

The Zakat container for creditor assets in the economic institution from the perspective of practitioners of the accounting and auditing profession in Algeria.

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Abstract :

We aim through this study to understand the financial liabilities in economic institutions, as these institutions engage in contemporary financial transactions. However, they lack a clear vision to distinguish between what is subject to zakat and what is not. To achieve this, it is necessary to analyze the elements that are not excluded from the zakat base and those that are excluded from it, through an analytical study of the opinions of a sample of certified accountants and auditors, considering that they have sufficient knowledge of the accounting aspects of the economic institution, in addition to understanding some basics of zakat accounting and calculating the zakat base. The study reached a number of conclusions, the most important of which is that tangible assets, inventories, and accounts receivable are considered assets that are not deducted from the zakat base.

Keywords : zakat Zakat Accounting ,Creditor Assets ,Zakat Base, Zakat Accounting for Economic Companies

JEL Classification Codes : M41- Z12- H25

Introduction :

Zakat is the third pillar of the five pillars of Islam, and this religious duty was instituted to redistribute wealth among members of the Muslim community. The wealth of the rich is allocated to the categories outlined in the Holy Quran, according to its specific conditions. While zakat is typically applied to natural persons who meet the necessary criteria, scholars have also affirmed that it can be applied to legal entities, meaning companies of all types. As is well known, these companies possess a variety of assets and liabilities, and due to contemporary financial transactions within these entities, it is vital to evaluate the status of credit assets within zakat accounts. This can be achieved by reviewing prior studies and theoretical literature on the subject, alongside an empirical study. Given the ambiguity and differences in terminology between accounting and jurisprudence, some companies may face challenges in determining the status of these credit assets. This raises the following research question:

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To what extent can credit assets in economic institutions be considered subject to zakat in accordance with Sharia and accounting principles?

To address this question and achieve the study's objectives—gathering the views of certified accountants and auditors on the subject of credit assets—two hypotheses have been proposed as follows:

- Accounts payable (Account 4) can be considered as assets that should be excluded from the zakat base (i.e., they do not contribute to the zakat base).
- Financial accounts payable can be considered as assets that should be excluded from the zakat base (i.e., they do not contribute to the zakat base).

Study Objectives:

This study aims to understand the accounting treatment of zakat from both a Sharia and an accounting perspective. It also aims to explore the practical aspect by examining the views of certified accountants and auditors on the purification of credit assets.

Methodology:

The study adopts a descriptive-analytical approach, reviewing relevant prior research and studies to establish a theoretical framework. Regarding the empirical framework, a case study methodology is employed, utilizing a questionnaire followed by data analysis and appropriate statistical methods.

Study Limitations:

The study's limitations are as follows:

- **Sample:** The study focuses on a sample of certified accountants and auditors in Algeria.
- **Time Frame:** The study was conducted between January 27, 2024, and March 15, 2024.
- **Geographical Scope:** The questionnaire was distributed electronically.

Significance of the Study:

The significance of this study stems not only from the importance of the topic itself but also from the fact that most jurisprudential and accounting literature addresses zakat in companies in general, while others focus on the zakat base calculation without exploring the purification of assets.

Previous Studies

Study by Ammar Darwish et al: This study is an article discussing the accounting treatment for determining the zakat base of commercial companies. The problem of the study lies in whether the zakat base should solely rely on the financial statements prepared according to

the accounting and financial system, or whether some adjustments need to be made. The methodology adopted is descriptive. The study's goal is to clarify the obligation of companies, as legal entities, to pay zakat.

Study by Mohamed Akhdar Qureshi (2009): This study examines the accounting framework for zakat in commercial companies, using a case study of Al Baraka Bank in Algeria. It is a master's thesis, and the problem of the study concerns whether the zakat base of a company can be determined solely from its annual financial reports according to IAS/IFRS standards, or if another set of financial statements should be prepared. The researcher used both descriptive and historical approaches. Key findings from the study include:

- There is no relationship between tax and zakat, as tax is a legal obligation and zakat is a divine command.
- When calculating the zakat base, it is not possible to rely solely on financial statements prepared according to international accounting standards.
- Two methods should be used when calculating the zakat base: the growing capital method and the fixed capital method.

