

INTEGRATING MAKNA AS THE CURRICULAR FOUNDATION FOR ACCOUNTING PROFESSION EDUCATION

Jurana¹, Unti Ludigdo², Ali Djamhuri³, and Yeney Widya Prihatiningtias⁴

¹ Economic Faculty, Tadulako University, Palu, Indonesia

^{2,3,4} Faculty of Economics and Business, Brawijaya University, Malang, Indonesia

Abstract

The objective of this study is to identify the role of morality, *akhlak*⁵, and nationalism values (abbreviated as *MAKNA*⁶ that are) integrated in the curriculum of professional accountant education in Indonesia (PPAk) using constructive approach. The informants of this study are 4 people representing accountants from various circles. A representative of Indonesian Accounting Association, an officer of accounting profession education in a university in Indonesia, an accounting profession educator, and an accounting education student. The idea behind this paper is the notion that the model that is used in this professional education is dominated by western model of capitalistic, anthropocentric, pragmatic, and hedonic values. There are three findings of this study. First the inclusion of moral, *akhlak*, and nationalism values in the curriculum of professional accountant education is not an urgency because those values have been taught in lower education. In other words, *MAKNA* in this institution has been expired. Second, the responsibility to teach moral, *akhlak*, and nationalism-related values should be delegated to institutions that are more relevant and certified. Third, moral, *akhlak*, and nationalism values in the curriculum of professional accountant education should be applied in the future to increase the moral, *akhlak*, and nationalism awareness of accountants by integrating them in the existing curriculum, in the hope of creating accountants with high morality and *akhlak*, as well as nationalism. *MAKNA* based curriculum in accounting education must be implemented in Indonesia to liberate accounting education from the domination of western capitalism.

Keywords: PPAk, Morality, *Akhlak*, Nationalism

INTRODUCTION

Capitalistic values dominate recent accounting education system and reality. This is shown by the fact that the materials in accounting lessons and the general understanding regarding accounting merely deal with the financial responsibility of a corporation. This is because the current education system, particularly in accounting, is dominated by western world, so values accepted in western (capitalist) society become global values. Therefore, the teaching process in accounting education in Indonesia also uses accounting system referring to the west in its both theory and practice (Mulawarman, 2008). According Mulawarman (2008), Indonesian accounting system has been detached from the reality of Indonesian society because the education system and concept imported from “the other world” (the west) are not codified and

⁵ Akhlak in its terminology means the behavior of a person a conscious desire to do something good. The standard of ethics is reasoning, thought or ratio, but the standard of moral is norms in a society (e.g. customs) and the standards of akhlak Al-Quran and Al-hadith.

⁶ The English word for *Makna* meaning.

adjusted significantly. Indonesian accounting educators seem to be colonized by western teaching method and process, which tend to “force” the student to master the lessons they receive and apply the (western) theory in their work. They sometimes do not teach the understanding behind the values of the theories, so the students only receive the knowledge of accounting. Thus they fail to identify the appropriateness of the application of the theories they have learned. Unsurprisingly, some accountants tend to be capitalistic, anthropocentric, pragmatic, and hedonic. The reality in Indonesia is certainly different from that in western countries, so the (western) theories can be applicable in western societies. Nevertheless, if those theories are applied in eastern societies, they might not be appropriate due to the gaps in contexts and values.

Truan and Hughes (1999) stated that the academic philosophy and the content of accounting education is the response and complement of the authoritarian authoritarian paternalistic-based, practical application of the 19th century. Besides serving the interests of corporations (Mayper, Pavur, Merino, and Hoops, 2005), accounting education is also objected to "fill" learners with understanding on and practice of economic interests (Amernic and Craig, 2004). This condition, which has lasted for a long time, has been a "dogma" of accounting, and it is known as the evolution of positivistic economic approach (Truan and Hughes, 1999). Thus, all actions are focused on the material aspect, so corruption, and crime are often played by highly educated people with skill, and strategic position.

