

SAMI'NA WA ATHO'NA PHILOSOPHY IN THE PROCESS OF ACCOUNTING EDUCATION BASED ON ISLAMIC BOARDING SCHOOLS

Rofidatul Hasanah¹

Whedy Prasetyo²

Ahmad Roziq³

ABSTRACT

This study aims to examine the philosophy of compliance with *sami'na wa atho'na* in the accounting education process. The object of this research is a Vocational High School as known as SMK MHI Jember, a vocational school that is established and operates in Islamic boarding schools in Indonesia. This type of research is a qualitative research with Husserl Phenomenology method. The resource persons in this study amounted to 4 people, namely the chairman of the pesantren foundation, the treasurer of the foundation, the chairman of the MHI Vocational School, and the accounting teacher of the MHI Vocational School. This study shows that the phenomenon of strict *sami'na wa atho'na* is not just student compliance with the teacher, but as part of ethical development in the accounting education process at SMK MHI. Theoretically, the results of this study can contribute to the accounting learning process which in the process emphasizes the usefulness of the accounting discipline through the formation of the ethical character of students, as David Hume's theory of Utilitarian Ethics, that an activity and policy is said to be good if it can provide benefits to the majority of society. In addition, accounting educators and educational institutions that have study programs or accounting expertise competencies can take the results of this study into consideration for manifesting the philosophy of *sami'na wa ato'na* in the development of the accounting education curriculum in the era of the independent curriculum and the 4.0 industrial revolution, where the moral crisis is be of serious concern.

Keyword: Ethics, accounting education, islamic boarding school, SMK

ABSTRAK

Penelitian ini bertujuan untuk mengkaji filosofi kepatuhan *sami'na wa atho'na* dalam proses pendidikan akuntansi. Objek penelitian ini adalah SMK MHI Jember, sebuah SMK yang berdiri dan beroperasi di lingkungan pondok pesantren yang ada di Indonesia. Jenis penelitian ini adalah penelitian kualitatif dengan metode Fenomenologi Husserl. Narasumber dalam penelitian ini berjumlah 4 orang yaitu ketua yayasan pesantren, bendahara yayasan, ketua SMK MHI, dan guru akuntansi SMK MHI. Penelitian ini menunjukkan bahwa fenomena ketatan *sami'na wa atho'na* tidak sekedar kepatuhan murid dengan guru, akan tetapi sebagai bagian dari pembangunan etika dalam proses pendidikan akuntansi di SMK MHI. Secara teoritis hasil penelitian ini dapat memberikan sumbangsih bagi proses pembelajaran akuntansi yang dalam prosesnya menekankan kebermanfaatannya dari disiplin ilmu akuntansi melalui pembentukan karakter etis peserta didik, sebagaimana teori Etika Utilitarian David Hume, bahwa sesuatu kegiatan dan kebijakan dikatakan baik jika dapat memberikan manfaat kepada sebagian besar masyarakat. Selain itu, akuntan pendidik dan lembaga pendidikan yang memiliki program studi atau kompetensi keahlian akuntansi dapat menjadikan hasil penelitian ini sebagai pertimbangan untuk memanifestasikan falsafah *sami'na wa ato'na* dalam pengembangan kurikulum pendidikan akuntansi pada era kurikulum merdeka dan revolusi industri 4.0, dimana krisis moral menjadi perhatian yang serius.

Kata Kunci: Etika, pendidikan akuntansi, pesantren, SMK

Introduction

Educational institutions in any form are part of the formation of human resources. Sari (2012) and Adriana (2018), explain that graduates as outputs from educational institutions as non-profit business entities are expected to have an

ARTICLE INFO

Article History:

Received 26 August 2022

Accepted 27 October 2022

Available online 30 November 2022

Page | 1380

Jurnal Riset
Akuntansi dan
Bisnis Airlangga
Vol. 7 No. 2
2022

¹ Correspondence Author : Post Graduated Student of Jember University, Jember, Telp. 085808251635, Email: rofidatulhasanah25@gmail.com

² Second Author : Lecturer at Jember University, Jember, Email: whedy.p@gmail.com

³ Second Author : Lecturer at Jember University, Jember, Email: ahmadroziq.feb@unej.ac.id

ethical attitude by prioritizing ethical values that can be used in the midst of the interests of the profession and society. Ethics itself, according to Wati and Sudibyo (2016) is an issue that is being taken seriously both in the academic and professional fields. Furthermore, Wati and Sudibyo (2016) compared the seriousness of this ethical issue since major cases such as Enron, Arthur Andersen, and Worldcom became the global public spotlight. In addition to global major cases, in Indonesia there are several cases related to the manipulation of the financial statements of issuers in the Indonesian capital market. Based on an article released by CNBC Indonesia in July 2021, at least from 2001 to 2019 there were cases of manipulation of financial statements in the capital market by seven large Indonesian companies (CNBC Indonesia, 2021). These cases of fraud are related to ethical issues in line with what is explained by Djakfar (2012) that ethics is practically a limitation on things that need to be done, deserve to be done, and not to be done, so that the object that is regulated in this form of actions related to spiritually, such as behavior to work honestly and not cheat or manipulate information.

