

## Analisis pelaksanaan dan perlakuan akuntansi dalam penerbitan dan investasi sukuk mudharabah (studi kasus Bank XYZ) = Analysis on the implementation and accounting treatment for sukuk mudaraba issuance and investment (a case study on XYZ Bank)

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### Abstrak

Penelitian ini bertujuan untuk menjelaskan pelaksanaan dan perlakuan akuntansi penerbitan dan investasi sukuk mudharabah pada Bank XYZ, salah satu bank syariah yang menerbitkan sukuk mudharabah di Indonesia. Analisis dilakukan dengan menjadikan Fatwa DSN-MUI, PSAK, dan tinjauan literatur terkait sebagai acuan. Hasil penelitian menunjukkan bahwa pelaksanaan penerbitan sukuk mudharabah telah sesuai dengan Fatwa DSN-MUI akan tetapi belum sesuai dengan beberapa prinsip syariah. Pelaksanaan investasi, perlakuan akuntansi penerbit, dan perlakuan akuntansi investor, telah sesuai dengan teori.

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The aim of this study is to describe the implementation and accounting treatment for sukuk Mudaraba issuance and investment in XYZ Bank, and Indonesian Bank issuing sukuk Mudaraba. This study was conducted through applying Fatwa DSNMUI, PSAK, and literature study as a benchmark. The results suggested that implementation of sukuk Mudaraba issuance had been held in accordance to Fatwa DSN-MUI, but not to some Islamic principle. In addition, implementation of sukuk Mudaraba investment had been held in accordance to its corresponding theory. Although, the results did not support the expectation that accounting treatment for sukuk debtor and investor was fully held according to the standard—some discrepancies were found in accounting treatment for sukuk debtor and investor.