
Restoring the dignity of [accounting] education through Al-attas and Faruqi's thoughts

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ABSTRACT

Current accounting education is inseparable from the idea of secularism, which can mislead the actual goals of [accounting] education. This study aims to offer civilized accounting education to free students [accounting] from secularism. The method used is the thoughts of Syed Naquib al-Attas and Ismail Raji al-Faruqi, which are sourced from the ontological synchronicity research method between researchers and thinkers. The results of this study state that to form a civilized accounting education concept, three steps can be taken, namely 1) making the Qur'an the basis and pinnacle of science, 2) Islamization of science, and 3) Integrating Islamic science into the accounting education curriculum. The ideas of previous thinkers regarding the dignity of science became the source of the formation of a more civilized accounting education concept. This study can answer the concerns about current accounting education by implementing adab as the formation of accountant character so that, in practice, later accountants can carry out their roles as humans who obey Allah SWT.

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INTRODUCTION

The accounting education that we are currently pursuing must follow the MBKM curriculum, which constructively requires students to adapt to developments in the era and science (Satiti, 2022). The existence of orientalism, which is the focus of the development of science, makes us unaware that this culture is slowly eroding religious values in the education process. We must know that understanding religious values cannot be separated from science as a form of civilized education. Civilized education should be included in all aspects of education, including accounting education.

Accounting phobia is a metaphor intended to reject "other" accounting due to excessive fear of the expected meaning of accounting. This accounting phobia impacts students (in their education process) because of the existence of a power stronger than them, namely educators. The ontological discourse of the unity of science and religion in the perspective of Al-Attas' Prolegomena is proposed as a reflective proposal about the scope and reality of accounting, where accounting education can be the answer to freeing accounting phobia by implementing sound senses (senses and intuition) and sound reason (rationalization) simultaneously. (Kamayanti, 2016) .

Accounting education is a bridge that can lead someone to become a professional accountant (Muhadis & Serly, 2022). Ethics and accountability education are mandatory elements that must be embedded in accounting education to prevent deviations in practice (Amalia & Srimaya, 2022). Ethics, morals, and science are some of the many meanings of the term adab (Himmah et al., 2023). In addition, universities also need to instill a culture of honesty and integrity, provide adequate support for students to avoid deviant behavior, and protect the value of educational qualifications. Therefore, accounting education should always go hand in hand with civilized education to avoid secularism. Secularism is an effort to separate religious values from science (Pranomo, 2022).

Accounting education is not doing well (Septyan & Mintojuwono, 2023). The entry of foreign "products" will create a culture that will prevent the actual goals of education from being achieved. Some accounting education research has discussed the liberation of secular accounting education. Accounting education must be aware that the goal of education is for civilization in order to eliminate secularization (Mulia, 2012), added by Lestari & Septyan (2023) that human behavior and manners and nature should be the topic focused on Sharia accounting which is considered to be able to break down the walls of secularity. The combination of morals (ethics) and manners (behavior) in accounting will create a code of ethics that can cleanse and make accountants aware that it is no longer just a technical matter that must be obeyed (Ichsan, 2018). The research concluded that Adab is a medicine that can free accounting education from the clutches of secularism. However, the problem is whether only Adab can eliminate secularism in accounting education practices. As explained by Rejeb et al., (2024), the integration of Islam into accounting must be balanced. One of the factors for the success of Islamic banks is the balance of religious compliance and customer satisfaction, which can increase the credibility of financial reports by religious mandates and international financial standards. Will the meeting of international financial standards and religious values find a balance point? Therefore, this study seeks to complement other aspects of the application of adab in accounting education by combining the thoughts of Al-Attas (the concept of adab) and Ismail Faruqi (the concept of Islamization of knowledge) so that later, a civilized accounting education concept (al-Attas) will be formed through the Islamization of knowledge (al-Faruqi).

Current accounting education needs to pay more attention to the application of manners. This is explained in a study that in an era approaching competitive advantage 5.0, the accounting profession in Indonesia is required to be able to improve its skills in order to be able to compete by improving skills, broadening horizons both individually and in groups, and instilling values and ethics to face pressure and win the competition (Andriyana & Trisnaningsih, 2022). Ethics are, of course, different from manners. Manners are human characteristics that produce personality traits, character, ethics, and morals (Maulana et al., 2021). Accounting education often does not mention manners as a qualification to become an accountant, but rather ethics. Etymologically, ethics is an analytical concept of right or wrong rules (Anisa et al., 2021). However, in some conditions, something is considered unethical even though it does not violate the rules, for example, tax avoidance (Rachmad et al., 2023). Deviations in accounting practices can be mitigated by internal control with data sources from Accounting Information System Documentation (Dewi et al., 2022). However, this is not considered optimal because there are still various cases of violations in the accounting profession.