Accounting education in the formal education institution is an important part in the form professionals human resource in the accounting fields, such as public accountants, management accountants, auditors, and even accounting educators themselves (Meilisa, 2010). The thing that is fundamental in incorporating ethical values becomes self-reflection rooted in spirituality and or religiosity is important to build from the learning space, so that accounting is not only assessed as a profession which is only materialistic orientation and can reduce fraud in practice (Prasetyo, 2010; Sapariyah and Setyorini, 2016; Peodjianto and Soeherman, 2021).

In fact, in the learning process that occurs in the field, there is still any deception even in the educational process caused by technology (Sriwardany and Dewi 2020 and Arifin, 2021). Regarding this matter, Prasetyo (2019) and Pratama et al. (2021), state how the responsiveness of the world of education in responding to the digitalization era is very important through the flexibility of accounting science with other disciplines science. One of them is by including ethical. It is because technology and science are inanimate objects that depend on human morality (Djakfar, 2012).

Ethics in the accounting education process at SMK Mambaul Khoiriyatil Ilmaiyah (MHI) is reflected in the obedient attitude of students to school rules and to the teachers. This obedience looks like absolute obedience which is reflected in the daily attitude. As a formal educational institution located in the MHI Islamic boarding school area, SMK MHI has a distinctive ethical content in its learning process. The culture that forms ethical values in the Islamic boarding school is a text-processed culture that grows and develops in the teachings of Islamic boarding schools commonly called *sami'na wa atho'na* which means we hear, so we obey. Obedience in the concept of *sami'na wa atho'na* is the obedience of all society of MHI Islamic boarding school to one's charismatic authority, which means *sami'na wa atho'na* is also the basic principle of obedience to leaders and teachers (Safinah and Arifin, 2021).

When referring to the origin of the word, *sami'na wa atho'na* is a fragment of *Surah An-Nur* verse 51. In *Surah An-Nur* verse 51, obedience in that term is obedience to God and His Messenger, if it is associated with the learning process, then the obligation to learn is God's command, as explained by Surip (2022) that when a person seeks knowledge based on God's orders, then it can be said as *sami'na wa atho'na*. This is a reference for SMK MHI in the accounting learning process, by providing an understanding that accounting science is a call from God through the command to take notes. The compliance of SMK MHI in the educational process at their institutions appears in the mandate MHI islamic boarding school to include Islamic Ethics as an adoption of the study of *Ta'lim Muta'alim* in class X and the requirement for additional basic competencies in basic accounting lessons which contain the meaning of accounting learning in everyday life.

Sami'na wa atho'na as a culture that is deeply rooted in the islamic boarding school, including formal schools in it, is important to be deciphered in explaining ethics in accounting learning. The content of ethics based on the mandate of the islamic boarding school with the philosophy of *samina wa atho'na* is interesting to study on the cultivation of ethical values so that it can contribute to reducing deception even from the learning process, so that the philosophy of *sami'na wa atho'na* in the accounting learning process is not just a rule of SMK MHI as a formal institution under the MHI islamic boarding school. This is in line with Davide Hume's ethical theory that a decision is considered be a good decision if it has benefits for the majority of the community, in terms of the SMK MHI education process, of course, is an improvement in the accounting learning curriculum in vocational high schools whose usefulness is for the ethical development of students.

The Husserl-phenomenological study used in this study will unravel the observance phenomenon that appears from the concept of *sami'na wa atho'na*. Phenomenology is an attempt to explain the conscious experience of researchers along with relevant conditions formed in social interactions, and daily activities in certain cultural environments (Kuswarno, 2009). So that in the phenomenological approach, researchers can be closer to understanding the meaning of ethics in the accounting learning process at SMK MHI which is closely related to the philosophy of *sami'na wa atho'na*.

To be able to explain that the concept of *sami'na wa atho'na* which will be parsed as a criterion for inculcating ethics in the accounting learning process, it is necessary to confirm through this research, so that in the future this research has a practical contribution for SMK MHI to make ethical content with the concept of *sami 'na wa atho'na* as part of the accounting education curriculum which is continuously maintained by the ranks of deputy heads of curriculum and curriculum staff at SMK MHI. Considering that the education curriculum in Indonesia in the last period has frequently experience to changes and adjust. In addition, the philosophy of *sami'na wa atho'na* can also be adopted in the future by institutions with a similar typology. Theoretically, the usefulness of the philosophy of *sami'na wa atho'na* can contribute to explain the usefulness of accounting science so that it can be inspired through reflection on the religiosity of scientific accountability to fellow humans in society and to their God.