Study by Merhanouchi Mohamed Saleh (2019), Malaysia University: This study is an article discussing zakat accounting practices in selected Islamic religious councils under state jurisdiction. The problem of the study involves analyzing accounting practices that align with generally accepted accounting principles and their compliance with Islamic law. The researcher followed a descriptive and comparative methodology. The study aims to:

- Discuss the concept of revenue in public accounting from an Islamic perspective.
- Understand the accounting of zakat collection and distribution.
- Conduct a survey of accounting practices for zakat collection and distribution.

Study by Mohamed Akhyar Adnan et al: This study addresses the accounting treatment of zakat in companies: a critical review in Malaysia. The problem of the study concerns the accounting treatment of zakat in companies as presented in accounting standards and guidelines. The aim of the study is to determine the extent of companies' adherence to both the theoretical Islamic perspective and accounting practices. One of the key findings was that the recognition of zakat on companies is not suitable due to a general misunderstanding of zakat.

Study by Mushira Abdullah Ahmed (2016): This master's thesis discusses the accounting issues related to determining and measuring the zakat base for real estate and trade goods zakat. It focuses on a field study conducted at the Zakat Bureau in Shendi Locality. The problem of the study lies in the failure to apply the necessary accounting procedures related to zakat.

The main goal of the research is to clarify the role of accounting thought in measuring the zakat on these properties. The researcher used an inductive method to study the research problem, a deductive approach to test the hypotheses, and a historical and descriptive approach. The researcher recommended that attention should be given to the principles applied by Islamic and accounting thought to achieve a proper zakat base calculation.

Section 1: Theoretical Literature on Corporate Zakat Accounting

Before delving into the field of study, analyzing the sample, and interpreting the results, it is essential to briefly clarify some of the key concepts that align with the topic of this study:

Corporate Zakat Accounting:

To determine the zakat amount for any company, it is necessary to first understand the concept of corporate zakat accounting, which is considered a branch of accounting committed to the principles of Islamic law (Sharia).

Definition of Zakat:

Linguistically, zakat means purification, growth, blessings, and praise (Al-Qaradawi, 2001M, p. 57).

It is defined as: Giving a portion of wealth, once it reaches the due time (haul), to the poor or others, under the prescribed conditions. The ruling of zakat is that it is a duty in this world and a source of reward in the Hereafter (Abu Suleiman, Al-Mukhtar Bin Al-Arabi, Mumin Al-Jazairi, 2014M, p. 1121).

Conditions for Zakat on Wealth:

1. Complete Ownership (Tamlik): The ability to fully dispose of the wealth without any liabilities in this world or penalties in the Hereafter (Boukliha, 2012-2013, p. 18).
2. Growth (Nama): The wealth from which zakat is paid must yield profit for the owner (Al-Qaradawi, 2001M, p. 173).
3. Reaching the Nisab (Minimum Threshold): This is the amount of wealth that must be reached for zakat to become obligatory (Abu Al-Barakat, p. 6).
4. Excess Beyond Essential Needs (Fadl): Essential needs are those that cannot be dispensed with in daily life, such as food and drink; therefore, zakat does not apply to these (Mushira, Abdullah Ahmed Ali, 2016M, p. 37).
5. Completion of One Year (Hawl): This refers to the passing of twelve lunar months on the wealth subject to zakat (Al-Qaradawi, 2001M, p. 196).
6. Freedom from Debt: The wealth being purified for zakat must be free from any debts that could reduce the nisab amount (Khaled Bin Latresh, p. 30).

Conditions for the Zakat Payer (Mazki):

- Islam: The obligation of zakat applies only to Muslims, as it is a duty that only applies to them (Al-Qaradawi, 2001M, p. 124).
- Freedom: Zakat is not obligatory on slaves, according to the consensus of Islamic scholars, as evidenced by the hadith of Jabir (RA) who said: "There is no zakat on the property of a slave until he is freed" (Abu Suleiman, Al-Mukhtar Bin Al-Arabi, Mumin Al-Jazairi, 2014M, p. 1125).
- Reason and Maturity: There is a difference of opinion among Islamic scholars regarding the zakat on the property of minors and the insane. Those who argue for the zakat obligation cite verses and hadiths indicating its necessity for the wealth of children and the insane, such as the verse: "Take from their wealth a charity to purify

them and sanctify them” (At-Tawbah, 9:103). The opposing view argues that purification can only occur by removing sins, and there are no sins attributed to minors or the insane (Al-Qaradawi, 2001M, pp. 136-137).

