

ABSTRAK

King Bagong Furniture mengalami permasalahan terkait pembayaran tertunda oleh konsumen dalam sistem *pre-order*. Hal ini tentunya menimbulkan kerugian bagi pihak penjual, baik dari segi keuangan maupun operasional. Penelitian ini bertujuan untuk menganalisis penerapan akad salam dan istishna' dalam sistem pemesanan, dengan harapan dapat memberikan kepastian transaksi dan mengurangi risiko keterlambatan pembayaran. Penelitian ini menggunakan metode kualitatif. Jenis data yang digunakan dalam penelitian ini ialah data primer dan data sekunder. Data diperoleh melalui observasi, wawancara, dan dokumentasi. Hasil penelitian menunjukkan bahwa Penerapan akad salam dan istishna' dalam transaksi pemesanan di Meubel King Bagong Furniture sudah diterapkan secara efektif untuk mengatasi masalah keterlambatan pembayaran. Secara akuntansi, penerapan kedua akad ini telah sesuai dengan PSAK 103 dan PSAK 104. Namun, masih terdapat ketidaksesuaian dalam penyajian dan pengungkapan laporan keuangan, seperti pencatatan utang salam sebagai utang dagang dan piutang istishna' yang belum dicatat secara spesifik. Dari sisi pembeli, seluruh aspek perlakuan akuntansi baik dari segi pengakuan, pengukuran, penyajian, dan pengungkapan tidak sesuai dengan standar akuntansi syariah. Mereka hanya mengandalkan kontrak dan nota dari penjual tanpa pencatatan khusus. Oleh karena itu, perlu dilakukan perbaikan dalam sistem pengakuan, pengukuran, penyajian, dan pengungkapan.

Kata Kunci: Akad Salam, Akad Istishna', laporan keuangan



ABSTRACT

King Bagong Furniture experienced problems related to delayed payments by consumers in the pre-order system. This certainly causes losses for the seller, both in terms of financial and operational. financial and operational aspects. This research aims to analyse application of the salam and istishna' contracts in the ordering system, with the hope of providing transaction certainty and reducing the risk of late payment. provide transaction certainty and reduce the risk of late payment. This research uses a qualitative method. The types of data used in this research are primary and secondary data. The types of data used in this research are primary data and secondary data. The data were obtained through observation, interviews, and documentation. The results showed that the application of application of salam and istishna' contracts in order transactions at King Bagong Furniture has been applied effectively to overcome the problem of delays in the delivery of furniture. Furniture has been applied effectively to overcome the problem of late payment. payment. In accounting terms, the application of these two contracts is in accordance. However, there are still discrepancies in the presentation and disclosure of financial statements, such as presentation and disclosure of financial statements, such as recording salam payables as trade payables and istishna' receivables as trade payables. as trade payables and istishna' receivables that have not been recorded specifically. From the buyer's side, all aspects of accounting treatment in terms of recognition, measurement, presentation, and disclosure are not in accordance with sharia accounting standards. disclosure are not in accordance with sharia accounting standards. They only rely on the contract and memorandum from the seller without special recording. Therefore Therefore, it is necessary to make improvements in the system of recognition, measurement, presentation, and disclosure, and disclosure.

Keywords: Akad Salam, Akad Istishna', financial statements