

## ABSTRACT

Muhammad Nurul Hamdi, 2013, THESIS. Title: “An Analysis of Calculating and Accounting Record of Profit as a Share of Revenue From Musyarakah Among Member (Study Case from Koperasi Serba Usaha Syariah Ahmad Yani Malang)”

Supervisor : Dr. H.Ahmad Muhtadi Ridwan, MA.

Keywords : Sharia Cooperative, Musharakah, Profit

---

In the globalization era, Indonesia needs economic institution such as cooperation that beside of aim is for generate the profit also able to be economy movers of the people collectively and also accomodates sprituality values, culturally, togetherness, mutually assistance and kinship. On grounds of strongly eagerness for implement economy activity in accordance with the islamic principle, muslims begin to internalizing islamic values into every financial institution including cooperative. In sharia cooperative, each member stands as a united partner and have same right and responsibility of. This is what we want to see how “Koperasi Serba Usaha Syariah Ahmad Yani”, Sharia Cooperative manages it’s profit.

This research is a descriptive qualitative research that aims to provide information about methods of calculation and recording of SHU accounting as the result of Musyarakah between members in the “Koperasi Serba Usaha Syariah Ahmad Yani Malang”. Analysis tools that used for descriptive analysis is to provide an overview of mathematical formula and technical calculation so it can be compared with Sharia principle and applicable cooperation rules.

Based on the research, known that calculation method of profit and it’s distribution to specific posts at “Koperasi Serba Usaha Syariah Ahmad Yani” is in confirmity with UU. No. 25 at 1992 about cooperative. However, calculating method of profit which will be devided to the member is not confirmed with the Indonesian Law of cooperative and Fatwa of National Sharia Board – Indonesian Council of Ulama No. 8 about musharakah which profit that accepted by every member measured and determined by their saving activity only and still not accomodates equity or another business activity. While for accounting record method need any improvement in some case.