

Pengiktirafan Dan Pengukuran Aset-Aset Di Majlis Agama Islam Negeri (MAIN): Amalan Dan Cabaran

Siti Alawiah Siraj¹, Marhanum Che Mohd Salleh, Maliah Sulaiman, et.al.

Universiti Islam Antarabangsa Malaysia

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Abstrak

Aset merupakan satu komponen penting di dalam setiap institusi termasuklah MAIN sebagai institusi yang bertanggungjawab ke atas aset WZB di Malaysia. Walaubagaimanapun, kajian-kajian terdahulu yang dilaksanakan berkaitan amalan perakaunan Majlis-Majlis Agama Islam Negeri (MAIN) di Malaysia hanya menumpu kepada aspek pendedahan sahaja. Kajian berkaitan pengiktirafan serta pengukuran aset-aset MAIN adalah sangat terhad. Selain daripada ketelusan MAIN mendedahkan segala maklumat berkaitan aset-aset majlis atau aset-aset yang diamanahkan sama ada melalui wakaf, zakat, atau baitulmal (WZB), dari sudut pandang perakaunan Islam, adalah amat perlu juga bagi MAIN memandang serius bagaimana aset-aset tersebut diiktiraf serta diukur dalam penyata kewangan dari perspektif Islam. Oleh yang demikian, objektif utama kajian ini adalah untuk meninjau amalan semasa MAIN mengiktiraf serta mengukur aset-aset WZB dan seterusnya mengenal pasti cabaran atau isu yang timbul di kalangan MAIN berdasarkan amalan perakaunan yang telah dipraktikkan sekian lama. Lebih penting lagi adakah amalan ini selaras dengan Syariat Islam. Secara keseluruhannya, terdapat enam kategori aset yang dinilai dalam kajian ini iaitu Hartanah, Loji dan Peralatan (PPE), Hartanah Pelaburan (IP), Inventori, Aset Pajak, Aset Tidak Ketara (IA) dan Aset Pertanian. Kajian ini telah menggunakan kaedah triangulasi di mana penyelidik menjalankan temubual dengan pegawai-pegawai MAIN dan perbincangan kumpulan fokus, serta semakan ke atas dokumen asas iaitu Penyata Kewangan (Tahun Kewangan 2016) MAIN. Dapatan kajian mendapati kepelbagaian di dalam amalan pengiktirafan dan pengukuran enam kategori aset MAIN tersebut. Pengiktirafan aset dilakukan pada titik pengiktirafan dan nilai yang berbeza bagi setiap MAIN di dalam sampel kajian. Ini bermakna pembangunan piawaian perakaunan Islam untuk aset-aset WZB adalah perlu khususnya untuk kegunaan entiti WZB di Malaysia.

Kata kunci: pengiktirafan aset, amalan perakaunan, wakaf, zakat, MAIN

Abstract

Assets are an integral component within each institution including MAIN as a responsible institution for WZB assets in Malaysia. However, previous studies conducted on the accounting practices of State Islamic Religious Councils (MAIN) in Malaysia only focused on the aspect of disclosure. Studies on recognition and measurement of assets are very limited. Apart from being transparent for MAIN in exposing all information pertaining to the assets of waqf, zakat, or baitulmal (WZB) based on the Islamic accounting perspective, it is also very important for MAIN to take a serious look at how these assets are recognized as well as measured in the financial statements from an Islamic perspective. Therefore, the main objective of this study is to review the current practice of MAIN in recognizing and measuring WZB's assets and identifying the challenges or issues arising from MAIN long-standing practice of accounting. More important is whether this practice is in line with the shariah. Overall, there are six categories of assets investigated in this study: Property, Plant and Equipment (PPE), Investment Property (IP), Inventory, Lease Assets, Intangible Assets (IA) and Agricultural Assets. This study has been using a triangulation method whereby researchers conduct interviews with relevant officers and focus group discussions, as well as reviews on basic documents such as Financial Statements (Financial Year 2016) of the related MAIN. The findings reveal the diversity in the practice of recognizing and measuring the six categories of MAIN assets. Recognition of assets is performed at different points of recognition and value for each MAIN in the sample of the study. This shows that the development of Islamic accounting standards for WZB assets is particularly necessary for the use of WZB entities in Malaysia.

Keywords: assets recognition, accounting practices, waqf, zakat, SIRCs