

ABSTRACT

This study aims to analyze the difference between accounting students who have been taking syar'iah accounting and who have not taken the subject perceptions about objective, characteristics and users of syari'ah accounting. The object study was accounting students in Pati .

This study was empirical in nature and use purposive sampling method in data collection. Data was obtained by distributing 144 questionnaires in UMK and STIENU in Pati. One hundred eighteen respondents (81,94%) that consist of 54 accounting students who have been taking syari'ah accounting and 64 accounting students who have not taken the subject give their responses. Data was analyzed by Independent Sample Test by SPSS version 16 software package.

The result of the hypothesis testing on the objective, characteristics and users of syari'ah acoounting shows that there is significant difference in the perception between accounting students who have been taking syar'iah accounting with accounting students who have not taken the subject.

Keywords: *Accounting students perception, objective syari'ah accounting, characteristics syari'ah accounting, users syari'ah accounting*