

RECONSTRUCTION OF ACCOUNTING EDUCATION IN MUHAMMADIYAH HIGHER EDUCATION BASED ON K.H AHMADDAHLAN'S EDUCATIONAL THOUGHT

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ABSTRACT

Purpose: This research aimed to reconstruct main components (educational objectives, educators and students, educational curriculum, educational methods, and educational contexts) of the AE (Accounting Education) system in MHEIs (Muhamadiyah Higher Education) based on the framework of KHAD's (K.H. Ahmad Dahlan) educational thinking construction.

Design/methodology/approach: This research chose a qualitative approach in order to explore and see reality and problems of AE in MHEIs as a whole and deep. The new theory referred to in this research is the critical theory of "Awareness to Act" by KHAD. KHAD's theory of "Awareness to Act" was used to analyze the data through three steps, namely (1) reality description analysis; (2) critical awareness reflexivity analysis; and (3) contextual-textual-contextual action analysis.

Findings: The implementation has not been clearly illustrated, both in the curriculum structure and content. Social awareness education inherited from KHAD's thought and practice has not been widely touched by actors involved in AE at MHEIs. Islamic studies in the accounting discipline are still rarely done by most of the accounting educators in the AE environment at MHEIs. More efforts are needed to promote Islamic studies so as to create accounting concepts or theories that have Islamic spirit for realizing progressive Islamic accounting education. Generally, AE in MHEIs as part of Indonesia's AE can affect and complete each other. This will lead to successful and developing Indonesia's AE in accordance with Indonesian culture.

Originality/value: No previous study investigate the Reconstruction Of Accounting Education Based On "Awareness Of Action" K.H. Ahmad Dahlan.

Keywords: Educational, Reconstruction, Accounting.

INTRODUCTION

Accounting is a system that measures business activities, processes information into reports, and communicates findings to decision makers (Abdul, 2010:4). Oakes & Berry, (2009) stated that accounting can be used more broadly, including for budgets, bureaucratic accountability, performance indicators, and audits. On another side, accounting also plays a role to serve the accountability of agents to the principal (shareholders and other stakeholders) regarding business wealth due to the separation of corporate ownership and control (Rahman, 2010:5). Despite its wide range of functions and benefits, the main objective of the current accounting application is to gather the expected information to achieve wealth maximization (Abdul-Baki et al., 2013). Such an accounting is what is being studied, developed, and disseminated through Accounting Education (AE). Through AE, students have been educated that accounting is a tool used to provide information to decision-makers, as a form of agent accountability in maintaining and protecting the interests of capital owners by maximizing wealth.

The main objective of accounting explained above is certainly a socio-cultural product and based on the backgrounding ideology. As a socio-cultural product, accounting must reflect the customs of the people who produce them, including the ideology adopted (Sukoharsono, 2009:3). Reflection of community cultures (customs) and the backgrounding ideology will influence how accounting is 'prepared' and 'designed' for the benefit of the community and ideology itself.

Ideologies and cultures that surround and are firmly embedded in the current accounting disciplines derive from the West. Therefore, accounting is currently identical to the cultures and ideologies of capitalistic Western people – a community who competes to pursue materials, hoards properties, and creates wealth without considering how to acquire and utilize it properly for worshipping Allah SWT. With these conditions, it can be ascertained that the existing accounting is based on, supports, and is dominated by the capitalistic system (Sukoharsono, 2009:3; Abdul-Baki et al., 2013; Chabrak & Craig, 2013).

If the environment forming accounting is capitalist, the practice and science of accounting in its development will have a capitalist spirit as well. Capitalist accounting is born from the womb of a capitalist economic system, deifying lust, selfishness, and rationalism (Harahap, 2007:140). Such an accounting definitely contradicts Islamic teachings which are the ideology and culture of Muslims.

Analogous to this opinion, accounting practices and science in Islamic regions must be subjected to Islamic values. Therefore, accounting concepts need to be re-examined, redefined, modified, developed or even reconstructed based on new philosophies so that the accounting system can protect the needs of Muslims (Abdul-Baki et al., 2013). Reconstruction is needed to anticipate changes in the socio-cultural environment. The best way to anticipate the changes is through education because the world of education is a factory producing sciences and a place to transfer the knowledge itself.

Reconstruction of Accounting Education in Muhammadiyah Higher Education Institutions (MHEIs): A Must? The idea of MHEIs was initiated in 1936 (Mul Khan, 1990:113). However, according to Syu'ja, (2009:102-104), the idea was first stated by H.M. Hisyam as Hoofd Bestuur Muhammadiyah Bahagian Sekolah at the meeting of Muhammadiyah special members on June 17 (18th night), 1920. The aim was to produce Islamic scholars and masters of Muhammadiyah, especially for the interest of Muslims in general. Since initiated, MHEIs have developed rapidly. Until 2010, there were 172 MHEIs (Muhammadiyah Official Newsletter, 2010). Considering the development of MHEIs coupled with the increased number of schools established, it can be said that education is the biggest charity of Muhammadiyah which has become a trademark of the movement.

Accounting education is a social (multiperson) activity involving various parties and stakeholders, including students, lecturers, researchers, administrators, government, employers, parents, accreditation institutions, donors, alumni, and society in general (Scribner, 1995). Several parties may have the same interests and goals, but the other may be different. Accounting Education (AE) itself, of course, has interests and goals to be achieved, corresponding to the interests and goals of the entities concerned. Similarly, Bailey & Bentz, (1991) stated that AE objectives must be consistent with the objectives of the entities involving and the objectives of larger entities (Scribner, 1995).

Referring to the statement above, the objectives of AE in MHEIs should be in line with the objectives of universities and Muhammadiyah in general. The objectives of AE in MHEIs reflected in the study programs must be in line with the vision and mission of the concerned faculties and universities and the vision and mission of Muhammadiyah Organization represented by the Higher Education, Research and Development Central Board of Muhammadiyah. Furthermore, the vision and mission of AE in MHEIs should be in accordance with the educational ideals desired by the founder of Muhammadiyah, namely

K.H. Ahmad Dahlan (KHAD).

The fact in the field shows that the current Muhammadiyah generation is more preoccupied with establishing educational institutions (KHAD's *ijtihad* or interpretation results), rather than capturing the substance. The effort to track the basic idea behind KHAD's educational reform is still ignored or, at least, the integrated education model is still in the process of searching. Fadjar, (2009:93) explained that MHEIs need to revive and retract the red thread of KHAD's education ideas as a back-to-basics spirit of Muhammadiyah. Therefore, Fadjar, (2009:28) recommended that it is necessary to do educational reorientation, revitalization, and reconstruction in MHEIs in a fundamental, whole and integrated way. As a part of MHEI education in general, AE conditions in MHEIs will also be the same. Hence, some efforts need to be made for rendering AE in MHEIs as the best choice for the community as in the early period of Muhammadiyah establishment. AE reconstruction in MHEIs becomes the best option and a must in realizing progressive AE.

