

IABC

The 6th International
Accounting and Business
Conference

2019

THE 6TH INTERNATIONAL ACCOUNTING & BUSINESS CONFERENCE 2019

*Towards Greater Transparency, Accountability
& Sustainability in Financial Governance*

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**ANALYSIS OF SHARIA ACCOUNTING IMPLEMENTATION IN BMT
(Baitul Maal wat Tamwil) ALIF YOGYAKARTA**

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Abstract

This study aims to analyze the implementation Sharia Accounting at BMT Alif Yogyakarta, from the financial reporting presented by BMT Alif, it can be seen the financial reporting system used and applied by BMT Alif Yogyakarta. Is it in accordance with the application of Sharia accounting in Indonesia and guided by PSAK (guidelines for financial accounting standards) 101 issued by the Indonesian Experts Accountants (IAI). This study uses a comparative descriptive research methodology, which is a quantitative method obtained from the financial statements presented and qualitative methods based on the results of the finance division interview at BMT Alif Yogyakarta. The results findings that BMT Alif Yogyakarta understands the standards of Sharia accounting applications in Indonesia and have implemented sharia accounting financial statement, this can be seen from the implementation of financial reporting and also appropriate financial reporting standards, in accordance with applicable PSAK 101. This can be seen from the financial reporting presented. Financial statements in the form of balance sheets, income statements, cash flow statements, retained earnings reports (*equity*), reports on changes in limited investments, and the separation of reports on sources and uses of zakat funds and social funds, reports on sources and uses of *qardh* funds and notes to financial statements.

Keywords: *Sharia Accounting, PSAK 101 and BMT Alif Yogyakarta*