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ABSTRACT

This article results from research that aims to find the order of the laboratory-based accounting curriculum in the development of student character. This research is a qualitative study using critical ethnomethodology and the approach of macro science. I do data collection through interviews and documentation. The results showed that they still load the current accounting curriculum with materialism content because of the theoretical structure taught to rely on conventional theories that affect the creation of the mindset of learners who thirst for religious teachings. This study found the curriculum model by wed the courses with the science of Makrifat which is believed to form the character of more Islamic learners. This study also found that there are four important elements in forming human accounting that is more religious and civilised, namely Siddiq, Amanah, Tabligh and Fatonah who become the spirit of accounting curriculum.

KEYWORDS: Accounting, curriculum, Makrifat, and characters.

1. INTRODUCTION

This article is a research that aims to find the order of the MAKRIFAT based accounting curriculum in the development of student character. This research seeks to identify the values and principles of the teaching of the laboratory, to internalize the values and principles that are revealed into the accounting curriculum in shaping the student character. Ludigdo (2010) argues that as long as this realm of accounting education only focuses on achieving the students' intellectual intelligence but the exhuming care of intelligence and spiritual ability. Though producing a full professional accountant it takes the balance of intellectual intelligence, intelligence of conscience and spiritual intelligence. The achievement of this holistic intelligence that makes students as prospective accountants can then carry out the trust given correctly, and mindfully realized that anything that is done in the world will be held accountable before the Almighty God.

Speaking of education systems is an interesting thing to study. How not, various life issues that develop in the community of the edges will always be confronted with questions about how the role of education in anticipating and minimizing the emergence of problems that occur. This picture is very clear if they associate it with various cases that chasten the accounting profession that leaves at almost the loss of public confidence in this profession. They can learn valuable lessons through tracing various cases that have become history in the profession of excellent accountants in Indonesia, even in foreign countries without exception. The phenomenon that has been astounding recently and the public concern regarding the profession of accountants is the case of violations in the financial statement of PT Garuda, Indonesia.

There have even been a series of cases that ensnare accountants who do unhealthy accounting practices. Consciously or not, in fact the presence of vario by accountants not only resulted in the weakening of public confidence in the accountant profession, but the weakening of the nation's economy was also affected. The question is how could a professional accountant be able to do accounting practices that do not conform to the dissolution? Is not one of the purpose components of the national education system is besides the intellectual intelligence also realize the human beings are noble (LAW No. 20 year 2003 on the National education system) so that accountants are expected to be the future leaders of the nation that is superior and personality. Sulistyo (2012) revealed that the accounting scandal that occurred, manipulation of financial reports and the low sense of corporate concern for social and environmental responsibility showed the occurrence of moral degradation in

accountants. Further, it can be said that in those professional accountants, they have suffered a vacancy in the values of spirituality in carrying out the trust as an accountant.

Beyond the various forms of figures in financial statements that are accounting products, expected to be useful information for the benefit of living the entire universe. Accounting as a science introduced by Luca Pacioli a few centuries ago had a glorious goal. This glorious goal makes accounting science to build human civilization to date. Through the information produced by the Science of accounting very helpful human life in the decision making process of a commercial and non-commercial organization in realizing the ideals of its life.

Behind all the beauty offered by science accounting is the beauty of simulacra over the true Reality (the divine Reality of the original truth of the human side) (Kusdewanti, Triyuwono and Djamhuri, 2016). Behind the benefits of accounting in public life, the various accounting concepts that have been used are still too dominant to see accounting in the form of figures, but reducing the qualitative aspects that play a role in determining the formation of accounting concepts. Quantitative information is not adequate enough to provide an intact picture of the definition of accounting. Qualitative information that has been marginalized needs to be lifted and positioned parallel to the quantitative information (Amaliah, 2016). Because in reality, the realities of this life (including the reality of business) are not merely quantitative, but also qualitative.

They load the consequences of conventional accounting learning patterns that have been implemented with capitalist values and can ultimately lead the behavior of accountants to tend to materialistic, egoistic and individualistic. The further impact on such behaviour would be to bring about opportunist behavior, which is to look for opportunities to get the most utility without compromising ethical values. Kamayanti (2012) states that if the system of education and teaching and lecture materials prioritizes sheer rationality, but ignores spiritual values hence the later accounting graduates will be poor spirituality, rationality, selfish, apathy, insensitive to the environment in which he lives.

