

## CHAPTER V

### CLOSING

#### 5.1 Conclusion

Gold traders in Solok and Padang have not kept books in accordance with the correct accounting concept, which must include recording assets, liabilities, capital, revenues, and expenses. They also do not calculate profit and loss correctly, which can be used to judge the success of a company and measure the company's steps in the next period. Gold traders must be able to calculate profits and losses correctly to reduce expenses and increase income. Traders calculate profit and loss annually, and some also calculate profit and loss every 3 months. Gold traders in Solok and Padang have different understandings of calculating profit and loss based on the accounting concepts discussed in Chapter 2.

Zakat is an obligation that must be carried out by Muslims who already have property in accordance with the conditions of zakat, and given to people who have the right to receive it, as contained in the word of Allah Q.S. At-Taubah verse 103. In carrying out trade zakat calculations, several gold traders in the cities of Solok and Padang have not carried out zakat calculations correctly. Sources of knowledge about trade zakat are obtained from ustadz and fiqh books. Gold traders in Solok and Padang carry out the obligation to pay zakat once a year. Zakat is issued in the month of Ramadan because the reward of kindness is multiplied by Allah SWT. The mechanism for distributing zakat has been implemented properly; some distribute it individually and some distribute it to BAZNAS. Zakat distribution techniques have been carried out correctly; some are given directly to the person and some are transferred. The range of zakat values distributed is around 100,000 to 1,000,000.

#### 5.2 Suggestion

It is recommended that gold traders carry out bookkeeping and profit and loss calculations in accordance with the accounting concept, and it is suggested to the regional

government and the ministry of religion to compile standard guidelines for gold trade zakat and socialize them to gold traders in order to create uniformity and legal certainty in the management of traded gold zakat. In carrying out outreach, they must cooperate with related agencies, institutions, and organizations. This effort must be carried out in a planned, organized, and sustainable manner in order to improve the welfare of society.