The lack of students who prioritize religious values such as religious obedience, appearance, and ethics in classroom learning is one example of the decline in character in the world of education, which became the basis for pre-research thinking conducted by researchers. Researchers see that accounting education provided to students often ignores religious values. Accounting education is given to students who predominantly study the application of standards, preparing financial reports, and prioritizing profit management. This is, of course, a concern for researchers for accounting students who will undoubtedly fill positions in the accounting profession in the future, and researchers use a critical paradigm in this study to criticize and evaluate existing accounting education by adhering to the understanding of subjectivity ([Izzalqurny & Nabila, 2021](#)). The many scandals in the accounting realm are caused by accountants who ignore accounting standards and professional ethics to win job competitions ([Damayanthi & Juliarsa, 2016](#)). Even though professional standards and ethics regulate how an accountant works, many scandals related to financial reporting are based on unilateral selfishness. This indicates that another factor is needed, namely ethics, which can reduce the egoistic attitude of accountants by prioritizing religious values. The entry of orientalist understanding certainly brings various modernizations of science that slowly fade religious values. Currently, the Accounting Standards applied by educational institutions are primarily oriented toward Western culture, which makes many mistakes and needs to be aligned with religious values. Therefore, to strengthen student ethics, character education is needed. Character education is vital in forming quality individuals and overcoming social problems such as deviant behavior and violence ([Ramli et al., 2023](#)).

This phenomenon is the basis for researchers to write this study, which shows that accounting education needs to include character formation that prioritizes manners in the learning process as a form of professionalism that holds responsibility for organizational finances. Frequent scandals can erode public trust in an accountant. Therefore, an accountant needs to deepen his character by prioritizing manners as a form of obedience to God. Therefore, this study aims to create a concept of civilized accounting education. Researchers use the thinking method of a philosopher and cleric from Malaysia, namely Syed Muhammad Naquib al-Attas. He is a figure who always prioritizes Islamic religious values in science. Knowledge in accounting education needs to be accompanied by an in-depth study of religion so that the results of accounting education in professional accountants can be safe in carrying out their duties by implementing applicable standards without prioritizing unilateral interests.

Literature Review

Adab is an attitude of physical, mental, and spiritual discipline toward recognition related to physical, intellectual, and spiritual abilities and potentials and recognition of knowledge and forms arranged hierarchically according to their place ([Masyithoh et al., 2020](#)). Civilization is a broad meaning of culture encompassing all aspects of human life, such as culture, science and technology, economics, social and politics, etc. ([Iwanebel, 2014](#)). Manners are a science that needs to be taught before studying the science itself to obtain the blessings of knowledge ([Septyan & Mintoyuwono, 2023](#)). Acquisition and instillation of manners can be done through the education process ([Mukit et al., 2021](#)). Ethics is a field included in manners ([Hidayatullah & Arif, 2022](#)).

The ethical component that presents moral commitment and empathy towards the surrounding environment is mandatory content in accounting education because accounting education must produce ethical professionals ([Amalia & Srimaya, 2022](#)). Accounting education contains basic knowledge that is widely used in aspects of life because it can help students develop systematic, logical, critical, and creative thinking skills ([Sitompul & Hayati, 2019](#)). Accounting education must create accountants with a civilized attitude and are pious to God ([Septyan & Mintoyuwono, 2023](#)).

Accounting education is said to be naive if it only teaches accounting science towards spirituality and tolerance and has the potential to become a hypothetical or heretical syllogism (Kamayanti, 2016).

In the process, education is still often overshadowed by secularization, including in economics. This secular Islamic economy can be purified using Tazkiyah economics, in which our economic thinking is raised towards its nature (Mulawarman, 2019). Islamic teachings are not only seen as ritualistic teachings between humans and their God but there are also rules and regulations for humans when interacting with each other and the universe. Therefore, the Islamic paradigm is worthy of use in accounting research (Sirajudin, 2019). In addition, to achieve "godly" accounting, Sharia accounting practices need to properly understand Sharia accounting theory so that later accounting practices can align with Sharia principles (Ilyas, 2020).