Research Motivation. Given the current AE condition in MHEIs, what was asserted by Fatwa, (2005:16) is indeed right that what happened at this time (where Western hegemony permeates all fields, including sciences) actually happened in the early days of Muhammadiyah's establishment, during KHAD period. This is the challenge that must be faced by AE in MHEIs to provide a quality response to the phenomenon.

Educator accountants who work and serve in MHEIs should provide their best ability to overcome the problem. Moreover, the role of educators in Muhammadiyah is not only as a subject of education but also as a subject of *da'wah* (preaching). An educator is required to understand, appreciate, and do charity because his duty is not only to produce human beings who are intellectual but also capable, noble, self-confident and useful for society.

Based on the existing conditions, this research was necessarily carried out because of two motivations, namely objective and subjective motivations. The objective motivation derived from criticism of AE in MHEIs while the subjective motivation arose from the researchers' definite feeling and knowledge of AE weaknesses after working a dozen years in two different MHEIs.

Education is a system consisting of several interrelated components. Philosophically, the main components of the Islamic education system include educational objectives, educators and students, educational curriculum, educational methods, and educational contexts (Suharto, 2011:107). Therefore, this research aimed to reconstruct these main components of the AE system in MHEIs based on the framework of KHAD's educational thinking construction. Linear with the explanation above, the focus of this research was to reconstruct AE in MHEIs based on KHAD's educational thought.

THE CONCEPTUAL FRAMEWORK

In the last two decades, the delivery of accounting that emphasizes technical skills alone is not enough due to the internationalization of the world economy, the emergence of information technology, intensive market competition and social changes (Zoraifi, 2015). An accounting education that provides the skills required by graduate accountants is an investment. Indonesia needs to reform its accounting education to increase national productivity by emphasizing universal skills to better respond to labor market demands and be more convertible.

The practice of learning accounting in schools in developing countries such as Indonesia, the inclusion of management factors in the A model for the study of classroom teaching will have a big impact. Competence in accounting learning has increased which is thought to affect good governance so that it has a positive influence on economic progress. According to Supriadi & Mutrofin, (2020), the structural equation model of managerial

ability can be used to predict, estimate, or explain the quality of accounting education in schools, and the managerial ability of education managers affects the quality of accounting education in schools.

In the future, the education system faces different challenges that will require different approaches in the administration of higher education. Challenges will no longer be competing for knowledge but competitions for imagination, creativity, competition for free thinking, competition for learning (Luthfi & Mardiani, 2020). Students must be able to adapt to every condition, every change, and remain an independent person. The role of continuing education in university accounting courses has been a matter of controversial concern, with substantial discrepancies between what is presented as best practice and what is learned around the world (Hazelton & Haigh, 2010). Continuing education is an important task in terms of the new field of ecological economics and its current understanding of the role of society and the value of business. Accounting training is a key prerequisite for successfully dealing with these barriers.

The basic idea of K.H Ahmad Dahlan began with concern for Indonesian Muslims who during the colonial period were getting worse due to global conditions and situations and added education which was considered a major need that had not been met (Arofah, 2016). Differences in social strata make education more difficult to obtain. The second idea is because it sees the educational gap between religious science and general science. At that time only general knowledge had to be taught in colonial schools, thus making K.H Ahmad Dahlan think that this had to be addressed, because the perfect knowledge was religious science and general science.

Some thoughts of K.H. Ahmad Dahlan, which needs to be understood, especially in the field of education, is regarding the renewal of Islamic education which includes the renewal of educational goals, the learning process in education, and the renewal of education administration techniques (Lenggono, 2018). Educational Goals according to K.H. Ahmad Dahlan that the purpose of education is to form human beings who are; a). Alim in the science of religion, b). Broad-sighted with general knowledge, c). Ready to fight, to serve Muhammadiyah in supporting the values of virtue in society. Muhammadiyah is trying to restore Islamic teachings to the Qur'an and Sunnah. K.H. Ahmad Dahlan emphasizes the awareness of the Ummah in teaching, so that Muslims are not only able to memorize various letters of the Koran and religious sciences, but more than that they can live more deeply the substance of teaching obtained through the realization of religious practice.

RESEARCH METHODS

This research used a qualitative approach. A qualitative approach is generally inductive and able to find out or reconstruct a theory based on the data collected, even open to find a new theory (Sudarma, 2010:98-99). This research chose a qualitative approach in order to explore and see reality and problems of AE in MHEIs as a whole and deep. Qualitative research can make researchers close to the object/ informant being studied, allowing researchers to obtain complete, detailed, and valid information and the whole picture of a reality. The use of critical theory in this research is in the area of qualitative research. The new theory referred to in this research is the critical theory of "Awareness to Act" by KHAD.

This research employed a qualitative approach using a critical paradigm to answer the existing problems. A critical paradigm was chosen because it tends to a holistic approach, avoid deterministic and reductionistic thinking due to always being in a dialogue with social reality and history (Mulawarman, 2010:162). Critical paradigms in accounting studies arise due to the demands of emancipation and degree equality of the community oppressed and disadvantaged by social processes as a result of the use of accounting information in the public and individual

organizations (Djamhuri, 2011:180-181). Therefore, as a social criticism, accounting studies have five characteristics (Chua, 1986). Firstly, accounting is not only seen as a rational technique but also related to broader social interests. Secondly, criticism is aimed at emphasizing the totality of relations (social, economic, political, ideological), leading to new interests in broader phenomena usually ignored by mainstream accounting researchers. Thirdly, criticism is addressed to the role of accountants as an organized interest group that is always in the name of the public interest. Fourthly, the focus should be on studying the whole organization by conducting integrated analysis at the macro and micro levels. Fifthly, the critical theory claims that the view of accounting information as a social control and conflict mediator is often obscured (confused) by strong ideologies embedded in mainstream accounting thinking that criticizes the independent accountant profession and provide a universal service to the public.

The selected research sites were (1) Accounting Study Program, Faculty of Economics, University of Muhammadiyah Jakarta (abbreviated as PSA FE UMJ); (2) Accounting Study Program, Faculty of Economics and Business, University of Muhammadiyah Malang (abbreviated as PSA FEB UMM); and (3) Accounting Study Program, Faculty of Economics and Business, University of Muhammadiyah Palembang (abbreviated as PSA FEB UMP). PSA FE UMJ was selected because it is the oldest accounting program study of MHEIs in Indonesia with the status of “*Accredited B*” while PSA FEB UMM was selected because it has received the status of “*Accredited A*” and belongs to one of the best MHEIs with A accreditation for the category of higher education institutions in Indonesia. PSA FEB UMP was selected to represent MHEIs outside Java. The reason underlying the site determination was solely to find out whether the values championed by KHAD had been translated well in AE of each MHEI and whether there was a similarity or difference in the translation.

