

Amalan Pengiktirafan Hasil Oleh Institusi Wakaf, Zakat, Dan Baitulmal Di Malaysia

Mohd Fairuz Md Salleh¹, Norida Basnan, Azlina Ahmad, et. al.

Universiti Kebangsaan Malaysia

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Abstrak

Artikel ini mengkaji amalan pengiktirafan hasil oleh institusi yang mentadbir Wakaf, Zakat dan Baitulmal (WZB) di Malaysia. Dengan menggunakan kaedah analisis kandungan penyata kewangan dan perbincangan kumpulan fokus, dapatan kajian ini melaporkan wujudnya perbezaan dalam amalan pengiktirafan hasil bagi lima Institusi WZB yang dijadikan sampel kajian terutamanya dalam aspek pengiktirafan wakaf khas, pengiktirafan harta faraid atau hak pesaka bahagian baitulmal, titik pengiktirafan hasil luqatah dan wujudnya perbezaan dalam asas pengukuran yang digunakan bagi Institusi WZB dalam mengiktiraf hasil-hasil tersebut. Dapatan kajian ini dapat memberikan kefahaman berhubung amalan semasa pengiktirafan hasil Institusi WZB dan seterusnya diharapkan dapat digunakan sebagai input bagi pembentukan piawaian perakaunan dan pelaporan seragam khusus bagi Institusi WZB.

Kata kunci: wakaf, zakat, baitulmal, pengiktirafan hasil, perakaunan Islam

Abstract

This article presents a critical review of revenue recognition practices among the institutions administering waqf, zakah and baitulmal (WZB) in Malaysia. Through a content analysis of financial statements and focus group discussions with the accountants and management of the five WZB institutions, the findings show that different revenue recognition practices have been employed, particularly in recognizing revenues of waqf for specific purpose and in recognizing 'faraid' properties or portion of estates of a deceased person that belong to baitulmal. Furthermore, the review of practices of the sample institutions reveals different pointof recognition of 'luqatah' as revenue and diverse measurement basis were used in revenues recognition. The findings provide understanding on the current practices of recognition of the various types of revenues administered by the institutions of WZB. The findings can also be used as inputs in developing Islamic accounting standards that will harmonize the accounting and reporting practices among WZB institutions.

Keywords: waqf, zakah, baitulmal, revenue recognition, Islamic accounting