

Analisis pengungkapan laporan tahunan OPZ di Indonesia, Malaysia dan Kuwait berdasarkan integrated reporting standard = Disclosure analisis of annual report zakat organization in Indonesia, Malaysia and Kuwait based on integrated reporting standard

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Abstrak

[ABSTRAK

Organisasi Pengelola Zakat (OPZ) merupakan salah satu organisasi non profit yang bergerak di bidang penghimpunan dan pendistribusian dana zakat yang setiap tahunnya melakukan pengungkapan mengenai kegiatan operasional mereka dalam bentuk laporan tahunan. Penelitian ini membahas OPZ di Indonesia, Malaysia, dan Kuwait mengenai komponen-komponen yang terdapat dalam laporan tahunan masing-masing OPZ di masing-masing negara berdasarkan Integrated Reporting yang tengah menjadi isu dalam pelaporan akuntansi. Dalam studi ini, peneliti menganalisis laporan tahunan tiga OPZ pada tahun 2008-2010 di Indonesia, Malaysia dan Kuwait untuk mengetahui indeks laporan tahunan masing-masing OPZ. OPZ yang memiliki indeks laporan tahunan berdasarkan Integrated Reporting yang cukup tinggi berada di Malaysia, yaitu PPZ Malaysia akibat adanya pengungkapan governance dalam laporan tahunan mereka. Dari pengungkapan laporan tahunan OPZ juga dapat dilihat bahwa belum ada OPZ yang melakukan pengungkapan terhadap risk management. Secara keseluruhan, pengungkapan laporan tahunan OPZ baik di Indonesia, Malaysia, dan Kuwait masih terbilang rendah karena jika dibandingkan berdasarkan syarat yang terdapat dalam Integrated Reporting masing-masing OPZ baru hanya mengungkapkan sebagian dari konten yang disyaratkan oleh Integrated Reporting.

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ABSTRACT

Zakat Organization (ZO) is one of the non-profit organizations engaged in the collection and distributions of zakat funds annually conduct disclosures about their operations on an annual report. This study discusses the ZO in Indonesia, Malaysia, and Kuwait regarding the components contained in the annual report of each ZO in each country based on Integrated Reporting which being an issue in accounting reporting. In this study, researchers analyzed the annual reports of three ZO in 2008-2010 in Indonesia, Malaysia and Kuwait to determine the index of the annual report of each ZO. ZO that has a highest index of the annual report by the Integrated Reporting is PPZ Malaysia due to governance disclosure in their annual reports. From the annual report disclosures of ZO can be seen that there has been no disclosure of the ZO conducting risk management. Overall, the annual report disclosures of ZO in Indonesia, Malaysia, and Kuwait is still low because when compared based on the terms required in the Integrated Reporting each ZO reveals only part of the content that is required by the Integrated Reporting., Zakat Organization (ZO) is one of the non-profit organizations engaged in the collection and distributions of zakat funds annually conduct disclosures about their operations on an annual report. This study discusses the ZO in Indonesia, Malaysia, and Kuwait regarding the components contained in the annual report of each ZO in each country based on Integrated Reporting which being an issue in accounting reporting. In this study, researchers analyzed the annual reports of three ZO in 2008-2010 in Indonesia, Malaysia and Kuwait to determine the index of the annual

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