Legitimacy of Zakat for Companies:

The legitimacy of zakat for companies emerged when individuals would mix their cattle and livestock for efficiency and cost-saving purposes (Al-Sultan, Sultan Bin Muhammad Ali, 1986M, p. 58). Islamic scholars have agreed on the obligation of zakat on wealth that is used by owners in trade and industry. Dr. Yusuf Al-Qaradawi states, “Zakat is obligatory on companies and individuals because the merchant's wealth and soul are in greater need of purification than any other wealth” (Hussein Hussein Shahat, p. 16). Additionally, Abu Dawood narrated from Qays Bin Ghurza that the Prophet Muhammad (PBUH) said: “O merchants, selling is accompanied by falsehood and swearing, so purify it with charity” (Abu Dawood, Suleiman bin Ash'ath, Hadith 3326, vol. 3, p. 242).

Arguments Supporting the Obligation of Zakat for Companies:

- If a company pays zakat on its own, it does so as a natural person would, regarding the type of wealth subject to zakat, the nisab, the haul, and the amount due. For instance, an agricultural company would pay zakat on agricultural produce, a commercial company would pay zakat on trade goods, an industrial or service company would pay zakat on its profits, and a livestock company would pay zakat on livestock. If the company operates in more than one area (e.g., trade, livestock, and agriculture), it must pay zakat on each asset accordingly and under the required conditions (Abdullah Al-Dershawi, Abdullah Al-Sama'il, Mohamed Al-Dershawi, 2011, p. 34).
- Unlike other forms of worship, where the rationale is primarily religious duty, zakat is a financial act of worship based on wealth. A majority of scholars maintain that zakat does not lapse upon the death of the wealth owner, it remains obligatory, and it is enforced if the owner refuses to pay (Abdullah Al-Dershawi, Abdullah Al-Sama'il, Mohamed Al-Dershawi, 2011, p. 34).

Definition of Zakat Accounting:

Zakat accounting is a branch of accounting knowledge that aims to collect and analyze accounting data to identify those obligated to pay zakat, measure the wealth subject to zakat, and distribute its proceeds to the prescribed categories as mentioned in the Holy Quran, relying on accounting standards derived from Islamic Sharia rulings. (Khaled Bin Latresh, p. 132)

Basic Concepts in Zakat Accounting:

To facilitate the understanding and application of zakat accounting methods, there are several concepts and terms used in zakat accounting that need to be clarified as follows:

- **Non-Commercial Assets (Arood Al-Qinya):** These refer to assets acquired to assist in the company's activities, not for trade or investment purposes. Examples include real

estate, machinery, and vehicles. These are referred to as fixed assets. (Abdulrahman Bin Awad Al-Qarni, 2019, p. 4).