The analysis unit that became this research focus was the orientation of values championed by KHAD in AE at MHEIs. Data were collected through observation, in-depth interviews, and documentation. The observation was conducted on the lecture process carried out in the classroom by participating directly in the lecture process. The observation of the lecture atmosphere, the materials presented, and the values invested by the actors during the lecture was recorded using the media. Moreover, the researchers also observed the campus environment at the research sites. All the observations began since 2015 to the end of the in-depth interview in October 2017.

KHAD’s theory of “*Awareness to Act*” was used to analyze the data through three steps, namely (1) reality description analysis; (2) critical awareness reflexivity analysis; and (3) contextual-textual-contextual action analysis. The first step is to describe AE practices in Accounting Study Programs in MHEIs with focusing on values embedded in the vision-mission, curriculum orientation, attitudes and behavior of lecturers and students, including educational methods and contents.

The second step is to explore the extent of the actors’ understanding of the values championed by KHAD, and their critical awareness of the existing reality regarding integrated AE education in MHEIs and the achievement of KHAD’s education ideals.

The third step is to analyze actions with a contextual-textual-contextual pattern based on the existing reality. That is, the actions taken are based on the current context, covering what currently applies to AE in MHEIs, referring to KHAD’s educational thought by mainly standing on the concept of Tawheed based on Al Qur’an and Hadith. This is to improve the existing reality (referring to education system components). These three steps aim to reconstruct AE in MHEIs so as to realize progressive AE in MHEIs which becomes the dream of every human and the aspiration of the Muhammadiyah founder.

RESEARCH FINDINGS

Reconstruction aims to realize progressive AE in MHEIs, continuing the spirit of KHAD’s

education reform. Spirit of reform born from dissatisfaction with the education system at that time failed to answer the challenges. Exemption from the hegemony generated two sides of education systems at that time, namely traditional Islamic boarding schools and Western Education. These two educational systems made students in an unbalanced position between worldly and hereafter interests.

What applied in the KHAD period is currently happening. Western education hegemony continuously takes place, even potentially entering the Muhammadiyah education system. Western education hegemony prioritizing individual interests is materialistic and egoistic by upholding capitalistic even secular interests. Therefore, AE reconstruction is a right effort to return to what was championed by KHAD. KHAD himself, until the end of his life, was not able to build an ideal Islamic education framework. It is the main task of his followers or successors to continue and refine the ideas that KHAD has pioneered. This struggle is not a temporary job, but rather a work that must be done simultaneously with high commitment and full of responsibility.

The findings in the previous chapters indicate the weak critical awareness of educator accountants in MHEIs in realizing integrated AE and KHAD's educational ideals. The weak critical awareness has caused AE not integrated as expected. Likewise, the realization of social awareness education and KHAD's educational ideals is still not optimal.

Therefore, it is necessary to conduct a contextual-textual-contextual action analysis for reconstructing AE in MHEIs. The action analysis is intended to improve the form of AE by referring to the KHAD's educational ideals so as to realize progressive AE in MHEIs.

In this research, the reconstruction was based on KHAD's educational thinking framework which was divided by the researchers into (1) educational foundation; (2) educational form; (3) educational model; and (4) educational objective. The educational foundation includes all educational aspects referring to Tawheed teachings based on Al-Qur'an and Hadith while the educational form offered is integrated education. The educational model is accounting education teaching students about the importance of social awareness and the educational objective aspired is intellect-ulama' (Muslim scholars or religious leaders) and ulama' - intellect.

The KHAD thought-based AE reconstruction was then directed and harmonized with the main components of the Islamic education system as stated by Suharto, (2011) in Chapter 1. The components include educational objectives, educators and students, educational curriculum, educational methods, and educational contexts. The AE reconstruction efforts started from exploring and examining whether the educational foundation has been applied in AE at MHEIs. The educational foundation consists of Al-Qur'an and Hadith as the main source of education and Tawheed teachings as the core of education in MHEIs.

Exploring and Examining the Teachings of Tawheed, Al-Qur'an and Hadith as the Foundation of Accounting Education in MHEIs

It is interesting to learn Al-Attas's opinion about the types of knowledge. Al-Attas, (1981:214-216) categorized knowledge into two, namely (1) Obligatory knowledge for all Muslims (fardu ain) and (2) Obligatory knowledge for some Muslims (fardu kifayah). The first type of knowledge includes the basic elements of Islam (Islam-Faith-Ihsan), the Oneness of Allah SWT, knowledge of Al-Qur'an and the Prophet Muhammad. Meanwhile, the second type of knowledge refers to the sciences obtained through experience, observation, and research. The first type of knowledge is prerequisite that absolutely must be accepted by every Muslim, determining the achievement of worldly and hereafter happiness.

According to Al-Attas, Islam prioritizes the existence of courses or materials containing prerequisite knowledge as the main requirement of every Muslim in each education and teaching process. However, the findings showed that Al Qur'an and Hadith were not put as the main sources in AE. Instead, Al-Qur'an and Hadith were still separated in the AE process.

All three cases placed the values of Al-Qur'an in the educational process in the form of religious activities or extra-curricular activities. The activities referred to here were reciting Al-Qur'an (in Cases II and III) or memorizing twenty-six (26) surah in the Juz Ammah which must be carried out by students (in Case III). There was also the Sunday Morning Lecture (in Case II) for students who were taking AIK (Al Islam and Kemuhmadiyah) course. What applied especially in Cases II and III was the effort to establish Islamic human character. Similar to Case II and III, the implementation of religious activities in Case I was still very minimal, or even almost none (at least until the field observation ended).

How about religious activities for leaders, lecturers and employees? Based on the findings of this research, the religious activities in the form of routine studies only occurred in Case III. It was even limited to an appeal, not an obligation. Therefore, the presence and activeness in joining the religious activities were felt to be not consistent with the observation results. In contrast, based on the findings in each case, several actors recognized that the religious knowledge and understanding possessed, especially of the Holy Qur'an and Hadith, were still minimal. This becomes a counterproductive issue for Islam-labeled educational institutions.

The most obvious implementation of Islamic values was limited to symbols in the form of banners appealing students to behave in an Islamic manner. Moreover, the existence of mosques inside the campus should be the main character as it is supposed to be used as the center of Islamic studies, preaching, Al-Qur'an recitation, and other activities. However, this research found that such activities were still minimal in Case I, compared to Cases II and III.

Getting back to the problem, where is the existence and placement of Tawheed teachings as the core of Islamic Education, as well as Al-Qur'an and Hadith as the main source of AE?

