh: _____

Figure 10. Display of the Institution Report Form

k. Zakat Report Form

This form functions to display a form for displaying zakat report information which will be displayed as shown in Figure 11. Following;

No	Kode Zakat	Nama Zakat	Keterangan	Spesial
1	MS001	Zakat Pertanian	Zakat Hasil Tanah (padikahu jenis Zakat Maal) meliputi hasil dari pemukiman, sawah, ladang, kebun, dan hutan (sengon, dll). Perhitungan zakat untuk masing-masing tipe tanah berbeda, baik hasil maupun kadarnya berbeda-beda dan sifatnya bertingkat. Sedangkan hasilnya yakni satu tahun untuk tiap tahun.	5-arat Unsur Sempu Nishab Bekas satu tahun Tanggapan tidak dipergunakan untuk produksi Dipergunakan Zakat atas Unsur Nishab 5 kedar zakat 1- 4 ekor tidak ada zakat 5- 9 ekor seekor kambing 10- 14 ekor dua ekor kambing 15- 19 ekor tiga ekor kambing 20- 24 ekor empat ekor kambing 25- 29 ekor seekor unta betina 1 tahun 30- 34 ekor seekor unta betina 2 tahun 35- 39 ekor seekor unta betina 3 tahun 40- 44 ekor seekor unta betina 4 tahun 45- 49 ekor seekor unta betina 5 tahun 50- 54 ekor 2 ekor unta betina 1 tahun 55- 59 ekor 2 ekor unta betina 2 tahun 60- 64 ekor 2 ekor unta betina 3 tahun 65- 69 ekor 2 ekor unta betina 4 tahun 70- 74 ekor 2 ekor unta betina 5 tahun Setelah terdapat 70 unta seekor unta 3 tahun dan ditambah 40 unta seekor unta 2 tahun Zakat Atas Sapi Nishab 5 kedar 1- 20 ekor tidak ada zakat

Figure 11. View of the Zakat Report Form

3.2 Discussion

In designing an accounting information system for ordering travel tour packages, the author uses the PHP program as a link for web applications with MySQL databases, with the final result of making reports that can be printed as reports from existing data. The essence of the benefits of this program is to provide tour package data information services while simultaneously detecting duplication of tour package orders and scheduling tour packages automatically to make it easier for staff to provide tour information to customers.

The commands in the program that the author made are also quite easy to understand because the user only clicks on the available buttons as needed.

The reasons above can be a goal to improve the quality of data processing and to further maximize the resources associated with the input data processing system for tour package bookings.

a. Program Process Steps

In running the program at the beginning by entering username and password data in the login form. If the data entered is correct then the system will direct the user to the main menu according to the level given to the user. For the user administrator level, the main menu is Tour Package Data, Tour Package Schedule Data, Payment Data, Travel Expense Data, Salary Data and Logout, where data input starts from the tour package data menu to enter travel data during the tour, and then input data. tour package schedule to set a definite destination schedule. Then you can fill in the payment data which will be carried out by the staff who want to be assigned to make whatever payments are needed. Furthermore, the staff inputs employee salary data for the company's income statement. After the process of filling in all data, both tour package booking data, the final stage of the system process is printing general journal reports, ledgers and company profit and loss reports.

4. CONCLUSION (10 PTs)

From the results of the author's research, several conclusions can be drawn, including: With the storage of a database system, muzakki data and other zakat data can be viewed quickly and accurately. The resulting zakat data reports can be viewed periodically. To compile a zakat data report, you only need to input the required data then the system will process it in the form of a report. Zakat data system can be more effective and efficient in making a decision. The system used to record zakat transactions can be seen clearly so that the data presented in this system is faster and does not require a long time to make a decision.

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