

## The Development of Accounting Clinics at Islamic Religious Higher Education Institutions (PTKI) in Indonesia

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KEYWORD	ABSTRACT
Development, Model, Click Accounting, PTKIN	This study aims to analyze the development of accounting clinics at Islamic religious universities (PTKI) in Indonesia. Researchers use descriptive analytic techniques in conjunction with qualitative approaches to produce a comprehensive picture. Research data sources are primary data sources and successful data. Data analysis techniques include data collection, data reduction, data display, conclusion drawing. The results showed that the operational mechanism of the Accounting Clinic at Islamic Religious Universities (PTKI) consisted of manual and computer practice guided by lab lecturers. for this reason, the clinic collaborates with several partners, namely the Public Accounting Firm (KAP), the ministry, the local government, and several private companies. The accounting clinic aims to provide students with an understanding of the application of accounting concepts in real-world business practices. In order to work and carry out the function of accounting technician services professionally, the workforce involved in this field must have a competency base of national and international standards. This can be achieved through education, training, and experience in order to improve the competence of accounting technicians which includes knowledge, skills, and attitude. This research has implications for all PTKIN that have accounting study programs to maximize accounting clicks so that they can produce quality graduates so that they are ready to enter the world of work.
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### 1. INTRODUCTION

The single most important resource for scholars to use in daily life to promote economic, social, religious, and technological progress is Higher Education (HE). Higher Education institutions are expected to elevate their graduates by not only instilling knowledge of the subject matter but also practical skills and intellectual acuity so that they are able to possess a highly creative and innovative mindset in the era of globalization that is beginning to give way to the era of Society 5.0. To properly handle the population, universities have several important

roles. Higher education institutions provide the skills and abilities needed by the market in employment opportunities. Additionally, a high-quality cross-sectional guidance system will be able to identify the masters and observers of a particular nation who signify the nation's past development (Nulhaqim et al., 2016).

Law No. 22 of 1961 explains that higher education is a scientific organization with the responsibility of regulating education and teaching above the secondary level institution. It also offers education and teaching based on Indonesian culture and nationality in a scientific manner. The Tri Dharma of Higher Education, which states that research must be used to create various new sciences in accordance with the advancement of the times to be effective in all areas of life, must therefore continue to be a central part of the vital role of universities. Meanwhile, community service is the strategy used to ensure that science impacts Indonesian citizens (Marlinah, 2019).

Higher education institutions undertake various efforts to produce graduates who are competent in their fields of study. One of these efforts includes conducting student development programs through (1) reasoning and scholarship, (2) fostering talents and interests, (3) improving welfare, and (4) developing social responsiveness. By utilizing the many potentials possessed by higher education institutions, the process of establishing student development programs in universities must be carried out methodically and collaboratively. Furthermore, it is equally important that decision-makers and practitioners have a vision to create various valuable experiences and lessons for students.

Higher education institutions undertake various efforts to produce graduates with skills in their scientific subjects, one of which is through student development programs that include (1) reasoning and scholarship, (2) fostering talents and interests, (3) improving welfare, and (4) developing social responsiveness. The process of developing student development programs in higher education must be carried out methodically and synergistically by exploiting the institution's diverse potential. Furthermore, it is essential for policymakers and implementers to share the same vision for creating a diversity of beneficial experiences and learning opportunities for students (Sobandi, 2009).

Improving the quality of human resources is a priority for all parties as we approach the era of globalization, which is reflected in student development programs. Education has a crucial role in enhancing HR quality, especially in a multidimensional environment where society requires

support from various parties to face unlimited competition. Improving education is one way to develop the fundamental potential of the Indonesian nation and state so as not to be left behind by other nations and countries in the world. The improvement in the quality of education will impact the overall quality of Indonesia (Muhsin et al., 2012).

