

**ANALYSIS OF THE ISTISHNA ACCOUNTING TREATMENT
CARRIED OUT BY PT. BANK MUAMALAT INDONESIA,
TBK**

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ABSTRACT

This research was conducted to determine it istishna accounting treatment carried out by PT. Bank Muamalat Indonesia, Tbk is in accordance with regulated PSAK (PSAK 104) and also to determined istishna financial procedure by PT. Bank Muamalat Indonesia, Tbk.

The conclusion is that application of accounting istishna by PT. Bank Muamalat Indonesia, Tbk is in accordance with PSAK 104. And istishna financial procedure is done in severage stages, like initiation stage, information collection, solitation, visit report, and a financial analysis process

Keywords: Accounting, Istishna, PSAK (PSAK 104).