Literature Review

Utilitarian Theory by Davide Hume

Utilitarian theory is one of the genres of ethical theory. Utilitarian theory was pioneered by David Hume in the range of 1711 to 1776 (Agoes and Ardana, 2019). Utilitarian refers to usefulness, so this theory argues that an action can be said to be good if it is beneficial to others. So, for Hoesada (2021) the utilitarian genre is the genre that is most in line with accounting science. The emergence of ethics in accounting science makes accounting science not just an applied science. Furthermore, Hoesada (2021) explains that in accounting discipline there is recognition of ownership and calculation in accordance with the applicable value. This is a form of etiquette that for Hume is part of a group that benefits others and does not only think about one's own happiness.

Accounting education as part of the fundamental development of accounting has an important role in instilling ethical attitude to students who have future prospects of becoming an accountant. As stated by Poedjianto and Soeherman (2021) that education has a role in forming prospective accountants who uphold moral values. Because, if these moral values are not conveyed, then Accounting science will only be understood as part of an effort to fulfill market or company needs and its orientation is very materialistic. So that the concept of morality in utilitarian ethics which emphasizes social benefits is in accordance with the goals of national education contained in the 1945 Constitution, it is increasing faith and piety and fostering noble character of students, in this case all citizens who follow the education process in Indonesia (Marzuki et al., 2011).

Utilitarian ethics is a theory that is close to the concept of accounting education, especially for SMK MHI as educational institutions located in islamic boarding schools. The culture of communication between students and teachers as a result of the meaning of the QS An Nur verse 51 which is adapted to the context and study of the *Ta'lim Muta'alim* makes students and teachers obey the rules and ethics that exist in an organizational environment. This is as explained by Hidayat et al. (2017) that order and a sense of peace in a formal education at islamic boarding schools area because of the rules set and interpersonal communication gestures in the islamic boarding school are unique, both with peers and with teachers. Through the formation of this character, students who are studying any discipline science, especially accounting can be able to heed the existence of an ethics code and other rules applied in the accounting profession later. This condition is explained by Sari (2012) and Adriana (2018), that strengthening spirituality can be used as a guide for students in reflecting on the knowledge that is being and has been studied, so that good teachings can be practiced in everyday life to strengthen moral perceptions and ethical considerations.

Islamic Ethics

Djakfar (2012) explains that the development of science which is marked by the development of technology is an inanimate object whose use is very dependent on the human morality behind the technology itself. It should be realized that technological developments produce two opposing effects. There are several crucial reasons why technological developments need to be accompanied by ethical use of

technology. The loosening of moral ties in society (norms crisis) as the technological era advances makes people no longer care about norms and ethical values in coexistence with technological advances. The idea of *sami'na wa atho'na* as the basis for learning ethics in an islamic boarding school area does not only regulate how students must obey the teacher, Fitriyah (2015) explains that there are developments regarding the current meaning of *sami'na wa atho'na* as a reference for ethical attitudes that play a role in building the character of human resources as graduates of an educational institution.

Accounting Education

The development of accounting science from the world of academic to practical spaces will also experience improvements and alternative developments. The industrial revolution 4.0 which familiarizes humans in the digital world is certainly a challenge for accountants. Some of the highlights topic when talking about developing an accounting education curriculum are the flexibility of Accounting science to other scientific disciplines. This is in line with Whedy Prasetyo (2018) who explained how the response of educational institutions to the era of the industrial revolution 4.0 with the presence of a new study program. Furthermore, Pratama et al. (2021) explain that there is a description of the development of technology that processes accounting activities, so it becomes the basis for making improvements that rely on accounting education and the formation of accountant professionalism.

Research Methods

This study uses a qualitative approach with Husserl's phenomenological study method. In Husserl's phenomenological studies, phenomenological studies can build experiences from the point of view of people who experience them directly. This research will focus on the ethical concept of seeking knowledge which is quoted from verse 51 of the QS. An-Nur; *sami'na wa atho'na*, which later became a sub-culture within the islamic boarding school in various work activities in it. The researcher is not a *santri* and never being a *santri*. However, the experience of being involved in the islamic boarding school is indirectly through full awareness of the reality that is captured by the senses, so the study of phenomenology becomes an alternative in exploring the philosophy of *sami'na wa atho'na* in accounting education based on islamic boarding schools. Kuswarno (2009) explains phenomenology as an attempt to explain the conscious experience of the researcher along with the relevant conditions formed in social interactions, and daily activities in a particular cultural environment.

Information is extracted through the process of observation, documentation, and interviews to find intentionality, noema, noesis, intuition, and intersubjectivity that are closely related to Husserl's phenomenological research. The main data used in this study is primary data obtained from interviews with some people who become informants in this study. The informant who contributed to extracting information were *kyai* (Kyai Jauhari) as the leader of the Islamic boarding school, the head of SMK MHI (Abu Salam), the treasurer of MHI islamic boarding school (Rohmat Hasanul Akhwal), and the Accounting teacher at SMK MHI (Arif

Rachman). Except of *kyai* Jauhrai, all informants are alumni of MHI Islamic boarding school. The criteria for informants as alumni are to explore experiences related to ethics taught in the educational process while at studying in MHI islamic boarding school. In addition to data obtained from the interviews, data were also obtained from observations during the research and documented in the notes every event that occurred related to the research topic.

