



ACCOUNTING DEPARTMENT

FACULTY OF ECONOMICS AND BUSINESS

ANDALAS UNIVERSITY

THESIS

**THE STUDY OF ACCOUNTING AND ZAKAT PRACTICES AMONG GOLD
TRADER:**

(CASE STUDIES IN SOLOK AND PADANG)

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ABSTRACT

This study aims to find out whether the gold traders in Solok City and Padang City have implemented proper bookkeeping and how trade zakat calculations apply to these traders. The population of this study were gold traders in the cities of Solok and Padang. The data collection technique used was semi-structured interviews, and data were obtained from 19 traders. The data used is primary data sourced from informants. The data analysis technique used is thematic analysis. After conducting the research, it was found that gold traders in Solok and Padang have not kept books in accordance with the correct accounting concept. Gold traders have different understandings of calculating profit and loss based on the accounting concept. In carrying out trade zakat calculations, several gold traders in the cities of Solok and Padang have not carried out zakat calculations correctly.

Keywords: *Bookkeeping, Accounting Concept, Trade Zakat*