The importance of education in the context of harmony, as articulated by Wardiman Djojonegoro through 'link and match'. In reality, education is intended to be aligned with the demands of a developing society. Education is considered the most important factor in developing human resources (HR). HR becomes more beneficial when their attitude, behavior, insight, talent, knowledge, and skills are aligned with the requirements of various disciplines and industries (Djojonegoro, 1995). Regarding the relevance of education, a relevant education is characterized by the magnitude of the correlation between the program's objectives and its output outcomes, viewed from an ideal normative measurement supported by the accuracy of the input, process, and output aspects (Supriati & Handayani, 2018). The relevance of higher education to its graduates depends on the ability of those graduates to adapt and engage in the world of work.

Relevance is related to the field of higher education and the world of work/society. Consequently, the relevance of an educational program (study program) consists of the following elements: objectives, input, procedure (process), output/outcome, and effect (outcome), as well as their interrelation and significance as a system. Brojonegoro noted that the project policy to improve the quality and relevance of learning consists of four components: curriculum, educational staff (personnel), educational facilities, and educational unit leadership. Educational facilities are a requirement for the learning process. In vocational education, facilities include any equipment, devices, and materials directly used in the instructional process. Meanwhile, infrastructure consists of all basic equipment that indirectly facilitates the learning process. These activities are carried out to produce a quality education system in Indonesia and educated graduates in the education industry (Bafadal, 2004).

For educational institutions to align with the graduate competency profile, laboratories and clinics are required as supporting facilities for practical learning. Based on Government Regulation Number 32 of 2013, replacing PP No. 19 of 2005 concerning National Education Standards, these laboratories are necessary learning infrastructure facilities. The educational process in the vocational sector, supported by appropriate facilities and infrastructure, will

produce professional educational staff graduates, and this professionalism must be achieved through practical work, laboratory experiments, and workshop exercises.

Institutions need to plan the availability of labs and clinics from the outset if they want to ensure that the lecture process runs smoothly and efficiently. Therefore, a good laboratory is needed. Laboratories and clinics in universities are where education, research, and community service begin (Salindeho-T, 2012). The Sharia Accounting Study Program is one of the programs aimed at producing useful manpower for society in the field of sharia accounting. It also aims to produce intelligent, high-quality, moral, and highly competitive human resources, seeing the necessity of practical learning facilities to support the theory taught in class.

The Accounting Clinic was established to assist treasurers and other business people in preparing financial reports. An Accounting Clinic is a place where issues related to financial administration, reporting, and accountability can be coordinated, consulted, and reconciled. It is also a place where financial statements can be reconciled. Most accounting clinics are run by government agencies as a way to provide instructions to Regional Government Organizations (OPD) on how to prepare financial reports in accordance with regulations (Nursanti, 2019). Just like in the Sharia Accounting Study Program, there is not much difference between the use of an accounting clinic in practitioner activities and its use in lecture activities. In real life, an accounting clinic can assist with taxation, auditing, financial statement consultation, and other services that align with Sharia law. This facility is not only for Sharia Accounting students but also for anyone who wishes to use it.

This research attempts to assist in the design of an ideal accounting clinic for the Faculty of Economics and Islamic Business (FEBI) at Islamic Religious Higher Education Institutions (PTKI) in Indonesia as a theoretical and practical bridge for achieving graduates who are subsequently equipped with collegiality, able to work under pressure to make decisions, both individually and collectively. The planned clinic will use an integrated computerized accounting system to provide a broad accounting perspective. This is due to the fact that most company operations involve accounting, which is the reporting of financial accounts and other information measured in monetary terms.

So far, the number of accounting clinics/accounting laboratories in Islamic Religious Higher Education Institutions (PTKI) in Indonesia, especially on the island of Java, is very minimal. Accounting laboratories only focus on accounting simulations without incorporating actual

economic operations. Therefore, the Accounting Clinic of the FEBI UIN Sunan Gunung Djati Bandung has launched the operation of a clinic where students and the general public can participate. Based on this idea, one of the advantages and applications of this research is to design the growth of accounting clinics at Islamic Religious Higher Education Institutions (PTKI) in Indonesia through actual transactions.