The validity test of the data obtained in this study was carried out using source triangulation techniques, both person-to-person and person-to-documnet triangulation. Sugiyono (2007) explains that the credibility of the data through sources triangulation is done by analyzing the data that has been obtained so that it reaches a conclusion which is followed by asking for an agreement with the data source. This is to ensure that the data provided by one source is not subjective, as well as the interpretation made by the researcher. Considering that the source of data in this study is not only from informants, then triangulation of sources in the form of person to document is also carried out, this is done because *sami'na wa atho'na* itself comes from verses in the Qur'an and the concept of its implementation is taken from the study of Ta'lim Muta'alim. Further confirmation of the information obtained is evidenced by learning tools as evidence that SMK MHI includes ethical content in accounting lessons.

Data analysis in phenomenological research by Kuswarno (2009) is explained using four stages, the first stage is the epoche stage, at this stage the researcher will put aside all the first assumptions from the apparent noemas. Researchers at the epoche stage put aside the researcher's first assumption that *sami'na wa atho'na* in the islamic boarding school environment is only student obedience to the teacher without discussion and critical space for students or the absolute decision of the teacher (*kyai*) that becomes the doctrine. The second stage is phenomenological reduction, at this stage researchers have made efforts to parse and explain the information that has been obtained. Researchers collect research data in the form of interviews with four informants, pay attention to every learning and communication process that occurs during the research period, and view documents that support the results of interviews, for example learning tools that add basic competencies to explore the meaning of accounting learning in the context of daily life. The third stage is the imagination variant, in this stage the researcher's intuition is used in finding potential meanings that can make something that was originally invisible become clear. At this stage, the researchers found similarities in information points from the results of the interviews, that is an ethical content that is more basic than just absolute compliance as seen as noema. And the fourth stage is the synthesis of meaning and essence, at this stage integrating things that are intuitive from the text and context that have been obtained during the research process in a single unit that describes the nature of the phenomenon as a whole. At this stage, the researcher combines the results of the text and context presented by the four sources, the researcher's intuition towards the common perception of the informants in explaining the phenomenon, and explores the noesis that arises after interpreting the philosophy of *sami'na wa atho'na*, to then take a conclusions.

Result and Discussion

The Learning Process in SMK with the Islamic Boarding School Concept

“ Knowledge can be sought by learning, but blessings cannot be sought except with wisdom or obedience to the teacher, so that is what distinguishes between formal and non-formal education, especially in islamic boarding school.”

(Kyai Jauhari, 2022)

Islamic boarding school as the oldest educational institution in Indonesia with a religious basis has distinctive values that continue to exist today, both in traditional and modern form. That's how *Kyai* Jauhari explained the uniqueness of pesantren from other educational institutions.

SMK Mamba'ul Khoiriyatil Islamiyah (MHI) is a formal educational institution in the MHI Islamic boarding school area. This formal education began operating in 2004 and has obtained accreditation B from BAN-SM (national accrediting institution for secondary schools in Indonesia). The formal educational institution led by Mr. Abu Salam who is an alumni of the MHI Islamic boarding school has four competency skills, those are Accounting and Institutional Finance, Online Business and Marketing, Alfa Class, and Computer and Network Engineering. The total number of students at SMK MHI reaches 400 students. Meanwhile, in the Department of Accounting and Institutional Finance, the total number of students is 76 people. Class X as many as 30 students, class XI as many as 30 students, and class XII as many as 16 students.

“because this school is a vocational school, yes, practical activities are the main thing, as well as character building, because this vocational school has a target to has graduates who are ready to work. That's why any skill competency must have Professional Ethics subjects. Because we want our alumni having ethical attitude in society”

As stated by Abu Salam, SMK MHI in its learning process prioritizes the character building of its students. Moreover, the Vocational High School in this Islamic boarding school area, also includes the contents of *adab* (ethics) in social life or *habluminannas*. This is an adaptation of the study of mandatory at MHI Islamic boarding schools, that is *Ta'lim Muta'alim*. So even though not all students at SMK MHI are staying at MHI boarding school, but the content of the values of *adab* on seeking knowledge that is regulated in *Ta'lim Muta'alim* is conveyed through the learning process at SMK MHI.

SMK MHI as a formal educational institution located in an Islamic boarding school area, wants to maintain the uniqueness of values in the learning process in it. The concept of *ngalap barokah* or seeking blessings from the attitude of students to their friends or students to *kyai* and teacher or *ustadz* becomes the basis in the implementation of learning. So that what will be obtained later is not only knowledge and certificate but also the benefits of knowledge. This is in line with what was conveyed by Arif Rachman :

“the students can reach knowledge and can enjoy their achievement later when living in society with morals, so the blessings are abundant, for example the founder of the MHI Islamic boarding school, he used to have no formal

education, maybe even a little but when he returned to the society he could establish an islamic boarding school, then he builds SMK, MA, MTs. That shows a blessing, yes, someone who is not certified, has no graduated, magister or doctoral certificate can establish an islamic boarding school and the other formal education institution on that area”.