Most accounting education systems in Indonesia eventually produce accountants who have not met the initial expectations and goals of the national education system stipulated in the third article of Regulation No. 20 of 2003. This is very unfortunate because the practice theory, and the philosophy of education that are used in Indonesia today, aside from their inharmoniousness with the goals of the national education system, are unsatisfactory (Mulawarman, 2008; Triyuwono, 2008). Therefore, it is necessary to find a better accounting system implementation model that is relevant to the personality, and the culture of Indonesian-a (contextual model). The implementation and the learning process of good accounting education in Indonesia should be useful, not to mention presenting the noble values and personality of Indonesia. In addition, Saravanmuthu (2015) suggested that accounting education should be transformed so students can make critical appreciation of the subject matter in the. Hope that the current western dominance can be reduced to promote, the values of Indonesian society itself. Indonesian education must strive to reach the balance between academic, moral, and skills attainment (Fahrudin, 2013). The goal is creating accountants who are virtuous and, capable and reliable in their field because the education they receive improves their knowledge and increases awareness toward God, humanity and environment.

Therefore, this article provides several views on the implementation of education, especially PPAk (Pendidikan Profesi Akuntansi/accounting profession education).. Even if the views does not mean anything, but at least the researcher hope that they can improve the understanding regarding the process of educating the successor of this nation. If the education process is wrong, mistake will be corrected, and unexpected result can be explained. The Understanding will help recognize the objective to be achieved. So errors can be contained, education objectives can be realized, and a whole person, especially accountants, can be produced. Therefore, this study aims to reveal the role of moral, *akhlak*, and nationalism values in the curriculum PPAk.

This article is arranged in 5 sub chapters consisting of introduction, theoretical study, research method, result and discussion, and conclusions and implications. In the introduction part describe the objective and the backgroud of this research. In the research method part, the authors describe how this research obtains and analyzes its research data. The results and discussion part describe the results of this research in forms of interviews with the informants of this study. This is divided into two: the first one is founding *MAKNA* as a way to apply moral, *akhlak*, and

nationalism aspects in PPAk, and the second is an overview about informants' exposure on *MAKNA* education in PPAk. The final sub-chapter conclusions and implications, explains the conclusions and implications of the research.

THEORETICAL REVIEW

Accounting profession education (PPAk) is an additional education in higher education. The establishment of PPAk is one of the manifestations of the Decree of the Minister of National Education of the Republic of Indonesia Number 179 / U / 2001 dated 21 november 2001 regarding the implementation of Accounting Profession Education. In early 2014, accounting profession education changed its name into accounting profession education program (also abbreviated as PPAk). Currently, PPAk is organized in accordance with the requirements, procedures, and curricula set by IAI (Indonesian Institute of Accountants). In other words, PPAk is the extension of IAI in the field of education.

PPAk aims to produce graduates mastering in accounting profession field and providing professional accounting compensation. It is expected to produce Indonesian-standardized professional accountants. The curriculum and syllabus of PPAk is designed to meet the requirements of IFAC (International Financial Accounting Committee).

Based on the explanation above, it is clear that corporate interests indirectly underlie the objective of the thinkers (IAI) in establishing PPAk. The basis of corporate interests is material considerations, so professionalism is a must. It is broken down into PPAk curriculum and the 7 compulsory subjects during the education. The subjects are: 1) Corporate Reporting; 2) Professional Ethics and Corporate Governance; 3) Strategic Management and Leadership; 4) Taxation Management; 5) Advanced Managerial Accounting; 6) Advanced Financial Management; and 7) Information Systems and Internal Control. They are cognitively oriented and do not lead to high morality and *akhlakul karimah* (good *akhlak*) matters. Currently science is fragmented and does not have anycomprehensive curriculum. Such a curriculum design seems to leave the original cultural treasures of *nusantara*,so educational sensibility is degrading.

PPAk curriculum illustrates the reality of its accounting education content. It is clear that the phenomena of capitalisticcurrent, anthropocentrism, pragmatism, and hedonism inPPAk are very strong. Corporate values have dominated PPAkand become the core values outweighing the academic values,which that should be the basis of any educational institution. Pragmatism derived from economic habitus has penetrated into the world of education (Nuryatno, 2014). In the world of education, the tug of interest between idealism (based on academic values) and pragmatism (corporate-based) has always been the case.