Islamic Religious Higher Education Institutions (PTKI) in Indonesia are already required to provide quality and enjoyable education to students. Besides supporting the curriculum function in the learning process, the development of the accounting clinic is equally vital as a bridge between the theoretical and practical worlds in the field of accounting. Thus, the gap between the two can be adequately eliminated, and graduates can be high-quality and highly competitive. Accounting clinics at PTKI on the island of Java already exist but have not been running optimally, due to various inadequate facilities and infrastructure. The model used in managing the Accounting Clinic needs to be updated to adapt to current conditions. Therefore, based on the background of this research, the researcher conducted a more in-depth study regarding the 'Development of Accounting Clinics at Islamic Religious Higher Education Institutions (PTKI) in Indonesia'

## 2. LITERATURE REVIEW

### Syariah Enterprise Theory (SET)

Sharia Enterprise Theory is one of the most important supporting ideas for Sharia compliance and Islamic corporate governance. It aims for social and economic development centered on Allah SWT as the highest stakeholder, with five supporting factors, namely preserving religion, preserving life, preserving lineage/progeny, preserving intellect, and preserving wealth, thus ultimately leading to *Maqasid al-Sharia*, which is the protection of the welfare of the people. Sharia enterprise theory is an integrated business philosophy based on the value of Divinity (Meutia, 2010).

Sharia Enterprise Theory is a theory that describes a caring relationship toward all stakeholders, including the highest stakeholder, meaning God, even in business. Thus, accounting is seen as an area dependent within the divine spiritualist paradigm. According to Triyuwuno, the sharia business theory is built upon the metaphor of zakat and possesses the quality of balance. In Islamic sharia, this type of balance is concretely reflected in zakat. Up to the congregation,

zakat (after the metaphorical zakat) implicitly combines egoistic-altruistic, spiritual, and human qualities (Azis, 2018).

Because of what this value of balance means for other parties involved, SET (Sharia Enterprise Theory) cares about more than just the interests of people (in this case, shareholders). Therefore, SET is deeply concerned with a broader set of stakeholders. God, humanity, and nature are all considered stakeholders in SET. God is the ultimate authority and the reason for human existence. Sharia accounting is still directed at enlightening its customers about their divinity because God is the main stakeholder. By making Allah the main interest, sharia accounting can be built upon the foundation of Sunnatullah. Given this Sunnatullah, Islamic law serves as the foundation upon which sharia accounting is built.

The SET model positions God as the most important player in the game. This will allow for the enhancement of divine awareness as a connection between the user and user behavior, which is necessary to ensure that Sharia compliance is maintained and assured. In general, mandate is the absolute attitude incorporated into SET. Allah mandates an obligation that must be carried out in the manner and for the purpose set by the trustee. This indicates that all resources owned by the stakeholders are essentially a trust (amanah) from God, and within it lies responsibility, as the use of these resources is limited both individually and collectively, because stakeholders fundamentally only have the right to use their resources for their own benefit (Triyuwono, 2015, p. 356).

### **Sharia Accounting**

A person keeps bookkeeping in accordance with Accounting Principles. Accounting for the board is a kind of service. It is designed to offer quantitative information, often expressed in terms of monetary value, about an economic entity for the purpose of being used in economic decision-making, which is used in choosing one option among a number of other possibilities. According to the book *A Statement Of Basic Accounting Theory*, accounting is the act of recognizing, measuring, and disseminating economic information as informational material that users take into consideration in the process of drawing conclusions. This definition can be found on page one (Muhammad, 2013, p. 7).

Harahap explains that Sharia accounting is a new subject in accounting studies formed based on Islamic ideals, ethics, and Sharia; consequently, it is also known as Islamic accounting. This is because Sharia accounting is modeled according to Islamic law (Harahap, 2001, p. 38).