Departing from previously present studies, Amaliah, Mattoasi&Bokingu (2019) revealed that it connects accounting practices to religious values. Accounting function as a science besides can produce useful information in decision making and a system to perform adequate supervision in ensuring the protection of people's lives. The research of Amaliah&Lukum (2019) reveals that cultural values derived from religious values in accounting practices are "truths" that should be conveyed through integrating accounting materials taught to students as prospective accountants. Badu (2012) reveals that the trust that needs to be managed with the highest awareness is to form the accounting of Ma'rifat who knows himself, God and his environment. Similarly, the study of Badu (2015) which found empirical evidence that in Sharia banking practice is still a capitalist system. Badu and Hambali (2017) found that Islamic accounting/sharia could not stand alone without the approach of Makrifat, because sharia only regulates fiqh and the rules in Islam whereas Makrifat is more than that because it can subdue humans in the nets of divine power.

This research is present as an effort to strengthen the quality of accounting graduates as prospective accountants. Through the invention of building a research-based accounting curriculum, can enrich the form of accounting education concept becomes more holistic that could form the character of accounting students become a noble accountant candidate. Noble in the sense of professional, fair, honest and trustworthy who is not poor of the divine values which are the guidelines of success in life in the world and in the hereafter. The noble accountant is not poor from the divine values, being able to fortify the practice of being unhealthy. That is why, lifting the values of Makrifat in the concept of accounting education becomes important to do. Theoretically, accounting technology is built as logical reasoning in the form of a set of broad principles that provide a common reference framework that can assess accounting practices in giving direction to the development of accounting theories that can purify accounting practices into Kaffah. For that it takes a new paradigm as Islam rests on the transcendental reality, so ontologically the most basic fact to understand Islamic accounting is to parse the meaning of God in accounting (Badu and Hambali, 2017).

Knowing (self) and God is a "potent" weapon so that accounting does not become a field of greed and accumulating gains. Self is something that was once hollow to live, while God is its creator. If it is pioneered then science is a human product, while the human product of God. Therefore, in order to actualize themselves in

economic and accounting activities, people need to do the self and know the relationship with the Khalik. Thus, accounting is not seen as a general knowledge but a God's "grace."

2. METHOD

This research is a qualitative study that is within the realm of critical paradigms using the Islamic paradigm. It bases the process of qualitative research on a method that investigates a social phenomenon and humanitarian issues by describing and understanding it deeply. We see qualitative research to allow for the use of a theory as a reference and a concept to understand a phenomenon that is happening, so that based on the theory and insight that a researcher has that can analyze and construct the examined object becomes clearer. Based on the objectives, it is used to blend critical ethnomethodological approaches and Islamic approaches. The reason researchers use Islamic ethnomethodology because it refers to the research objectives to be achieved is to construct a laboratory based accounting curriculum that is explored from the way of view and understanding of the informant.

Ethnomethodology sees the world as the center of Life practices in which it contains various problem-solving techniques that take place continuously. In the various practices of human life, Ethnomethodology puts emphasis on the aspect of the method used or by what method, one can understand its world daily (Atkinson, 1988; Basrowi and Sudikin, 2002:53; Poloma, 2007:282 and Denzin and Lincoln, 2009:338). Garfinkel (1996) explains that Ethnomethodology is a method by which one lives in life, solving various problems that have approached him through various procedures. Ethnomethodology is dedicated to providing an explanation of the methods used by a community in creating, recognizing the subject, the reality and the flow of action that is understood jointly (Moleong, 2018; Have: 2004:14 and Coulon, 2008:28). Therefore, an ethnomethodologist seeks to understand how the actors look, explaining the various regularity of the world in the reality of social life. Using ethnomethodological approaches in a study is intended to be able to see the world with the various realities that are covered. Organized and it can explain substantive through the analysis of the indices and reflexivities that are the spirit in Ethnomethodology. The index depends entirely on the context of the word and the conditions surrounding it, so that a word or behavior can have a different meaning depending on the context or condition in which they practice it. In contrast, it can express the same meaning through a distinct way. Meanwhile, Reflexivity is the relationship between Ethnomethodologists and the investigated objects. Here researchers reflect the behavior of actors to make it become comprehensible.