According to Nuryatno (2014), there are three possible relations of educational idealism and pragmatism. The first possibility is that academic values serve as the basis of educational institutions, the second is that corporate values serve as the basis of educational institutions, and thethird is that academic and corporate values serve as the basis of educational institutions. The third possibility is the direction of the researcher's idea to criticize the curriculum of PPAk.

The idea arose because of the researcher's fascination to today's dominant educational practice, in whicheducation world seems to be dragged by the interests of market. If market ideology dominates the world of education, education will give priority to corporate values that emphasize on mastery of basic techniques needed by the world of work. This is what happens to PPAk at the moment, so it is not surprising that PPAk today is limited only on corporation-related knowledge transfer, not skill and value transfer.

Meanwhile, criticism on education was delivered by Krisnamurti in a speech in California, as cited by (Rudge, 2008), "education in the modern world has been concerned with the cultivation not of intelligence, but of intellect, of memory and its skill ...". This unfortunate

conditionis still going on. In Javanese region in Indonesia, this condition is called *eman*, which means a condition of concern over something that happen.

Based on the above description, it is clear that, so far, the world of accounting education in Indonesia, especially in PPAk, has been in the vortex of capitalism, anthropocentrism, pragmatism, and education hedonism (contaminated by the western world). This is evident in the statement of an economist, "Any higher education that does not follow the market flow is in sickness". Moreover, the standard of KKNI (Indonesia National Qualification Framework) currently mentions that the success of a lecturer is measured based on his achievement of having his students absorbed by the world of work world (particularly by corporations). It also means that a lecturer is considered successful if he is able to produce a *robot* accountant in accordance with the expert, the comprador of the state.

The statement also means that all this time the social reality of corporations has greatly influenced accounting education, especially PPAk. Education is supposed to be a medium to prepare and legitimize certain forms of social life (Nuryatno, 2014). If such a thing is preferred, the basis of educational institutions will be humanistic ethical values. However, what happens today is that the academic side is the one that raises a question: "What kind of education that wants to be formed by the market?". Thus, the world of education seems to be dragged in favor of the market.

Fundamentals of accounting profession education in Indonesia require a balance between knowledge, skills, and *akhlak* (noble virtues). Ki Hadjar Dewantara (KHD), an educational figure in Indonesia, in Taman Siswa congress in 1930, argued that the foundations of western education are *regering*, *tucht*, and *orde* (command, punishment, and order) (Dewantara, 1977). Those are appropriate if they are applied to western people due to their individualistic tendencies, so they are necessary to create order.

This is certainly different from eastern culture, which promotes the culture of togetherness, conditioned by custom that tends to be more humanist. KHD mentioned that Indonesian education does not use coercion because religion, customs, and culture believed by Indonesian prohibit the existence of the coercive elements. Therefore, PPAk curriculum should reflect the existing culture in Indonesia. The curriculum, in addition to containing accounting-related knowledge, must contain moral, *akhlak*, and nationalism education.

METHOD

This research uses constructive approach to uncover the role of moral, *akhlak*, and nationalism values in PPAk curriculum. The researchers try to open a space for critical understanding regarding the various problems found in PPAk, so this program can create accountants with high morality, *akhlak*, and nationalism for Indonesia. The mission of this constructive approach is to make philosophy and science as an emancipatory praxis. It can be interpreted that philosophy and science must be able to be a force that can free a person from all forms of domination or restraint of various dominating structures (Hardiman, 2009). In addition, Burrell and Morgan (1979) and Chua (1986) explain that critical paradigm is used in research to emancipate and to transform. Critical paradigm is impartial and not neutral. It is done to side and emancipate those who are consciously or unconsciously oppressed in the reality of society. The alignment is done to liberate people from colonialism or slavery. That is why constructive approach is used, which is to free PPAk from the shackles of capitalism and pragmatism that tend to be anthropocentric and hedonic.

The informants of this study are from four different institutions that have strong linkages with PPAk implementation. They are interviewed about the role of moral, *akhlak*, and nationalism values in the implementation of PPAk, especially on its curriculum. They are representatives of IAI-KAPd (Indonesian Institute of Accountants - Accounting Educators

Department, head of PPAk in one of the leading universities in Indonesia, accountant (PPAk) educator in one of the leading universities in Indonesia, and an active student of PPAk. The initial of the first informant is TS, an important official of IAI-KAPd who helped design the curriculum of PPAk. The second informant is ZF, a PPAk official. The third informant is MA, an accounting educator who is teaching in PPAk in a university in Indonesia. The fourth informant is DA, an active PPAk student in a university in Indonesia.

