

***Analysis of the Implementation of PSAK 109 About Accounting for Zakat, Infaq, and Alms in Preparing Financial Reporting at the Azka Amil Zakat Institution (IZA) Jember Regency. Avisenna Harkat, S.E., M.M***

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**ABSTRACT**

*This research aims to analyze and explain the implementation related to recognition, measurement, presentation and disclosure of zakat, infaq and alms transactions at LAZ Azka Jember Regency with PSAK 109. This research uses qualitative research methods with data collection methods in the form of interviews and documentation carried out on LAZ Azka District. Jember. The results of this research can be concluded that the application of financial reports at LAZ Azka Kab. Jember is not fully compliant with PSAK 109. The reason why it is not fully compliant with PSAK 109 is that there are several statements in the elements of initial recognition of zakat, measurement after initial recognition of zakat, infaq/alms, and disclosures that are not included or disclosed in LAZ Azka's financial statements. The factor that causes it not to be fully appropriate in the initial recognition of zakat, measurement after the initial recognition of zakat, infaq/alms, and disclosure of financial reports is that amil still lacks understanding of the preparation of these financial reports.*

**Key words :** *Financial Reports, PSAK 109, Zakat Amil Institution*