

# DECONSTRUCTION OF ACCOUNTING PROFESSIONAL EDUCATION CONCEPT

**Jurana, Tadulako University, Palu, Indonesia**  
**Rahayu Indriasari, Tadulako University, Palu, Indonesia**  
**Ni Made Suwitri Parwati, Tadulako University, Palu, Indonesia**  
**Muhammad Din, Tadulako University, Palu, Indonesia**

## ABSTRACT

*This study aims to produce a deconstruction of Accountant Professional Education (PPAk) based on the philosophy of thought of Ki Hadjar Dewantara. Data collections of this research are carried out by observation, decision making, interpretation of experience and reflection. The research used is a deconstruction. The expected results of deconstruction from the human context are independent professional accountants who have the integrity intelligence, morals, religion, and nationality). They have potential and can spread usefulness for themselves, society, environment, and the entire universe, as a manifestation of the struggle in values of truth to advancing Indonesian civilization. In other words, it could be called as the prophetic accountants. The result of deconstruction from the purpose of education context is educating students to become the independent professional accountants in accordance with the expected humans. The effect of deconstruction from the context of educational material is the accounting material is not only in the realm of cognition, but also leads to the internalization of values, or reflection on the values of life. Therefore, the education output is more intact and integrated. The results of deconstruction from the context of the educational method are by way of caring without leaving the Students Center Learning (SCL) and Teacher Center Learning (TCL) methods or a combination of both. The concept is carried out through a process of thought, feeling, mentality, and initiative that describes behavior from rational to supra-rational to foster students; creativity, sense, and will. The concept carries the awareness of holistic and free education to bow to the God's will as His servants on the earth. The idea can produce the accountants who are free, civilized, and have integrity and inner balance.*

**Keywords:** Deconstruction, Professional Accountant Education (PPAk), Intelligence, Moral, Religion, National.

## INTRODUCTION

The purpose of national education as stated in Law no. 20 of 2003 article 3, namely to develop the potential of students to become human beings who believe and fear God Almighty, have noble character, are healthy, knowledgeable, capable, creative, independent, and become democratic and responsible citizens (Kesowo, 2003). Therefore, we as educator accountants who are also Indonesian citizens should return an educational philosophy that is in accordance with the educational goals and values that exist in Indonesia. The educational philosophy that is in accordance with the educational goals and values that exist in Indonesia has been written by Ki Hadjar Dewantara in several of his books. Dewantara's (1977) educational philosophy contains aspects of morals, religion and nationalism. Based on this, every education, including Professional Accountant Education (PPAk) must contain aspects of morals, religion and nationalism in the administration of education (Sewade, 2017; Fakhimuddin, 2018). These three aspects should not be separated from the implementation

process, including in the PPAk curriculum. Integrating these three aspects into PPAk will give the meaning of proper education (Saravanamuthu, 2015; Purnamasari et al., 2021), in order to create an accountant's 'output' which in addition to having increased intelligence, also has an increase in morals, religion, and nationalism (Kamayanti, 2017).

The biggest challenge of education is to create human beings who not only have intellectual intelligence, but also have an increased awareness of morals, religion, and a nationalist spirit. Related to these things, education should contain these values and in the learning process students of the accounting profession are provided with the provision of reliable skills in accounting science and accompanied by good moral values. This motivates researchers to conduct an in-depth study through a process of educational deconstruction according to Dewantara's (1977) educational philosophy. This is important to do in the direction of improving PPAk in accordance with the goals of national education and the ideology adopted by the Indonesian nation. Education deconstruction was once carried out by one of the experts, namely Paulo Freire (2007) who revived the critical power in the education system through the concept of conscientization or education as awareness (Murtiningsih, 2004). Therefore, deconstruction in the context of accounting education becomes a necessity to be carried out in an effort to improve PPAk (Soyomukti, 2010).

The deconstruction in this study offers the presence of new values in the PPAk philosophy. Researchers hope that this deconstruction will lead accountants to become fully human, namely someone who is aware of their existence and has high professionalism because they have a responsibility to God, fellow humans, other living creatures and their environment and have more complete competence. The Deconstruction of Professional Accountant Education (PPAk) is the focus of the research. The deconstruction of PPAk philosophy is needed to transform PPAk into a more complete accounting profession education in accordance with Ki Hadjar Dewantara's thinking. Therefore, the question of this research is how to deconstruct accounting profession education based on Ki Hadjar Dewantara's philosophy of thought? Based on the background, motivation, issues, and research focus, the purpose of this research is to deconstruct the education of the accounting profession based on Ki Hadjar Dewantara's philosophy of thought. The concept of education is expected to produce a more complete education. This is done to create professional accountants who not only have increased skills and knowledge, but also have increased awareness of divinity, humanity, and nationality (Armitage, 2011; Kamayanti, 2020).

