

**PERCEPTION OF ACCOUNTING STUDENTS BUSINESS  
ACTIVITIES, OBJECTIVES, CHARACTERISTICS AND  
ACCOUNTING INFORMATION USERS SHARI'A**  
(Case Study at the Faculty of Economics, University of Muhammadiyah Jember)

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**Abstract**

*This study aimed to analyze the differences in the perception of accounting students are already taking courses in Islamic akuntanbsi students who do not take the eye kuliha sharia accounting of business activity, purpose, characteristics and user accounting information sharia. The object of research is accounting student at the University of Muhammadiyah Jember. Decision sampel with purposive sampling. Data obtained by distributing questionnaires as much as 100 in the Muhammadiyah University of Jember. Data were analyzed using Pair Test Sample T Test. Hypothesis testing results indicate that there are significant differences between students persemp already taking courses in Islamic accounting students who have not take an accounting class sharia to business activities, objectives, characteristics and user accounting information syaria.*

**Keywords:** *business activity syariah, syariah accounting purposes, the accounting characteristics of sharia and sharia accounting information users.*

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**Preliminary**

*Indonesia is currently experiencing economic growth of sharia very rapidly, it is indirectly the formation of the system of Islamic transactions at any bank in Indonesia. The trend shows the development of the real sector of sharia-based businesses in the development of the world economy. Sharia accounting system also has the principles and characteristics of its own and always uphold the values of the Islamic sharia that berasaskan Qur'an.*

*Sharia-based business activity will bring to the welfare of the world Muslim entrepreneurs with business characteristics, among others, piety, kindness, friendly manah funds. Muslim faith is an entrepreneur must keep remembering Allah in operating a business activity, so that in the conduct of business an entrepreneur will avoid bad traits such as cheating, lying, and cheating buyers. A godly will always conduct business with the belief that God is always there to help his business if he did good and in accordance with the teachings of Islam.*

*The purpose of accounting is to create a sharia accounting information is loaded values (ethics) and can affect the behavior of ideal. Triyuwono (2001) put more emphasis on the search form of accounting that is not only humane, ethical, but also has a religious or theological philosophical foundation of that view. Hameed (2002) defines sharia accounting information users are those who use financial statements as a medium of information, namely those relating to the company, including the general public (stakeholders) and not just focus on shareholder (shareholders) and creditors. Characteristics of Islamic accounting is highly associated with the user accounting information for accounting information is strongly influenced by the user information. It is understood that the information provided is the result of the various interests of the user accounting information. The continued development of sharia in the community, such as the*

*emergence of Islamic banks, Takaful and conduct a broader study of sharia accounting, in terms of business activity, accounting purposes sharia and sharia accounting characteristics and user information.*

*Yaya and Hameed (2004), has been conducting research to find out the perception of accounting students in Yogyakarta on the activities, objectives, level of user interest and accounting characteristics of sharia. The results showed that the students have the perception that the purpose and characteristics of Islamic accounting is different from the conventional accounting since this study are supported by students, the development of Islamic accounting will only be given by providing information that shareholders were able to answer that organization explains its accountability in accordance with shari'a SHALL influence on economic behavior in the pathway of interest and values of Islam.*

*Asnita and Bandi (2007), examined the perceptions of accountants accounting educators and students against Islam. Their results showed that there were no differences between the perceptions of accountants both educators and students who have not and are already taking economics courses Islam against the objectives and characteristics of Islamic accounting.*

*Sri Mulyani (2011), examined the perceptions of accounting students to business activities, objectives, characteristics, and users of accounting information sharia. The results of this study indicate that there are differences in perception between the accounting students are already taking courses in Islamic accounting students who do not take an accounting class sharia. This research is interesting to re-do is the development of sharia dimasyarakat, such as the emergence of Islamic banks, Takaful and shopped conducted a study more knowledgeable about accounting sharia, in terms of business activity sharia, accounting purposes sharia, the characteristics of sharia*