- **Zakatable Assets (Al-Osool Al-Zakawiya):** These are the assets that meet the conditions for zakat obligation, depending on the type of wealth, and are called zakatable wealth. (Ammar Issam Abdulrahman Al-Samra'i, Nadia Abdul Jabbar Al-Sharida, 2019, p. 5).
- **Non-Zakatable Assets (Al-Osool Ghair Zakawiya):** These are assets that are not subject to zakat, meaning they do not meet the conditions for zakat obligation. (Khaled Bin Latresh).
- **Zakat Liabilities (Al-Khusoom Al-Zakawiya):** These are the liabilities on the zakatable assets that must be deducted so that the zakatable wealth remains the property of the zakat payer and free from debt. (Samir Al-Sha'er, 2003, p. 3).
- **Zakat Base (Wea' Al-Zakat):** In accounting terms, this is represented by working capital, which is the zakatable assets minus current liabilities. (Naseer, 2014).
- **Zakat Nisab (Zakat Threshold):** This is the amount of wealth at which zakat becomes obligatory. If the zakatable wealth meets or exceeds the nisab, it is subject to zakat. If it is below the nisab, zakat is not obligatory. (Hussein Hussein Shahat, 2002, p. 34).
- **Zakat Rate (Nisbat Mu'adil Al-Zakat):** This is the percentage of wealth to be deducted from the zakat base, and it varies depending on the type of wealth subject to zakat. Since companies are subject to zakat on trade goods, the zakat rate is as follows:
 - 2.5% if the company's financial year corresponds to the lunar year (354 days).
 - 2.5775% if the company's financial year corresponds to the solar year.
 - If the company's financial year exceeds the solar year, the zakat rate is calculated as: Zakat rate = (Number of days in financial year / 354 days) * 2.5%. (Khaled Bin Latresh, p. 133).
- **Trade Goods (Arood Al-Tijara):** These are items prepared for sale or purchase for profit, excluding cash. They include transactions related to the sale of real estate, movable goods, clothing, jewelry, and other merchandise. These transactions are subject to zakat for those who own them for trade, provided they meet the conditions of zakat and the nisab is reached. The zakat rate for trade goods is 2.5% of their value (one-quarter of a tenth). (Mushira, Abdullah Ahmed Ali, 2016M, p. 56).

Section 2: Field Study and Practical Framework of the Study

1. Methodological Framework and Study Procedures:

This section outlines the conceptual framework of the study and the methods and procedures used in its empirical application. It includes the study population, the sample studied, the research tool used, data collection methods, and the necessary procedures for this.

1.1 Study Population:

The study population consists of a group of "certified accountants and auditors" from various regions across Algeria, all of whom are accredited by the Ministry of Finance.

1.2 Study Sample:

The study sample consists of the number of responses retrieved electronically from certified

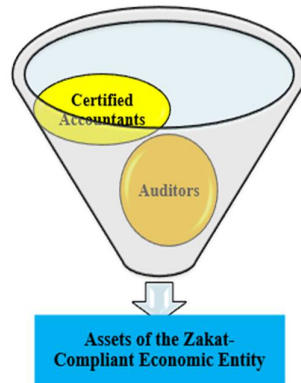
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accountants and auditors during the study period. The study was based on an electronic questionnaire, and the total number of responses was 50.

1.3 Study Model:

Based on a review of previous studies, the following model was developed for use in this study.

Figure 1: Study Model



Source: Prepared by the researcher

The model presents the perception and viewpoints of the certified accountants and auditors in the study sample, where:

- **Independent variable:** The credit assets of the zakat-compliant economic entity.
- **Personal variables:** The characteristics of the certified accountants and auditors.

1.4 Design of the Research Tool: Based on the nature of the data to be collected, the methodology followed in the study, and the available material resources, it was determined that the most suitable tool for achieving the study's objectives was the electronic questionnaire.

The study's questionnaire was designed based on previous studies in the same field. The questionnaire was divided into three sections:

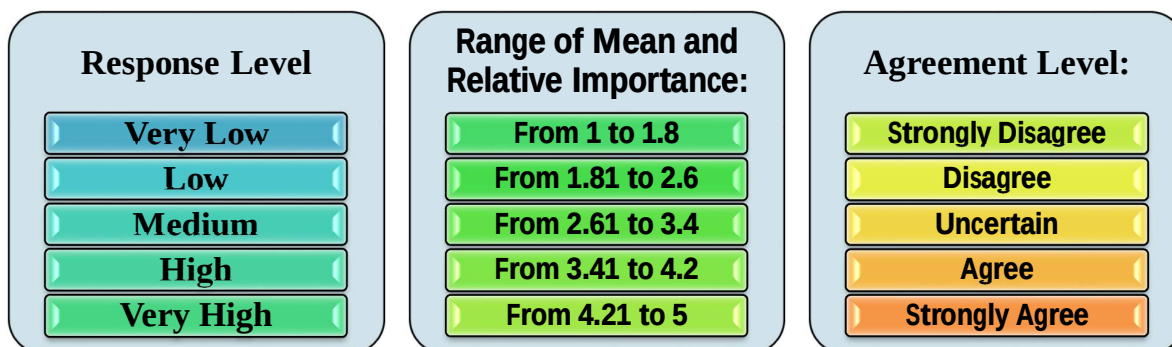
- The first section pertains to the personal variables and professional characteristics of the study sample (such as gender, age group, educational qualification, and experience).
- The second section contains the questionnaire items, which address the perceptions and viewpoints of the certified accountants and auditors regarding the credit assets in zakat-compliant economic entities. The five-point Likert scale was used to determine the level of agreement.