METHOD

This research is a non-positivist qualitative research where the researcher uses a critical paradigm. The critical Paradigm in the book "Qualitative Accounting Research Methods: Introduction to Scientific Religiosity [revised edition]" is defined as a paradigm that aims to change, access, and seize material from the dominator (Kamayanti, 2020, p. 50). Paradigm is the researcher's perspective on reality, the world, and God. This study uses the thoughts of Muslim philosophers Syed Naquib Al-Attas and Ismail al-Faruqi, which are then reduced to a method. There are two stages to reduce thinking into a methodology: answering ontological questions and answering synchronic questions. (Kamayanti, 2020: 196-197). To answer ontological and synchronic questions, researchers use articles and books containing Al-Attas and Al-Faruqi's thoughts on science as a source of data processed to answer questions. Al-Attas and al-Faruqi are Muslim scholars who have produced many works on Islamic science. They often criticize science for making Western knowledge its mecca, so their thoughts are relevant to the purpose of this study, namely to criticize current accounting education, which also makes foreign "works" (IFRS) its mecca. This study's data sources are (their) works and thoughts related to Adab and the Islamization of knowledge. Later, these two thoughts can be combined to create a civilized [accounting] education concept. In addition, this study also does not rule out the possibility of using other types of literature, be it books or articles related to science, Islamic education, and accounting, to synchronize the thoughts of researchers and the thoughts of al-Attas and al-Faruqi.

Before turning thinking into a method, researchers must first formulate a methodology by answering ontological and synchronic questions. (1) The thinker's view of the existence of God and its relationship to science, (2) ideal reality, (3) ideal science, and (4) the role of humans in reality and the development of science (Kamayanti, 2020: 196) is an ontological question that researchers must answer.

Syed Muhammad Naquib bin Ali bin Abdullah bin Muhsin al-Attas was a philosopher born into a religious family. His family tree proves this; many became great scholars and were very influential in Islam, not only in Indonesia but also in Arabia. In addition, thanks to the wealth of knowledge obtained from elementary school to college, it became an essential pillar for him to establish an Islamic scientific institution that aims to develop his views on complete Islamic science (Bintoro, 2019, pp. 73-74). There are three axes of Tawhid for the Islamization of science, according to al-Faruqi, one of which is the unity of life. The unity of life is related to all knowledge that must refer to the purpose of creation, which has implications for the non-freedom of knowledge regardless of value, namely the value of God (Septiana, 2020). The problem of Muslims, according to Faruqi, at that time was the lack of education that made Muslims lose their self-confidence, marked by not being creative, not being critical, and a tendency to accept and understand Western civilization without paying attention to previous Islamic law (Arifuddin, 2015). According to Al-Attas, education is a process of making humans fit their place in the structure of society and behave according to the

knowledge and technology they have mastered. Educators must also be able to connect one science with another according to the student's basic abilities (Bosra et al., 2022: 26). Teachers as educators have a vital role in the education process. Here, answering the ontological question that Syed Naquib Al-Attas and Faruqi have an interest in religion, education, and the formation of a person's character who is involved in education. According to Naquib Al-Attas, Islamic education must have a foundation from clear and established sources and make the Qur'an and As-Sunnah authoritative sources of understanding, interpretation, and interpretation (Putri & Nurhuda, 2023: 117). However, current accounting education is orientalist by adopting IFRS, which, of course, contains a lot of Western cultural content, is contrary to Islamic values, and has the potential to erode human character because it focuses on greed in the form of profit accumulation.

After the ontological questions are answered, the next step is to synchronize the thoughts of Naquib al-Attas and Faruqi at that time with the author's current thoughts about the science that will become research research (accounting education). The synchronization process is carried out by exploring the thoughts of thinkers at that time to be juxtaposed with the thoughts of current researchers so that later it will provide a similar view and justify that the thoughts between thinkers and researchers are right to be derived into a methodology. The synchronic process is carried out by answering questions including (1) the thinker's view of reality at that time (2) the researcher's view of current reality (3) the thinker's view of science at that time (4) the researcher's view of current reality (5) the thinker's view of humans at that time (6) the researcher's view of humans today (Kamayanti, 2020 : 197).

According to Faruqi, Muslims are currently at a point of decline in all aspects, be it politics, economy, culture, or education (Arifuddin, 2015). Likewise, Indonesia is known as one of the countries with the most significant Muslim majority in the world, but is pragmatic towards educational civilization, one of which is accounting education. Accounting education in Indonesia has not applied manners to religious values because it has been influenced by Orientalism (making IFRS the mecca of Accounting). Naquib Al-Attas also explained that the knowledge spread worldwide does not show definite knowledge because of the mixture of Western characteristics and cultures that contain spirits directed toward their goals (Masyithoh et al., 2020). Therefore, current accounting education is considered unable to provide character education with a divine character, so it needs to be watched out for through this article. The synchronization between researchers and thinkers can be seen subjectively with the researcher's thoughts on current accounting education, which has not shown any application of manners, including in the learning system. Current accounting education is focused on the company's needs, so the technical field becomes the focus of education (Septyan & Julianto, 2018). In this case, accounting education should include the application of manners in every course to foster a character with a divine character.