According to Triuwono and Gaffikin, Sharia accounting is an attempt to transform contemporary accounting into a more humanistic and value-oriented form. The intent behind the introduction of Sharia accounting is the development of a business civilization that incorporates humanistic, emancipatory, transcendental, and teleological perspectives. This definition has the ontological consequence that accountants must be able to critically liberate humans from the bonds of civilization and all its power networks to provide or create a new reality with a set of divine power networks that bind humans in daily life (Triuwono, 2000, p. 72).

Sharia-compliant accounting, as explained by Muammar Khaddafi, is a type of socially-oriented accounting. Accounting is not just a tool that can be used to translate economic events into monetary measurement forms, but it is also a technique that can be used to explain economic phenomena occurring within a civilization that follows Islamic law (Khaddafi, 2016, p. 16). A just and honest Islamic economic system, in which money does not accumulate with only one party and does not disturb the *aqidah* (faith) of Muslims, can be realized with the implementation of Sharia accounting as one of its components. According to Akhyar, Sharia accounting is an accounting practice that aims to achieve social and economic justice and must recognize God, the individual, and society in relation to the parties involved in economic activities. Sharia accounting was developed in the Middle East and is becoming increasingly popular in the West (Akhyar, 2011, p. 21).

### 3. METHODOLOGY

The researcher uses a descriptive analytical technique in conjunction with a qualitative approach to produce a comprehensive description. The goal of this strategy, which is used in the context of establishing accounting clinics at Islamic Religious Higher Education Institutions (PTKI) in Indonesia, is for the researcher to find empirical data that can be correctly interpreted. The research data sources are primary data and secondary data. The data analysis techniques include data collection, data reduction, data display, and conclusion drawing.

### 4. RESULT AND DISCUSSIONS

#### **Operational Mechanism of the Accounting Clinic at Islamic Religious Higher Education Institutions (PTKI)**

The Accounting Clinic serves as a place for students to deepen their knowledge and practice accounting practicum courses, audit practicum, and taxation practicum, ensuring that students

understand the process and are capable of performing manual work in worksheets according to instructions. The Accounting Clinic is a facility provided for consultation regarding Financial Statements. This Accounting Clinic is a supporting means for discussing problems in the preparation of financial statements or socializing new regulations to stakeholders, thus producing high-quality Financial Statements in line with the implementation of accrual-based accounting.

The development of the industry and business world must always be followed by accounting services which play a role as the business language to convey information about the company in the form of financial reporting. The Accounting Technician Profession functions to assist the accountant's tasks in processing an entity's transaction data until presenting it in the form of financial reporting. The financial reporting presented is highly useful for users in the decision-making process. This demands that the reports provided to users must be presented correctly and fairly. For these reports to meet the principles of truth and fairness, they certainly require competent individuals to produce them.

To be able to work and professionally execute the functions of accounting technician services, personnel in this field must possess a competency base standardized nationally and internationally. This can be achieved through education, training, and experience in order to improve the competence of accounting technicians, which includes knowledge, skills, and attitude (work ethic).

In responding to changes in the business world, personnel meeting certain qualification standards are needed. Thus, the Accounting Clinic, as one of the supporting units for learning activities, functions to enhance student capacity and competence attainment, namely producing accounting information that is accountable, true, and fair, and generating quality accounting services. The development and improvement of the quality of educational services implemented greatly requires the availability of adequate supporting learning and practice facilities and infrastructure. The presence of the Accounting Clinic is vital in the process of sharpening students' thinking frameworks, creativity, attitude, and competence, which is inseparable from the larger framework of overall business development. Furthermore, the clinic is also developed for the function of Ipteks (Science and Technology) research and development and community service for lecturers.