The Process of Forming Learning Characters in Vocational High School

The educational process at SMK MHI in the Islamic boarding school area prioritizes ethical learning. As said by Abu Salam, the mindset built on students is not just completing formal studying process at school then graduating, further as explained as follows:

“because in islamic boarding school is not just looking for a certificate, but what is produced from knowledge can be useful and blessed in society. Well, that understanding which always strived by SMK MHI in educating the students, ma'am.”

An efforts in building this character begin by instilling a spirit of respect for teachers and the knowledge possessed by a teacher. For example, there are still differences in how to call the management of MHI islamic boarding schools who also teach at SMK and teachers who are non-management of MHI islamic boarding schools. Students will continue to call teachers from MHI islamic boarding school as *ning*, *gus*, and or *kyai*.

At the time author asked the essence of this different way of calling. Because, professionally, both teachers from the management of MHI islamic boarding schools and not, have same responsibility and position as a teacher. Regarding this, Abu Salam explained as follows :

“Indeed, ma'am, we are in the same position at SMK, we both teach, we both have to make syllabus and lesson plans. However, they are also a boarding school caretaker, if there is no knowledge and skills from all of them, then so far the development of MHI, there is also no SMK. This is also an example for students if we also respect the management of MHI islamic boarding school, so yes, students have figures to respect their teachers and those who have knowledge.”

Furthermore, Abu Salam also explained that moral crisis is increasingly felt in the era of technological and scientific development. This raises the anxiety of parents towards their children. So it is natural that in this era parents rely on school institutions for the transformation of knowledge as well as the transformation of morals to student. Therefore, to answer the challenges of the era, SMK MHI in the learning process does not only focus on the academics of students but also on improving the morals and ethics of students. This commitment grows in educational life at SMK MHI so that students are so that students can live in a school environment that is structured, orderly, disciplined, and obedient.

Learning Based on *Sami'na Wa Atho'na*

Sami'na wa atho'na which means I hear and I obey, in general in the islamic boarding school, *kyai* applies this concept to enforce the rules in the Islamic boarding school, such as for *santri* who's not praying, not in congregation, stealing

and others. Furthermore, the concept of *sami'na wa atho'na* is a matter of *adab*. As part of the management of Islamic boarding schools and alumni of MHI Islamic boarding schools, Rohmat explained how *sami'na wa atho'na* became important to be implemented in the daily lives of students in Islamic boarding schools.

“Yes, so that students do not violate the agreed rules. *Santri* are taught to recognize the concept of blessing which is obtained from (obedience to) *kyai*, because of the belief that when *sami'na wa atho'na* to *kyai*, the blessing will be obtained.”

In relation to other formal educational institutions at MHI Islamic boarding school, Rohmat explained that *sami'na wa atho'na* attitude is not only needed in Islamic boarding schools, but also in other formal education environments, as he expressed as follows :

“... necessary in the educational environment, it is also needed in any organizations. This is the point in obeying the rules that are made...”

Then the question arises, whether the existence of the concept of *sami'na wa waho'na* will close critical spaces for students to ask questions and discuss. For Rohmat, the existence of the concept of *sami'na wa atho'na* does not close the discussion space between students and their teacher, even with *kyai*,

“...Yes, the discussion space are still available, *santri* or student are still have space to discuss with their *ustad*, teachers or *kyai*. Ahh, more emphasis is placed on this *sami'na wa atho'na* attitude in matters of etiquette and moral matters like that. Well, if other learning environments like the need for critical thinking for students is still exist. The critical space is still accepted for comparison”

The substance to be obtained through the concept of *sami'na wa atho'na* in Islamic boarding schools, then it adopted to the institutions which operating in the MHI Islamic boarding school area, including SMK MHI. For example, the implementation of the activity of reciting the *surah* Al Waqiah every morning and the existence of Islamic Ethics subjects which are uniqueness in SMK MHI and a part of curriculum development that applies in Indonesia. Basically, the subject of Professional Ethics is already in the education curriculum in Indonesia for Vocational High Schools. However, SMK MHI need to include ethical substance in Islamic Ethics lessons as part of the implementation of an independent curriculum in Indonesia, where educational institutions have the right to add subject related to the needs and local wisdom of their institutions.

***Sami'na wa atho'na* in Accounting Learning**

Accounting science for Arif Rachman is an applied science that must follow the rules that have been applied as a reference. This rule called PSAK (Statement of Financial Accounting Standards). Every accounting student is required to understand accounting practices that are fundamentally in PSAK, even though, in fact, many accounting students do not know what PSAK is.

“... at least if it's a journal, it's definitely the same form. The income statement must be start from revenue or sales, not from expenses. This means that it is in accordance with the rules, even though i don't know what number it is...”

