

Analisis kesesuaian syariah dan perlakuan akuntansi produk pembiayaan perumahan dengan menggunakan akad istishna pada Bank Syariah Y berdasarkan fatwa DSN- MUI, PSAK dan PAPSI (2013) = Analysis of shariah compliance and accounting treatment of housing financing products using istishna agreement on Bank Syariah Y based on fatwa DSN-MUI, PSAK, and PAPSI (2013) / Arief Aditya

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Abstrak

[<b>ABSTRAK</b><br>

Aktivitas pembiayaan merupakan salah satu aktivitas yang dilakukan oleh bank syariah Dalam laporan magang ini akan dinilai kesesuaian syariah dari praktik pembiayaan perumahan dengan akad istishna rsquo pada Bank Syariah Y dengan membandingkannya dengan Fatwa DSN MUI no 06 DSN MUI IV 2000 tentang Istishna rsquo dan Fatwa DSN MUI No 22 DSN MUI III 2002 tentang Istishna rsquo Paralel Laporan Magang ini memperlihatkan bahwa secara garis besar praktik pembiayaan istishna rsquo pada Bank Syariah Y sudah sesuai dengan fatwa DSN MUI tetapi masih yang masih perlu diperbaiki dan disesuaikan dengan fatwa DSN MUI Perlakuan akuntansi dilihat berdasarkan PSAK 104 dan PAPSI 2013 Analisis dari praktik akuntansi kontrak istishna rsquo pada bank Syariah Y sudah sesuai dengan PSAK 104 dan PAPSI 2013 Pada tahun 2014 ini Bank Syariah Y resmi menggunakan metode anuitas dalam pengakuan pendapatannya.

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<b>ABSTRACT</b><br>

Financing activity is one of the activities undertaken by the Bank Syariah This internship report evaluate the compliance of housing financing practice under the istisna rsquo contract by comparing the paractict with Fatwa of DSN MUI No 06 DSN MUI IV 2000 about Istishna rsquo and Fatwa of DSN MUI No 22 DSN MUI III 2002 about Istishna rsquo Parallel The result showses that the financing practices of istisna rsquo on Islamic Bank Y comply with Fatwa of DSN MUI There are some things that still need to be improved and adapted to the Fatwa of DSN MUI For the accounting treatment will been seen by PSAK 104 and PAPSI 2013 The result showses that accounting practices of contract istisna rsquo are in comply with PSAK 104 and PAPSI 2013 In 2014 Bank Syariah Y using the annuity method for revenue recognition.;Financing activity is one of the activities undertaken by the Bank Syariah This internship report evaluate the compliance of housing financing practice under the istisna rsquo contract by comparing the paractict with Fatwa of DSN MUI No 06 DSN MUI IV 2000 about Istishna rsquo and Fatwa of DSN MUI No 22 DSN MUI III 2002 about Istishna rsquo Parallel The result showses that the financing practices of istisna rsquo on Islamic Bank Y comply with Fatwa of DSN MUI There are some things that still need to be improved and adapted to the Fatwa of DSN MUI For the accounting treatment will been seen by PSAK 104 and PAPSI 2013 The result showses that accounting practices of contract istisna rsquo are in comply with PSAK 104 and PAPSI 2013 In 2014 Bank Syariah Y using the annuity method for revenue recognition ;Financing activity is one of the activities undertaken by the Bank Syariah This internship report evaluate the compliance of housing financing practice under the istisna rsquo contract by comparing the paractict with Fatwa of DSN MUI No

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