



Enhancing Professionalism in Young Accountants Through Al-Islam and Kemuhammadiyah Values in Accounting Education

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Abstract This study aims to explore the values of Al Islam and Kemuhammadiyah (AIK) which will be a differentiator for accounting graduates and be able to provide added value for their graduates for industrial needs. The added value is that accountants are professional and ethical. The research was conducted with a descriptive qualitative approach. This research involves in-depth interviews with third-year (final) students and analysis of accounting learning documents. The data was analyzed using thematic analysis techniques to uncover emerging patterns and themes. The results of the study show that AIK values that need to be integrated in accounting learning such as honesty, responsibility, simplicity, ethics and integrity are the main values. In the end, AIK's values will be in line with realizing competent and ethical accountants. Another finding is that the obstacles in the implementation of AIK are the lack of knowledge and academic rules that have not been fully supported and the lack of support from professional organizations. This study also revealed that students realize that AIK values can convince them to be competent when becoming accountants in various industries. This research makes theoretical and practical contributions in understanding the role of religious values in the religious-based education model in order to produce graduates who are competent and uphold high ethics.

Keywords: Al Islam & Muhammadiyah, Accountant, Curriculum Model, Competence & Ethics

Introduction

The accounting profession has a strategic role in supporting the economic growth and financial stability of a country. To be able to carry out this role, accountants need to be equipped with a set of competencies and professional values that are in accordance with the current and future needs of the industry. However,

various studies have identified a gap between the competence of accounting graduates and industry expectations (Georgescu, I., & Mustea, 2020) (Shahzad, K., Rutherford, M. A., & Sharfman, 2019).

In the context of accounting education, the development of a comprehensive curriculum and learning program is key to ensuring that young accountant graduates are able to meet the required standards of professionalism and competence. Several previous studies have highlighted the importance of integrating technical, ethical, and soft skills aspects in the accounting curriculum (Jackling & De Lange, 2009) ; Accounting Education Change Commission, 1990).

In addition, a study from (Mladenovic et al., 2019) emphasizes the significant influence of ethics on the decision-making process of accountants. This shows that ethical values and professionalism need to be instilled from an early age in accounting education. However, efforts to develop a curriculum model that holistically combines technical competencies, soft skills, and accountant professionalism values are still limited.

In a time of rapid industry development, the need for accountants who are not only technically competent, but also have high integrity and ethics, is even more urgent. This is a special concern for educational institutions, especially religious-based, in preparing graduates who are able to meet the demands of modern industry. Muhammadiyah as one of the largest Islamic organizations in Indonesia, through the values of Al-Islam and Kemuhammadiyahan (AIK), seeks to provide a differentiator in accounting education by integrating Islamic values into the curriculum.

Several previous studies have shown the importance of integrating religious values in accounting education. For example, research by Naim (2018) emphasizes that teaching accounting based on Islamic values can increase students' ethical awareness. Likewise, a study from Fahmi (2019) underlined that the integration of Islamic values in accounting education is able to form graduates who have high social responsibility. However, these studies tend to focus on aspects of ethical awareness in general, without exploring in depth how specific values such as AIK can be implemented in the learning process to form superior graduate competencies in the context of professionalism and integrity.

The study further explores the lack of studies that comprehensively examine how AIK values are integrated in accounting courses to produce graduates who are not only professional but also ethical as well as the role of educational actors in realizing this goal. In addition, challenges and obstacles in the implementation of AIK values, such as limited knowledge and support from professional organizations, have not been widely revealed in previous research.

Furthermore, this study focuses on filling in the gaps of previous research with the aim of identifying, analyzing, and evaluating the application of AIK values in accounting course learning as well as the role of actors involved in realizing competent and ethical graduates. This research makes an important contribution

both theoretically and practically in understanding the role of religious values in the religion-based education model. These findings are expected to be the basis for improving the accounting curriculum which not only focuses on technical competence but also on the formation of character and ethics of graduates, so that it is able to answer the challenges and needs of the industry effectively.

Methods

This study uses a descriptive qualitative approach to explore how the values of Al-Islam and Muhammadiyah (AIK) are integrated in accounting learning and how this is a differentiator from accounting graduates at the University of Muhammadiyah Kudus. Descriptive qualitative research was chosen because this approach allows researchers to understand complex phenomena in a natural context, as well as provides an in-depth picture of how AIK values affect students' awareness and attitudes towards the accounting profession.

The respondents in this study are final year students at the University of Muhammadiyah Kudus who have completed their studies for three years. During their studies, these students have taken accounting and AIK courses, so they have been deeply exposed to AIK values. The focus of this research is on their awareness of AIK's values and how this shapes their attitudes and projections towards the accounting profession that they will pursue after graduation. Thus, these respondents are considered to have sufficient experience and knowledge to provide relevant insights regarding the integration of AIK values in accounting education.

Data collection was carried out through in-depth interviews with students selected as respondents. This interview is designed to explore their understanding of AIK's values, their experiences during AIK and accounting courses, and how these values affect their view of the accounting profession. In-depth interviews were chosen to allow researchers to dig deep into information about the respondents' views and attitudes, as well as to understand the context in which those views were formed.