The research data was collected by in-depth interview to the informants. The interviews on the first informants were conducted repeatedly during the IAI activities joined by the researcher. The interviews on the second informant were conducted in the informant's room. The interview on the third informant was held during the professional ethics and corporate governance class in PPAk, in which the researcher joined. The interview on the fourth informant was held when the interviewee was taking corporate governance class.

Those interviews were conducted in three stages. The first is opening the informants' awareness concerning the implementation of PPAk, which is shackled by capitalism and pragmatism that tend to be anthropocentric and hedonic. The second stage is convincing the informant that the values of *MAKNA* should be integrated in the implementation and the curriculum of PPAk. The third stage is observing and listening carefully to the informant developing his thoughts on the integration of *MAKNA* values in PPAk curriculum. The result of the interviews is then analyzed critically.

RESULT AND DISCUSSION

Education is an attempt to humanize young people to the humane level (Drikarya, 1950, pp. 74) to advance his personality by fostering of his personal potentialities. According to Fuad (2005), education is also institutions responsible for setting educational goals, content, systems, and organizations. The institutions are family, school, and community. Based on the above definitions, it can be concluded that education is institutions responsible for the effort of humanizing human. Similarly, accounting profession education, aside from its focus on accounting profession field, should improve moral, *akhlak*, and nationalism (*MAKNA*) values in accountant candidates.

Accounting profession education that is based on *MAKNA* aims to create professional accountants who have accounting knowledge and skills with divinity, humanity, and environmental awareness, or having *akhlakul karimah* (commendable morality). *Akhlak* in terminology means the behavior of a person urged by a conscious desire to do something good. The standard of ethics is reasoning, thought, or ratio, but the standard of morality is norms in a society (e.g. customs), and the standards of *akhlak* are Al-Quran and Al-hadith.. Through this kind of education, it is expected that the accountants who are produced are those who not only have (accounting) knowledge but also have divinity, humanity, and environmental awareness. Thus, obedience to rules is not only a must, but it is also a form good deeds (*akhlakul karimah*). This is very important. Therefore, it is expected that the candidates become complete people in the field of accounting.

Using *MAKNA* (as a meaningful educational metaphor) as a way to apply Moral, Good Behavior, and Nationalism Aspects in PPAk

The philosophy of education in Indonesia is represented by the thought of Ki Hadjar Dewantara (KHD). Here is a quotation of his speech in the congress of Taman Siswa in 1930:

Education. It generally means the effort to improve the character, inner strength, intellectual, and physique of children. In the sense of Taman Siswa, they should not be separated, so that we can perfect their lives, namely the life and livelihood of the

children, who we teach in harmony with their world. (Majelis Luhur Persatuan Taman Siswa, 1977, 14-15).

According to Paku Alam IX (2008), there are three main ideas of KHD in education. The first one is anthropological perspective, which is how people preserve their cultural heritage, pass it to the next generation, and maintain social order (acculturation process). In this context, Paku Alam IX (2008) reveals that KHD expresses the importance of *Tri-Kon* principle, which mentions that cultural exchange with the outside world should be carried out continuously (*kontinuitet*) with its cultural nature, convergence (*konvergensi*) should be made with other cultures, and cultural exchange should be concentric (*konsentris*) or having a central point with the world's cultural realms, but still have its own circle. The second idea is that national education should be based on the nation's lifeline and objected to the interests of life that can elevate the nation and its people, so that they can have equal position and deserve cooperation with other nations for the glory of all human beings in the world. The third idea is the importance of character education. Inherited noble values of the nation's culture will exhibit the wisdom that shows the dignity of the nation.

Based on the thought above, according to the author, education should accept the reality that exists in Indonesia because education is an effort and way of educating in accordance with the real circumstances. The circumstances are preserved in the culture (customs) of every people. Such education is accepting what God endows us with the reality of our environment and seeks to explore the knowledge that has been created and develop it for the common good. Therefore, MAKNA-based education has three aspects. The first aspect is morality.