The existence of errors imitated by Muslim scholars and intellectuals in thinking, understanding, and believing something because they are amazed by the progress of Western science and technology is a problem experienced by Syed Naquib Al-Attas (Al-Attas, 1978 : 18). The trapping of Islamic thinkers in the western model of thought is a new alternative to the direct influence of the west that can trap Muslims in the dominance of western thought and epistemology (Qomar, 2005: 49). Researchers feel anxious as accounting students who will later become prospective accountants. Researchers see the same thing happening in accounting education, where Orientalism has unconsciously influenced educators by adopting Western cultural standards and mindsets. Naquib al-Attas uses the term ta'dib (adab) as a term in Islamic education. This is because ta'dib (adab) is an educational term that accompanies knowledge and good deeds (Masyithoh et al., 2020). Current accounting education prioritizes technical aspects of learning. The learning process always makes practice an educational process without being accompanied by science. Unwittingly, the Orientalists

influenced Islamic reformers' thinking toward science at that time. This also illustrates the principle of economics that always prioritizes rational comparison between results and sacrifices, showing the nature of human greed. The synchronization between writers and thinkers is poured into writing with the same thoughts when seeing reality.

So the procedures that can be taken in answering the formulation of the problem in critical accounting research in this study are (1) Understanding the true meaning of Adab and Al-Attas and Faruqi's views on Civilized Education and the true purpose of education; (2) Synchronizing the importance of Adab to be included in [Accounting] education; and (3) Forming a civilized [Accounting] education concept. With this procedure, the research objectives will be achieved so that the thoughts of these two Thinkers become a civilized [Accounting] education concept in various educational institutions, one of which is Higher Education. Al-Attas and Faruqi see that contemporary science has gone astray; modern science has become a virus that can erode the faith of Muslims so that the elements in it must be removed, analyzed, and reinterpreted in order to adjust to Islamic values and teachings (Arifuddin, 2015). Both have critical thinking towards science. Therefore, students need to be introduced to a critical religious paradigm based on self and nature or theocentric humanism, which can be realized by presenting a "new" curriculum that replaces the Final Semester Exam with Project Based Learning (PBL). Later, students will be able to examine the phenomena and deviations of human nature in the accounting field in this PBL based on their thoughts and feelings so that later, a feeling of love will arise that can reduce negative values in accounting education (Lestari & Septyan, 2023). The high skepticism towards science among generations encourages them to be more aware and critical when they begin to understand science. (Zahari et al., 2024) . With this, students can limit themselves to science by always being critical of innovation.

RESULTS AND DISCUSSION

Meaning of Adab

Ta'dib or adab is a verb that means to educate, train, discipline, improve, act, be civilized, polite, have good character, and follow in the footsteps of someone's morals (Husaini, 2013: 193). From this understanding, it can be interpreted that adab needs to be possessed by every human being as a creature. Lecturers, students, employees, and other technicians must have good manners in accounting education. An educator must have manners towards himself. One of the characteristics that show manners for an educator is Muroqqobah. Muroqqobah is an attitude that shows fear of Allah SWT because it is realized that every activity in deeds and words, even in silence, is always supervised by Allah SWT.

Meanwhile, one of the attitudes that reflect manners for students is the Qona'ah trait, which shows sufficiency for what they have, even if it is minor (Jama'ah, 2016: 23 & 92). Students are seekers of knowledge, and educators are givers of knowledge. Both have their respective roles in accounting education and have responsibilities towards the accounting profession in the future. The application of manners can be interpreted as a shield that can prevent forbidden actions and will harm many people because they are always afraid of the endless supervision of Allah SWT and feel sufficient with what they have. The highest manners can be interpreted as human obedience to Allah. Humans can control themselves through their reason and thoughts to always do good and benefit fellow creatures, always remember their God, and respect the surrounding environment because of their obedience to Allah SWT (Briando et al., 2020: 90).

Aims of Education, according to Syed Muhammad Naquib Al-Attas And Faruqi

According to Syed Muhammad Naquib Al-Attas, education aims to make humans individuals and part of society embedded in virtue. In this case, the "human" in question is an individual who is

civilized, wise, understands, and is aware of God's position in reality (Puspitasari & Yuliana, 2022). Education is a means of transferring knowledge. According to Syed Naquib Al-Attas, education absorbs and instills good character in humans (Al-Attas, 1978: 222). In general, education aims to produce the nation's next generation, which can benefit religion, the state, and many people. Science should be developed so that humans can be pious and always worship Allah SWT. In the Qur'an, Muslims are encouraged to study nature and society and balance them by carrying out the commands of Allah SWT in a broad sense (Puspitasari & Yuliana, 2022). Therefore, including manners into the elements of science is a form of human worship of Allah SWT.

