

ABSTRAK

Buku dengan judul “Akuntansi Akad Syariah Pada Sektor Pertanian” ini di tulis oleh Ririn Natus Sholichah, NIM. 17403163030, Jurusan Akuntansi Syariah, Fakultas Ekonomi dan Bisnis Islam, Institut Agama Islam Negeri Tulungagung, Pembimbing Lantip Susilowati, S.Pd., M.M.

Penduduk Indonesia mayoritas bekerja sebagai petani. Beberapa diantaranya bertani di ladang, sawah maupun perkebunan. Terkait sektor pertanian mengenal dengan nama akad salam (jual beli), akad muzara’ah dan musaqah (bagi hasil). Berhubungan dengan akad salam ada beberapa LKS yang belum menggunakannya untuk transaksi syariahnya.

Namun, walaupun begitu dalam membantu proses perkembangan di sektor pertanian penulis mencoba membantu para praktisi dibidang pertanian dan para akademis dengan membuat buku yang disertai dengan praktik dan latihan soal kasus sehingga berguna untuk memberikan pengetahuan tambahan terkait akad yang digunakan dalam sektor pertanian.

Terkait akuntansi syariahnya, Akuntansi salam berpedoman pada PSAK 103 tentang akuntansi salam, sedangkan akad muzara’ah dan akad musaqah masih belum ada pedoman dari PSAK yang membahas akad tersebut, jadi masih mengandalkan asas kepercayaan dan kesepakatan di antara kedua belah pihak.

Kata Kunci : Pertanian, Akuntansi Syariah, Akad Salam, Akad Muzara’ah, akad Musaqah

ABSTRACT

The book entitled "Accounting for Sharia Contracts in the Agricultural Sector" was written by Ririn Natus Sholichah, NIM. 17403163030, Department of Sharia Accounting, Faculty of Economics and Islamic Business, State Islamic Institute of Tulungagung, Advisor Lantip Susilowati, S.Pd., M.M.

Indonesians work as farmers. Some of them are farming in fields, rice fields and plantations. Agriculture-related sectors are familiar with the names of the salam contract (buying and selling), the muzara'ah contract and musaqah (profit sharing). In connection with the salam contract, there are several Sharia Financial Institutions that have not yet looked into their sharia transactions.

However, even so, in helping the development process in agriculture, the author tries to help experts in the field of agriculture and academics by making books that are equipped with practice and practice case questions so that they are useful for providing additional knowledge related to the contracts used in agriculture.

Regarding the sharia accounting, Salam accounting is based on PSAK 103 concerning salam accounting, while the muzara'ah contract and the musaqah contract are still not new from the PSAK that discusses the contract, so they still rely on the principle of trust and agreement between the two parties.

Keywords: Agriculture, Sharia Accounting, Salam Contract, Muzara'ah Contract, Musaqah Contract