

THE HUMANIZATION OF ACCOUNTING EDUCATION FROM INDONESIA'S LOCAL WISDOM

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ABSTRACT

The purpose of this study is how to humanize the process of accounting education based on the subject materials studied in syllabus and the characteristic of accounting in general. The humanization itself is not only the lecturer way in transforming the knowledge of accounting subject to students but also the way of students in capturing the ideas through senses, transforming the ideas into a brain, perceiving them in a heart and finally becoming their mindset. They way of humanization is framed from philosophical of Ki Hajar Dewantara, Pancasila and other sources. The mindset can determine the further action while doing their jobs. This paper is a description which focused in defining the characteristic of modern accounting, the learning process and the accounting cases in practices area. The research illustrates some scenarios consist of subject materials emphasize important matters along with philosophy underlined which can evoke the deepest side of human (accounting student) in studying accounting. The research can give substantial benefit for lecturers and students in academic area and also the accountants or other decision makers in practice area.

Keyword: humanization, accounting education, characteristic and philosophical

INTRODUCTION.

The development of accounting nowadays is huge and has a significant role in business activities. It was proven by current issues associated with regulations and laws. The movement road map in accounting as a product of western culture has transformed the way of Indonesian people thinking from local wisdom becoming the western. Mulawarman (2011) stated that accounting standard applied in Indonesia was adhere to International Accounting Standards Committee (IASC). Moreover, Ikatan Akuntan Indonesia has adopted International Federation of Accountant (IFAC) for setting of The Ethics Code (Ludigdo and Kamayanti 2012; Agus and Ardana 2014). The western culture has caused the pragmatically of accounting system in Indonesia. It can be shown from some subject materials in accounting such as entity theory; agency theory, accounting equation and many more. As time goes by some materials in accounting help the capital owner to obtain maximum profits and make the right decisions on the capital invested. This matter as a part of accounting characteristics have educated accounting students being a self interest such as egoistic, individualistic and opportunistic person. The root of these problems are capitalism which is a sociological trap for Indonesian people. Thereafter, the modern accounting hegemony needs to be constructed by initiating an Indonesian accounting system that is completely free from the snares of capitalism (Firdaus 2017). This is the reason why the accounting education needs to be humanized.

The research is attempting to find the procedures in humanizing the accounting emphasis on accounting education or learning process from philosophical perspective. The research attempts to refer the Indonesian Local Wisdom such as philosophical education by Ki Hajar Dewantara in the form of *Ngerti* (understanding), *Ngrasa* (Feeling) and *Ngelakoni* (Doing an action) and also Pancasila Philosophy in the form of five moral principles. Generally, the philosophical values mostly contain ethics, moral, spiritual and the way of life Indonesia

The development of this research is modified by Firdaus (2016, 2017); Ekasari (2014); Christie et, al (2004); Irianto (2003) and Phail (2001). The research attempts to harmonize the modern accounting which contain some masculine aspects and some parts of aspects cause dehumanization in accounting practice. Through accounting humanization, the values in feminism aspects were inserted in to human being, learning process and accounting practices in order to create a balance in accounting. The philosophical values creation in feminism aspect were taken from Ki Hajar Dewantara, Pancasila and other philosophies which were Indonesian local wisdom. The research can give substantial benefit. First, For lecturers in transforming the knowledge to students through the procedures of accounting humanization (scenario1-3); Second, For students in gaining the knowledge, they are supposed to emphasis not only *Ngerti* (understanding) and *Ngelakoni* (doing an action) but also *ngrasa* (feeling and intuition) in understanding unobserved phenomenon in accounting. Furthermore, the feeling (*ngrasa*) can sharpen the intuition when they do reflection about the meaning behind the phenomenon. Third, in practice area, the accountants or other decision makers can sharpen their feeling or intuition while they are doing their jobs in practice area. They can make an ethical decision through their rational thinking and also based on the intuition.

RESEARCH PROBLEM

How to humanize the accounting education from philosophical perspective?

THEORETICAL BACKGROUND

Human being as an input in Accounting Humanization

Human being as an individual or, as a person mostly experience the lack of identity or identity crisis. They do not know who they are; where do they come from; what do they suppose to do in their life or their ultimate goal in life and what do they want to be in the future. As we have seen today, being western people is a must. Everything or everyone which is related with the western culture is "self pride". Some people think that being western is an advancement and wonderful. As a matter of fact, they do not even know the local wisdom where they come from. Indeed, they do not know themselves.