### **Clinic Structure and Focus**

The Accounting Clinic has several labs to support education and teaching activities. There are Three Lab Concentrations owned by the Accounting Study Program:

1. Accounting Clinic (VC 601)

2. Audit Clinic (Business Centre 2nd Floor)
3. Computerized Accounting Clinic (VC 602)

The Accounting Clinic improves students' abilities in accounting and auditing through lab modules and field practice simulations, covering:

1. Basic Accounting
2. Intermediate Accounting
3. Advanced Accounting
4. Cost Accounting
5. Taxation
6. Auditing
7. Computer

The Accounting Clinic modules constantly follow the development of generally accepted accounting standards. Practice in the Accounting Lab consists of manual and computerized practice guided by lab lecturers. For this purpose, the clinic collaborates with several partners, namely Public Accounting Firms (KAP), ministries, Local Governments (Pemda), and several private companies. In addition, the Accounting and Audit Clinic also functions as a center for applied research studies and community service carried out by the vocational program in accounting studies.

### **Facilities and Infrastructure**

The facilities and infrastructure at the Accounting Clinic consist of several components that support computer practice and certification exams. The Accounting and Audit Lab is equipped with 20 computer units, student lockers, and an Administration Room (supervisor). Lab equipment includes an infocus projector, a whiteboard, a printer, and a meeting table.

#### **Cooperation Partners:**

1. Cipta Piranti Sejahtera (CPS-Soft) Accurate
2. Public Accounting Firms (KAP)
3. In Process: Indonesian Institute of Certified Public Accountants (IAPI), Financial and Development Supervisory Agency (BPKP), Professional Certification Institute for Accounting Technicians (LSP-TA).

### Practicum and Training Activities

Practicum activities in the field of accounting include: service accounting, trading accounting, industrial accounting, computerized accounting, auditing, taxation, and accounting research methodology. Training (*Diklat*) conducted is optional, meaning these activities are only intended for students who are interested and wish to delve into a specific area.

There are several types of training conducted by the Accounting Department, including:

1. Tax Brevet
2. Capital Market
3. Export-Import

To support practicum activities, the Accounting Clinic provides 2 manual practicum rooms equipped with AC, LCD, and comfortable furniture. Additionally, to support administrative services, the Accounting Clinic provides 1 office room equipped with adequate facilities. During practicum sessions, each participant receives modules and workbooks. For computerized accounting practicum, the Accounting Clinic collaborates with the FE Computer Clinic for the provision of computer facilities. Each practicum class is guided by an instructor and an assistant

### The Role of the Accounting Clinic in Supporting Teaching and Learning Activities, Especially for Sharia Accounting Students

The Clinic is one of the important supporting facilities, which is highly strategic in the implementation of the education system, particularly in the higher education system. Generally, its role and function are to carry out education, research, and community service activities. The Clinic has an important and strategic role in supporting the learning process and efforts to elevate the Faculty on the international stage. The development and provision of the clinic is crucial and must be addressed by all levels of faculty leadership and department heads to function optimally.

1. Legal Basis (Mandate)

Based on the Regulation of the Minister of Education and Culture of the Republic of Indonesia of 2013 concerning National Standards for Higher Education, Chapter III National Education Standards, Seventh Section on Facilities and Infrastructure Standards, Article 38 paragraph 2 states that: "Every higher education institution must meet the infrastructure requirements to carry out the Tri Dharma of higher education, which includes: a). land; b).

classrooms; c). rooms for higher education leaders; d). faculty rooms; e). administrative rooms; f). library rooms; g). clinic rooms; h). workshop rooms; i). production unit rooms; j). cafeteria rooms."

## 2. Objectives of the Accounting Clinic

The Accounting Clinic aims to provide students with an understanding of the application of accounting concepts in real-world business practices. To achieve this goal, the Accounting Clinic organizes practicums and education and training (diklat), both mandatory and optional. In addition, the Accounting Clinic collaborates with relevant parties, such as public accounting firms, companies, and local governments. All of this is aimed at improving the quality of the practicums and training conducted.

## 3. Role in the Learning Process

Based on the Education Unit Level Curriculum (KTSP), a lecturer is required to be creative in creating simple tools that can explain theories and concepts, according to existing equipment and local conditions so that they can be visualized, making it easier for students to understand. Therefore, the role of the clinic is very important, as the clinic is the center of the teaching and learning process for conducting experiments, investigations, or research (Ar1, 2007).

