

Analisis perhitungan bagi hasil dan pencatatan akuntansi deposito Mudharabah pada Koperasi Syariah di Kota Depok = Analysis of profit sharing computation and accounting treatment of Mudharabah deposit on Islamic cooperative at Depok District

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Abstrak

[ABSTRAK

Skripsi ini bertujuan untuk menganalisis perhitungan bagi hasil dan pencatatan akuntansi deposito mudharabah pada koperasi syariah di Kota Depok serta membandingkannya dengan PSAK 105 dan DSN MUI No. 03/DSN- MUI/IV/2000. Penelitian ini menggunakan metode kualitatif deskriptif melalui teknik wawancara mendalam, observasi, dan telaah dokumen. Sampel yang digunakan dalam penelitian ini adalah tiga koperasi syariah yang ada di Kota Depok. Hasil dari penelitian ini menunjukkan bahwa secara umum praktik deposito mudharabah telah sesuai dengan ketentuan DSN MUI no. 03/DSN- MUI/IV/2000. Akan tetapi, terdapat beberapa pengukuran dan pengungkapan yang diatur dalam PSAK 105 yang tidak dilakukan oleh kopsyah, yakni terkait pengklasifikasian dana deposito mudharabah, pengakuan kewajiban atas beban pada saat perhitungan bagi hasil deposito mudharabah, dan pengakuan piutang atas pendapatan yang belum dibagikan. Hal ini dikarenakan, beberapa transaksi kopsyah menggunakan sistem cash basis.

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ABSTRACT

This thesis aims to analyze the computation of profit sharing and accounting treatment of Mudharabah Deposits of Islamic Cooperative at Depok City and compare to PSAK 105 and DSN MUI no. 03/DSN- MUI/IV/2000. This research used qualitative descriptive method with depth interview technique, observation, and documentation technique. This research used three samples of Islamic Cooperative at Depok City. The result of the research showed that generally the mudharabah deposit practice complies with DSN MUI no. 03/DSN- MUI/IV/2000. In the other hand, there are several measurement and disclosure which is regulated by PSAK 105 didn't do by Islamic Cooperative, such as misclassification of mudharabah deposit fund, recognize liabilities when the cooperative has computed the profit sharing of mudharabah deposit, and recognize receivable of unearned revenue. This is because several transactions in Islamic Cooperative used cash basis principle., This thesis aims to analyze the computation of profit sharing and accounting treatment of Mudharabah Deposits of Islamic Cooperative at Depok City and compare to PSAK 105 and DSN MUI no. 03/DSN- MUI/IV/2000. This research used qualitative descriptive method with depth interview technique, observation, and documentation technique. This research used three samples of Islamic Cooperative at Depok City. The result of the research showed that generally the mudharabah deposit practice complies with DSN MUI no. 03/DSN- MUI/IV/2000. In the other hand, there are several measurement and disclosure which is regulated by PSAK 105 didn't do by Islamic Cooperative, such as misclassification of mudharabah deposit fund, recognize liabilities when the cooperative has computed the profit sharing of mudharabah deposit, and recognize receivable of unearned revenue. This is because several transactions in Islamic Cooperative used cash basis principle.]