1.5 Statistical Methods for Analyzing the Study Questionnaire: After deciding to use the electronic questionnaire, it was distributed via email for a period of 32 days. Interactive

responses were collected, totaling 47 valid questionnaires for statistical analysis. The Statistical Package for Social Sciences (SPSS) was used to achieve the study's objectives. SPSS includes a wide range of statistical tests, including descriptive statistics such as frequencies, means, standard deviations, etc., as well as inferential statistics such as correlation coefficients, regression, etc. The following outlines the statistical methods used in this study.

Range: The range is the difference between the largest and smallest values in a set of values. To determine the cell length for the five-point Likert scale used in the questionnaire, the range between the largest and smallest values of the Likert scale was calculated ($5 - 1 = 4$). This range was then divided by the number of scale points to obtain the cell length ($4 / 5 = 0.8$). This value was then added to the lowest scale value (1) to determine the upper limit of each category ($0.8 + 1 = 1.8$). Thus, the following scale was obtained:

Figure 02: Five-Point Likert Scale



Source: Prepared by the researcher

- **Frequencies and Percentages:** Frequencies and percentages were used to determine the personal and professional characteristics of the study sample, as well as to analyze the responses of the sample members to the statements in the questionnaire.
- **Cronbach's Alpha Test:** Cronbach's Alpha was used to measure the reliability of the questionnaire items.
- **Spearman's Rank Correlation Coefficient:** This coefficient was used to determine the correlation between the items and the study's main themes.

1.6 Reliability of the Study Tool: Reliability refers to the consistency of the results. If the questionnaire were redistributed to a different sample from the same population and of the same sample size, the results would be similar to those obtained from the first sample. Cronbach's Alpha is one of the most commonly used measures of reliability. It calculates the internal consistency between the responses to the questions and is computed using the following formula (Plant, 2007, p. 206):

$$\alpha = \frac{K}{k-1} \left(1 - \frac{\sum_{i=1}^k \sigma_{yi}^2}{\sigma_x^2} \right) \quad \text{Where:}$$

- KK is the number of questions.

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- σ_{yi}^2 is the standard deviation of the responses for question i.
- σ_x^2 is the standard deviation of all responses.

By applying the reliability test using Cronbach's Alpha for the sample, the total reliability coefficient for the questionnaire, as well as the reliability for each dimension and theme of the questionnaire, was calculated.

Table 01: Cronbach's Alpha Reliability Coefficient for Questionnaire Dimensions

Statement	Num of Items	Cronbach's Alpha Coefficient
Accounts payable (H/4) excluded from zakat base	08	0.930
Financial accounts payable excluded from zakat base	03	0.923
Overall reliability of the questionnaire	11	0.919

Source: Prepared by the researcher based on SPSS (23) outputs in Appendix 01.

From the table, which shows the reliability coefficient for the questionnaire dimensions, it is evident that the Cronbach's Alpha coefficient for reliability exceeded 60% for all dimensions of the questionnaire, with an overall reliability of 91%. This indicates that the questionnaire is highly reliable, and if redistributed to another sample from the same population under similar conditions, similar results would be obtained.

2. Data Presentation and Analysis

This section will describe the personal variables, display the levels of presence of the independent and dependent variable dimensions within the study population, and test the study hypotheses.