Regulation No. 20 of 2003 regarding national education in article 3 states that the goal of national education is to grow the potential of learners to become human beings who have noble character and high morality. Moral education uses moral principles as a guidance in making considerations. The guidelines used as moral consideration materials are summarized in the norms applicable in the environment. Moral education can reduce the existing hedonic and pragmatic values in education today.

The second aspect is *Akhlak*: *Akhlak* education is an effort towards the realization of inner attitude that can encourage the birth of good deeds of a person spontaneously (Nata, 2003). In other words, moral education is a guidance from someone that can deliver students to the level of maturity that can lead them to noble characteristics (Soekarno, 2012). In *akhlak* education, the standard of right and wrong refers to Al-Quran and As-Sunnah. Moral education teaches awareness toward and responsibility to God, fellow human beings, environment, and self. Terminologically, *Akhlak* is the behavior of a person urged by a conscious desire to do something good. The standard of ethics is reasoning, thought, or ratio, but the standard of moral is norms in a society (e.g. customs), and the standards of *akhlak* are Al-Quran and Al-hadith. Therefore, moral education will reduce anthropocentric values that exist in the implementation of education in general and professional education accountant in particular.

The third aspect is nationalism. MAKNA-based education, viewed from the aspect of Nationalism, accepts culture as a gift from God, so it seeks to deeply study the seeds of culture embedded in nationalistic society and cultivate that culture to be passed on to future generations. It is also used as an acculturation process that absorbs cultural heritage as well as combining cultural elements without eliminating the core elements or the main themes of culture (Ekasari, 2012). Nationalistic education reduces the existing capitalistic value in Indonesian education.

Overview on the Perspectives of Informants regarding MAKNA (Moral, Moral, and Nationalism) Education in PPAK

In an IAI event, a seminar of Professionalism Identity of Indonesian Accountants, the researcher had the opportunity to conduct an intensive interview with TS. He is one of the important figures in IAI institute, who contributed his thoughts on the institutionalization of IAI

and the implementation of PPAk in Indonesia. The researcher had the opportunity to have interview after TS had finished presenting a speech about the development, prospect, and challenge of accountant profession. When the researcher asked TS's opinion whether the PPAk curriculum made by IAI are integrated with other materials such as moral and *akhlaq* education materials besides the current intellectual accounting material, he replied:

"Education profession that requires a specific education. So the profession in my opinion it must first be changed first. When we talk about sharia accounting, there are many who are opposed. We say about the assets of sharia banks, the assets of sharia banks is only 5% of total assets compared to conventional banks. Though the population of Indonesia can be said 90% of the Muslim population means they are Muslim but not Islam. ... related to the concept then what is called what professional education? There are actually so-called soft skills and hard skills. If the hard skill is the first time I follow existing professions. All of them require specific education and understanding. Then soft skills need to be taught or not? Now we see that it is taught in the classroom, it can pass again because it is taught as knowledge. Like the teachings of Islamic religion, we start from the primary taught Islamic religious education, but people who behave to implement Islam in my opinion can be calculated. Not because he is kiyai, it is because it is taught. Religious institutions that, in my opinion do not say halal haram, but his behavior ... Does it need to enter the context of the profession? Let's think about whether to get in with all the consequences. There is a bad thing there is a negative, or a separate agency but understand the needs. If separated will be reduced but can be more focused. But we must require, for example, if so auditor, so he did not become a thief, he must follow what organizations first. This I deviate a little. For example kir car, If in Indonesia all have to go through the police. Number of vehicles hundreds of thousands, eventually the police do not obey. That's because he did not delegate his authority. If in Australia, the kir was delegated to certified workshops. So if we want to workshop where aja yaa ... it's up to the certified origin. Well if we return to the Islamic organization earlier, if this is tercertified then he must teach morals, morality was based on religion. Kan that can be done by the institution, doing so one with the organization. But if not, add and consequently many exams. But is it as knowledge or a part of life? Please at konstruksi".

Then the researcher asked how professional education should be and whether the education separate or integrate moral and *akhlaq* into the curriculum. He responded as follows:

"If I think it is necessary, not in PPAk, and there is a section that teaches to change, which is done outside the scope of PPAk. So if I think it should be for the division of tasks".