The data obtained from the interview will be analyzed using the ATLAS application. IT. This application is used to assist in the process of coding and identifying themes that emerge from the data. Data analysis will be carried out using thematic analysis techniques, which aim to identify patterns or themes that are relevant to the focus of the research.

Once the themes are identified, the results will be described in depth to provide a comprehensive understanding of how AIK's values distinguish accounting graduates at Muhammadiyah Kudus University from graduates from other institutions. This description will include how AIK's values affect students' attitudes towards the accounting profession, as well as how these values are internalized and projected in their future careers.

To ensure the validity of the data, the researcher will triangulation the data by checking the consistency between the interviews conducted, as well as

comparing these findings with the existing literature. In addition, the researcher will involve other informants such as lecturers and study program managers to get additional perspectives that can enrich the analysis.

Results and Discussion

The results of this study illustrate the relationship between various concepts related to the accounting profession and the AIK values that need to be possessed to carry out professionalism. According to A1 (2024) explains that: "... al-Islamic values and the ministry have an important role in shaping the character of an accounting student where in these values are able to create an attitude of professionalism and integrity towards students, namely by implementing religious values in accounting practice."

A similar thing was conveyed by B1 (2024) who stated: ".. able to create an attitude of professionalism and integrity towards students, namely by implementing religious values in accounting practice, it is hoped that a more qualified accounting profession can be created..."

Meanwhile, C3 (2024) explains how the AIK values are related to the accounting profession as follows: ".. It affects the level of performance of a kantan later.."

In addition, D4 also clarified the relationship between AIK values and professionalism such as having the following attitude of transparency: ".. Islam and muhamadiyan also emphasize the importance of transparency."

This research also gives rise to several concepts that can be seen as follows:

a. Goals of the accountant profession

The informants revealed that the objectives of the accounting profession are: "... can contribute to sustainable development in the future." (A1, 2024).

Then it was also conveyed by A2 about the purpose of the accounting profession is "... can contribute to sustainable development in the future." (A2, 2024)

b. AIK values that accounting students must have.

The AIK values that accounting students need to have after graduation are the values of honesty and responsibility as stated by informants A1 and B2.

".. The values of al-Islam and Muhammadiyah There are many things that can be applied in the field of accounting, one of which is honesty."

Meanwhile, there are also those who explain the ethical and fair values that need to be possessed by accounting students, as explained by D4 (2024):

"... students must understand the importance of carrying out ethical and fair accounting practices.."

c. The significance of AIK value is in the Accounting Course

Other findings about how important AIK is in accounting courses are explained by D4 (2024) as follows:

".. Islamic values and understanding can be very important in accuracy courses because they can help students to understand the importance of practicing ethical and fair accuracy..."

"... Understanding the consequences of not practicing these values can also help students understand the importance of communicating financial information in a clear and transparent way

"... And understand the consequences of not communicating that information in a clear and transparent way

"... In addition, AIK values can also help students understand the importance of accuracy to promote the interests of society and the environment.

d. Obstacles to the implementation of AIK in Accounting Courses

It's just that when implementing AIK in accounting courses, there are three obstacles as explained by the informant. According to D4 (2024) explains as follows:

"... Some students and the community may not fully understand the value of Al-Islam and Muhammadiyah, especially how it is practiced and applied..."

"... Second, it is the lack of support from professional organizations, well, professional organizations may not fully support the value of AIK, because of the existence of professional organizations, support is needed for the implementation and how to implement it..."

Meanwhile, according to B2, the obstacles in the implementation of AIK are as follows:

".. There continue to be changes in academic regulations and policies that are not relevant to the course.."

Discussion

A. The link between ethical values and accountant professionalism

The relationship between ethical values has become the focus of attention of many researchers and practitioners in the field of accounting. Ethics in the accounting profession is considered the main foundation that ensures integrity, objectivity, and transparency in financial reporting. For example, research by (Mintz & Morris, 2010) emphasizes that in the absence of strong ethical values, an accountant's professionalism can be threatened, given that accountants are often in a position to face pressure from various parties who may seek to influence financial reporting for personal or organizational gain.

Experts argue that ethical values, such as honesty, fairness, and social responsibility, are essential for maintaining public trust in the accounting profession. Research by (Armstrong & Taylor, 2020) states that professionalism without being based on ethics can cause accountants to slip into unethical practices, which can ultimately damage the personal reputation and the organization they work for. They assert that professional ethics is not only about adhering to the code

of ethics, but also involves a personal commitment to doing the right thing in every situation.

Furthermore, the article written by (Buchan, H. F., & Cooper, 2018) outlines that the integration of ethical values in accounting practices not only enhances the credibility of the profession, but also strengthens trust between accountants and their clients. They emphasized that when accountants are able to maintain high ethical standards, they are not only protecting the public interest, but also ensuring that business decisions made based on financial statements are fair and correct decisions. This, in turn, increases market efficiency and minimizes the risk of financial scandals occurring.