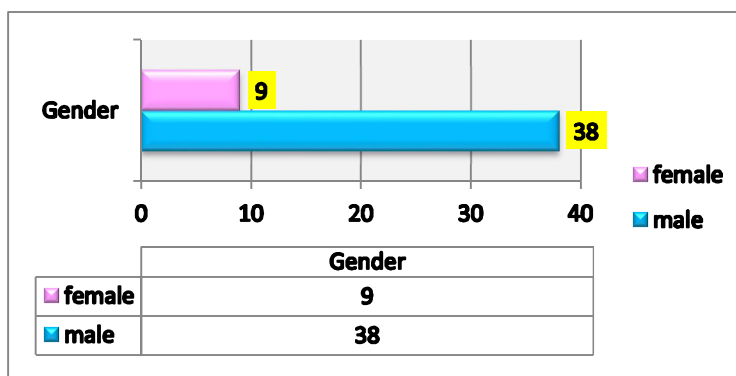
2.1 Distribution of the Study Sample According to Personal Characteristics:

Table 02: Distribution of the Study Sample According to Personal Characteristics

Factor	Category	Count	Total
Gender	Male	38	47
	Female	9	
Age Group	Under 35 years	4	47
	35 to 50 years	32	
	Over 50 years	11	
Educational Qualification	University degree	15	47
	Postgraduate studies	32	
Years of Experience	Less than 5 years	2	47
	5 to 15 years	13	
	More than 15 years	32	

Source: Prepared by the researcher using SPSS (22)

Figure 03: Distribution of the Study Sample According to Gender

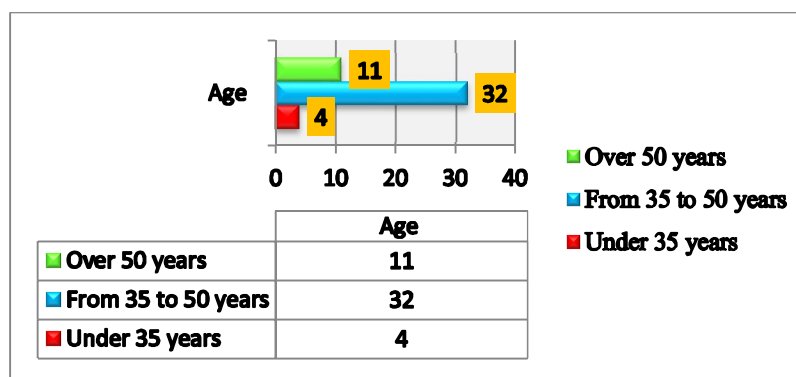


Source: Prepared by the researcher using SPSS (23)

From Table 02 and Figure 03, it is evident that the highest percentage of the study sample, according to the gender variable, consists of 38 male accounting and auditing professionals from the total sample. In contrast, only 9 females are practicing accounting and auditing. This reflects the fact that the profession is more commonly practiced by males than females.

Distribution of the Study Sample According to Age Group:

Figure 04: Distribution of the Study Sample According to Age Group

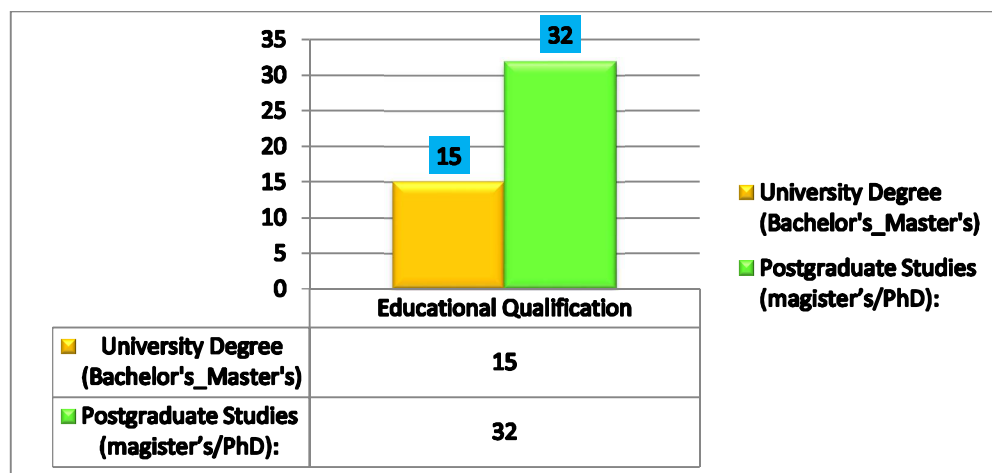


Source: Prepared by the researcher using SPSS (23)

From Table 02 and Figure 04, it is noticeable that the majority of the study sample is between the ages of 35 and 50, with 32 accounting and auditing practitioners. This is followed by the age group over 50 years, with 11 auditors and certified accountants. Lastly, only 4 members of the study sample are under 35 years old. Analyzing these results, we find that most of the participants are under 50 years old, which is due to the fact that the qualification for practicing the profession has been restricted since 2010.

