

ABSTRACT

Priyono, Hendri. 2013. **Syafi'i Fiqh's Point of View toward The Agreement of Money Account Payable with Settle of Building Materials in Dadaptulis Village, Subdistrict Junrejo, Batu City.** Thesis. Department of Sharia Business Law. Sharia Faculty. The State Islamic University (UIN) Maulana Malik Ibrahim Malang. Supervisor: Dr. H. Abbas Arfan, Lc, MH.

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Every economic system, the main function of money is always became a medium of exchange. It happens to all currencies in the world. In a capitalist economic system, money is viewed not only as exchange instrument but also as a commodity. Account Payable is a part of transaction which is mostly done by human being, and, it prevails to all levels of society either in traditional society or modern society. Account Payable is explained as giving goods to other people in agreement which is someone deals to return the same goods.

This study uses qualitative descriptive and tends to use inductive approach analysis. Process and meaning (subjective perspective) are highlighted in qualitative research. A theoretical base is used to guide a research focus in order to adjust it with the data. Moreover, it is also useful to provide an overview on research background and to become a substantial discussion of the finding. In a qualitative study, the researcher starts it from the data, utilizes existing theory as a clarification, and ends it with a theory.

The finding explains that the fundamental factor of money account payable with settle of building materials is *Dadaptulis* society which is economically low and below average, then, therefore in the process of building of housing definitely requires donations from others and it brings the society on the process of money account payable with settle of building materials. money account payable with settle of building materials is common account payable, however it is different in the object because it owes money with the settlement of building materials. Basically, it is just for building of housing which owner of money will not provide an obligation unless in certain requirement. In the Syafi'i fiqh's point of view, money account payable with settle of building materials is contextually forbidden because there is a time period, certain conditions, and deriving benefits, however it is legal, based on the fiqh principles' point of view, because the account payable already become a custom, and a custom can be used as a regulation in a society and they claim that it does not matter, as long as the custom is appropriate with Islamic Sharia.