## DECONSTRUCTION AS A RESEARCH METHODOLOGY

Deconstruction is a French philosophical concept that was first coined by Jacques Derrida. Deconstruction according to Derrida is an attempt to shake the thoughts (logocentrism) that dominate and are considered established (Al-Fayyadl, 2012; Riduwan et al., 2010). Meanwhile, deconstruction according to Triyuwono (2015) is an effort to present other aspects that are outside the grand narrative (logocentrism, namely modern economic and accounting systems). Linclau & O'Donnell (2009) argues that deconstruction opens the veil of the many possible meanings, hidden agendas, and unconscious aspects of the text.

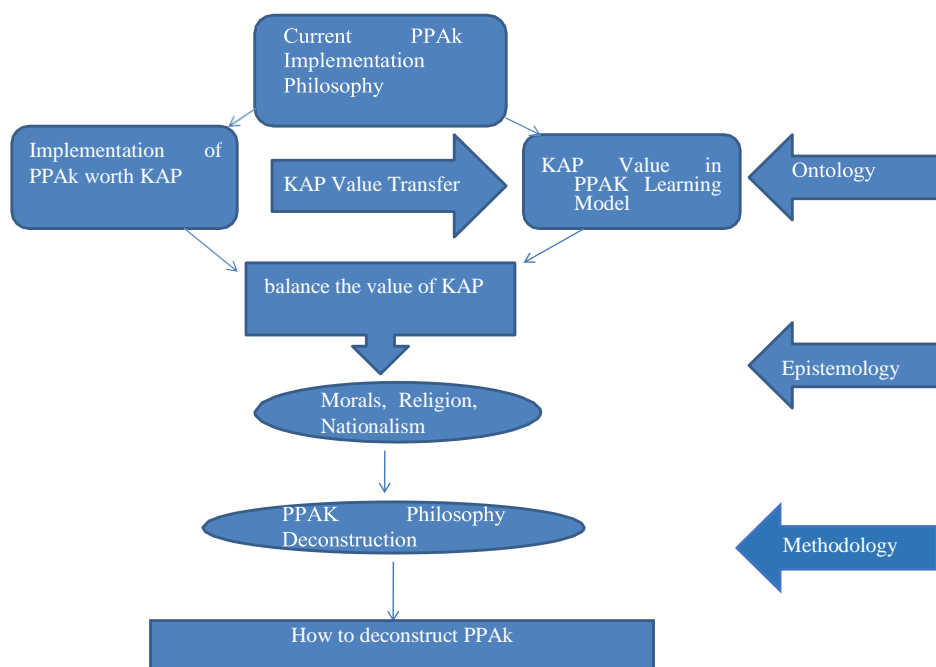
From some of the opinions above, it can be said that deconstruction is used as a new strategy to investigate the extent to which the structures that have been formed have established their boundaries, and have unified their meanings. This is also in line with Derrida's belief that there is so much truth in a text that he refuses to make a single truth (Linclau & O'Donnell, 2009). The same deconstruction was also carried out by Triyuwono (2012) and Riduwan et al. (2010) who positioned themselves as adventurers from alternative perspectives. Based on that, in this study the researcher intends to present other values, namely moral values (mind character), religion, and nationalism in the concept of PPAk

philosophical values. This research does not eliminate the old values that already exist, but balance them with the new values that are formed. Therefore, the researcher believes that through this postmodernism paradigm, improvements can be made to PPAk that are in accordance with the existing context in Indonesia, both in terms of history, culture, economy, religion, and the environment in accordance with the values that exist in Indonesia.

In the previous chapter, it has been explained that the current PPAk implementation is full of the values of capitalism, anthropocentrism, and pragmatism (KAP) so that the learning model in accounting education also contains these three values. Through this, the resulting outcomes also become individuals with a capitalist, anthropocentric, and pragmatic spirit. The impact of accounting education that has these characteristics is the formation of students into someone with excessive self-interest and lack of character. This causes the emergence of greed, greed, and efforts to do various things that allow a person's faith to break with his God because of the separation of worldly affairs and religious affairs (Setiyanto, 2013).

