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M. Faisal, S.Pd., M.Pd

STIESIA Language Center
Menur Pumpungan 02 Surabaya 60118, Indonesia

ABSTRACT

This research aimed to find out relevance between *mudharabah* accounting system with PSAK Number 105 about *mudharabah* of PT Panin Dubai Syariah Bank KCP Ngagel Surabaya consisting recognition, measurement, reporting, and exposure. Therefore, the research was qualitative with a case-study approach. While primary data were taken by using interviews. Meanwhile, secondary data were taken from companies' documentation and books or articles which were related to.

Mudharabah funding is a kind of funding which is based on cooperation *akad* between owner (*shahibul maal*) and fund manager (*mudharib*) in order to get profit with its sharing portion which had been decided in the beginning of *akad*. Moreover, *nisbah* sharing was applied by using Revenue Sharing. Furthermore, *mudharabah* was ruled in PSAK Syariah number 105 about *mudharabah* accounting, which set how treatment on recognition, measurement, reporting and exposure.

The research result showed that treatment of *mudharabah* fund accounting system of PT Panin Dubai Syariah Bank had been implemented correctly from recognition, measurement, reporting, and exposure. From this fact, it could be concluded that principles of accounting and its operation of PT Panin Dubai Syariah Bank KCP Ngagel Surabaya were relevant with rules within PSAK Number 105.

Keywords: Mudharabah, Accounting System, PSAK Number 105