Based on the facts in the field, the concern of the AE actors in MHEIs was how to produce Islamic human character through formal religious activities (through AIK course) and non-formal religious activities, such as recitation. Most actors playing a role in AE understood that the output of Islamic Education is reflected in the Islamic graduate character.

It can be concluded that the existence and placement of the teachings of Tawheed, Al-Qur'an and Hadith have not been in the proper position or condition. Therefore, it is necessary to evaluate the existence and placement of the three main things in the components of the accounting education system, starting with educational objectives.

The educational objectives of a higher education institution are reflected in the vision of the institution, faculties, and study programs. The analysis was only limited to the study program's vision. At least, the study program vision reflects the university and faculty vision.

The vision of each of the three study programs includes the words "*Islamic spirituality*", "*based on Islamic values*", or "*Islam*" at the end of the sentence. That is, actors in the three study programs have assumed that the use of those words reflects Islamic education.

The words above should be reflected in other components of the education system, such as the attitudes and behavior of educators and students. Tawheed teachings based on the Qur'an and Hadith requires Muslims to act and work solely to get the reward and blessing of Allah SWT. The highest accountability belongs only to Allah SWT.

However, all three cases showed that the accountability concept taught by accounting was inversely proportional to Islam teachings. Instead, the accountability concept in the accounting discipline taught by educator accountants to students deified and safeguarded the principal's interests. This Western accounting-based accountability concept certainly deviates from Tawheed teachings, the Qur'an and Hadith.

Similarly, the concept of accountability in AE prioritized meeting the needs and interests of graduate users, limiting and even eliminating the internalization of Islamic values in AE. Due to this prioritization, the most weighted material presented in AE to students was accounting science and skills. This made AE far from Tawheed teachings. Therefore, the concept of accountability needs to be evaluated so as to be in line with Tawheed teachings based on Al Qur'an and Hadith.

The accountability of each action of students and educators should be directed directly and primarily to Allah SWT, the Lord (Rabb) of all superiors. This accountability will later impact other accountability, including capital owners, colleagues, society, and the environment.

What about the educational curriculum? Have the teachings of Tawheed based on the Qur'an and Hadith been reflected in the curriculum structures or contents? The research findings on the three sites showed that it was still not optimal, or even almost none.

This condition occurred due to the focus on maximizing accounting science and skills for students. This caused the curriculum design to prioritize accounting science and skills as the most weighted material, even eliminating religious teachings. The AE curriculum should provide a balanced portion between accounting and religion.

The successful implementation of a curriculum is supported by educational methods and educational contexts applied. Educational methods are not only illustrated by the selected methods of delivering material in class but also the approaches of lectures, discussion, problem-solving, or student learning center. The selected approaches must have the Islam spirit through the internalization of Islamic values to embody patronage, discipline, and honesty.

Regarding the educational contexts, the three MHEI sites prioritized the accounting discipline mastery. In contrast, the theology was limited, especially in the AIK course, where the AIK course itself was limited in the existing curriculum structure. Besides the AIK course, there was also Law Accounting or Law Economics course.

Using KHAD's educational foundation, there should be a balance between the content of the accounting discipline and Islamic theology in the educational context. Even though the SCS weight is limited by several provisions, the best solution can be done by internalizing Islamic values in each accounting course and accounting material provided.

Realizing Ideally Integrated Accounting Education

From the research findings explained above, there were two important things found, that (1) some concepts in accounting science were problematic when viewed from an Islamic perspective; and (2) Integrated education was still limited to discourse due to unpreparedness of human resources (in understanding and mastering the accounting science and Islamic theology)

To overcome the point (1), educator accountants' awareness can be fostered by intensively doing in-depth discussion and studies on these matters although rejection from some parties is possible to occur later. KHAD taught the importance of discussion in overcoming people's problems, either with students, friends or even with people of different faiths. Discussion can accommodate aspirations democratically and find solutions to problems faced.

Problematic accounting concepts certainly affect accounting education whereas educating is an Islam practice. If what is taught is contrary to Islamic values, the practice value will be considered improper as well.

Full responsiveness and support from the leaders are needed through policies. The desire to further study Islamic values in accounting science will not achieve maximum results without the leader intervention. Shared commitment is needed between leaders and educator accountants.

As stated by Moch. Nurhakim (in Chapter V p.114), the current style of Islamic education in MHEIs is on how to Islamize its people through formulating Islamic characters. This statement assumes that Islamic humans (graduates) will reflect Islamic behavior in working. Is this not a form of excessive self-confidence? The belief that graduates will be able to color the work world later often neglects or is not aware that accounting science itself is problematic, not in accordance with Islamic values. Is it possible that MHEI graduates with Islamic characters can color the work world by applying some accounting science concepts which are far from Islamic values?

Even at different levels, there were similarities in actors' perceptions on the research sites regarding the concept of Islamic accounting education. This can be caused by the carelessness of

MHEI leaders to the problems in developing sciences or the distrust of the possibility to develop science based on Islamic paradigms (Surakhmad, 2013: xviii). Is this a form of educational pragmatism?

This is a portrait of the low awareness of AE leaders and actors in MHEIs about the concept of Islamic AE. Lack of awareness can arise due to minimum religious knowledge or the belief in the difficulty of applying the concept of Islamic AE as a whole.

As for the point (2), it can be overcome by conducting shared studies with AIK lecturers to discuss the relevance of Islamic theology and the accounting discipline. Besides, a team-teaching approach can also be done in each accounting teaching assignment, involving AIK lecturers. Even if needed, they can continue their study in Islamic theology.

Additionally, the learning process can be done through comparative studies at Islamic colleges or non-Islamic colleges. In the learning process, students can learn and discuss how they apply and internalize the values they strive for in their education, as taught by KHAD. Discussing with religious leaders was something he usually did. Such discussions strengthened his confidence and steps to realize his ideals. Through these steps, integrated education is expected to be realized.

Before undertaking an integrated education reconstruction, it is better to understand the approach offered by Kuntowijoyo, (2008:590-592). He divided the integrated education approaches into four as follows: (1) including Islamic courses as an integral part of the existing curriculum system; (2) offering optional courses in the Islamic study; (3) providing the teaching of the philosophy science course to deliver a philosophical background regarding all general courses taught; and (4) integrating all scientific disciplines (accounting) within the Islamic curriculum framework.

Of the four approaches, Kuntowijoyo acknowledged that the first two approaches are commonly used in Indonesia, which even justify dualism and dichotomy of religion and general sciences. Meanwhile, the third approach is more on enlightenment and has not been able to solve dualism problems. Furthermore, Kuntowijoyo argued that the fourth approach is the most appropriate and ideal. However, it is doubtful to be applied in Indonesia because the established standard disciplinary measures apply in the Indonesia education system (Kuntowijoyo, 2008:591-593). With this arrangement, the Islamic curriculum framework will be accountable both ontologically, epistemologically, and axiologically.

