

Zahrotul lutviana, 09322037, **Persepsi Praktisi Akuntansi Syariah dan Praktisi Akuntansi Konvensional Terhadap Akuntanis Syariah**, Akuntansi, Fakultas Ekonomi, Universitas Muhammadiyah Gresik, Juli, 2013.

Abstraksi

Penelitian ini bertujuan untuk menguji perbedaan persepsi antara Praktisi Akuntansi Syariah dan Praktisi Akuntansi Konvensional Terhadap Akuntansi Syariah. Dalam penelitian ini variabel akuntansi syariah diukur dengan 4 (empat) indikator yaitu karakteristik aktivitas bisnis syariah, karakteristik akuntansi syariah, user akuntansi syariah, dan tujuan akuntansi syariah.

Objek penelitian ini adalah praktisi akuntansi syariah dan praktisi akuntansi konvensional di wilayah Gresik. Pengujian dilakukan terhadap 106 responden yang terdiri dari 39 praktisi akuntansi syariah dan 47 praktisi akuntansi konvensional.

Berdasarkan uji Independen Sampel T-Test dapat diambil kesimpulan hipotesis alternatif diterima, yang artinya terdapat perbedaan persepsi antara praktisi akuntansi syariah dan praktisi akuntansi konvensional terhadap akuntansi syariah.

Kata Kunci: Persepsi, Praktisi Akuntansi, Karakteristik aktivitas bisnis syariah, karakteristik akuntansi syariah, user akuntansi syariah, tujuan akuntansi syariah.

Zahrotul lutviana, 09322037, Perception between Practitioners Sharia Accounting and Practitioners Conventional Accounting to Sharia Accounting. Faculty of Economics, University of Muhammadiyah Gresik, July, 2013.

Abstract

This study aims to examine the differences in perceptions between practitioners sharia Accounting and Practitioners Conventional Accounting to sharia Accounting. In this study of sharia accounting variables are measured with four (4) indicators of *business activity characteristic of sharia, characteristic accounting of sharia, Sharia User accounting and goal of sharia Accounting*.

Object of this study is the practitioners of sharia accounting and conventional accounting practitioners in the region of Gresik. Tests conducted on 106 respondents consisting of 39 practitioners akuntanasi sharia and conventional accounting practitioners 47.

Based on testing Independent Samples T-Test can be conclusion alternative hypothesis is accepted, which means that there is a difference of perception between the practitioners of sharia accounting and conventional accounting practitioners to sharia accounting.

Keywords: Perception, Accounting Practitioners, business activity characteristic of sharia, characteristic accounting of sharia, Sharia User accounting and goal of sharia Accounting.