

## **Abstrak**

**Al Muwahid Karno, 2024.** “Analysis of the Implementation of PSAK No. 109 at Baznas Palopo City”. Thesis of the Islamic Economics Study Program, Faculty of Islamic Economics and Business, Palopo State Islamic Institute. Supervised by Dr. Fasiha, S.EI., M.EI.

This thesis discusses the Analysis of the Implementation of PSAK No. 109 at Baznas Palopo City. This study aims to determine the implementation of PSAK No. 109 in the financial statements of BAZNAS Palopo City. This study is a type of qualitative research with a descriptive approach. The subjects of this study were the administrators or amil of Baznas Palopo City. The data for this study were obtained from observation, interviews and documentation. The results of the study indicate that the recording of financial statements for zakat and infaq/alms accounting at the National Zakat Agency (BAZNAS) of Palopo City has implemented an accounting cycle in accordance with PSAK No. 109 which includes financial position reports, fund change reports, cash flow reports and notes to financial statements in preparing their financial statements, making it easier for staff in the fields of finance and reporting to prepare relevant, understandable and comparable financial statements so that they can provide financial statements that can be read by parties in need. Meanwhile, from the analysis of the suitability of the application of financial statement recording at BAZNAS Palopo City which includes recognition and measurement, presentation and disclosure, it is in accordance with PSAK No. 109 on accounting for zakat, infaq/alms.

Keywords: Implementation, PSAK No. 109, Baznas