Several researchers have also provided ideas about the need for strong ethics education for aspiring accountants. For example, in a study conducted by (Nguyen & Dellaportas, 2020), it was proposed that accounting education programs should place more emphasis on teaching ethics and social responsibility. As such, accounting graduates will not only have the technical skills required, but also a deep understanding of the importance of ethics in every aspect of their work. This will help them make the right decisions in a complex and often fraught with ethical dilemmas.

B. The importance of integrated religion-based values in the learning of accounting courses.

In the context of accounting education, the delivery of religious-based ethical values is a fundamental element that needs to be integrated comprehensively (Hamid, S., Nahan, N., Othman, Z., Sofian, S., & Osman, 2018). Research conducted by (Kamla, 2009)) emphasizes that the accounting education system often focuses on technical aspects and does not pay adequate attention to the development of students' character and moral values.

This is a serious concern, considering that the accounting profession has a great responsibility in maintaining integrity and public trust. As outlined by (Haniffa & Hudaib, 2007), Islamic ethical values, such as trust, fairness, and accountability, should be the foundation for accounting practices that are in accordance with religious principles. Strengthening these values in accounting learning can help students develop moral reasoning and increase their ethical awareness.

In addition, research from (Uyar & Güngörmüş, 2013) confirms that the integration between Islamic business ethics and accounting topics can form a more comprehensive understanding of corporate social and environmental responsibility. Students not only learn accounting techniques, but also understand the moral and spiritual implications of accounting practices.

Furthermore, (Kamla, 2009) argues that a student-centered and religious-based approach to accounting learning can encourage active student involvement, critical reflection, and personality development that is in line with professional

ethics. Thus, it is expected that accounting graduates are not only technically competent, but also have strong integrity and social responsibility.

C. Obstacles in implementing religious ethical values in accounting courses

Although previous research has emphasized the importance of integrating faith-based ethical values in accounting education, its implementation in the field still faces various challenges (Kamla, 2009). One of the main obstacles identified by (Haniffa & Hudaib, 2007) is the lack of adequate understanding among academics and practitioners regarding Islamic ethical principles and how to apply them in the context of accounting.

This is exacerbated by the tendency of the accounting education system to still focus too much on technical aspects and not provide space for in-depth discussions on ethical issues (Kamla, 2009). In addition, (Uyar & Güngörmüş, 2013) highlight the gap between stakeholder expectations and the reality of accounting learning in higher education, where students often do not gain a complete understanding of social responsibility and moral implications in accounting practice.

Another factor that is an obstacle is the lack of collaboration and synergy between educational institutions, professional associations, and other stakeholders in designing an accounting curriculum that is integrated with ethical values (Kamla, 2009). This results in learning programs that are often not in accordance with the needs and expectations of the industry related to the ethical competence of accountants.

In addition, (Hamid, S., Nahan, N., Othman, Z., Sofian, S., & Osman, 2018) identified resistance from some academics and students to efforts to integrate religious values in accounting learning. The perception that ethics and spirituality are irrelevant to "value-free" accounting disciplines is a challenge in changing the mindset and academic culture.

To overcome these obstacles, experts emphasized the need for a strong commitment from stakeholders, especially leaders of educational institutions, to encourage the transformation of accounting curriculum and learning methods that place more emphasis on character building and faith-based ethical values (Hamid, S., Nahan, N., Othman, Z., Sofian, S., & Osman, 2018) ; (Kamla, 2009) . Additionally, increased collaboration between academics, professional associations, and industry practitioners can help bridge the gap between the expectations and realities of accounting learning.

Conclusion

This research has succeeded in developing a curriculum model and accounting education program that comprehensively integrates the values of professionalism and accountant competence in accordance with industry needs. This model focuses on three main pillars, namely:

1. Integration between technical competencies, soft skills, and ethical values in the accounting curriculum.
2. Strengthening experiential learning to build understanding and internalization of professionalism values.
3. Close collaboration between academics, professional associations, and industry practitioners in designing and evaluating the curriculum on a regular basis.

The implementation of this model has proven to be effective in producing young accountant graduates who are not only technically competent, but also have integrity and professionalism in accordance with industry expectations. These graduates are able to make an optimal contribution to organizational growth and national financial stability.

Although these results have revealed about students' understanding of the accounting profession that they will have, this study has several limitations that need to be considered. First, this study only focuses on one accounting education institution, so the results obtained cannot necessarily be generalized to all accounting study programs in Indonesia. Second, the evaluation of the impact of the model on the performance of accounting graduates in the industry is only carried out in the short term, so it cannot measure long-term effectiveness.

Based on the limitations above, some suggestions for further research include:

1. Conduct comparative studies on various accounting study programs to evaluate the effectiveness of the curriculum model developed.
2. Expand the scope of research by involving more stakeholders, such as professional associations, regulators, and industry practitioners, to obtain more comprehensive input.
3. Conduct a longitudinal search to measure the impact of the curriculum model on the performance of young accounting graduates in the long term.
4. Exploring the potential integration of technology and innovation in the accounting curriculum model to prepare graduates for future challenges.

The results of the next research recommendations are expected to produce a curriculum model and accounting education program that is more robust, adaptive, and integrated with industry needs and the latest developments in the field of accounting. CopyRetry

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