*accounting, and user accounting information sharia.*

*BI Governor Agus (2016) states that the Islamic products and sharia accounting expertise resulted in the development of sharia accounting less than the maximum. The establishment of sharia accounting experts from the maximum education and more knowledge about accounting sharia. Successor nation or students who need to improve development and accounting sharia products.*

*The focus of this study is to analyze the variables that can differentiate the perception of students who are already taking an accounting class sharia and students who do not take an accounting class at the University of Muhammadiyah Jember sharia. Accounting students still think that sharia accounting and conventional accounting are the same. So from here the need for research back on the difference and influence students' perceptions of the application of sharia accounting.*

*In terms of understanding the material, students who are already taking an accounting class sharia in taste better understand and be able to explain in more detail about sharia accounting. While students who do not take an accounting class sharia may only be able to explain briefly about the material. Broadly speaking, students at the University of Muhammadiyah Jember has a different perception in explaining sharia accounting. The difference is based on the sharia accounting material that is given by the teacher to the student.*

### **Assessing Library Perception**

*According to Big Indonesian Dictionary (2008) defined as the perception of response (acceptance) directly from something or is the process someone knows some things through the senses. Meanwhile, according to Kotler (2010) suggests that the perception as a process for how people select, organize and interpret information inputs to create a picture of the overall*

meaning. According Ikhsan and Isaac (2005), is the perception of how people see or interpret the events, objects, and people. In fact, each person has their respective perceptions of an event so different from one another. Perception in the general sense is the process whereby a pick, tried, and interprets stimuli into a unified image and meaningful. The perception of each individual of an object or event depends on the framework of space and a different time. The difference is caused by two factors, namely in oneself (cognitive) and the outside world factors (aspects of visual stimulus). Hidayah (2011) says that an individual's perception of the object is very likely to have differences with the other individual's perception of the same object. Moreover, the perception depends on the physical stimulation and the tendency of the individual. Physical stimulation is associated with feelings of inputs, such as sight and touch. Differences in perceptions between people due to feelings of individuals who receive a different function and is caused by the tendency of individual differences.

### Islamic accounting

According to Zaid (2004: 57) states the definition of sharia accounting is an activity that is regularly associated with the recording of transactions, actions, decisions yangs Shari'a compliant and sums, in the records of a representative, as well as with regard to the measurement results -the berimplilasi finance the transactions, actions and decisions are to help in making the right decision. According Haniffa (2001: 11) Accounting sharia can be categorized as science knowledge in the field of accounting have accounting that have characteristics, truth and Islamic values, were excavated using epistimologi Islam. Of sharia accounting definition above can be concluded that the accounting sharia is the art of recording, classifying, and summarizing of transactions in accordance with the rules set by Islam. Muhammad (2002) in Sri Mulyani (2011) provides five

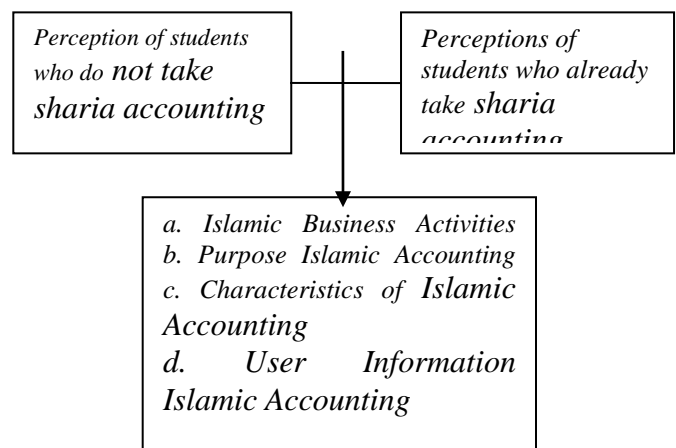
principles that distinguish business with non-Islamic businesses, namely:

1. Prohibition of interest apply to all forms and types of transactions
2. Running a business activity and trade based on fairness and profits halal
3. Remove the charity of the results of its activities
4. Prohibition run monopoly
5. Cooperate in building the society through business and trade activities that are not prohibited by Islam.

