

**PEMAHAMAN MAHASISWA AKUNTANSI TENTANG ZAKAT
SEBAGAI PENGURANG PAJAK PENGHASILAN**

(Studi Penelitian Pada Mahasiswa Akuntansi STIE PGRI Dewantara Jombang)

ABSTRAK

Oleh

Inggar Prahesti

1762043

This study aims to determine the understanding of accounting students at STIE PGRI Dewantara Jombang about zakat as a deduction for income tax. Categorized in field research (Field research) using a qualitative approach. The selection of the qualitative type was deliberately chosen because it was considered more appropriate to consider accounting students about zakat as a tax deduction at STIE PGRI Dewantara Jombang. The method chosen in this descriptive research with a qualitative approach is a research study that aims to reveal something as it is. Qualitative research in this study is to see, review and describe numerically about the object under study as it is and draw conclusions about it in accordance with the phenomena that appeared at the time the research was conducted.

Keywords: zakat, qualitative, students, zakat as a tax deduction