In connection with the efforts to answer the research objectives, so the site defined in this study is located in Gorontalo province. Collection of data done through observation and interviews. Interviews are conducted to people who are viewed as having competence in answering the objectives of the study. The informant in the study comprised scholars/academics and the community of Tarekat who settled in Gorontalo Regency, BoneBolango, North Gorontalo and Boalemo who understood the science of Makrifat as its main informant. The list of informant in this study is as follows:

Table 1. List of informant

No.	Name	Description
1.	Arto	Board of DPD Religious organization and mosque priest
2.	H. Gozhali	DPD Organizational Board of religion
3.	AgilBahsoan	Scholars and academics

Source: Data processed by researchers

Collection of data other than obtained through interviews and observations, also conducted through the study of the interpretation of the Qur'an and Hadith and the study of the documentation in the form of relevant research results. As the Destination this research, namely to construct the concept of education accounting based on the values of Makrifat in the establishment of student character, then the stage of data analysis follows the rules found in the Islamic ethnomethodology and adjusted to the conditions in the field. Data analysis is an effort to set up data because of observation records, interviews, and documentation. Therefore, the analysis process is done through the data reduction phase, data presentation, indexing, reflectivity and withdrawal conclusions. Through ethnomethodology will be formulated in the f konthe value of the values understood and implemented by the community of Tarekat in Gorontalo. I do this to understand deeply the values of what they contain in the science of makrifat that can be internalized into the concept of accounting education.

3. RESEARCH RESULTS

We have described If in the previous part about the background of the research until the method used, in this section will be presented the description of wisdom and human life essence as a result of data analysis. In this study will also be expressed about the Makrifat in the Oceans accounting curriculum.

The relevance of wisdom and the essence of human life

Every creature that is on the face of the earth is none created without the purpose of its creation. In the sense of the word, all happenings in this world nothing happens by accident without the meaning that accompany it. Just as the presence of man in the world is not an unwarranted reality. It is very clearly expressed in Surah Al-Baqarah verse 30, which has the following meanings:

Remember when your Lord said to the Angels: “Verily I will make a caliph on the face of the earth.” They said: “Why do you want to make (caliph) on the earth a man who will make damage to him and shed blood, but we always celebrate to praise thee and purify thee?” The Lord said: “Verily I know what you do not know.”

The right of life given to man is not only to live in the world, but the right of life is given by God SWT as the means to live the real life in the hereafter. Man was created as a servant to serve the Supreme creator. As a servant, man was given a very glorious position, as the caliph on the earth. Lisnawaty, Abdussalam&Wibisana (2015) explained, man as the most perfect creature as a gift from Allah ALMIGHTY has a duty and function to enforce the laws of God and prosper the Earth. The effort to prosper the universe, Istiqomah of worship, to live the command of Allah SWT and to avoid its escape is certainly not an easy thing. Although basically, man is a special creature created by Allah SWT.

One of the privileges that human beings have among others is the gift of reason that is not possessed by other creatures. As a caliph, the intellect that human beings make human beings has the ability to produce works and copyrights in addition to their own flavors. People can innovate to produce works as a means to solve the problems of life faced. We can solve the problems faced by humans besides through the work produced through the science created through the logic that is owned. The work, create and taste of these human beings shows that have an advantage over other creatures. Man as a resourceful creature is also a cultured creature. People and cultures are like two sides of the currency with each other. No human being has no culture and the other way around, there is no culture without the human role therein. Woodsias (2006:3); Soemardjo referenced by Ranjabar (2006:21) and Abdulsyani (2007:46) revealed basically the flavor and copyright are the cultural components that are nonmaterial. Meanwhile, the taste that human beings include human psyche manifested in various rules and values embraced by the community in order to organize the problematics of society that occurs. Whereas, copyright is a mental ability or thinking ability owned by an individual in a society that generates knowledge. Taste and copyright are elements of non-material culture. This refers to the cultural definition comprising the whole masterpiece, the copyright and the inherent flavor in the individual in a society. Ma'ruf (2019) revealed, needed a social control based on humanitarian values to the existence of various patterns and cultures that are found in society. This can be realized through the strength of the foundation of religious values that are supposed to be possessed by humans as a source of inspiration in thinking and behave.

