

SNA 2015
USU MEDAN

ARAH PENDIDIKAN AKUNTANSI SYARIAH

DISAMPAIKAN OLEH

FORUM DOSEN AKUNTANSI SYARIAH

IAI KAPD PUSAT 2014 - 2015

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The Islamization of Knowledge

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ISLAM has its own worldview, the most important difference with the Western worldview being that the separation of the sacred and secular realms of life is not recognized in Islam (Haneef 1997)

The Islamization of knowledge is an intellectual movement which aims to recast the modern disciplines in the light and vision of Islam (AbuSulayman, 1994).

Islamisation of knowledge and disciplines basically is an attempt to critically re-examine secular 'western' knowledge and to recast them with the values, norms and assumptions of Islam (Abu Sulayman, 1989), a whole new epistemology.

Shahul Hameed, 2001

THE ISLAMIC VALUES

- **Tawhid (Unity) which is the foundation of Islamic belief**
- **Khilafa (vicegerancy)**
- **Ikhtisab (accountability)**
- **Adalah (Justice)**

Abdalati (1994)

Shahul Hameed, 2001

**THE ISLAMIC ECONOMIC:
THE PHILOSOPHICAL &
CONCEPTUAL FOUNDATION/THE AXIOMS**

- Tawhid (god's unity and sovereignty)
- L-'adl wa'l-ihsan (equilibrium and beneficence or socio-economic justice)
- Ikhtiyar (free-will)
- Fard (responsibility)
- Rububiyyah (divine arrangements for nourishment, sustenance and directing things towards their perfection)
- Khilafah and Human Accountability
- The Maqasid Al-shari'ah

Mehmed Asutay, 2007

THE ISLAMIC ACCOUNTING: WHY NOT “ACCOUNTING FOR ISLAMIC ORGANIZATIONS” OR “ACCOUNTING FROM THE ISLAMIC PERSPECTIVE” ?

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❑ Modern research view:

- Knowledge is only what is perceptible through our senses through observation and experiment or what appears logical to our mind (Positivism).
- Revelation is not considered a source of knowledge as religious truths cannot be verified by our senses.
- Accounting is considered a science and such mixing religion with accounting may be considered unprofessional

❑ Islamic view:

- Science can help religion by helping it realize ‘what ought to be’ by providing a better description of ‘what is’, facilitating prediction and providing better technology for a more efficient use of all available resources.
- Religion can help science by reminding it of its ultimate objectives and limitations, to use the power and mastery over the universe for well-being rather than destruction.
- **The ultimate objective** of both science and religion is to bring about **the well-being of human beings.**

(Chapra 2000)

(Shahul Hameed, 2001)

THE OBJECTIVES OF EDUCATION

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Imam Al-Ghazali:

The ultimate aim of education was **the development of character** including the promotion of **moral** and **ethical** qualities such as:

- Obedience
- Humility
- Simplicity
- **Good Attitudes**: complete surrender to the will of **God**, reliance on God, and thankfulness to Him alone.

**Muhamad Hafiz Khamis Al-Hafiz &
Mohamad Johdi Salleh**

LEARNING OUTCOME PENDIDIKAN MENURUT KKNI: SIKAP DAN TATA NILAI

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Bertaqwa kepada Tuhan Yang Maha Esa dan mampu menunjukkan sikap religius;

Berperan sebagai warga negara yang bangga dan cinta tanah air, memiliki nasionalisme serta tanggungjawab pd negara & bangsa;

Mampu berkontribusi dalam peningkatan mutu kehidupan bermasyarakat, berbangsa, dan bernegara berdasarkan Pancasila;

Menjunjung tinggi nilai kemanusiaan dalam menjalankan tugas berdasarkan moral dan etika;

Mampu bekerja sama dan memiliki kepekaan sosial serta kepedulian terhadap masyarakat dan lingkungan;

Menghargai keanekaragaman budaya, pandangan, agama, dan kepercayaan, serta pendapat atau temuan orisinal orang lain;

Taat hukum dan disiplin dalam kehidupan bermasyarakat dan bernegara;

Mampu menginternalisasi nilai, norma, dan etika akademik;

