Accounting Treatment Analysis Of The Revenue Sharing Product Mudharabah And Musharakah at Syariah Bank

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This research is about accounting treatment analysis of the product results muudharabah and Musharakah at Mega Syariah Bank. The purpose of this study was to assess the fit between the accounting treatment of revenue sharing on Islamic mega bank with the provisions under SFAS No. 105 and 106 regarding accounting al-mudarabah and al-musharakah. This study uses descriptive data analysis method of quantitative and qualitative. The kind of data uses the primary and secondary data. The data collection method used in this research are field research method (method of observation and interviews) and literature research method.

The results of this research will be showing that recognition of the results of al-mudharabah and al-musyarakah financing efforts have been acordance with SFAS no 105 and 106.

Keywords: Assess the fit between the accounting treatment of revenue sharing on Islamic mega bank with the provisions under SFAS No. 105 and 106