Distribution of the Study Sample According to Educational Qualification:

Figure 05: Distribution of the Study Sample According to Educational Qualification

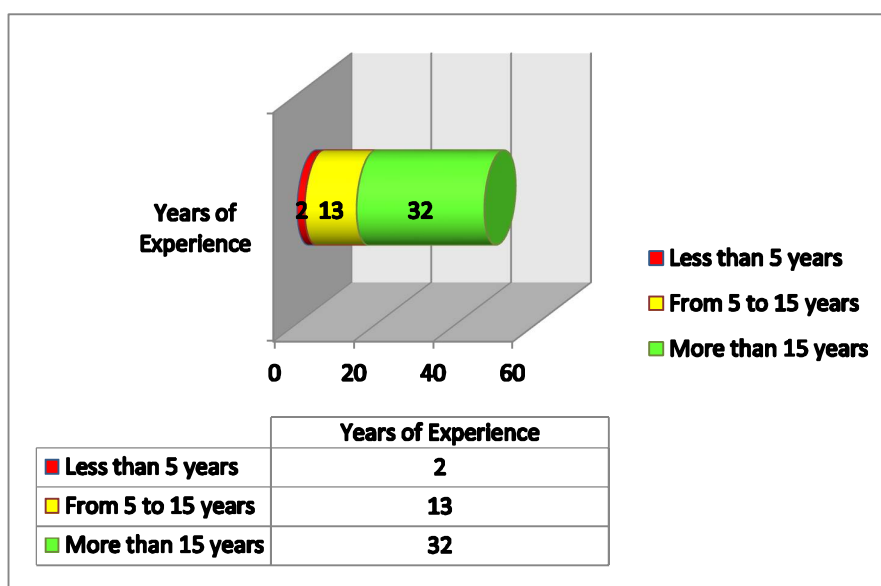


Source: Prepared by the researcher using SPSS (23)

The results from Table 02 and Figure 05 show the distribution of the study sample by educational qualification. It is evident that 32 members of the sample hold postgraduate degrees, which makes them the largest group in the study. They are followed by 15 certified accountants and auditors with university degrees, indicating that most of the sample participants possess a high level of education.

3. Distribution of the Study Sample According to Years of Experience:

Figure 06: Distribution of the Study Sample According to Years of Experience



Source: Prepared by the researcher using SPSS (23)

From the table and figure above, the group with more than 15 years of experience ranks first, with 32 certified accountants and auditors. The second group, with 5 to 15 years of experience, includes 13 accountants and auditors. The third group, with less than 5 years of experience, comprises only 2 accountants and auditors. This shows that most of the respondents in this study have significant experience, with more than 15 years in the field.

5. Hypothesis Testing:

To test the hypotheses, the following statistical analyses were performed:

Results of Analysis for Each Dimension:

1. Dimension: Accounts Payable H/4 Excluded from Zakat Bas:

Table 03: Accounts Payable H/4 Excluded from Zakat Base

Items	Mean	Standard Deviation	Relative Importance	Response Level
1. Accounts payable (H/40) related to suppliers and associated accounts are excluded from zakat base.	3.6596	1.10879	09	High
2. Accounts payable (H/42) related to employees and wages due are excluded from zakat base.	3.7234	1.03634	07	High
3. Accounts payable (H/43) related to social bodies and associated accounts are excluded from zakat base.	3.7447	1.15096	06	High
4. Accounts payable (H/44) related to the government, local authorities, and associated bodies are excluded from zakat base.	4.00	1.31876	02	High
5. Accounts payable (H/49) related to impairment losses on receivables are excluded from zakat base.	3.8511	1.08305	04	High
6. Accounts payable (H/416) related to doubtful customers are excluded from zakat base.	3.8723	0.92353	03	High
7. Accounts payable (H/455) related to partners and current accounts are excluded from zakat base, and all interest on receivables is excluded from zakat base.	4.0638	1.00875	01	High
8. All interest on receivables is excluded from zakat base.	3.6809	0.72551	08	High
Accounts Payable H/4 Excluded from Zakat Base (Overall)	3.8244	1.0444	06	High