Accounting Education as a Learning Process in Accounting Humanization

From the previous literatures, this paper tries to conclude the three factors as a basis in humanizing accounting, such as **human being related with learning process** as an input who do the screening or filtering the knowledge gained through senses, mind or brain and heart (Rahayuningsih 2017; 2018). The dehumanization in the **learning process** are the spiritual vacuum and moral erosion. They tend to make pragmatically and opportunistic person. Then, they are trying to achieve the economically profit, individualism and less of humanity values (Hawley 1995; Winarni 2006).

In order to prevent this dehumanization, it is appropriate if learning process exploring the ideas from the philosophical of Ki Hajar Dewantara about *First*, Ngeri or have capabilities in understanding the whole materials in accounting by using senses and mind. *Second*, Ngerasa or have a feeling or intuition in reflecting the issues in accounting through heart and soul. Nowadays, people mostly use the senses and brain or mind in thinking logically or understanding the phenomenon. There is no reflection or no feeling (ngerasa) in learning process. Contextuality, it is appropriate with the objective of Positive Accounting Theory to predict and understand the accounting phenomenon through observing the empirical evidences in accounting. To predict here means that accounting phenomenon can be measured and observed, it is done by human senses and brain. *Third*, Nglakoni or doing an action all accounting activities with the whole hearted. They can state their actions as solely worship to the God, Allah SWT (Ekasari 2014; Rahayuningsih 2017). The meaning of God as a powerful dimension will certainly provide positive energy for each element of the company to balance the process that has been done (Firdaus 2017).

Learning process also include the five principles in Pancasila which consist of 1) 1. Belief in the one and only God 2). Just Civilized humanity 3) the unity of Indonesia 4) Pluralism led by Wisdom in Deliberation and Representation 5). Social Justice for all Indonesia's people. Dehumanization in accounting such as do creative accounting" can be humanized by inserting the Pancasila values such as responsible to the God, Humans and The Environment, Materialistic and egoistic minimization, income distribution maximization, justice smoothing and non financial perspective recognition (Firdaus 2016)

Practice Area as an Output in Accounting Humanization

Lastly, **practices in accounting as a result or output from learning process** (education). In point of fact, there are malpractices in accounting such as creative accounting in Indonesia such as Bank Lippo, PT. Citra Marga Nusapala Persada, Bank Duta, PT. Kimia Farma Tbk, PT. Telkom, PT. Merck, PT. Ades Alfindo and PT. Perusahaan Gas Negara (Arrozi 2009; Sulistiawan et al 2011, Firdaus 2016) Furthermore, Corporate scandal in USA (Enron Corp, Tyco Corp, Adelphia Comm, Global Crossing, Xerox Corp, Worldcom, Walt Disney Company, Imclone Syatem Inc (Sunarsip, Kompas 15 July 2002; Irianto 2003) (see figure.1.1 and 1.2)

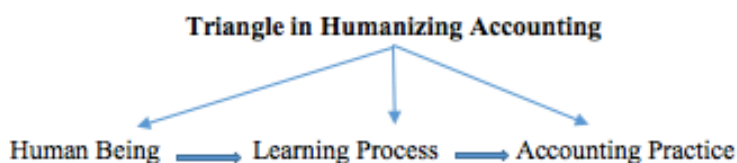


Figure 1.1 Triangle in Humanizing Accounting

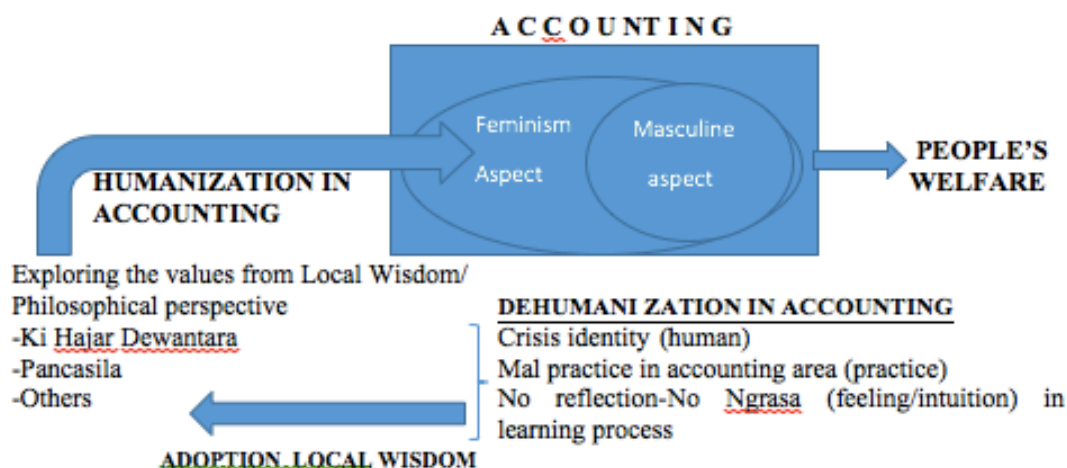


Figure 1.2 Balance in Accounting

RESEARCH PROCEDURES

Accounting students are taken as respondents and do the actions as scenarios are set.

