

ABSTRAK

Nama : Khaira Khirnika
Program Studi : Ekonomi Syariah
Judul : Analisis Sistem Pelaporan Dan Kinerja Keuangan Nazhir Wakaf Terhadap Minat Wakaf Tunai (Studi Kasus Masjid AL-Mabrur Gampong Meunasah Masjid Kecamatan Muara Dua)

Penelitian ini bertujuan untuk mengetahui bagaimana sistem pelaporan dan kinerja keuangan nazhir wakaf yang ada di Masjid AL-Mabrur apakah sudah berjalan sesuai dengan teori keuangan, metode yang digunakan dalam penelitian ini adalah metode kualitatif deskriptif, jenis dan sumber data yaitu data primer, dan data sekunder, teknik pengumpulan data yaitu berupa observasi, wawancara, kepustakaan, dan dokumentasi, informasi dalam penelitian ini berjumlah 9 orang, antara lain pihak Masjid, pewakif dan jama'ah Masjid AL-Mabrur. Hasil penelitian ditemukan bahwa sistem pelaporan keuangan wakaf oleh nazhir di Masjid AL-Mabrur dilakukan secara transparansi dan akuntabilitas dan kinerja keuangan nazhir di Masjid AL-Mabrur sudah berjalan sesuai dengan ketentuan yang berlaku yaitu menerima, mengelola dan memperuntukan dana wakaf sesuai dengan niat si pewakif.

Kata kunci : *Sistem Pelaporan, Kinerja Keuangan Nazhir, Wakaf Tunai*

ABSTARCT

Name : Khaira Khirnika
Program Study : Sharia Economics
Title : Analysis of the Reporting System and Financial Performance of Nazhir Waqf on Interest in Cash Waqf (Case Study of the AL-Mambrur Gampong Meunasah Mosque, Muara Dua District Mosque)

This research aims to find out how the reporting system and financial performance of the nazhir waqf at the AL-Mabrur Mosque is running in accordance with financial theory. The method used in this research is a descriptive qualitative method, the types and sources of data are primary data and secondary data. , data collection techniques, namely in the form of observation, interviews, literature and documentation, the information in this research amounted to 9 people, including the mosque, the waqif and the congregation of the AL-Mabrur Mosque. The research results found that the waqf financial reporting system by the nazhir at the AL-Mabrur Mosque was carried out in a transparent and accountable manner and the financial performance of the nazhir at the AL-Mabrur Mosque was running in accordance with applicable regulations, namely receiving, managing and allocating waqf funds in accordance with the waqif's intentions.

Keywords: Reporting System, Nazir Financial Performance, Cash Waqf