Based on the response, the researcher concludes that TS actually agrees that accountants in the future must have high moral, *akhlaq*, and nationalism values, but he disagrees if lessons about morality, *akhlaq*, and nationalism become part of PPAk curriculum. He proposed that the lesson is given to the accountant candidates apart from PPAk curriculum. Such lesson should be delegated to relevant institutions (e.g. religious institutions, national institutions, etc.) that are certified. He gave an analogy of car inspection. In the country where he took his doctoral degree, car inspection was delegated to certified workshops, to police department as in Indonesia. The idea conveyed by TS is not in line with Freire (2007, pp. 208), who mentioned that education is the process of regeneration with liberation as the essence. He said that education should seek to provide help to liberate humanity in an objective life from any oppression that suffocates them. This is because there is no (objective) knowledge in an education that has absolute truth. Absolute truth belongs only to God. Therefore, the method of education must be clear and liberating in order to produce responsive, active, and creative individuals (Murtiningsih, 2004). The nature of education should be oriented towards understanding the reality of human's self and

the reality of one's self, not the other way around (understanding the reality of other countries). Saravanamuthu (2015) revealed that accounting education must be transformed so that students can gain critical appreciation of the subject matter. Therefore, the curriculum of accounting profession education should be or provide assistance to free accountant candidates from current accounting subjects. Moral, *akhlak*, and nationalism must be parts of PPAk curriculum, so the outcome is true accountants who has high accountability towards God, human, and the environment.

In addition, TS proposed that educators should first have the values that are applied in their daily behavior, so students can imitate the attitude and the deeds of their teachers. The statement was expressed when the researcher asked about learning separateness and MAKNA value curriculum in PPAk. He responded as follows.

"If I do not need to be taught in PPAk but how they behave and give examples, for example from lecturers. If I think the religion is a lot, but the accountant is a little. So recruit it religiously and teach about accounting and spelled out into the rules. The criteria for being a lecturer should be determined first. The lecturer must be a saint to be able to purify. How can we sweep if the broom is dirty. So do not talk about results. the result is what God has set, we just walk in the process we live".

His response illustrates that moral, *akhlak*, and nationalism values should be integrated in all teachers, so they can teach, educate, and exemplify accountant candidates to have morality, *akhlak*, and nationalism that become part of their life as accountants. This should be a consideration in recruiting teachers and should be included in the rules governing the recruitment of teachers.

The next informant is ZF, the head of PPAk in one of leading universities in Indonesia and an IAI member. He was very enthusiastic in giving information and describing problems faced by PPAk in Indonesia. Here is ZF's response when the researcher asked about the integration of MAKNA into PPAk curriculum.

"That profession, yes according to what his professional needs ?. If for example IAPI, he has PPAP. Well now what the auditor needs? ... you have to ask first with the auditor, what outcome needed ?. Auditors are 2, there are auditors who are capitalists, there are religious auditors. Kan gituuu ... yes ask them the same aja, Do not ask me. The need means not ... so do not talk to his education, But on his needs, because education was led to meet the needs earlier. Kan education profession, other with education S1. S1, another S2, this profession, if the profession means leading to the demands of his profession. For example a doctor, what can doctors do? It should be so. So education is to fulfill, so lohh. Is it okay to add, yes maybe ... for example local content, brawijaya want to add for example religious religious education yaa may aja. The sks is minimal, but the original educational goal is to meet the needs of the profession. So depending on his profession is the same as his college now. Well now I ask, is there a college that holds philosophy on ppak? is not there. For example so, or religious education for example is not there. Or education pancasila, is not there also. Because this is a professional need. If you say it's okay, ya may ... who wants to ban. But if I am, what for? Wong is a profession. The profession is to meet the stakeholders right. Others with S1. Moral, ethics, ethics already exist in ppak, religion, All in S1 taught but if other professions, must clay needs first. So great should be there first. For example, people who become accountants must be religious, should be able to read the Bible, so the education must also be. So if you want to deconstruct it, first ask some people they have CA. What CA should be? Its deconstruction from there first, what should he do? ... hhhh. new education it meets it ... whether the auditor should be religious? for example, or whether the time of the audit should fear God? It must first let it be inline, other with s1 or s2".

