

ABSTRACT

The objective of research is to analyze three pillars of Indonesian accounting standard based on Qaradhawi perspective. Research type is qualitative with the study of literature. Data sources are obtained from documentation, and discussion as well as intuitive-subjective. These data will be analyzed by qualitative descriptive analysis method. Result of analysis indicate that three pillars of Indonesian accounting standard released by IAI seem incapable to meet the Qaradhawi criteria of 'alamin principles, even Sharia Finance Accounting Standard itself. The Dominancy of conventional Accounting influences the development of Accounting Standard in Indonesia. It needs serious and comprehensive effort in reconstructing the Accounting Standard in Indonesia which in line with the Principal of 'alamin by Qaradhawi.

Keyword: three pillars of accounting standard, 'alamin, Qaradhawi