### Framework and Hypotheses Development

The framework of this study are presented in Figure 1, the next and then elaborated mengenai pengembangan hypothesis.

Figure 1  
Framework



### 1. Hypothesis 1: The business activities of sharia

Islamic Business activity is a field of human activity do to make a profit in order to improve their livelihoods on the basis of Islam to run. Islamic business activity is related to the theory that dijelaskan by Zarkasy (2003) that the process by which to draw conclusions regarding the factors characteristic of Islamic life activities. Higher education accounting diperguruan required to continue to grow following the developments in the neighborhood. This is because universities as institutions should be able to produce professional graduates are ready to plunge into the world of business. Accounting student who already take an

accounting class syariah able to explain in more detail bagaimana Islamic business characteristics that should be applicable in existing businesses in Indonesia. However, students who have not menmpuh sharia accounting subjects can only explain fundamental of Islamic business activities. Empirically proven that the perception of students who are already taking an accounting class sharia can menjelakkannya well than those not taking an accounting class sharia (Sri Mulyani 2011). The better the education provided the better the distinction possessed by students who have and who do not take an accounting class sharia.

Based on these results, the hypothesis first proposed:

H1: There are different perceptions about Islamic business activities between the accounting students who have and have not take an accounting class sharia.

## 2. Hypothesis 2: Purpose Islamic Accounting

The purpose is to implement Sharia accounting obligations to the real owners, that is God Almighty. The purpose of accounting sharia also meliputi how to create financial reports with real value, real value. Honesty and discipline in making those statements. If the student is already covered subjects already know the sharia accounting principles or regulations made in preparing the financial statements sharia accounting, but that has not take an accounting class only able menjelaskan sharia sharia accounting purposes the same as the conventional accounting. Empirically been proven in research Sri Mulyani 2011 concluded that accounting students who have taken an accounting class sharia further understand that the purpose of accounting sharia is creating accounting information is loaded values (ethics) and can affect the behavior of an ideal, not only focusing on the owners of capital as the main objective of conventional accounting to the decision usefulness, but focused on the goal of Islam in the context of monotheism, the creation of

a society of justice and preserving the harmony of the ecosystem environment.

H2: There is a difference in perception regarding accounting purposes sharia accounting students who have not had to take an accounting class sharia.

## 3. Hypothesis 3: Characteristics of Islamic Accounting

Accounting sharia new aspect of the development of accounting in Indonesia. Accounting sharia Islamic law and ethics contained in the teachings of Allah SWT. Values of Islam about the rejection of usury and transactions kosher and non-kosher influence on aspects of disclosure and presentation.

According Effin sevilla and Ardiani ika S (2012), from the research he researched that there are differences in different perceptions about the characteristics of sharia accounting to students who have not received lecture Islamic Accounting thus accounting students who are already taking an accounting class sharia believe that the accounting Islam presents informasin social and religious, compared mahasiswa accounting not take an accounting class sharia

Based on these results, the third hypothesis as follows:

H3: There are different perceptions about the characteristics of sharia accounting between accounting students who have and who do not take an accounting class sharia.

## 4. Hypothesis 4: User Information Islamic Accounting

Accounting sharia is strongly influenced by the users of information. Users in conventional accounting information is vital for decision making. However, users of accounting information sharia shareholders is not the most important, because sharia accounting highly transparent and equitable. In conventional accounting shareholders and potential shareholders are considered as the main users. While Islam has a different view and niali capitalist, so that there is a difference between the users of accounting and accounting Islam konvensional. Menurut

*Effin sevilla and Ardiani ika S (2012), accounting student who already take an accounting class sharia perceive that the shareholder is not the most important among shareholders as other users of the accounting information sharia while students who do not take an accounting class accounting Islamic sharia concluded that only provides information relating to the religion of money and does not see widespread accounting.*

*Based on these opinions, the fourth hypothesis in this study are as follows:*

*H4: There are differences in the perception of the users of accounting information sharia accounting students who have and who do not take an accounting class sharia.*

