



DEPARTMENT OF ACCOUNTING
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ANDALAS UNIVERSITY

UNDERGRADUATE DISSERTATION

THE STUDY OF DIFFERENT WAYS OF CALCULATING INCOME
ZAKAT BY ZAKAT INSTITUTIONS IN INDONESIA

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ABSTRACT

This study aims to analyze the differences in methods and provisions for calculating zakat on income by zakat institutions in Indonesia and the impact on zakat fund managed by Zakat Institutions in Indonesia. The research was conducted using a qualitative approach with comparative method. The results of this study indicate that there are differences in the methods and provisions for calculating zakat on income applied by zakat institutions in Indonesia. This research found several types of income zakat calculation methods in Indonesia, but only one type that suitable based on Qur'an and hadith. These findings imply that regulations related to zakat on income are not fully implemented by zakat institutions, so the amount of zakat funds managed is different. This research contributes in terms of input for the government to pay attention to the compliance of zakat institutions in implementing regulations regarding zakat that have been implemented

Key words: *Income Zakat, Zakat Calculation, Zakat Compliance, Zakat Institutions, Zakat Provisions*

