

# Implementasi PSAK 102 revisi 2013 pada transaksi pembiayaan murabahah Unit Usaha Syariah PT X = PSAK 102 2013 revision implementation on murabaha transactions in sharia division of PT X

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## Abstrak

[<b>ABSTRAK</b><br>

Penelitian ini bertujuan untuk mempelajari implementasi PSAK 102 revisi 2013 pada produk Murabahah unit usaha syariah milik Lembaga Keuangan PT X. Signifikansi resiko kepemilikan persediaan mempengaruhi standar yang menjadi acuan dan dalam hal ini PT X akan mengacu pada PSAK 50, 55, dan 60.

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<b>ABSTRACT</b><br>

This study aims to understand PSAK 102 (r2013) implementation on sharia divisions murabaha product in PT X. The significance of inventory holding risk affects the the companys decision to determine applicable standard and in this case PSAK 50, 55, and 60 will be used in implementation.;This study aims to understand PSAK 102 r2013 implementation on sharia division rsquo s murabaha product in PT X The significance of inventory holding risk affects the the company rsquo s decision to determine applicable standard and in this case PSAK 50 55 and 60 will be used in implementation , This study aims to understand PSAK 102 r2013 implementation on sharia division rsquo s murabaha product in PT X The significance of inventory holding risk affects the the company rsquo s decision to determine applicable standard and in this case PSAK 50 55 and 60 will be used in implementation ]