The existence of the concept of *sami'na wa atho'na* actually becomes a strength for the learning process. As explained by Rohmat, that this concept in general is to regulate matters of etiquette and morals and is fundamentally in the islamic boarding school environment, so that children or students can understand and obey the rules that apply. Arif Rachman then added.

“.. yes it's good. If there is no *sami'na wa atho'na*, who will the student listen to? Then, for example, in the future, the rules made by the Accounting Standards Board will be implemented by whom?”

Accounting education at SMK MHI wants to prioritize ethical values over hard skills. For example, for basic vocational subjects, in class X will be met with basic accounting subjects. This basic accounting subject has competency content in the form of understanding debit and credit, preparing journals to an overview of financial statements, especially in service companies. However, what is different at SMK MHI, Arif Rachman as has been mandated by the structural of SMK MHI, at the first students should be understand, what is the purpose of learning accounting in everyday life.

“... Look, ma'am, the command to take notes is already in our holy Qur'an. Our students are also given that understanding. So, later they will understand that it is not just knowing debit and credit, knowing for real if there is a transaction. But also understand that the order to take notes (record transactions) is part of the responsibility.”

So that in the process of inculturating the concept of *sami'na wa atho'na* and learning Accounting at SMK MHI which operating in the Islamic boarding school area, it can be seen on figure 1.

Sami'na wa atho'na as the basis of ethics in islamic boarding school-based learning will explicitly be seen from the attitude of students who respect their teachers and *kyai*. This is as explained by Hoesada (2021) that the existence of ethics will make a person acknowledge and heed the existence of others. The knowledge possessed by the management of islamic boarding schools or *ndalem* families is recognized and respected through the simplest way, that is how to call. This is a peculiarity in SMK MHI which culturally appears to be an unwritten rule.

The existence of ethical content adopted from the concept of *sami'na wa atho'na* is basically made to make an entity runs according to the agreed rules. Every rule is made to make a society in a community organized, as well as the school. As stated by Hidayat et al. (2017) that school rules are created for discipline and build an attitude of responsibility according to the role of each individual in the school, this is also a prevention of things that might hinder teaching and learning activities.

As an entity with output in the form of human resources with a balanced attitude and scientific integrity. The concept of *sami'na wa atho'na* does not only exist to make students obey the rules at school, but it will help them to find a good

character to be part of society. As explained by Sari (2012) increasing quality of human resources through quality education, then in the future it can contribute to forming a civilized society, and this can be achieved by developing ethical and moral education. Especially for educational entities, which according to Dharma et al. (2016) categorize students as inputs from the learning process in an educational institution, and the outputs are graduates (alumni).

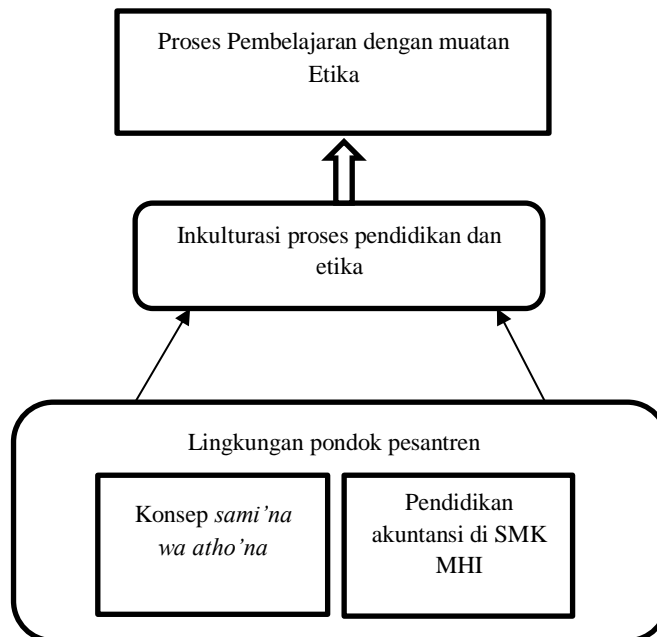


Figure 1. Framework Concept *Sami'na Wa Atho'na*
 Source : Researcher Analysis

The implementation of efforts to include ethical content in the learning process at SMK MHI is shown by the existence of islamic ethics lessons as an additional subject. In addition, on the content of the majors, matters relating to the scientific basis, SMK MHI tries to incorporate ethical values before all subjects related to Accounting are given. This is in line with the value theory initiated by Thomas Hurka (David Copp, 2021) that there is no point in spreading goodness if it is not explained beforehand the purpose of the goodness. Similarly, accounting knowledge will not be useful to students of SMK MHI without first explaining the usefulness of this knowledge for the community at large.

