

Exploring the Implementation of Accounting Standards for Islamic Financial Institutions in Islamic Bank: The Case of Bank Islam Malaysia Berhad

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Abstrak

In this thesis will explain about implementing accounting standards which must be modified according to its characteristics. Bank Islam Malaysia Berhad mainly adopted from International Accounting Standards, and Accounting Standards for Islamic Financial Institutions. There are some adjustments from both standards. It can create its own accounting system characteristics. The important things are the users of financial statement can understand and know how to use them. Bank Islam Malaysia Berhad was introduced to practice banking and financing activities based on the Shari'ah Islami'ah principles derived mainly from Al-Quran and Al-Sunnah. The problem of this study, as showed some relevance of Accounting Standards for Islamic Financial Institutions for Islamic Banks, The Case of Bank Islam Malaysia Berhad. This study will show how ASIFI adopted. There are some adjustment regarding its own environment. Scope of writing will be included accounting standards for Islamic Banks, which support by International Accounting Standards and Accounting Standards for Islamic Financial Institution. There are some similarities and differences from both standards. It is also investigate Islamic Banking System in Malaysia; it is called Interest Free Banking Systems that regulate transaction with other Islamic bank and central bank. However, in its application, some scholars give some critical argument about BIMB operations. Those critics are connected with Islamic laws that some of them might be ignored.