Source: Prepared by the researcher using SPSS (23)

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From the table, it can be observed that the mean for all items is between 4.0638 and 3.6596, indicating a high level of agreement from the certified accountants and auditors. The overall mean for the dimension "Accounts Payable H/4 Excluded from Zakat Base" is 3.8244, which corresponds to a high level of agreement, with a standard deviation of 1.0444. This suggests that the respondents agree that accounts payable H/4 are among the assets excluded from the zakat base.

2. Financial Accounts Payable Excluded from the Zakat Base:

Table 04: Financial Accounts Payable Excluded from the Zakat Base

Items	Mean	Standard Deviation	Relative Importance	Response Level
1. Accounts payable and financial institutions, and similar institutions, are excluded from the zakat base.	3.7660	0.75794	04	High
2. Accounts payable (H/59) related to impairment losses on current financial assets are excluded from the zakat base.	3.8511	0.58898	01	High
3. All financial accounts payable are excluded from the zakat base.	3.8511	0.58898	02	High
Financial Accounts Payable Excluded from Zakat Base (Overall)	3.822	0.6453	03	High

Source: Prepared by the researcher using SPSS (23)

From the table, we see that the mean for each item ranges from 3.7660 to 3.8511, reflecting a high level of agreement from certified accountants and auditors. The overall mean for the dimension "Financial Accounts Payable Excluded from the Zakat Base" is 3.822, which corresponds to a high level of agreement, with a standard deviation of 0.6453. This suggests that the respondents agree that financial accounts payable are among the assets excluded from the zakat base.

Based on the results of the dimensions, we can conclude that both hypotheses are correct from the perspective of certified accountants and auditors.

Conclusion:

Economic institutions need to purify their wealth once it reaches the zakat threshold. Therefore, it is essential for the owners of these institutions to have a good understanding of the zakat-related terms and concepts, as a primary obstacle to zakat payment in these institutions is the misunderstanding of certain assets as being zakatable.

The goal of this study was to clarify whether credit assets are subject to zakat. To achieve the research goal, the researcher presented some literature on zakat, corporate zakat accounting, and also included an empirical aspect in the form of a questionnaire distributed to a group of certified accountants and auditors. Some of the findings from the study include:

- Accounts payable H/4 are among the assets that are not included in the zakat base, with a mean of 3.8244 and a standard deviation of 1.0444.
- Accounts payable H/40 related to suppliers and associated accounts are not included in the zakat base, with a mean of 3.6596 and a standard deviation of 1.10879.
- Accounts payable H/42 related to employees and wages due are not included in the zakat base, with a mean of 3.7234 and a standard deviation of 1.03634.
- Accounts payable H/43 related to social bodies and associated accounts are not included in the zakat base, with a mean of 3.7447 and a standard deviation of 1.15096.
- Accounts payable H/44 related to the government, local authorities, and associated bodies are not included in the zakat base, with a mean of 4.00 and a standard deviation of 1.31876.
- Financial accounts payable are among the assets that are not included in the zakat base, with a mean of 3.822 and a standard deviation of 0.6453.
- Accounts payable and financial institutions, and similar entities, are not included in the zakat base, with a mean of 3.7660 and a standard deviation of 0.75794.
- Accounts payable H/59 related to impairment losses on current financial assets are not included in the zakat base, with a mean of 3.8511 and a standard deviation of 0.58898.
- All financial accounts payable are not included in the zakat base, with a mean of 3.8511 and a standard deviation of 0.58898.

The results of the hypothesis tests are as follows:

- The first hypothesis is correct with a high level of response. Therefore, accounts payable (H/4) are among the assets that are excluded from the zakat base (i.e., they do not contribute to the zakat base), according to the views of certified accountants and auditors.
- The second hypothesis is correct with a high level of response. Therefore, financial accounts payable are among the assets that are excluded from the zakat base (i.e., they do not contribute to the zakat base), according to the views of certified accountants and auditors.

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