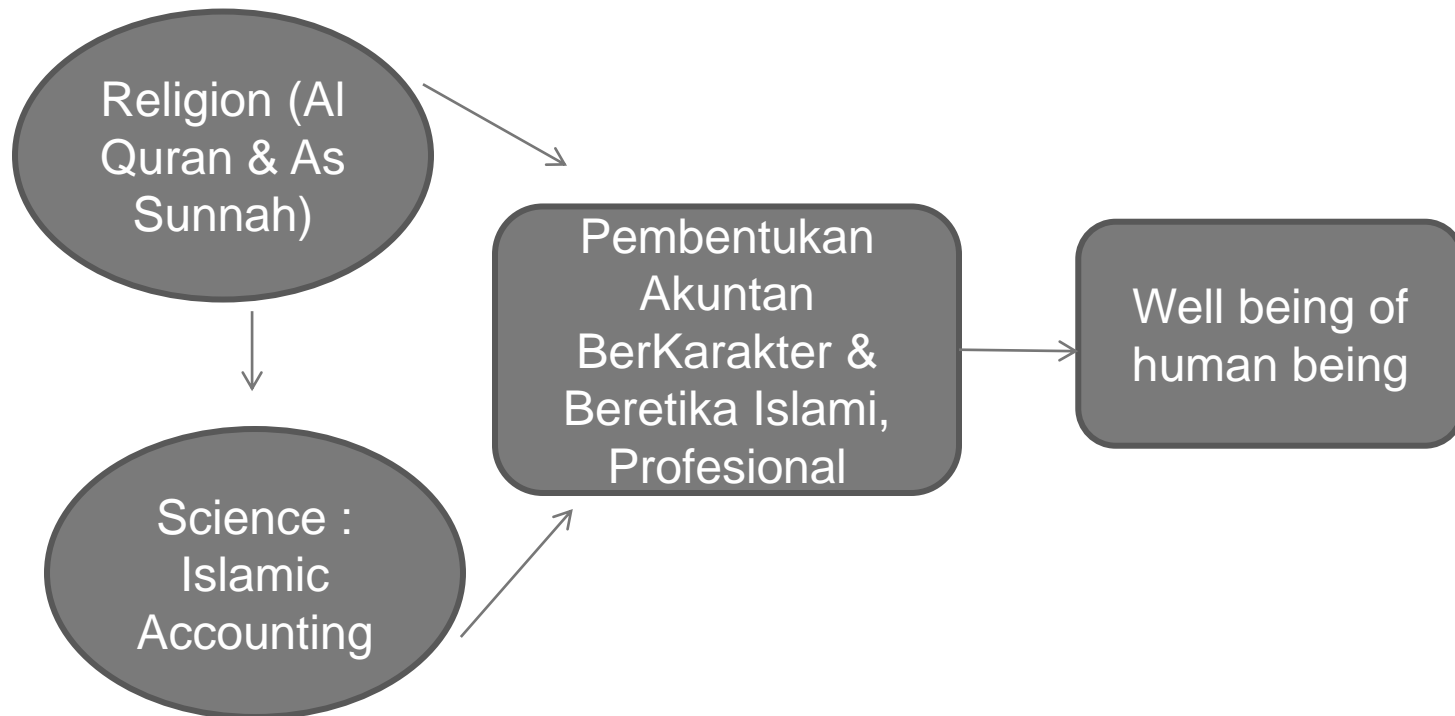
Mampu menginternalisasi semangat kemandirian dan kejuangan.

**HASIL WORKSHOP FORUM DOSEN
AKSYAR IAI KAPD PUSAT MEI
2015 DI UIN YOGYAKARTA:
BIDANG KAJIAN MINIMAL UNTUK
PEMBENTUKAN SIKAP DAN TATA
NILAI**

- Akhlak Dan Tasawuf
- Islamic Busines And Ethics
- Sejarah Peradaban Dan Kepemimpinan Islam
- Kewarganegaraan

KESIMPULAN

Arah Pendidikan Akuntansi Syariah



WASSALAAMUALAIKUM

TERIMA KASIH