ANALYSIS OF RESULTS IN THE APPLICATION REVENUE SHARING IN FINANCING ON PROFITABILITY AT PT. BANK SYARIAH MUAMALAT INDONESIA, Tbk

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ABSTRACT

This research on the implementation of revenue sharing in the financing of profitability at PT. Bank Syariah Muamalat Indonesia. The purpose of this study was to determine how the application of the results especially Musharaka financing and financing is on profitability based on the concept of revenue sharing at PT. Bank Syariah Muamalat. This research used descriptive method quantitative and qualitative analysis.

Data used in this study is the annual financial report of PT. Bank Syariah Muamalat for year 2008-2009 are treated equally in interpolating data.

Application revenue sharing system on musharaka financing in Islamic Bank Muamalat in accordance with PSAK 106, for example, losses that occur in the Musharaka financing is borne by the portion of the paid-up capital. Application sharing system on the financing is in compliance with PSAK 105, it is evident from the accounting treatment, especially seen from the application of the journals for the results of the application in accordance with PSAK 105.

Keywords: Musharaka financing, mudharaba financing. Profitability

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