If the things above are allowed, the next generation will be a generation that only cares about itself and its group, does not empathize, and may justify any means to achieve its life goals. If this happens, the order of life will be broken, the rules made can be violated, and nature is exploited for the sake of achieving the prosperity of a group. Such things are very unfortunate (*eman*), so we cannot allow the untruth to continue. Accounting education must have other values that can shape moral, religious, and nationalist academic people.

To be able to create students who are moral, religious, and nationalist, the KAP values attached to PPAk education need to be minimized or reduced. In this study, this thought is an ontology, which is a reality faced by accounting education, including the current PPAk (Jonker & Pennick, 2010). The ways to minimize KAP values in PPAk are through epistemology<sup>4</sup> and the methodology that is the subject of this chapter (Jonker & Pennick, 2010). The position of the research methodology can be seen in Figure 1.



**Figure 1**  
**PPAk DECONSTRUCTION AS RESEARCH METHODOLOGY**

Deconstruction of the concept of PPAk philosophical values is carried out through the deconstruction operation mode, namely description, analysis, and transformation. This deconstruction mode of operation is carried out by describing the current PPAk thinking and

reality, then analyzing it to understand the explicit and implicit meanings, then transforming to generate new thoughts and understandings. The deconstruction process of accounting education in PPAk has been carried out through the concept of values that was carried out at the beginning of the study to find the concept of education that is in accordance with the Law and Pancasila by incorporating aspects of morals, religion, and nationalism (Ekasari, 2012).

This deconstruction was carried out to improve the quality of accounting education in PPAk and return it to the nature of education that should be in accordance with the law and Pancasila. This deconstruction of accounting education in PPAk can be used to inspire improvement in accounting education in PPAk. The purpose of this deconstruction is to create graduates (output) of the accounting profession who not only have increased knowledge and skills in the field of accounting, but also have increased morals, religion, and nationalism so that the resulting accountants are accountants who can become fully human.

## METHOD

Data collection in this study was carried out using several methods at once with a view to increasing the breadth and depth of the research. Researchers conducted participant observation at PPAk. Researchers can do participant observation, especially during the teaching and learning process. The purpose of participant observation is to collect research data through observation and sensing so that researchers are really involved in the daily lives of informants. In addition to observation, a document review was conducted to gain an understanding of the implementation of PPAk and its learning model. The deconstruction mode according to Derrida involves several stages, such as (1) reading and describing the existing reality; (2) analyze reality to understand explicit and implicit meanings; and (3) transforming the meaning of reality to give rise to new thoughts and understandings (Al-Fayyadl, 2012; Riduwan et al., 2010). Based on this, at this stage the data analysis has been carried out in the following way. Data related to research results according to informants have been collected from the results of in-depth interviews and participating observations and then classified based on similarities and distribution, both from professional background, experience, and interests. The data is used to describe reality in PPAk. The various interpretations made have been compared with the reality in the PPAk. This comparison aims to evaluate the degree of similarity. The degree of similarity and interpretation of accounting education by informants on the existing reality is adjusted to the existing problems. Discussions will be carried out at this stage to ascertain whether the intended suitability is adequate or not. It also analyzes the reality of PPAk in accordance with the explicit and implicit meanings obtained and compare them with educational values based on KHD thinking, and formulates a new deconstruction of the PPAk philosophical concept based on morals, religion, and nationalism which should be used as a philosophical concept in the implementation of PPAk learning activities (Aspromourgos, 2012; Nuryatno, 2014).