Based on the opinion of ZF, it can be concluded that ZF does not agree if MAKNA is integrated into PPAk curriculum. In his opinion, PPAk curriculum must be in accordance with the needs of its users because the education must meet the needs of the stakeholders. The opinion seems to justify the point delivered by Nuryatno (2014) that education today is in the vortex of pragmatism. In his opinion, when it happens, there are two consequences to the world of education. The first is that competition ideology will serve as an education foundation and praxis. Such education will create injustice and will serve as a medium for reproducing earlier social structures. The second is pragmatic educational orientation. This educational orientation leads to an open-minded, practical-pragmatic faculty – a faculty that has the objective of producing graduates who can get jobs quickly. Meanwhile, philosophical education and faculty will become less popular. Formerly mentioned education can be considered as a means of producing public servants. Therefore, if PPAk keeps the current system and curriculum, it can be said that PPAk is a means of producing corporate servants. If that happens, it will not be surprising that the rich becomes richer and the poor becomes poorer.

Next is the response of the third informant, MA, who is a permanent teacher of PPAk in a university in Indonesia. Based on the results of direct observation of MA's class and interviews on the students, MA is a favorite teacher because of his good way of teaching. The following is MA's response on the researcher's questions regarding the integration of MAKNA into PPAk curriculum.

"So indeed if for example we speak the profession is not inseparable from the existence of ethics, moral, it should have been a package, can not be separated. That means it is a term that if an accountant must be beretis, must have the ethics, must be moral, to be honest and so on until they understand the practice. So from a conceptual point of view, from a moral point of view, in terms of practice it should be an integral whole. Often if I was usually teaching them it is also always I associate with ethics, morals. I always convey the essence of it like this .. for example I discuss about the public sector accounting, one of the outputs are preparing financial statements. I have told them many times that if the financial statement is just an output. It depends on the sipembuatnya. So if for example the author does not put forward the values of honesty, such as making accountability should be spending only 5 jt, but he for example nambahin in over budgetkan, diover realisasikan, For example in spjkan 8 jt or 10 jt then that's making dishonest. Then do the harmful action, then corruption, and so on. Well ... just the same .. the financial statements can be compiled based on the spj-spj yg that. But it reflects something that is not true. Something dishonest. So yes like that ... I tell you too, the experiences that exist in practice is like what so the term is indeed information about the practices that occur in the field like what. So like that bu juranas, so when we give them lectures we keep them informed and remind them".

Based on MA's response, it can be concluded that he strongly agrees with the integration of MAKNA into PPAk curriculum. As a matter of fact, MA has applied it in his learning process. It is also reinforced by one of his students whom the researcher met at different times. The following is DA's response on the integration of MAKNA into PPAk curriculum.

"For accounting education especially in PPAk now I think in terms of educator it was good enough. Because it is in accordance with the expertise of each lecturer. Then from the taught course is not too concentrated with what is taught (in the curriculum), but expands. The development of what the lecturer teaches is better, and other PPAk may not be that way. If I think personally, the subjects are taught well and in continuous updates such as corporate reporting courses, we discuss the latest PSAk. Then back to the lecturer. If just discuss it, yaa less. I think development in different directions if possible, like that. For the teaching of PPAk is good enough. Better future is more developed again.

If in PPAk itself I also just know the name forensic accounting. I think it's very good. So it is good to be developed continuously from various paradigm or various direction. The accounting studied should not be just corporation accounting, but more than that. If for myself, if accounting developed into accounting nationality is very good. For example, after knowing forensic accounting we know the gaps of the corporation, say in doing the scandal can be known. Until prevention we can know "

The responses of MA and DA shows their agreement on the integration of MAKNA into PPAk curriculum, but the responses of the other two informants (TS and ZF) reflect disagreement. The researcher's understanding regarding the integration of MAKNA into PPAk curriculum is that education in Indonesia should be oriented towards understanding the reality that exists humans and their environment (Indonesia). Therefore, MAKNA-based education is a necessity to realize the liberation of education in Indonesia because it seeks to humanize human beings by sharpening their ability according to the fields they given by God, and it teaches about their responsibilities to God and to their country, society, and environment.