Conclusion

The philosophy of *sami'na wa atho'na* which which part of QS An Nur Verse 51 is the basis for the pattern of relationships and communication in islamic boarding schools. SMK MHI as a formal educational institution located in the MHI Islamic Boarding School area uses this philosophy in building the character of its students, especially in the accounting learning process. As part of the development of technology and science in the 4.0 industrial revolution era, accounting science should also develop into a discipline that is not rigid. For this reason, SMK MHI starts the flexibility of accounting science by bringing it together with ethical

content. This is also part of an effort to release the view of accounting science which is considered too materialistic and accounting majors as part of fulfilling the demands of the business world and the industrial world. This inculturation of ethics and accounting learning is expected to be a guide for educator accountants in formulating accounting curricula, especially in the era of the independent curriculum in Indonesia.

Limitation

This research was conducted at SMK MHI which is located in MHI islamic boarding school area so that the process of extracting information takes a longer time, considering that one of the informants is an elderly leader of MHI islamic boarding school, so the researcher has to wait for his willingness first and can't talk any longer. The study also cannot explain how the impact of the application of the concept of *sami'na wa atho'na* to graduates or students at SMK MHI because, the implementation of ethics that is included in the curriculum content has only been included in the last two years, it is different from the level of everyday attitude that is reflected in respect to the teacher, it has been around for a long time.

Suggestion

The ethical content in the accounting curriculum of SMK MHI can continue to be sought so that in the future research can find out the impact of ethical content with the concept of *sami'na wa atho'na*. Future research can conduct the same study with informants who are also closer to the impact of the inclusion of ethical content in accounting education at SMK MHI, it can be students or graduates of the coming year. For SMK MHI, seeing how the content of *sami'na wa atho'na* can be presented in the accounting education curriculum has a balance between the acceleration of technology and science which also depends on human morality, so it is hoped that the existence of this ethical content will remain in accounting education at SMK MHI in the coming years.

Implication

The results of this study can contribute to the ethical criteria of the accounting education process, in the development of scientific disciplines, especially accounting subject at SMK MHI. This ethical content can continue to be developed because conceptually and based on needs that showed at the background of this research, ethical content of *sami'na wa atho'na* can provide practical concepts in the development of accounting education curriculum in secondary schools. Furthermore, higher education can adopt learning innovations with the philosophy of *sami'na wa atho'na* as a counterbalance to the rapid advancement of information technology and knowledge.

Reference

- Adriana, Padma. 2018. Pengaruh Pendidikan Etika terhadap Persepsi Etis Mahasiswa Akuntansi. *El Muhasaba: Jurnal Akuntansi*. Vol. 9. No. 2. Pp. 1-16.
- Agoes, S., Ardana, C. 2019. *Etika Bisnis dan Profesi; Tantangan Membangun Manusia Seutuhnya*. Jakarta: Salemba Empat.

- Arifin, Lisdawati. 2021. Dampak Penyalahgunaan Teknologi Informasi dan Integritas Mahasiswa terhadap Perilaku Kecurangan Akademik Mahasiswa Akuntansi sebagai Calon Akuntan. *Jurnal Riset Akuntansi dan Auditing*. Vol. 8. No. 1. Pp. 61-69.
- Cnbcindonesia.com. 2021. *Deretan Skandal Lapkeu di Pasar Modal RI, Indofarma-Hanson!*. Diakses pada 11 November 2022 dari <https://www.cnbcindonesia.com/>
- Copp, David. 2021. *Handbook Teori Etika Oxord*. Bandung: Penerbit Nusa Media.
- Dharma, AB., Sapariyah, RA., Setyorini, Y. 2016. Pengaruh Muatan Etika dalam Pengajaran Akuntansi Keuangan, Kecerdasan Intelektual, Kecerdasan Emosional, dan Kecerdasan Spiritual terhadap Sikap Etis Mahasiswa Akuntansi (Studi pada Mahasiswa Akuntansi di Surakarta). *Jurnal Paradigma Universitas Islam Batik Surakarta*. Vol. 13. No. 2. Pp. 1-15.
- Djakfar, Muhammad. 2012. *Etika Bisnis: Menangkap Spirit Ajaran Langit dan Pesan Moral Ajaran Bumi*. Depok: Penerbit Plus imprint dari Penerbit Swadaya.
- Fitriyah, Atiqotul. 2015. *Kiai dan Santri: Revolusi Mental Berpolitik Era Post-Truth*. Diakses pada 30 Oktober 2022 dari <https://www.academia.edu>
- Hidayat, A., Ilfiandra., Sunaryo, K. 2017. Mentalitas Damai Siswa dan Peraturan Sekolah Berbasis Pesantren. *Jurnal Kependidikan*. Vol. 1. No. 1. Pp. 111-124.
- Hoesada, Jan. 2021. *Teori Akuntansi dalam Hampiran Historigras Taksonomis*. Yogyakarta: CV. Andi Offset.
- Kompri. 2018. *Manajemen & Kepemimpinan Pondok Pesantren*. 1st ed. Jakarta: Prenadamedia Group.
- Kuswarno, Engkus. 2009. *Fenomenologi: Konsepsi, Pedoman, dan Contoh Penelitiannya*. Bandung: Widya Padjadjaran.
- Meilisa, Fanita. 2010. Persepsi Mahasiswa Akuntansi terhadap Etika Akuntan Pendidik di Jurusan Akuntansi Fakultas Ekonomi Universitas Brawijaya. *Jurnal Akuntansi Multiparadigma*. Vol. 1. No. 1. Pp. 223-238.
- Mulawarman, Aji Dedi. 2010. Metamorphosis Kesadaran Etis Holistik Mahasiswa Akuntansi Implementasi Pembelajaran Etika Bisnis dan Profesi Berbasis Integrasi IESQ. *Jurnal Akuntansi Multioaradigma*. Vol. 1. No. 3. Pp. 421-436.
- Poedjiyanto, Josephine, and Bonnie Soeherman. 2021. Kontruksi Kode Etik Profesi Akuntan Pendidik Berbasis Nilai-Nilai Semar. *Calyptra: Jurnal Ilmiah Mahasiswa Universitas Surabaya*. Vol. 9. No. 2. Pp. 1-15.

