

ABSTRAK

ANALISIS PERBEDAAN AKUNTANSI SYARIAH DAN AKUNTANSI KONVENSIONAL Studi Kepustakaan

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Penelitian ini bertujuan untuk mengetahui: (1) Perbedaan antara Akuntansi Syariah dan Akuntansi Konvensional dari paradigmanya, (2) Perbedaan antara Akuntansi Syariah dan Akuntansi Konvensional dalam pengakuan dan pengukurannya, (3) Perbedaan antara Akuntansi Syariah dan Akuntansi Konvensional dalam pelaporannya. Jenis penelitian yang dilakukan adalah Studi Pustaka. Teknik pengumpulan data dilakukan dengan cara dokumentasi atas buku, artikel, majalah dan literatur lainnya tentang Akuntansi Syariah dan Akuntansi Konvensional. Teknik analisis data yang digunakan ialah: (1) Menyajikan konsep-konsep paradigma menurut akuntansi Konvensional dan akuntansi Syariah, (2) Menyajikan konsep-konsep pengakuan dan pengukuran menurut akuntansi Konvensional dan akuntansi Syariah, (3) Menentukan perbedaan paradigma menurut akuntansi Konvensional dan akuntansi Syariah, (4) Menentukan kesamaan pengakuan dan pengukuran menurut akuntansi Konvensional dan akuntansi Syariah, (5) Menentukan perbedaan pengakuan dan pengukuran menurut akuntansi Konvensional dan akuntansi Syariah, (6) Menentukan kesamaan pelaporan keuangan menurut akuntansi Konvensional dan akuntansi Syariah, (7) Menentukan perbedaan-perbedaan pelaporan keuangan menurut akuntansi Konvensional dan akuntansi Syariah.

Dari hasil penelitian dapat disimpulkan bahwa: (1) Perbedaan paradigma antara Akuntansi Konvensional dan Akuntansi Syariah terletak pada: pertama, sumber yang digunakan. Kedua, fondasi filsafat yang melandasinya. Ketiga, fokus pembahasan. (2) Kesamaan dalam pengakuan dan pengukuran dapat dilihat pada: konsep dasar yang digunakan, aspek pengakuan, pengakuan produk penghimpunan dana, pengakuan produk penyaluran dana dan pengakuan untuk kegiatan bank berbasis imbalan. Sedangkan perbedaannya dapat dilihat pada: Pengakuan beban bunga dan bagi hasil, pengakuan pendapatan bunga dan bagi hasil, perbedaan dalam pengukuran, pengakuan pendapatan selain bunga (untuk produk bank berupa jasa). (3) Kesamaan dalam pelaporan keuangannya terdapat dalam asumsi dasarnya dan atribut karakteristik kualitatif laporan keuangannya. Sedangkan perbedaannya adalah: tujuan pelaporan keuangannya, konsep dasar yang dipakai, prinsip akuntansi yang melandasinya, karakteristik kualitatif laporan keuangannya, konf onen laporan keuangan.

ABSTRACT

THE COMPARISON ANALYSIS OF SYARIAH ACCOUNTANCY AND CONVENTIONAL ACCOUNTANCY Bibliography Study

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This research aimed to know: (1) the difference between syariah accountancy and conventional accountancy from its paradigm, (2) the difference between syariah accountancy and conventional accountancy in recognition and its measurement, (3) the difference between syariah accountancy and conventional accountancy in its reporting. This research type was library research. The technique of data collecting conducted by documentation from book, article, other literature and magazine about syariah accountancy and conventional accountancy. The technique of data analysis used were by: (1) Presenting the paradigm concept according to the conventional accountancy and syariah accountancy. (2) Presenting the recognition concept and measurement according to the conventional accountancy and syariah accountancy. (3) Determining the difference of paradigm according to the conventional accountancy and syariah accountancy. (4) Determining similarity in recognition measurement according to the conventional accountancy and syariah accountancy. (5) Determining the difference in recognition and measurement according to the conventional accountancy and syariah accountancy. (6) Determining the similarity in financial reporting according to conventional accountancy and syariah accountancy. (7) Determining the difference in financial reporting according to conventional accountancy and syariah accountancy.

From the research results it could be concluded that: (1) paradigm differences between the conventional accountancy and syariah accountancy were in: first, the source used. Second, the philosophy foundation that base it. Third, the discussion focus. (2) the similarity in recognition and measurement was in: the base concept used, recognition aspect, recognition of fund collecting product, recognition of fund channeling product and recognition for the activity of bank based on the reward. While the differences can be seen from: the recognition of interest cost and return sharing, recognition of interest and return sharing, difference in measurement, recognition of non interest (for the product of bank in the form of service). (3) The similarity in its financial reporting was in its basic assumption and the qualitative characteristic attribute of the financial statement. While its differences were its financial reporting objective, the basic concept used, accountancy principle which base on, the qualitative characteristic of financial statement, financial statement component.