### **Research methods**

#### **Research design**

*According Sugiyono (2007), this type of research according to their explanations level there are three, namely dekskriptif research, comparative and associative. This type of research to be conducted in this study is a comparative study. Comparative research is a comparative study, at least two variables were compared. With the design of experiments that are categorized as cross sectional.*

*The unit analyzes the destination is a student of economic faculty of University of Muhammadiyah Jember. Time Horizon used was cross-sectional, which is a study that can be done with the data collected only once during the period of daily, weekly, or monthly term research to answer (have now, 2007).*

#### **Types and Sources of Data**

*The data used in this research is quantitative data, ie data obtained from respondents' answers to the questions in the questionnaire in the form of grades or scores. Source data used are primary data, ie data obtained directly from the respondents in the form of answers to the questionnaire. Questionnaire (questionnaire) is a technique of collecting data and information using a list of questions to respondents about a problem. Questions*

*posed to the respondents related to the perception of accounting students to business activities, objectives, characteristics and user accounting information sharia.*

#### **Sampling Method**

*The sample is part of the number and characteristics possessed by the population. The sample population in this study were all students at the University of Muhammadiyah Jember. Increase the efficiency of time and cost, then the samples were taken.*

*Roscoe (1975) in Wanantika (2015) states that the sample size is more appropriate for a lot of research is more than 30 and less than 500. So in this study deployed 100 questionnaires were divided at the University of Muhammadiyah Jember.*

#### **Data Retrieval Techniques**

*Data collection techniques or ways in which the researchers to collect data. The data collection is done by survey method. Tools for collecting this data is to use a questionnaire. The questionnaire is a method of data collection is done by giving a set of questions or statements in writing to a questionnaire to be answered.*

*To measure the opinion of respondents used a Likert scale, the scale of which can be used to measure the attitude ,. Opinions and one's perception of an object or a particular phenomenon with a degree of preference answers ranging from 1 (extremely familiar) to 5 (very familiar).*

*Score 1 = Strongly Understood*

*Figures 2 = Not Understood*

*Figures 3 = Less Understood*

*Figures 4 = Understood*

*Figures 5 = Very Understood*

#### **Mechanical Analysis**

##### **Quality Test Data**

*To ensure that the measurement used is the precise measurement in this study, the researchers tested the quality of the data, namely:*

##### *a. Validity test*

*Validity test used to measure whether or not a legitimate or valid questionnaires. A*

questionnaire considered valid if the questions in the questionnaire were able to reveal something that will be measured by the questionnaire. Testing the validity of using Pearson correlation that is by calculating the correlation between the scores of each of the questions with a total score. If the correlation between the scores of each of the questions with a total score has a significant level below 0.05 then the questions are considered valid and vice versa (Ghozali, 2009: 45)

*b. test Reliability*

Data reliability test is a test that is performed to measure a questionnaire which is an indicator of a variable or construct. One questioner said to be reliable or reliable if someone answers in the questionnaire consistent or stable over time. A reliable questionnaires said reliable or if it gives cronback alpha value above 0.6 (Ghozali, 2009: 45).

**Descriptive statistics**

Descriptive statistics are statistics used to analyze the data in ways that describe or depict the data that has been collected as purposeless making inferences or generalizations. Presentation of data can be through tables, graphs, pie charts, pictogram, counting mode, median, and mean. Can also analyzed the correlation between variables, regression analysis, or compare two average value of sample / population.

**Hypothesis testing**

Comparative hypothesis is suggestive of the comparative value of the two samples or more, in this study there is a paired comparison in three samples. Testing method that can be used in two ways: one group was measured twice *sesebelum* and after, and the two groups of pairs are measured simultaneously. For this comparative study using two groups of ways pairs measured simultaneously. The test equipment used is as follows:

**a. Pair Test Samples T Test**

Pair Test Samples T Test was used to test the hypothesis that the two variables are related to two samples have the same distribution. A statistical test equipment used to test the hypothesis of comparative (different test) when the data is ordinal scale (*twig*) on two samples related (related).