Adab is an educational concept initiated by Syed Naquib Al-attas. He believes that understanding and practicing adab will determine the fate of Muslims in the future. Adab regulates behavior that must be practiced by making science the basis (Husaini, 2013: 223). Adab is the discipline of the mind and soul to fight mistakes with good qualities obtained from the mind and soul to avoid stains (Al-attas, 1978: 220). Education that uses adab as its concept will produce quality people with commendable character. Syed Naquib Al-attas defines civilized humans as educated humans with noble characters who can position themselves according to their position in behaving, communicating, and acting politely (Al-attas, 1978: 219). According to Al-Attas, current education only contains secular knowledge, so humans label themselves as God, who can determine right and wrong (Shamsaei & Shah, 2022). Secular science tries to separate humans from things that cannot be seen. The hegemony of Islamic thought over the progress of Western civilization is their benchmark for science. They consider this progress caused by modern knowledge seeking to free humans from religious values. Therefore, adab is an educational concept that has a more significant role than science in controlling humans so that they do not only view science as one reality but also as another reality, namely God.

To free science from Westernization, Islamic science is needed. Islamization of science, according to Al-Faruqi, emphasizes the concept of monotheism as the basis of science to make humans aware that this world is His creation and only He is the Almighty (Hermawati, 2015). According to Al-Faruqi, monotheism can separate thoughts from actions, and cultural and religious dualism exists due to the conflict between revelation and reason among Muslims due to the entry of modern (western) science (Septiana, 2020). In addition to this concept, the place where science is obtained is mostly still a legacy of the colonial government, so it contains secular values that conflict with Islamic values. Another factor is the lack of clarity of vision and commitment that can support common standards, so it fails to create creative and developing scholars (Arifuddin, 2015).

The Urgency of Adab in Accounting Education

Urgency can be interpreted as something significant. The word "urgency" indicates that accounting education requires the application of etiquette in the learning process. Knowledge and manners are two interconnected things. The knowledge not accompanied by adab is likened to a tree without fruit, while adab without knowledge is a lost person who cannot find direction (Husaini, 2013 : 188). A person's manners can be obtained with education because, with education, a person can become a better person (Solikhah & Khoiriyah, 2023).

However, the presence of orientalist trying to diminish religious values in the educational process can cause the loss of religious values in science (Nuryanti & Hakim, 2020). Current education is secular education, which was born during colonial rule and held a large proportion of the education system, so the Islamic system was created in the current education system (Faruqi, 1995 : 12). Therefore, Sheikh Naquib al-Attas initiated Westernization and Islamization which were efforts to maintain Islamic values by eliminating irrelevant elements of western culture and civilization (Masyithoh et al., 2020). It seems selfish if accounting education needs to be Islamized. However,

researchers believe that it is essential to give birth to the character of faithful accountants so that accounting education will produce qualified and godly candidates for the accounting profession, which will have an impact on reducing scandals in the accounting profession that are detrimental to the people.

Accounting education in Indonesia adheres to accrual-based Financial Accounting Standards, which have many loopholes or management leeway. According to [Indriani et al., \(2020\)](#), the weakness of the accrual basis is the flexibility, which can become a loophole that can give rise to fraud because management has the potential to make changes to its financial reports for management's benefit. If accounting knowledge is not accompanied by etiquette and selfishness to improve, interested parties' welfare will continue. This will, of course, give rise to new scandals within the accounting profession in the future. Even though accounting education has included learning a code of ethics according to standards, this is not enough to reduce the occurrence of fraud. Sadly, if an organization writes its code of ethics, there are more violations of the code of ethics. This is due to the distribution of information that is not optimal and a failure to understand ethical dilemmas that encourage employees to behave unethically ([Briando et al., 2020 : 34](#)). If it is related to the current accounting education process, students often experience ethical dilemmas, one example is when taking an exam, students have an ethical dilemma because there is a requirement for a minimum score to be obtained, while the thing that is always emphasized is honesty in taking exams. Getting bad grades but applying honesty or getting good grades but not applying honesty is an ethical dilemma for students because lecturers generally care more about high grades than honesty that is applied. After all, honesty is an attitude that cannot be seen and assessed, while grades are in the form of numbers, which can be concluded and visible to lecturers.

The pattern of thinking that has become hegemonized with orientalist thinking makes applying etiquette in accounting education risky because accounting education makes international standards (IFRS) its direction. At this time, people often misinterpret knowledge, for example, the interpretation of the hadith, which reads " You know better the affairs of your world " (HR Imam Muslim) which is misinterpreted by some groups regarding emancipation in determining affairs in society ([Al-Qaradlawi, 1997 : 17](#)). From this case, we can see that the same condition occurs in the world of accounting education, where there is a misinterpretation of accounting science and the assumption that accounting science has nothing to do with divinity. Changing the nature of accounting so that it is free from orientalism will change the systematic financial reporting of each company. It will be a tough challenge for everyone involved because every financial report must have the same format in the previous and subsequent periods. This is intended so that the financial reports can be compared for decision-making, both from internal and external parties. The process of changing non-secular education is a tricky thing to do. This is because the Islamic world does not have a high-level university that is a center to be a place for the process of Islamization of this science ([Faruqi, 1995 : 36](#)). Apart from that, not all orientalist influences are rejected because there are several similarities with Islamic values ([Husaini, 2013 : 247](#)).