Regulation

The preparation for students:

- The students are supposed to ask the god's permission for everything they will do. Please do in the silent moment
- The students are supposed to get used to do reflection in their free time or after they do praying or any kinds religious activities (10-30 minutes). Please do in the silent moments
- The Students are supposed to be true observer in their environment or in facing the reality
- Think positive as much as you can. Please eliminate the toxin in your mind and also please do in silent way,
- The preparation for materials for the lectures:
- The Scenarios should be implemented after the learning Process. (the end of session or in the break session in 15 minutes)
- The type of question in discussion or home assignment depend on the materials studied make sure the students have already understood about the materials.
- The lecturer can modify the type of questions depend on the students' understanding
- The aim of implementation of scenario 1 is after the students do their assignment and discussion in FDG., the lecturer can insert the values in the middle of discussion to build the character. The values can be taken from philosophical values, spiritual, moral or ethical values.
- Let the students explore their mind by doing the reflection.
- There is no wrong or right argument regarding the students' answer (decision). This is a part of their journey.
- The lecturer can assist to moderate the students by giving the idealistic ways.

Scenario (1)

The content subject in scenario 2 can be modified by lecturer regarding the subject materials studied

- Discussion-FDG : About the calculation or measurement of profit, capital, asset, positive accounting theory etc (how they view profit, capital, asset and theory etc. and their impact/ role to company, other's people life and environment In the future)

- Home assignment about the subject materials studied in accounting. The lecturer asks the students to submit the important ideas never mention before in accounting subjects. They also state the logical reasons behind those ideas. The students can ask them not to copy paste the materials from the text book in order to call back their memories
- Discussion- fdg: about the current issues in accounting such as creative accounting, csr etc. the students can mention the advantages and disadvantages of implementation these issues. What are the logical reasons behind the implementation?
- Home assignment about their reflection of accounting, spirituality and life. The assignment can be written in short story form

=====Several topics in accounting can be applied=====

The students can predict the level of ngerti (understanding for subject materials) and ngrasa (exploring their feeling) and nglakoni (perhaps doing an action in the future)

The students can predict what items in scenario1 contradictory or appropriate with each of 5 principles from Pancasila (Indonesia'Ideology)

Scenario (2)

- Instruction: setting from the highest priority until the lowest and also mention the amount of each priority
- If someone gives you Rp 500 million...what should you do/ plan?
- If someone gives you Rp 500 million...and u have some complex diseases. which can not be cured as the doctor's diagnose.What should you do/plan ?
- If someone gives you Rp 500 million but Your life is limited What should you do/plan ?
- After you plan anything as many things as possible. How much percentage of your planning achievement nearly the action ? (asking your heart deeply)

From these scenarios ,you can predict the level of Ngrasa (feeling) of students in that situation?

Scenario 3

Open Ended Questions

- Do you have still determine the calculation of profit for their personal life ?
- Choose the best one? needs or wants ? Why?
- Do you still care other people's life ? Give your reasons
- What's your planning for the future associated with accounting, your personal life and your environment?
- Choose the best one? the people's welfare, your welfare or balancing them)
-

===== many more questions =====

The scenario 3 is to predict and determine the level of the egoistic, materialistic or individualism aspect in their personal life?

The accounting students can predict whether their options contradictory/appropriate with 5 principles of Pancasila

LIMITATION AND RECOMENDATION

- The lecture needs more time to implement the scenario1-3 (limited time) and actively revive the atmosphere of discussion (R)
- Some of students are unwilling to participate in the discussion.(L)
- Home assignment encourage them to be honest than group discussion
- Some of students still copy paste the materials from the subject syllabus or text book. They do not try to recall memory what subject materials they have ever studied before. (L)
- The lecturer need to determine the composition of problem while making the mid and final examination, not only multiple choices, essay but also the comprehensive arguments from students related problems (R)

IMPLICATION

- Gradually, there is the growth of empathy among students
- Training the sensitivity of intuition among students
- The learning process is not only emphasize the process of understanding (ngerti) as has happened in our education beforebut also the process of feeling (ngrasa) and doing an action (nglakoni).
- Finally, The education can create the whole man by balancing the heart, mind and soul

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