According Narotama: 2012: 85 Analysis of Paired Samples T Test is a procedure that is used to compare the average of two variables in one group. This means that this analysis is useful for the testing two samples related or two paired samples. Paired Samples T Test procedure Test is used to test that there is no difference between the two variables. Data could stand on two measurements with the same subject or the measurements with several subjects.

**Results and discussion**

Universitas Muhammadiyah Jember have quite a lot of students, especially in the Department of Economic .This indicates that the potential of Economics Students Universitas Muhammadiyah Jember has not been recorded up to that already covered sharia accounting

The purpose of accounting is to create a sharia accounting information is loaded values (ethics) and can affect the behavior of ideal. Triyuwono (2001) put more emphasis on the search form of accounting that is not only humane, ethical, but also has a religious or theological philosophical foundation of that view .. Determination of the number of samples refers Slovin formula with an error rate of 10% or 0.1, is as following:

$$n = \frac{N}{1+N.e^2}$$

Information :

*n* = Magnitude Samples

*N* = Magnitude Population

*e* = The critical value (limits of accuracy) is desired (percent leeway carefully situations due to lack of sampling error).

$$n = \frac{529}{1+529.0,1^2}$$

$$n = \frac{5.29}{1+52.9}$$

$$n = \frac{5.29}{52.9}$$

$$n = 100 \text{ respondents}$$

From the results of research conducted on 100 respondents as the research object, can be obtained by the general characteristics of respondents that include sex. Classification based on common characteristics of respondents was obtained to have a greater insight about the object of research. Data were collected from 100 respondents are presented in the following table:

table 1

Respondent Demographics Data

Descripti on	Responde nts	Amou nt	Percenta ge
Gender	Male	52	52,53 %
	Women	48	47,47%
Total		100	100%

Sources: Primary data processed

### Quality Test Data

Results of testing the validity and reliability for testing the quality of the data presented in Table 2 and Table 3

table 2

Validity Testing Results Data Product Moment

Variable	Questi on	N	correl ation coeffic ient	Sign.
Islamic Business Activities	P1.1	100	0,398	0,000
	P1.2	100	0,293	0,000
	P1.3	100	0,279	0,000
	P1.4	100	0,397	0,000
	P5.5	100	0,418	0,000
Purpose Islamic Accountin g	P2.1	100	0,480	0,000
	P2.2	100	0,259	0,000
	P2.3	100	0,374	0,000
	P2.4	100	0,081	0,000
	P2.5	100	0,746	0,000

Character istics of Islamic Accountin g	P3.1	100	0,191	0,000	Valid
	P3.2	100	0,003	0,000	Valid
	P3.3	100	0,258	0,000	Valid
	P3.4	100	0,155	0,000	Valid
	P3.5	100	0,518	0,000	Valid
User Informati on Islamic Accountin g	P4.1	100	0,362	0,000	Valid
	P4.2	100	0,352	0,000	Valid
	P4.3	100	0,331	0,000	Valid
	P4.4	100	0,355	0,000	Valid
	P5.5	100	0,315	0,000	Valid

Based on the total sample of 100 respondents with a significant 5% 4.3 The above table shows that  $r_{tabel}$  of each variable accounting student perceptions of the business activity, purpose, characteristics and user accounting information sharia. greater than  $r_{tabel}$  0.195 with significant level of 5%, so it can be concluded that the entire instrument research questions used are valid and deserve to be treated.

table 3

Data reliability test results

Variable	Alpha Cronb ach	Alp ha	Descrip tion
Islamic Business Activities	0,123	0,6	Reliabel
Purpose Islamic Accounting	0,283	0,6	Reliabel
Characteristics of Islamic Accounting	0,291	0,6	Reliabel
User Information Islamic Accounting	0,246	0,6	Reliabel

Based on the results of table 3 of reliability shown by the table above can be said that the perception variable accounting students to business activities, objectives, characteristics and user accounting information sharia. Alpha Crobach has a value of more than 0.6 so that it can be concluded that the entire instrument in this study can be said to be reliable and worthy of further use in research.