Based on the categorization made by Kuntowijoyo above, what applied in MHEIs can be said to fall within the first approach. However, only Case I implied the combination of the first and third approaches due to the presence of a philosophy course in its curriculum, different from the other two cases which did not provide the philosophy science course.

As Kuntowijoyo explained, the approaches of the three sites have not been able to overcome problems of the educational dichotomy between accounting science and Islamic theology. MHEIs still apply separated curriculum (borrowing Abdullah's term (2012:100), not integrated curriculum. Therefore, the solution offered is reintegrating the curriculum epistemology.

In realizing an integrated curriculum, two possibilities arise, either it is necessary to provide an Islamic word label in each general course or it is not necessary as long as the contents contain Islamic elements adapted to the material being taught. In all three cases, there was no Islamic labelling on every general course provided. More fatally, the second way did not show the effort intended. Based on the documentation data during the research, the Lecture Event Unit (SAP) or Semester Learning Design (RPS) in many accounting courses had not internalized Islamic values in each material presented, even as a whole.

On various occasions, the researchers received recognition from several actors that Islamic values were internalized directly at the time of teaching and not included in SAP or RPS. Indeed, during the observation, the researchers did not find any.

The other way that can be taken is to replicate what has been done by IIUM (as explained in Chapter V, p.118). IIUM divides the curriculum structure into three groups, namely (1) one-third

of conventional courses, (2) one-third of Islamic courses, and (3) one-third of conventional courses by internalizing Islamic values with a comparative approach.

As the other consideration, secular education adopted from the West can be used as it is, then Islamizing it by filling certain key concepts of Islam (Sutrisno, 2006:211). This alternative seems more likely to be carried out because there is no attempt to demolish the entire educational building that has been existed for some time. This alternative is more elegant since it does not forbid or abjure the existing educational building. Instead, it beautifies and colors the existing educational building to conform to Islamic law.

The last alternatives that allow the achievement of two objectives at once are, firstly, to form the character of students by applying Islamic values in individual and social lives and, secondly, to involve modern educated experts to internalize Islamic values into their study fields, using Islamic perspectives to change the content and orientation of their studies (Sutrisno, 2006:211). If applied in AE, educator accountants are possible to change the content and orientation of the accounting study based on Islamic perspectives and then internalizing Islamic values into the existing fields of the accounting study. This method allows the more flexible application. AE building improvement can be done in stages, not demolishing the AE building at once.

Based on the alternative approaches above, each component of the existing education system is better to be evaluated so as to align and match with the expected form of integrated education. Evaluation needs to be done on the formulation of the study program's vision so as to reflect the efforts of integration of accounting and Islamic values through the mission statement. Moreover, in-depth studies are also needed to make the mission (as a translation of the vision) reflect the integration of accounting science and Islamic values. A mission is a concrete manifestation of a vision.

The embodiment of integrated education requires educator accountants who have good knowledge, insight, and understanding in accounting and religion in a balanced manner. However, the facts in the field showed that some educator accountants claimed not to understand Islamic theology well. There were even actors who indirectly object to the integrated education.

To overcome this, educator accountants need to take some efforts for improving the ability of understanding religion. With shared willingness and commitment of all actors involved in AE, ideal integrated education will be realized, influencing the knowledge received by students.

In terms of AE curriculum, all three cases seemed to have not reflected the form of integrated accounting education although Case 1 indicated a better effort of providing the concentration of law accounting. Therefore, it is necessary to review and refine the curriculum so as to be integrated.

This research found that integrated education was understood by most AE actors in MHEIs as an effort to shape Islamic characters of students. But unfortunately, this research found that some actors did not provide examples of patronage, honesty, and discipline in carrying out their duties, especially related to teachings, such as the timeliness of teaching and the conformity of materials taught. Of course, this will cause difficulties in shaping Islamic characters of students and graduates.

Therefore, to realize students' Islamic characterization, educator accountants must start from these three elements (patronage, honesty, and discipline). A proverb says: "*teachers pee standing up, pupils pee on the run.*" An educator must set a good example so that students can imitate and emulate it well.

The last effort to realize integrated education is focused on the educational context. The evaluation results showed that the existing educational context had not provided a balance between accounting science and Islamic theology. Thus, it is necessary to strengthen and internalize Islamic values in the AE contents taught.

Building a Socially Conscious Accounting System

Islamic education taught by KHAD prioritizes and cares about people's social environment. This is a form of Islamic teaching representation with a social spirit. This corresponds to the accounting discipline born, influenced, and influencing the social environment. This social awareness needs to be developed in students as it is an Islam rule. The representation of worshipping God is how people's personification is to other humans, creatures, and the environment. By growing social awareness in students, individualistic and materialistic attitudes and characteristics instilled by the capitalistic system can be eroded and eliminated. However, the social awareness taught by Islam is certainly different from what is developed by the socialist system – a system requiring equality and similarity imposed by all authorities.

Given that the accounting discipline develops, is influenced and influences the social environment, the accounting discipline through information produced should notice that the benefits of the information are not solely for the owners of capital but also for the community and the environment. AE in MHEIs should be the pioneer of how to develop socially conscious AE. The vision and mission formulation in the three sites have not shown how the realization of social awareness as exemplified by KHAD in the theology of Al-Maun. Therefore, it is necessary to make evaluation and studies so that social awareness can be clearly stated or illustrated in the study program's vision and mission.

Social awareness, in addition to growing from each individual, also can grow and develop through education and practice. Practice can habituate students to do it. The practice of caring for the social environment should be carried out since childhood. However, the campus world can provide examples of patronage. As an example, in certain events, the campus parties can give charity by inviting children from orphanages. It can also be done by educators by assigning students to write a theme paper on the role of accounting and accountants for the continuity and sustainability of the environment. These things are efforts that can be taken to increase and understand social awareness of educators and students.

The most obvious embodiment of social awareness in Islamic teachings is Zakat. Case 1 gave a concrete example of Zakat implementation by providing the course of ZIS (Zakat, Infaq and Sadaqah) accounting in the concentration of law accounting. This is an effort to integrate accounting courses and Islamic teachings. Besides AIK courses, social awareness may also be included in several other accounting courses such as Management Accounting with the theme of environmental accounting. Therefore, it is necessary to evaluate and study how to foster social awareness in AE curriculum.

The evaluation results showed that the form of social awareness education still had a limited scope with the existing educational method. Not all educator accountants care and commit to deliver messages to or train participants to be socially aware. Therefore, there should be a shared agreement between educator accountants in each teaching to instil social awareness in students.