Realizing The Concept of Civilized Education

It is not easy to let go of western influence on science today, especially as the increasingly rapid progress of western civilization makes Islamic science appear to be lagging behind the times. Therefore, several scientific concepts are needed to achieve civilized education. Universities are one of the educational institutions whose education system is unconsciously mixed with secularism. At this time, Muslim youth are experiencing Westernization by teaching staff at universities by teaching them knowledge sources such as books that originate from non-Muslim ideologies ([Faruqi, 1995 : 34](#)). As students, of course, they cannot protest this because science brought by the west has dominated the education system. Syed Naquib al-Attas analogizes universities as bodies with organs, namely

faculties and departments. However, they do not have brains, the main permanent, constructive, or final principle. Universities do not have a definite purpose, they constantly explore endless knowledge without knowing the absolute final goal that is visible (Al-attas, 1978 : 225-226). The endless "excavation" of knowledge is always packaged with the phrase "keeping up with the times," which is misleading and contains an element of doubt.

Making the Qur'an the pinnacle of complete knowledge

The current struggle of Muslims is different from the struggle of Muslims in the past, where, at that time, the struggle was carried out with a ceasefire. However, the struggle can be carried out by liberating knowledge hegemonized by Western ideology. They use the power of culture as a weapon to invade the world with the postulate of modernization, which can subvert minds and consciously or unconsciously have made people into puppets (Faruqi, 1995 : 30). Muslims today can be said to be humans who do not have the identity that humans should have. Muslims are currently hegemonic and have no emancipation regarding science because they always follow western scholars who are considered their ancestors in science. Every Muslim should not depend on other people's opinions, a Muslim must think for himself using his mind, even if the opinions of other people in question are his ancestors, parents, superiors, or leaders. In Surah Al-Baqorah: 170, Allah says, "Follow what Allah has revealed. 'They answered: '(No) but we only follow what we have learned from (the actions of) our ancestors. '(Will they also follow) even though their ancestors knew nothing and were not guided?'" (Al-Qaradlawi, 1997 : 271). This verse explains the ability to think given by Allah SWT to humans to study knowledge with their minds to worship Allah SWT. A person who is close to God will find it easier to return to God with feelings of purity and victory so that they can obtain peace in life both in this world and in the afterlife (Briando et al., 2020 : 200). Therefore, studying knowledge to serve Allah SWT can reduce the nature of doubt and always focus on the center of knowledge, namely the Al-Qur'an as a form of faith in Allah SWT.

Allah SWT revealed the Koran as a complete guide to human life in which provisions have been set that must be followed by every human being in the natural world. Every Muslim must be able to practice education by knowing the Al-Quran, the Prophet SAW, and the Sunnah and by practicing them in his actions to serve Allah SWT (Al-attas, 1978 : 214). "Indeed, the Holy Qur'an is God's banquet on Earth, so then study carefully from the banquet" (HR Ibn Mas'ud), the Koran is likened to a spiritual banquet on Earth where humans are encouraged to acquire the knowledge contained in it (Al-attas, 1978 : 211). The Qur'an is a book revealed directly to noble humans and teaches all the philosophies of life for Muslims in this world and in the end. The Prophet Muhammad SAW was humanity's first teacher (Al-Qaradlawi, 1997 : 169). Therefore, making the Prophet Muhammad SAW a role model for life is a form of civilized education.

Islamization of Science

The Islamization of knowledge, according to Syed Naquib al-Attas, is the process of human emancipation from magical, mythological, animist traditions and culture that is contrary to Islamic values and release from secular understanding, which tends to be unfair to the nature of the self because humans often forget their physical form of truth (Puspitasari & Yuliana, 2022). The idea of Islamization of science was created because contemporary science was considered not to be value-free but to be a condition of value. Science is considered not neutral and has been integrated into religious, cultural, and philosophical presumptions that have emerged due to Orientalist understanding (Husaini, 2013 : 247). The Islamization of science is a project of Muslim scholars that has existed since the past but is very difficult to realize because of the significant role of western ideology in science. However, it all goes back to the determination of Muslims to liberate knowledge, which requires the role of