Every profession that people have is the grace of God, which must be carried out with full responsibility. accounting profession education produces accounting profession. MAKNA-based education in PPAk is a solution to liberate it from current capitalistic, anthropocentric, pragmatic, and hedonistic values.

PPAk education that is based on MAKNA is essentially oriented to the existing accounting reality in its environment and profession. MAKNA-based education seeks to understand the existing accounting realities in its environment and develop them based on the awareness toward God, humanity, and environment. MAKNA-based PPAk education will produce professional accountants who have both professional knowledge and awareness toward God, humanity, and the environment as outcomes. MAKNA-based accountants are those who try to fulfill his responsibility as the ruler (caliph) of earth who work for the benefit of all creatures on earth. MAKNA-based accountants are professional, knowledgeable, and skillful accountants with awareness toward God, humanity, and environment.

Based on those definitions, MAKNA-based education does not only teach certain field of knowledge but also moral, cultural, and skill values. It means that MAKNA-based education is responsible for transfer of knowledge, transfer of value, transfer of morals, transfer of culture and transfer of religious values directed to humanize human. The essence of MAKNA-based education is an attempt to make individuals have strong values based on religion, philosophy, ideology and culture, so they are not contaminated by foreign ideology and culture, which are definitely different from theirs. Therefore, education that integrates MAKNA values is the education that is meaningful in education today.

CONCLUSION AND RESEARCH IMPLICATION

Accounting education, especially accounting profession education, should be equipped with moral, *akhlaq* and nationalism (MAKNA) values, which serve as the characteristics of Indonesian education in accordance with the objectives of education in Indonesia stipulated in Regulation No. 20 of 2003 regarding national education. Students should be supplemented with MAKNA values to enable them to contribute to the public interest in their place of residence.

This paper discusses the importance of MAKNA values on accounting profession education graduates. This is intended to create accountants who have MAKNA values in their lives, especially in work environment. The values of MAKNA will reduce the phenomena of capitalism, anthropocentrism, pragmatism, and hedonism (CAPH) in the current PPAk implementation. Through these three aspects (morality, *akhlaq*, and nationalism), it is expected that human beings who not only have intellectual intelligence, especially in the field of accounting, but also have high moral, *akhlaq*, and nationalism awareness. MAKNA-based

education curriculum in the field of accounting must be implemented in Indonesia in order to liberate accounting education from the dominance of western capitalism.

There are three findings of this study. First, the inclusion of moral, *akhlak*, and nationalism values in the curriculum of professional accountant education is not an urgency because those values have been taught in lower education. This is based on the responses of two informants (i.e. TS and ZF). However, TS advises that the learning of values related to *MAKNA* can be delegated to certified institutions. Second, the responsibility to teach moral, *akhlak*, and nationalism-related values should be delegated to institutions that are more relevant and certified. Third, moral, *akhlak*, and nationalism values in the curriculum of professional accountant education should be applied (based on the responses of MA and DA). This is done to increase the moral, *akhlak*, and nationalism awareness of future accountants in the hope of creating accountants who have high moral and *akhlak* and spirit of nationalism. *MAKNA*-based curriculum in accounting education must be implemented in Indonesia to liberate accounting education from the domination of western capitalism.

MAKNA-based education accepts the existing reality in the environment to fulfill its responsibilities of humanizing human beings. It is done by gearing students with professional knowledge, morality, *akhlak*, and nationalism and teaching them to receive all the duties that God grants them with full sense of responsibility toward themselves, society, nature, and God wherever they are. *MAKNA*-based education seeks to develop science according to the context of its environment. The essence of *MAKNA*-based education is an attempt to make individuals have strong values based on religion, philosophy, ideology and culture, so they are not contaminated by foreign ideology and culture, which are definitely different from theirs.

MAKNA-based education in PPAk is a solution to liberate it from capitalistic, anthropocentric, pragmatic, and hedonic (CAPH) values and direct it toward accounting education with moral, *akhlak*, and nationalism values. It is expected to produce professional accountants who have awareness toward God, humanity, and environment as its outcome. The expected products are accountants who try to fulfill his responsibility as the ruler (caliph) of earth according to its duty (in the field of accounting) for the benefit of all creatures on earth.

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