- Prasetyo, Whedy. 2012. Perception of Post Graduate Accounting Students on Semar Spiritual Philosophy in Building Accounting Knowledge. *Jurnal Akuntansi Multiparadigma*. Vol. 3. No. 2. Pp. 217-229.
- Prasetyo, Whedy. 2019. Akuntansi 4.0: Belajar Transdisipliner Momong, Among, Dan Ngemong. *Jurnal Riset Dan Aplikasi: Akuntansi Dan Manajemen*. Vol. 3. No. 3. Pp. 217-28.
- Pratama, Bagas Brian, Nurafni Eltivia, and Kurnia Ekasari. 2021. Revolusi Akuntan 4.0. *Jurnal Akuntansi Multiparadigma*. Vol. 12. No.3. Pp. 54-64.
- Purbajati, Haidz Idri. 2019. Relevansi Kitab Ta'lim Muta'alim dengan Pendidikan Masa Kini (Tinjauan Faktor-faktor Pendidikan). *Munaqasyah Jurnal Ilmu Pendidikan dan Pembelajaran*. Vol. 1. No. 1. Pp. 1-32.
- Raharjo, Yulianti, and Tjiptohadi Sawarjuwono. 2022. Semar's Philosophy as a Proposed Code of Ethics for the Profession of Educator Accountant. *The Indonesian Accounting Review*. Vol. 12. No. 1. Pp. 17-27.
- Ramdani, Dani. 2018. *David Hume. Etika*. Diakses pada 30 Oktober 2022 dari <https://www.sosiologi79.com>
- Safinah, Safinah, and Zainal Arifin. 2021. Otoritas Kepemimpinan Karismatik Tuan Guru Dalam Membentuk Budaya Religius. *Evaluasi: Jurnal Manajemen Pendidikan Islam*. Vol. 5. No. 2. Pp. 311-30.
- Sapariyah, RA., Setyorini, Y. 2016. Pengaruh Muatan Etika dalam Pengajaran Akuntansi Keuangan, Kecerdasan Intelektual, Kecerdasan Emosional, dan Kecerdasan Spiritual terhadap Sikap Etis Mahasiswa Akuntansi. *Jurnal Paradigma*. Vol. 13. No. 02. Pp. 1-15.
- Sari, Lita Permata. 2012. Pengaruh Muatan Etika Dalam Pendidikan Akuntansi Terhadap Persepsi Etika Mahasiswa. *Jurnal Akuntansi Multiparadigma*. Vol. 3. No. 3. Pp. 380-92.
- Sriwardany & Dewi, RS. 2020. Strategi Preentif erilaku Kecurangan Akademik di Kalangan Mahasiswa Akuntansi sebagai Calon Akuntan. Proceeding of Seminar Hasil Penelitian Kerjasama Universitas Muslim Nusantara Al Washiyah dengan Universitas Sultan Zainal Abidin. Vol. 3 No. 1.
- Sugiyono. 2017. *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabet.
- Surip. 2022. Relevansi Pemikiran Kuntowijoyo tentang Saintifikasi Islam. *Knowledge: Jurnal Inovasi Hasil Penelitian dan Pengembangan*. Vol. 2. No. 2. Pp. 13-145.
- Syafe'i, Imam. 2017. Pondok Pesantren: Lembaga Pendidikan Pembentukan Karakter. *Al-Tadzkiyyah: Jurnal Pendidikan Islam*. Vol. 8. No. 1. Pp. 85-103.

Wati, M., and Sudiby, B. 2016. Pengaruh Pendidikan Etika Bisnis dan Religiusitas terhadap Persepsi Etis Mahasiswa Akuntansi. *Jurnal Economia*. Vol. 12. No. 2. Pp. 183-201.

Yasid, Abu. 2017. *Paradigma Baru Pesantren: Menuju Pendidikan Islam*. Edited by Yudi. 1st ed. Yogyakarta: IRCiSod