The roles of the Higher Education Clinic include:

- a. The Clinic is the place where various problems arise and simultaneously the place for their resolution.
- b. The Clinic is a place to train skills and the habit of identifying problems, along with a meticulous attitude.
- c. The Clinic is a place that can arouse students' enthusiasm to deepen their understanding of the facts they investigate or observe.
- d. The Clinic also serves as a place to train students to be cautious, patient, honest, and to think critically and nimbly.
- e. The Clinic serves as a place for students to develop their knowledge.

## 4. Clinic as a Learning Resource (Achieving Three Learning Objectives)

As a learning resource, the Clinic also has an important and beneficial role in achieving three learning objectives: (a) Cognitive Skills: For example, training to understand theory and apply theory to real problem situations; (b) Affective Skills: For example, learning to cooperate, learning to appreciate their field, and learning to plan activities independently; (C) Psychomotor

**Skills:** For example, learning to correctly assemble equipment so it functions properly, and operating specific equipment and instruments.

##### 5. Specific Roles in Student Skills Development

Furthermore, there are several roles of the educational clinic, particularly in the field of student skills, including: (a) Training students to be skilled in carrying out practical activities for various sub-fields of skills; (b) Assembling and installing clinic tools/equipment; (c) Conducting experimental activities to examine, test, and research clinic equipment, regulations, and established standardization; (d) Forming and designing certain components in various skills using clinic facilities; (e) Serving students and the community in conducting educational practices through clinic equipment as the medium. (f) Maintaining and repairing clinic tools/ devices

#### **The Contribution of the Accounting Clinic in Realizing Graduate Output and Serving Community Needs**

The development of the industry and business world must always be accompanied by accounting services, which play a role as the language of business for conveying information about the company in the form of financial reporting. The Accounting Technician Profession functions to assist the accountant's tasks in processing an entity's transaction data until presenting it in the form of financial reporting. The financial reporting presented is very useful for users in the decision-making process. This demands that the reports given to these users must be presented correctly and fairly. For these reports to meet the principles of truth and fairness, competent individuals are required to produce those financial reports.

To be able to work and professionally execute the functions of accounting technician services, personnel involved in this field must possess a competency base standardized nationally and internationally. This can be achieved through education, training, and experience in order to improve the competence of accounting technicians, which includes knowledge, skills, and attitude (work ethic).

In responding to changes in the business world, personnel meeting certain qualification standards are needed. Therefore, the higher education institution facilitates the Accounting Laboratory (Clinic), which is one of the supporting units for learning activities that functions to enhance the capacity and competency attainment of Accounting Study Program (PS Akuntansi) students, namely by producing accounting information that is accountable, true, and fair, and

generating quality accounting services. The development and quality improvement of educational services carried out by the Accounting Study Program highly requires the availability of adequate supporting learning and practical facilities and infrastructure. The presence of the Accounting Laboratory (Clinic) is important in the process of sharpening the thinking framework, creativity, attitude, and competence of Accounting Study Program students, which is inseparable from the overall framework of business development. Furthermore, the laboratory is also developed for the function of Ipteks (Science and Technology) research and development and community service for lecturers.

**Table 1.** The values built and developed by the Accounting Laboratory

Professional and Ethical Quality	Operational Quality)
Professional	Student-focused
Integrity	Scientific/Scholarly
Trustworthy	Teamwork
Accurate	Quality Service
Available	Scientific Research
High Quality	Continuous Improvement
Timely	Tidy & Orderly

## 6. CONCLUSION

The Accounting Clinic is a place for students to deepen their knowledge and practice accounting practicum courses, auditing practicum, and taxation practicum, so that students understand the process and are able to perform it manually in worksheets according to instructions. The Accounting Clinic is a place provided for consultation regarding Financial Statements. This Accounting Clinic is a supporting facility for discussing problems in the preparation of financial statements or socializing new regulations to stakeholders, thus producing high-quality Financial Statements in line with the application of accrual-based accounting.

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