ABSTRACT

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Accounts payable is mu'ammalah activity involving two parties that have value - a very high social value without any commercial element , so it can be interpreted that the accounts payable transaction is borrowing a sum of money between the creditor and the debtor that the goods will be returned the same or that such goods or the real value of your return . Like the villagers Blawi can not escape from the interference of other parties , such as skipper or fish seed sellers who are willing to provide capital facilities to the people who do not have the capital to provide seed ponds . The provision of capital by the skipper or a seller of fish seed to fish farmers are not in agreement written off in black and white (in writing) , but based on the belief that crop condition must be sold on the skipper or the seller provide seed capital to him at a price determined by the skipper fish seed.

The purpose of this study is to determine the implementation of conditional debt in the form of capital in the farm sector in the Village District of Karangbinangun Blawi Lamongan. To find out the views of Islamic law on conditional debt in the form of capital in the Village District of Karangbinangun Blawi Lamongan. This research uses research (empirical) with descriptive-qualitative approach.

Based on the implementation of research results in the form of conditional debt capital that occurred in the village of Blawi agreement is done orally . accounts payable Kec.Karangbinangun Blawi Village District. Lamongan is harmonious and al - qardh requirements have been met , then the debts practice is already legal under Islamic law . While the factors behind the practice is due to the ease of covering the needs of local communities . Coupled with the lack of knowledge about the transaction in Islamic law . any additional debt contained in the accounts of usury , but rather depends on the background and consequences inflicted . Thus additional transactions in the village is not forbidden to be taken in this case because the parties no disadvantaged and also not cause the parties collapsed and difficult in economic life with the addition of the transaction.