Furthermore, this research found that the educational context reinforcing students' social awareness was relatively minimal. Evaluation and in-depth studies are needed to include social awareness in more AE contents so that students are trained and realized the importance of social awareness in living life.

Simultaneous Efforts to Produce Intellect-Ulama' and Ulama'-Intellect Accountants'

According to the research findings, there must be a gap between the current educational objectives and the ones deriving from KHAD's ideals. From the three cases, the universities tended to produce graduates with accounting knowledge and expertise that can compete and behave in an Islamic manner. That is, Islamic behavior formulation is more prioritized than the mastery of Islam adjusted to the field of study and Islamic behavior.

In contrast, the educational objectives aspired by KHAD prioritize the equality of understanding general science and Islamic theology. The essence of KHAD's ideals in AE at

MHEI is to produce accountants that have competent knowledge and expertise in accounting and understand Islamic values that are in accordance with accounting discipline and reflected in Islamic behavior. According to what is desired by KHAD, if translated in the current context, accountings born from the womb of AE in MHEIs must be progressive accountants.

Based on the vision formulation of the three cases, in addition to generating competent accountants, education is also aimed to shape Islamic characters in students. KHAD's educational ideas are focused on the formulation of Accountant-Ulama' and Ulama'-Accountant.

Can these objectives be realized? Or is this going to be a utopian thing if the definition of ulama' refers to the current one? If so, it will cause scepticism for many people in an effort to make it happen.

Given the limitations of the national education curriculum, KHAD's educational aspiration is necessary to be redefined at least at the level or standard of what ulama' means. This is in line with what was stated in the AIK course lecture in Case 1.

Based on the evaluation of the three sites' vision, there was also a gap between the current educational objectives of AE and those aspired by KHAD. Both need to be synchronized. Can the definition of ulama' by KHAD be realized in the corridor of the national education curriculum which is currently the reference for AE in MHEIs? If can not, the word of ulama' may need to be redefined at least at the standard or level of what ulama' means. Or else, an accountant should understand Islamic theology related to the accounting discipline, in addition to having personality and character of Muslims who carry out Islamic teachings properly and correctly. The results of these evaluations and recommendations may produce the educational objective of "*compromising*".

To generate ulama'- accountants as desired by KHAD, it must start from the extent to which educator accountants reflect ulama' behavior. In this research, several educator accountants recognized that they had limited good knowledge and understanding of Islam religion, especially the Qur'an, Hadith, and Arabic. This condition certainly affects students. The effort to realize KHAD's educational objectives, at least the "*compromising results*", will be difficult.

Therefore, all educator accountants need to have a shared commitment to realize KHAD's educational ideals through improving religious knowledge and understanding properly and correctly. This commitment will lead to simultaneous works and ultimately impact on students.

To realize KHAD's educational objectives, one of the educational system components to be evaluated is the curriculum. However, among the components of educational systems, the curriculum is the most difficult component to be contested because the existing structure and content of curriculum have been formed for a long time and are based on the national education curriculum framework. Nevertheless, an evaluation still needs to be conducted. The results indicate that the existing curriculum has not yet described the effort of realizing educational objectives aspired by KHAD.

Therefore, the existing curriculum still needs to be reviewed and improved. Through these efforts, there will be a way out. At least, the designation of short, medium and long-term targets can be made to realize KHAD's educational objectives.

The results of the evaluation at this stage showed that the educational method implemented only touched one aspect of Islamic education, namely the formulation of Islamic human characters. Efforts should be made not solely on that aspect, but also on scientific aspects based on Islamic values. If this is done fully, it will generate graduates who have a comprehensive Islamic spirit and reflect a mindset and actions according to Islamic teachings.

Based on the evaluation, the materials and courses containing religious contents, especially related to accounting discipline, were still minimal. Evaluation and in-depth studies are needed on how religious courses and materials can be internalized into accounting courses to balance accounting science and Islamic theology.

Strategies for Progressive Accounting Education in MHEIs

Based on the findings, the reconstruction of AE in MHEIs can be carried out based on KHAD's educational thinking framework on the components of the existing education system. The existing findings engender the following recommendations in Table 1.

| KHAD's Educational Thought | Components of Education System | Evaluation | Recommendation |
|-----------------------------------|---------------------------------------|---|---|
| Educational Foundation | Educational Objectives | There was no problem regarding the use of words "Islamic spirituality" or "based on Islamic values" as long as the implementation is reflected in other components of the education system itself. | The vision formulation that matches with KHAD's educational foundation must be consistent and implemented in other components of the education system |
| | Educators and Students | <ul style="list-style-type: none"> • There were problems on the accountability concept of the accounting discipline • There were problems in AE due to prioritizing the needs and interests of graduate users | Accountability of every action of educators and students should be directed to Allah SWT based on Islamic values, influencing other accountabilities |
| | Educational Curriculum | The placement of KHAD's educational foundation was minimum in the curriculum structures and contents | The educational curriculum should provide a balanced portion between accounting science and Islamic theology (values) |
| | Educational Methods | The internalization of Islamic values through patronage, honesty and discipline was still low | The educational methods should contain the spirit of Islam, emphasizing honesty, discipline, and trustworthiness |
| | Educational Contents | <ul style="list-style-type: none"> • The most prioritized content was the accounting discipline mastery • The theology content was very limited. | The education contents must contain accounting science and Islamic theology in a balanced manner. It can be done by internalizing Islamic values in each accounting course or material provided |
| The form of Integrated Education | Educational Objectives | The vision formulation seemed to reflect the effort of integrating accounting science and Islamic theology | It is necessary to do more in-depth studies, especially on the mission as a description of the vision so that the effort of integrating accounting |

| | | | |
|------------------------------------|------------------------|---|--|
| | | | science and Islamic theology can be obviously seen |
| | Educators and Students | <ul style="list-style-type: none"> • Educator accountants had no good understanding and knowledge of Islam religion, especially the mastery of the Qur'an, Hadith, and Arabic, causing integrated education failed to realize. • There were even actors who indirectly object to the form of integrated education • Both certainly had an impact on students | Educator accountants should improve their religious ability, knowledge, and understanding so that later they can integrate accounting science and Islamic theology, automatically influencing students |
| | Educational Curriculum | The existing curriculum did not reflect the form of integrated AE | It is necessary to review and perfect the curriculum to realize an integrated curriculum |
| | Educational Methods | <ul style="list-style-type: none"> • Integrated education was understood as an effort to shape students' Islamic characters • However, based on the findings in the field, some actors did not provide examples of patronage, honesty, and discipline | The effort to shape students' Islamic characters must begin with patronage, honesty, and discipline of the educator accountants |
| | Educational Contents | The educational contents did not reflect a balance between accounting science and Islamic theology | It is necessary to strengthen and internalize Islamic values in the AE contents taught |
| Socially Conscious Education Model | Educational Objectives | The vision-mission formulation did not show the realization of social awareness | it is necessary to conduct evaluation and studies so that social awareness can be clearly stated or illustrated in the vision and mission |
| | Educators and Students | Educators and students had low social awareness | Educators and students need to improve and understand social awareness |
| | Educational Curriculum | The realization of social awareness was unseen in AE curriculum | It is necessary to evaluate and study how to grow social awareness in AE curriculum |
| | Educational | The form of socially | There should be a shared |