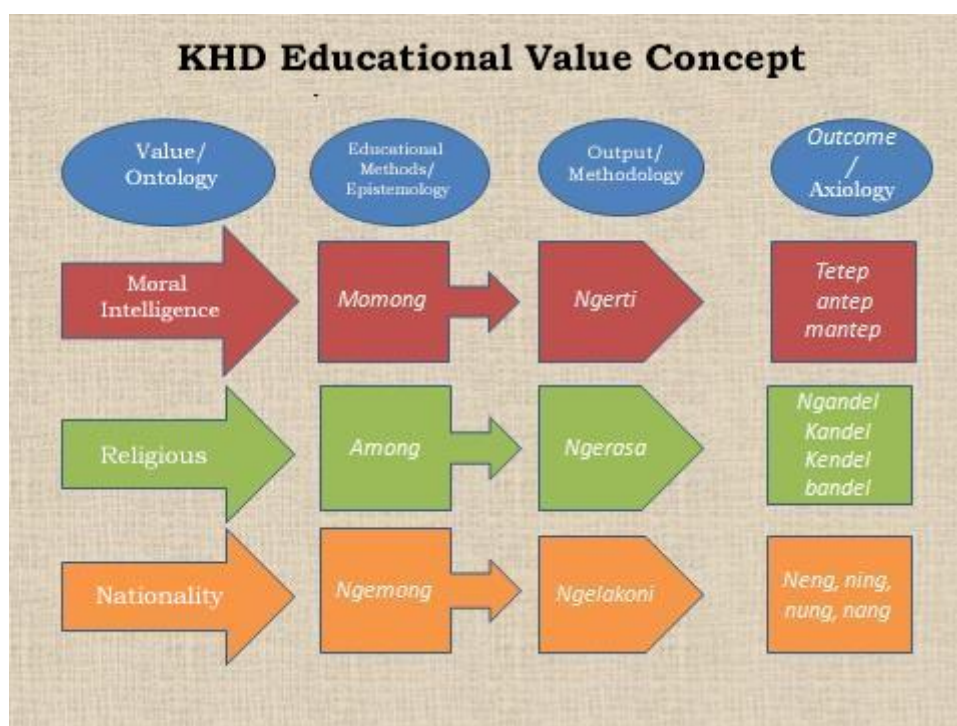
## RESULTS

The result of the deconstruction of PPAk is that PPAk is a forum used to transfer intelligence about accounting science by integrating it into moral, religious, and national values (nationalism) in its implementation so that it can grow the potential of students (prospective accountants) who will spread the benefits in advancing the life of the community, nation, and the entire contents of the universe (Cunningham, 2013).

The deconstruction in this study is the result of philosophical research on accounting profession education in Indonesia. The philosophy in question is a deep thought about PPAk in an effort to improve accounting education that has an awareness of divinity, humanity, and

the environment that upholds moral and religious values, and awakens the spirit of nationalism or nationalism. This is done as an effort to gain new views related to PPAk which is integrated with moral, religious, and national values (nationalism). The goal is to obtain outputs (accountants) who have increased skills and knowledge of accounting, increased awareness of divinity, humanity and nationality so that they become fully human and fulfill the accountability of their lives as complete accountants (Al Fayyadl, 2012).

Based on some of the things above, the researcher provides one solution to improve the education system in Indonesia. One solution to this improvement is to present the concept of educational value based on KHD thinking. Researchers try to summarize the concept of educational value built by KHD so that it can be applied to PPAk and other education. The following is an overview of the concept of education based on KHD thinking Figure 2.



**Figure 2**  
**KHD EDUCATION VALUE CONCEPT**

The accounting profession education based on the moral, religious, and national aspects above (part of the education promoted by the pioneers of the Indonesian education world, namely KHD) is similar to prophetic education as promoted by Kuntowijoyo (2001). The word prophetic comes from English prophetic which means the nature of a prophet. Thus, prophetic education is education that follows prophetic nature, namely as an ideal human being spiritually-individually, being a pioneer of change, guiding society towards improvement, and carrying out a relentless struggle against oppression (Kuntowijoyo, 1999). Education like this is a solution for Indonesian education today which has lost its way and has no Indonesian identity (Truan & Hughes, 1999).

The vision and mission of prophetic education is education that realizing the welfare of the entire universe, not only humans, but all existing creatures. Thus, prophetic accounting education is education that aims to produce prophetic accountants, namely accountants who carry out a different humanitarian mission (difference) from the current accounting profession, are not only responsible for the economic aspect, but become trustees of great responsibility. given by God to humans as the servants. Accountants like this are worthy of

being called professional accountants. Kusdewanti & Hatimah (2016) prophetically makes accounting a way of universal harmony and can establish closeness to Allah SWT, humans, and the universe. Therefore, the accountant's prophetic education makes the education a manifestation of human worship that involves a system for the realization of rahmatan lil alamin. There are three main pillars in prophetic accounting, namely firstly amar ma'ruf (humanization), secondly nahi munkar (liberation), thirdly tu'minuna billah (transcendence) (Kusdewanti & Hatimah, 2016).

