



WORLD CLASS ISLAMIC UNIVERSITY
UNISSULA
SULTAN AGUNG ISLAMIC UNIVERSITY

No ISBN: 978-602-1154-24-1

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Budaya Akademik Islami*



FACULTY OF ECONOMICS
UNISSULA - SEMARANG



FACULTY OF ISLAMIC AND BUSINESS
UIN SUNAN KALIJAGA - YOGYAKARTA



INSTITUTE OF ISLAMIC BANKING AND FINANCE
IIUM - MALAYSIA

PROCEEDING

3rd

AICIF 2015

ASEAN International Conference on Islamic Finance

SEMARANG, NOVEMBER 18-19TH 2015

**The Role of Zakah and
Islamic Financial Institution
into Poverty Alleviation and
Economics Security**



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3rd **AICIF 2015** *ASEAN International Conference on Islamic Finance*

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Layout:

Harjanto

Publisher:

Faculty of Economics Unissula

Printing by:

Bintang Communication
Jl. Tri Lomba Juang No.7 Semarang
email: bintang.comm@gmail.com

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FOREWORD

Assalamualaykum. Wr. Wb

As a steering committee of 3rd ASEAN INTERNATIONAL CONFERENCE ON ISLAMIC FINANCE (AICIF-2015), firstly I would like to say "Thank You Very Much" to all parties for their enormous effort toward the detailed arrangement for hosting this conference.

The 3rd AICIF is organized by Faculty of Economics - Sultan Agung Islamic University (UNISSULA), Faculty of Islamic Economics and Business - State Islamic University Sunan Kalijaga Yogyakarta (UIN Yogyakarta), and Institute of Islamic Banking and Finance – International Islamic University Malaysia.

The conference is aimed to discuss "Role of Zakah and Islamic Financial Institution into Poverty Alleviation and Economic Security". Islamic financial institution, such as Islamic banking, Islamic unit trust, Islamic insurance, etc., has growth very fast for last decade. They become important part relating to the efforts improving the quality of life of the society as well as relieving the society from the riba trap. In the context of recent economy, the Islamic financial institutions as economy pillar continues to challenge effort of poverty alleviation.

Conference aims to bring together researchers, scientists, and practitioners to share their experiences, new ideas and research results in all aspects of the main conference topics.

Furthermore, I would like to extend my gratitude to authors who submitted their papers to AICIF 2015 conference and also reviewers for their contribution and effort to excellent conference proceeding.

Finally, for all of you, welcome to AICIF 2015. I hope you will enjoy the conference and have a nice time during your stay in Semarang Indonesia.

Wassalamualaykum. Wr. Wb

Regards,
Olivia Fachrunnisa, PhD
3rd AICIF 2015 Steering Committee,
Dean
Faculty of Economics
Sultan Agung Islamic University
Indonesia.

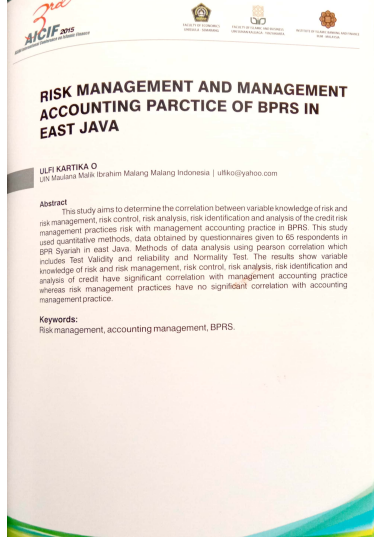
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RISK MANAGEMENT AND MANAGEMENT ACCOUNTING PRACTICE OF BPRS IN EAST JAVA

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Abstract

This study aims to determine the correlation between variable knowledge of risk and risk management, risk control, risk analysis, risk identification and analysis of the credit risk management practices risk with management accounting practice in BPRS. This study used quantitative methods, data obtained by questionnaires given to 60 respondents in BPR Syariah in east Java. Methods of data analysis using Pearson correlation which includes Test Validity and reliability and Normality Test. The results show variable knowledge of risk and risk management, risk control, risk analysis, risk identification and analysis of credit have significant correlation with management accounting practice whereas risk management practices have no significant correlation with accounting management practice.

Keywords:

Risk management, accounting management, BPRS.