

ABSTRACT

Dewi Mahfudhoh . 2014, Thesis. Title : "Evaluation of Application of SFAS No. Accounting 105 Against Shariah Kanindo Mudarabah In Malang " .

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Keywords : SFAS No. 105, Mudarabah

Of financing is financing the principle of profit sharing ratio in accordance with the agreement between the manager and the owner of the funds. The purpose of this study was to determine the accounting treatment of financing that includes presentation, measurement, disclosure, and recognition is done by Shariah Kanindo Malang and evaluate the suitability of the application of Shariah in doing Kanindo with SFAS No. Malang . 105 on accounting of financing .

The data used in this study is descriptive approaches comparative method is a way to see the 2009-2012 financial statements and conduct interviews. This study evaluated the recognition, measurement, presentation and disclosure of financial statements that do Kanindo Shariah conformity with SFAS No. Malang. 105 reimbursing mudarabah.

From the results of the evaluation can be seen that the accounting treatment pembiayaan mudaraba conducted by BMT Kanindo Shariah Malang in accordance with SFAS No.105, namely the recognition of financing delivery, return of principal borrow, revenue shares , the measurement of cash on delivery cash assets and non- cash, financial statement presentation , and disclosures of financial statements. There are several accounting treatment of financing that is not in accordance with SFAS No. 105 is on the Kanindo not provide noncash assets , and in the event of loss or damage that is not in the result from the owner of the funds. Then Shari'ah Kanindo need to provide non-cash assets as well as the application of SFAS 105 PRGF 13 (b) is the measurement of financing in the form of non- cash assets are measured at fair value on the delivery of non-cash assets , so much easier for customers to apply for financing in the form of non-cash assets .