Based on the above, accountant prophetic education (which can also be abbreviated as PPAk) is a difference or point in time or a period towards a (more holistic) direction of change from the trace of the existence of (modern) accounting profession education. According to (Kusdewanti & Hatimah, 2016) prophetic makes accounting a way of universal harmony and can establish closeness to Allah SWT, humans, and the universe. Therefore, the accountant's prophetic education makes the education a manifestation of human worship that involves a system for the realization of rahmatan lil alamin. There are three main pillars in prophetic accounting, namely firstly amar ma'ruf (humanization), secondly nahi mungkar (liberation), thirdly tu'minuna billah (transcendence) (Kusdewanti & Hatimah, 2016).

### Appropriate Philosophical Values Underlying the Implementation of PPAk

Value is a type of belief or belief that is centered on a person's beliefs or beliefs about things that are appropriate or inappropriate, good or bad to do that will affect a person's social behavior (Elmubarok, 2020; Uzun, 2014). According to the Ministry of National Education Kemendiknas (2010) there are 80 points of value which are summarized into 5 groups that should be developed, namely: (1) the value of human behavior in relation to God Almighty, (2) the values of human behavior in relation to oneself, (3) the values of human behavior in relation to fellow humans, (4) the values of human behavior in relation to the environment, and (5) the values of human behavior in relation to nationality. The five groups of values can actually be grouped into 3 major groups, namely religious values (which regulate human relations with self, other humans, the environment, the state, and God Almighty), moral values (which regulate human relations with humans and the environment), and the value of nationalism/nationalism (which has governed a person's relationship with his environment and nation). Based on the description above, the actual values that should underlie the philosophy of implementing PPAk in addition to intelligence in accounting science are moral values, religious values, and national values Table 1.

<b>Elements</b>	<b>Values</b>	<b>Expected action</b>	<b>Process</b>	<b>Behavior</b>
Intelligence	Capitalist/ Socialist/ Humanist	Think logically, Critical, creative, innovative, Science and technology oriented, Reflective, Open Thinking, Scientific, Independent	Thoughts	Rational
Moral	Pragmatic/ Idealist / Liberation	Mutual respect, tolerant, Care, help each other, polite, dignified	Taste	Rational
Religion	Anthropocentric/ Theocentric/ Transcendence	Honest, trustworthy, tabligh (deliver), fatah (intelligent)	Heart/Mind	Super-rational
Nationality	Nationalist/ Liberation	Union, Concerned, Benefit (public interest), Proud of Indonesian language and products, Proud of Indonesian	Motivation	Rational-irrational

		knowledge, Dynamic, Work ethic		
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All of the value dimensions contained in each of the values above are part of the teachings in religion that are recommended to mankind on earth. This teaching is a system that regulates the system of faith (belief) in the Creator and the rules relating to the relationship between humans and humans and their environment. These teachings contain good and true values that will have a positive impact on humans (Subandi, 2008).

Linda & Eyre (1997) suggest that good and right values and universally accepted are values that give birth to a behavior, where the behavior has a positive impact both for those who do it and for the people around and their environment. He further explained that the value in question is a quality whose ability will be doubled or increased, even though it is often given to other people. The more value given to people, the more similar value is received or 'returned' from others. Therefore, to realize a valuable education in PPAk, the value of faith should be applied in its implementation.

## CONCLUSIONS

Based on the research findings, the result of the deconstruction of the accounting profession education concept is a concept that contains aspects of intelligence, morals, religion and nationalism in the education dimension. The concept of intelligence, morals, religion and nationalism can grow the potential of students (prospective accountants) who will spread the benefits in advancing the life of society, the nation, and the entire contents of the universe. Learning about the value of intelligence, morals, religion and nationalism is not only carried out in the thought process, but should also be carried out through the process of feeling, inner, and intentional, and of course through physical exercise (sports) when the education process is carried out.

The results of the collaboration of intelligence, morals, religion and nationality will certainly produce thoughts, feelings, and thoughts that are in accordance with the values of the nation, when accounting science is then put into practice. Thus, students are not only skilled in accounting techniques, but also can think universally, so they are able to understand existing problems and solve them properly and appropriately. Based on this, the capitalist, pragmatic, and anthropocentric nature of PPAk can be minimized through socialist, idealistic, and theocentric characteristics. Internalization and harmonization in the implementation of PPAk will create accountants who have strong abilities and potential so that they can face the various challenges that exist and have an inner balance in the continuity of their lives as potential accountants.

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