| | | | |
|------------------------|------------------------|---|--|
| | Methods | conscious education still had a limited scope with the existing educational methods | agreement in each teaching to instil social awareness in students |
| | Educational Contents | The educational contents that educate students to have social awareness are relatively still minimum | Evaluation and in-depth studies are needed to include social awareness in more AE contents so that each student is trained and realized the importance of social awareness |
| Educational objectives | Educational Objectives | There was a gap between the study program's vision formulation and the educational objectives aspired by KHAD | There should be synchronization between the current educational objectives and KHAD's educational ideals. |
| | Educators and Students | <ul style="list-style-type: none"> The limited religious knowledge and understanding of educators made it difficult to realize KHAD's educational ideals. This ultimately had an impact on students | All educators should make a shared commitment to realize KHAD's educational ideals through improving their religious knowledge and understanding, and this will have an impact on students |
| | Educational Curriculum | The existing curriculum did not reflect the effort of realizing educational objectives aspired by KHAD | It is necessary to review and perfect the curriculum to realize KHAD's educational ideals |
| | Educational Methods | The existing educational methods only focused on the aspect of shaping Islamic characters, neglecting scientific aspects based on Islamic values | Efforts should be made not solely on that aspect, but also on scientific aspects based on Islamic values so as to generate graduates with a comprehensive Islamic spirit |
| | Educational Contents | The materials and courses with religious contents, especially related to accounting discipline, were still minimum | Evaluation and in-depth studies are needed on how religious courses and materials can be internalized into accounting courses so as to balance accounting science and Islamic theology. |

Furthermore, based on the table above, the essence of each recommendation of all components of the accounting education system was taken. These essences develop the desired form of AE reconstruction in MHEIs. The reconstruction results are shown in Table 2 below:

| Components of | Recommendation | Reconstruction |
|---------------|----------------|----------------|
|---------------|----------------|----------------|

| Education System | | |
|-------------------------|--|--|
| Educational Objectives | The vision formulation matching with KHAD's educational foundation must be consistent and implemented in other components of the education system | Producing accountants who understand and carry out Islamic teachings properly and correctly, and understand Islamic theology related to the accounting discipline |
| | It is better to study more deeply, especially on the mission as a description of the vision so that the effort of integrating accounting science and Islamic theology can be obviously seen | |
| | It is necessary to conduct evaluation and studies so that social awareness can be clearly stated or illustrated in the vision and mission | |
| | There should be synchronization between the current educational objectives and KHAD's educational ideals. | |
| Educators and Students | Accountability of every action of educators and students should be directed to Allah SWT based on Islamic values, influencing other accountabilities | Improving the religious ability, knowledge and understanding of both educators and students so that accounting science and Islamic theology can be integrated, automatically increasing their social awareness based on Islamic values accordingly to KHAD's educational ideals. |
| | Educator accountants should improve their religious ability, knowledge, and understanding so that later they can integrate accounting science and Islamic theology, automatically influencing students | |
| | Educators and students need to improve and understand social awareness | |
| | All educators should make a shared commitment to realize KHAD's educational ideals through improving their religious knowledge and understanding, and this will have an impact on students | |
| Educational Curriculum | The educational curriculum should provide a balanced portion between accounting science and Islamic theology | Reviewing and improving AE curriculum by providing a balanced portion between accounting science and Islamic theology, and increasing social awareness as a reflection of an integrated curriculum (as aspired by KHAD) |
| | It is necessary to review and perfect the curriculum to realize an integrated curriculum | |
| | It is necessary to evaluate and study how to grow social awareness in AE curriculum | |
| | It is necessary to review and perfect the curriculum to realize KHAD's educational ideals | |
| Educational Methods | The educational methods should contain the spirit of Islam, emphasizing honesty, discipline, and trustworthiness | Applying educational methods that are in accordance with Islamic law |
| | The effort to shape students' Islamic characters must begin with | |

| | | |
|----------------------|---|--|
| | patronage, honesty, and discipline of the educator accountants | |
| | There should be a shared agreement in each teaching to instil social awareness in students | |
| | Efforts should be made not solely on the aspect of shaping Islamic characters, but also on scientific aspects based on Islamic values so as to generate graduates with a comprehensive Islamic spirit | |
| Educational contents | The education contents must contain accounting science and Islamic theology in a balanced manner. It can be done by internalizing Islamic values in each accounting course or material provided | Creating educational contexts that embody the balance of accounting science and Islamic theology |
| | It is necessary to strengthen and internalize Islamic values in the AE contents taught | |
| | Evaluation and in-depth studies are needed to include social awareness in more AE contents so that each student is trained and realized the importance of social awareness | |
| | Evaluation and in-depth studies are needed on how religious courses and materials can be internalized into accounting courses so as to balance accounting science and Islamic theology. | |

Based on the table above, the results of AE reconstruction in MHEIs based on KHAD's educational thought can be depicted as follows:

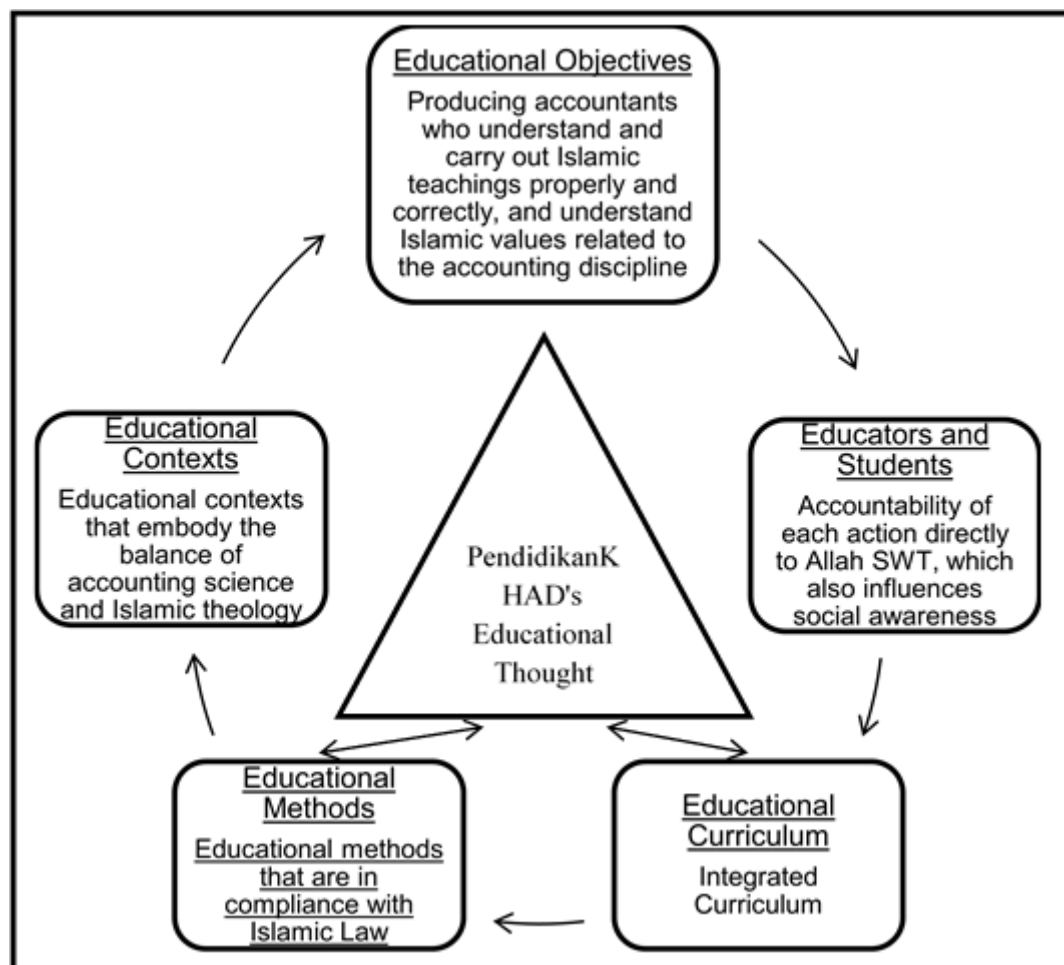


Figure 1
RECONSTRUCTION OF ACCOUNTING EDUCATION IN MHEIS BASED ON K.H. AHMAD DAHLAN'S THOUGHT

Progressive Accounting Education Model

Based on Figure 1, to realize progressive AE in MHEIs, synergic and sustainable efforts need to be made. The efforts begin with setting educational objectives to produce accountants who understand and carry out Islamic teachings properly and correctly and understand Islamic theology related to the accounting discipline. The initial effort to be made starts from building awareness for both educators and students, that accountability of each action taken is primarily to Allah SWT, ultimately impacting on the well-established social awareness. Regarding this, it is necessary to develop a fully and thoroughly integrated AE curriculum, not partially, through educational methods that are consistent with Islamic law. Likewise, educational contexts must also be able to realize a balance of accounting science and Islamic theology.

Obstacles in Realizing Progressive Accounting Education

In realizing progressive AE, some efforts that can be made include: (1) changing the paradigm of how Islamic AE should be (the commitment from the leader element), (2) formulating and establishing policies that direct changes, (3) setting long, medium and short-term goals; (4) communicating and coordinating with educators as the spearhead of AE, (5) realizing shared commitments of all actors involved, starting with leaders, lecturers and employees, accompanied by awareness and patronage of each party, and (6) forming a small team consisting of educator

accountants and AIK lecturers.

From the description above, it is obvious that the main element in realizing a progressive AE derives from the commitment of leaders. However, based on the findings in the field, the obstacles to realizing progressive AE actually came from the limited commitment of the leaders. This was reflected in the unwell patterned efforts that had been carried out.

For example, a change of vision in Case 1 aimed to respond to the times and needs of alumni users. But, this change actually made the study program's vision in contrast with the university's vision. Likewise, the vision formulated and determined is not balanced with adequate curriculum structures and contents. Another example was happening in Case III. In Case III, Islamic value integration in general sciences (economics) was planned to be realized by changing the material of AIK VI course into Islam and Economics. Unfortunately, the discourse was not accompanied by coordination and communication between Vice Dean IV of AIK Field and Vice Dean I of Academic Field and Accounting Study Program. This certainly made the expected objectives difficult to achieve.

The commitment of leaders is highly important because leaders have the power to direct other elements to achieve goals. Through policies, the commitment from other actors can be encouraged in AE evaluation and reformulation.

Another obstacle was the low awareness and patronage of educator accountants in realizing progressive AE. The other important thing is to eliminate scepticism that the ideal style of integrated education can be realized. Through a shared commitment starting from the leaders, efforts to realize integrate education actually can be done with the blessing of Allah SWT. Wallahua'lam bi sawab

CONCLUSION

Based on the research findings, we can conclude as follows:

1. In its implementation, the discourse of integrated education has not been to the level it should be. The implementation has not been clearly illustrated, both in the curriculum structure and content. The use of holy verses and tausiah are given in lectures even though it may be not in accordance with the accounting material delivered.
2. Social awareness education inherited from KHAD's thought and practice has not been widely touched by actors involved in AE at MHEIs.
3. Islamic studies in the accounting discipline are still rarely done by most of the accounting educators in the AE environment at MHEIs. More efforts are needed to promote Islamic studies so as to create accounting concepts or theories that have Islamic spirit for realizing progressive Islamic accounting education.
4. Generally, AE in MHEIs as part of Indonesia's AE can affect and complete each other. The experience of AE in MHEIs in internalizing religious values can be transmitted to other universities while the superiority of accounting knowledge and skills in other universities can be an example for the development of AE in MHEIs. This will lead to successful and developing Indonesia's AE in accordance with Indonesian culture.

From the research findings explained above, the researchers propose these following suggestions for the relevant parties:

The Higher Education, Research and Development Central Board of Muhammadiyah

These findings can be the basis for the Higher Education, Research and Development Central Board of Muhammadiyah to: (1) study and reformulate education orientation of either the accounting study program or other study programs in MHEIs in Indonesia, back to KHAD's education ideals of intellect-ulama' and ulama'-intellect; (2) study and reformulate the form of integrated education (not limited to discourse only); (3) standardize the determination of the number and SCS of the AIK course as a reflection of Islamic education in MHEIs so as to uniform the implementation of AIK in all MHEIs in Indonesia.

Accounting Study Program of Muhammadiyah Higher Education Institutions

These findings can encourage actors who play a role in AE at MHEIs to jointly formulate and review AE in MHEIs so as to be in line with Islamic values. The actors are also expected to further study accounting concepts and theories so as to embody the spirit of Islam which the Muhammadiyah founder wants to uphold in realizing progressive Islam.

Future Research

For further researchers, these findings are expected to be a reference and input in studying the components of Islamic education, including how to design integrated curriculum structures and contents which is currently not more than a matter of discourse.

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