## Data analysis method

### Descriptive statistics

Disajikan analisis results in table 4

table 4

#### Results Descriptive Statistics

If the research on respondents answer to each question is categorized shape and the highest score to lowest score, formulation used is as follows (Sugiyono 2011).

$(\text{Highest score}) / (\text{Number of classes}) = \text{Length classes}$

Based on Table 4 shows that the variable Business activity has a minimum value of 16, the maximum value of 25, the average value of 20.35. Based on the categories of research can be stated that the Business Activity variables that are in the range of 16.61 to 24.80 or considered good.

Based on Table 4 shows that the variable Interest Islamic Accounting has a minimum value of 15, the maximum value of 25, value - average of 20.51. Based on the assessment categories can be stated that the Islamic Accounting Interest variable in the range of 15.21 to 25.00 or considered good.

Based on Table 4 shows that the variable characteristics of Islamic Accounting has a minimum value of 16, the maximum value of 25, then the value - average of 20.34. Based on the categories of research can be stated that the Islamic Accounting characteristic variables that are in the range of 16.61 to 24.80 or categorized quite good.

Based on Table 4 shows that in Islamic Accounting Information User variables have a minimum value of 16, the maximum value of 25, then the value - average of 20:58. Based on the categories of research can be stated that the Islamic Accounting Information User variables that are in the range of 16.61 to 24.80 or categorized quite good.

### Hypothesis testing

Hypothesis testing results are presented in Table 5

table 5

Pair Test Results Hypothesis Test Sample t test

Variable	Type Respondents	Mean	t-test	
			t	Sig.
Business Activities	Already	22.2	10.490	.000
	Not yet	18.5		
Interest	Already	22.4	13.130	.000
	Not yet	18.6		
Characteristics	Already	22	13.222	.000
	Not yet	18.7		
Users Information	Already	22.2	10.415	.000
	Not yet	19		

Source: if the primary data with SPSS 16

Interpretation of the results of statistical tests of hypothesis testing and discussion are described below:

#### 1. Summary of Islamic business

From Table 5, the average response seen in karakteristik Islamic business activity for accounting student respondents who already menemuh accounting subjects of sharia is 22.2, while the students who have not amounted to 18.5. Value using the t-test assuming equal variances assumed at 10,490 with a significance probability of 0.000. Because the probability of 0.000 < 0.05, it can be concluded that statistically the average (mean) there is a significant difference between respondents accounting students are already taking courses in Islamic accounting student respondents who do not take an accounting class sharia.

Thus the hypothesis 1 is accepted, the acceptance of the first hypothesis shows that students who have taken the course of sharia believe that the accounting of business done by the company by sharia must comply with the rules in Sharia law and can bring it to the destination socio economic, compared to students who do not take accounting subjects of sharia considers that sharia accounting together with conventional accounting.

Results support the hypothesis test results of a previous study conducted by Sri Mulyani (2011), which got the results that there is a difference in perception between accounting students are already taking courses in Islamic accounting are not taking an



accounting class about the activities of sharia Islamic business.

## **2. Purpose Islamic Accounting**

From Table 5, the average response seen in sharia accounting purposes to the respondent accounting students who already take an accounting class sharia is 22.4, while for respondents accounting students who have not menemuk accounting subjects of sharia is 18.6. Value t-test on the assumption of equal variances assumed amounted to 13 130 with a significance probability of 0.000. So for accounting purposes syaraih, therefore the probability of  $0.000 < 0.05$ , it can be concluded that there are significant differences in perceptions between respondent groups accounting students are already taking courses in Islamic accounting student respondents who do not take an accounting class sharia.

Thus the hypothesis 2 is received, accounting students who have taken an accounting class sharia further understand that the purpose of accounting sharia is creating accounting information is loaded values (ethics) and can affect the behavior of an ideal, not only focused on the owners of capital as the main objective of conventional accounting, but the purpose of Islam is the creation of justice and the preservation of ecosystems kehaemonisan environment. While students who do not take an accounting class accounting purposes islamic sharia that dama with conventional accounting which is looking for profit in order to mengembangkan business.