academics, who are sources and intermediaries in the process of transferring knowledge. According to Isma'il Raji al-Faruqi, academics who act as pioneers in education must take several steps. The first step is to understand the scientific discipline perfectly and study it all; the next step is to eliminate, change, reinterpret, and adapt modern knowledge to the integrity of Islamic culture to make it an Islamic worldview. The final step is to channel this knowledge to generations consisting of non-Muslims and Muslims by paying attention to their steps in finding a new "way" by remaining on the path of Allah SWT and being able to make His commandments a reality (Faruqi, 1995 : 35). In this way, the opportunity to realize the Islamization of science is possible. Unfortunately, lecturers and academics in educational institutions do not have the freedom to carry out their duties because they have to obey and submit to campus regulations, which have been contaminated with Orientalist culture.

Integrating Islamic Education into The Accounting Curriculum

Affective or humanistic education aims for students to internalize the values they have acquired directly or indirectly to be utilized in life. This education will include several types of education, namely (1) religious education, (2) moral education, (3) aesthetic education, (4) social education, and (5) self-education (Mudyahardjo, 2010: 69-70). Islamic education can be integrated into the current curriculum by using humanistic education. It will help students internalize and deepen all the knowledge they have acquired from lectures and understand its utilization. With this humanistic education, students are expected to be able to position themselves according to the situations or conditions that occur in life by prioritizing religious values.

Islamic religious and civilization insights are intended for all humans, not just a handful. With Islamic religious and civilization insights, people who have them will be elevated to a higher level (Faruqi, 1995: 33). Islamic religious and civilization education must not only be possessed by students or scholars but also by students. One way to free oneself from secular knowledge at the tertiary level is to study Islamic cultural knowledge for eight semesters. With this knowledge, Muslim students will become honorable people. This knowledge will protect students from the entry of orientalist ideology and enable them to reject various objective arguments and evidence (Faruqi, 1995: 27-28). Introducing Islamic ethics in the accounting curriculum can be one of the educational methods that can make accounting education produce individuals with superior ethics (Gassama et al., 2017). Therefore, universities must know the importance of integrating Islamic concepts into the lecture curriculum as the highest educational institution.

To integrate Islamic education into accounting, we need to dilute the pragmatist knowledge first, one of which is eliminating Sharia accounting courses. This was obtained by the researcher when talking to one of the lecturers in charge of Sharia accounting courses, who said that Sharia accounting should be eliminated because it is secular and only needs to meet market needs. The curriculum in Sharia Accounting is still controlled by the Indonesian Accounting Association (IAI), where the expected output is for students to meet the standards expected by the professional certification association based on previously prepared materials (Lestari & Septyan, 2023). He continued by saying that "*akuntansi syariah sebenarnya tidak perlu ada karena seharusnya penerapan nilai-nilai islam (salah satunya adab) di pendidikan [akuntansi] seharusnya ada di semua lini pendidikan akuntansi, bukan hanya akuntansi syariah saja*". From this conversation, the researcher realized that Sharia accounting does not show genuinely Islamic accounting education, only one course to meet market demand.

Quoting from Sholeh (2017), Faruqi's view on the Islamization of knowledge is translated into the process of integrating the concept of truth, whose source is from reason (rationality) and experience (empirical), with the concept of Islamic truth, which lies in belief through revelation and verses that have sacredness in religion itself. Therefore, the process of integrating Islamic education based on the

Qur'an and Sunnah can be included in accounting education, which is rational and empirical, by using humanistic education methods that can make students aware before they become accounting professionals so that the results of this integration will have an impact on the accounting education curriculum later where conventional accounting education will be decorated with sharia knowledge so that in the line of accounting education life there are Islamic values.

THE CONCEPT OF CIVILIZED ACCOUNTING EDUCATION

Education is a process that aims to explore a specific type of personality aspect. Therefore, the main components of personality will be explained based on the classification of education types ([Mudyahardjo, 2010 : 69](#)), such as accounting education, which can be classified into one type of education. Accounting education has the potential to provide materialistic traits to its students, which are formed because of the accounting knowledge contained in it. The accounting education that we are currently undergoing is inevitable because of the nature of secularism. This can be seen from the standards adopted, the reference books used, and the learning methods that try to release Islamic values. To answer this problem, Islamic (civilized) accounting education is needed, which makes Tauhid the main foundation of accounting science. Tauhid must be the identity of students who can direct behavior related to thought patterns, attitude patterns, physical action patterns, and outlook on life. Later, it will produce students who have piety and obedience and are closer to their God ([Jannah, 2023](#)). Tawhid is a concept of Islamization of science proposed by Faruqi as a basis for science because tawhid is the essence of Islamic teachings. In truth, all the contents of the world are His creation, and only He is the Almighty ([Hermawati, 2015](#)). One of the attitudes of tawhid in accounting education is to believe in the Qur'an as the basis of all knowledge. As stated in Surah Al-Baqarah verse 282, the Qur'an has regulated accounting. The Qur'an regulates debts, receivables, transaction recording, payment of debts, and transaction provisions. The Qur'an regulates accounting long before the existence of IFRS or PSAK.