Results support the hypothesis test results of a previous study conducted by Sri Mulyani (2011), which got the results that there is a difference in perception between accounting students are already taking courses in Islamic accounting are not taking an accounting class islamic sharia regarding accounting purposes.

## **3. Characteristics of Islamic Accounting**

Results of testing the hypothesis 3 above provide evidence that supports the case Effin

research and Ardiani (2012), which received the results of research that there is a difference in perception between accounting students are already taking courses in Islamic accounting accounting students who do not take the eye kuliha sharia accounting. From Table 4.10 looks average karkarakteristik answers on Islamic business activity for accounting student respondents who already menemuk accounting subjects of sharia is 22, while students who have not amounted to 18.7. Value using the t-test assuming equal variances assumed amounting to 13 222 by the significance probability of 0.000. The reason is because, statistically, when viewed from the significance of the t value  $0.000 < 0.05$ . This indicates that there are significant differences in perceptions between respondent groups accounting students are already taking courses in Islamic accounting accounting student respondents who do not take an accounting class sharia against sharia accounting characteristics.

## **4. User Information Islamic Accounting**

From Table 5, the average response seen in sharia accounting purposes to the respondent accounting students who already take an accounting class sharia is 22.2, while for respondents accounting students who have not menemuk accounting subjects of sharia is 19. Values t-test on the assumption of equal variances assumed amounted to 10 415 by the significance probability of 0.000. So for accounting purposes syaraih, therefore the probability of  $0.000 < 0.05$ , it can be concluded that there are significant differences in perceptions between respondent groups accounting students are already taking courses in Islamic accounting student respondents who do not take an accounting class sharia. Users in conventional accounting information is vital for decision making. However, users of accounting information sharia shareholders is not the most important, because sharia accounting highly transparent and equitable.

*Results support the hypothesis test results of a previous study conducted by Effin and Ardiani (2012), which got the results that there is a difference in perception between accounting students are already taking courses in Islamic accounting are not taking an accounting class islamic sharia regarding the accounting information*

#### **Cover**

#### **Conclusion**

*Based on the analysis and discussion, the conclusion drawn as follows:*

- 1. Hypothesis H1 in the study received, is shown from the results of value - average students who are already taking 22.2 and 18.5 are not menmuh then membuktian evidence that there is a difference in perception between accounting students are already taking courses in Islamic accounting are not taking an accounting class sharia against islamic business activities.*
- 2. Hypothesis H2 in the study received, is shown from the results of value - average students who are already taking 22.4 and 18.6 are not menmuh then membuktian evidence that there is a difference in perception between accounting students are already taking courses in Islamic accounting are not taking an accounting class sharia against sharia accounting purposes.*
- 3. Hypothesis H3 in the study received, is shown from the results of value - average students who are already taking 22 and who has not menmuh 18.7 then membuktian evidence that there is a difference in perception between accounting students are already taking courses in Islamic accounting are not taking an accounting class sharia the characteristics of sharia accounting.*
- 4. Hypothesis H4 in the study received, is shown on the value - average students who are already taking 22.2 and that has not menmuh 19 then membuktian evidence that there is a difference in perception between accounting students are already taking courses in Islamic accounting are not taking an accounting class sharia against sharia accounting information users.*

#### **limitation**

*Some of the limitations and weaknesses in this study are as follows:*

- 1. The sample of respondents used in this study amount is still small when compared to the number of students in the University of Muhammadiyah Jember. This is because there are constraints of time, cost and Traffic available.*
- 2. Researchers do not always accompany the respondents in filling out the questionnaire, so feared respondents will answer random origin if there are questions that are not understood respondents.*
- 3. Grain questions in the questionnaire used in this research is still less in line with the quality of the respondents in the University of Muhammadiyah Jember.*

#### **Suggestion**

*Suggestions submitted as follows:*

- 1. Future research should expand the survey area or try out the University of Jember Unmuh and add a different respondents as accountant educators*
- 2. The next studies need to expand the scope of sampling, the sampling of the larger colleges with different quality or compare perceptions between universities.*

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