In addition, accounting science in the Qur'an prioritizes justice. Justice within oneself can align rights with obligations, leading someone to introduce knowledge that comes from revelation to save themselves in the world and the hereafter due to their actions ([Husaini, 2013: 224](#)). Allah SWT has the attribute of the Most Just, fitting that the Qur'an, which is His word, becomes a thought about justice. Justice in the Qur'an is defined as accurate and impartial, defending a person's rights, and is the right way to make decisions. ([Amin, 2014](#)). Therefore, civilized accounting education can incorporate the values contained in the Qur'an, one of which is 'adl, into its educational process so that students can later be fair in their behavior and maintain their nature as human beings by prioritizing justice for themselves, their environment, and also their God.

We need to prioritize an attitude of tolerance towards non-Muslim students, as stated in Surah Yunus verses 40-41, which reads, "Among them, there are those who believe in it (the Qur'an), and among them, there are (also) those who do not believe in him. Your Lord knows better about those who do evil. If they lie to you (Prophet Muhammad), say, "My deeds are mine, and yours are yours. You are free from what I do, and I am free from what you do." From this verse, we can realize that it is very selfish if we force people who do not believe in the Qur'an to study accounting using the method of Al-Qur'an. This is where the crucial role of scholars and academics is to be able to adapt Islamic culture and global accounting science, likewise with the steps to Islamize science explained by Isma'il Raji al-Faruqi. After understanding the science perfectly, The next step is to adapt modern science (current accounting standards) with the integrity of Islamic culture and distribute it to both Muslim and non-Muslim students.

The final step to realizing civilized accounting education is to include Islamic education in the current college curriculum. Universities that are educational institutions must realize that other factors

can make accounting graduates become accountable, competent, and trustworthy people. Universities support secular science by making religious education a compulsory subject that students must take for only one semester. Is that enough? In Islamic boarding schools, students are continuously "sworn in" to Islamic culture. However, it does not guarantee that they will become civilized human beings. Is one semester of religious education enough to obtain a bachelor's degree? It makes no sense. Isma'il Raji al-Faruqi explained that Islamic culture must be applied for eight semesters for the highest educational institution, namely universities. This needs to be included in the curriculum, namely the importance of Islamic religious knowledge to make students' characters civilized and always pious to God. So that humans can carry out the true purpose of education, namely, to live the values of accounting in the lives around them. Later, students who graduate from the accounting department will experience a dilemma when entering the accounting profession. They will need clarification of more than two choices. Devoting to Allah SWT or pursuing worldly desires. This concerns researchers about the future of the accounting profession, which is never free from fraud scandals. Therefore, it is essential to include Islamic education in the accounting curriculum to create balanced humans with a character between quality and faith.

1. CONCLUSION

The concept of civilized accounting education explains that education must emphasize good deeds. Moreover, the accounting profession is responsible for the trust of many parties, such as the community, stakeholders, and investors. The accounting education that is currently being implemented cannot be separated from the understanding of secularism. Therefore, civilized accounting education is needed. To realize this, there are several steps, including (1) making the Qur'an the pinnacle of perfect knowledge, (2) Islamizing knowledge, and (3) integrating Islamic education into the college curriculum. These steps are a combination of the thoughts of Muslim scholars who are trying to separate "themselves" from secular knowledge. With civilized accounting education, of course, we will produce accounting graduates who are noble and educated and can position themselves properly by prioritizing faith in Allah SWT. That way, cases or scandals in the accounting profession will decrease and can improve the image of the accounting profession in the eyes of the community. This is because of the manners inherent in an accountant, so they believe in continuous supervision from Allah SWT.

This research is expected to make all accounting education practitioners aware that accounting ethics education is more important than accounting science education. Accounting science must always go hand in hand with manners to produce human resources for prospective accounting professionals who are pious and believe in Allah SWT so that they can reduce human egoism and minimize the occurrence of accounting scandals in the future. This research is critical as a form of awareness; while awareness and guidance are in the hands of Allah SWT, the meaning of manners itself is to rely on everything to Allah SWT, including human awareness of knowledge, which is not an ability for researchers. This then becomes a limitation in this study. The suggestion that can be given to further researchers based on this writing is the application of the concept of civilized education in every education system in general to produce heirs of the nation who are honest, trustworthy, and always place themselves according to their nature, not only in the world of accounting but also universally.

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