The duty of the caliph on the Earth is a trust given by Allah SWT as well as a test in carrying out the trust. Human beings have an obligation to maintain the trust provided with the most. In keeping the trust given, we should always realize the position of himself as a servant who must always obey the command of the supreme creator and avoid all its Challenges. As revealed earlier, this trust is not a calm thing, considering that people are also endowed with an appetite that, when unable to be controlled, can plunge human into the abyss of both for himself and for the whole universe. Related to this informant (Mr. Arto) on January 15, 2020 gives explanation: That science is not God's, because science is a very limited way of being, science is always through the process of reason, so many disputations, in fact I think personal science is weak because it results from thought from man to man... While the Qur'an is said to be “InnalInsana of Husri”, the man losers, “InnalInsanaKholikaHalu'a” The man opposed his lord. For in man it is always there that is a nation of Jinn and man “YuwWisufiSudurrinnas. MinalJinnatiWannas “... Man cannot repair the other man no matter how beautiful the sciences he learns and possess... Which he is capable of is fixing himself... “ (Mr. Arto).

All the truths sourced from science generated by intelligence, the beauty of logic and the ways of thinking of man is not an absolute truth. The Essential science of Truth as a guideline of human life is the truth found in the Qur'an. Al Quran is a guide of people of the Prophet Muhammad SAW in the world of living Sea to life in the hereafter. Zakaria, Fuad and RASDI (2014) states, people who learn and implement instruction in the Koran can achieve life perfection. This is as described in the QS. An-Nisa: 174: It means:

“O Man, verily, it has come to you proof of righteousness from your lord. (Muhammad and his miracle) and we have sent down to you the bright light (Al Quran). “
(QS. An-Nisa: 174)

Through learning how to learn to read, understand and practise the contents of the Qur'an can produce a Muslim who has the soul as a servant of Allah SWT. Human beings who are soulful servants of Allah SWT realize correctly that every step of his life is always in the supervision of Allah SWT. So it can be said if the Qur'an can establish human identity has a moral character and morality. Related to the morality described in the hadiths of Abu Dawood and Tirmidhi, the Prophet Muhammad SAW once said:

“The believer's most perfect faith is the best of his mind”.

it closely relates the definition of morality in Islam to faith. Bafadhol (2017) reveals the concept of morality is even a unified part of the faith that one has. When a Muslim has the ideals to obtain God's Ridho, then everything is not in the direction of the ideals will be considered meaningless. All things that are meant are all deeds that are despised and hated by God. It is in man that is to guide a servant to abandon the nature of selfishness and his lust. This is an easy thing because it is based on the faith that a servant has, based on the perfect love only to Allah SWT. Through the strong faith that is possessed by a servant makes people avoid all deeds that are unblemished. This is as stated by the informant of Mr. Arto on January 5, 2020,:

Therefore, the religious man should have a foundation in his life. The establishment referred to here is “faith”, because the establishment can only materialize from “sturdy faith” means there is connectivity between heart, speech and deed. “The intention of intent, speech and deed will protect a person from evil deeds and the impossible, his nose does not always come down from heaven, it only touches someone able to blend hearts, verbal and deeds.” Arto.

One thing that is an important point that should always be guarded by a servant in navigating this Fanah life is the heart. Because a clean heart is a lantern in human life. Only with a clean heart can people feel the beauty of life that is shaded by divine light. With a clean heart, man can find the meaning of his existence on Earth. With a servant's clean heart can achieve God's love. But conversely, if man has a filthy heart, will bring a vile and far away from the love of God. A clean heart will bring blessings to life in the world and in them. Conversely, a cloudy heart will lead a man to behave unpraiseworthy.

In living life in the world, men are required to perform all His Commandments and to avoid the Run. Straightening intent in conducting various activities concentrates only one purpose, namely to expect the Ridha of Allah SWT, not for the other purpose. Knowing yourself as a servant reflects the wisdom of Makrifat. This is as stated by the following informant:

“Makrifat It means to know, there is one thing that often forgotten by humans iMuslims in the activity of activities in the work or daily life is to know himself, someone who is obedient religion cannot know himself well, the self that I mean here is faith. Many people are religious but do not... For faith is a part of piety. For me personally the believer is a person who is mean to pour all the sensing only to connect, worship and only hope Ridho Allah and His RosulNya... He did not know despair and always meant to position himself as a noble being. “ Arto

To examine what is meant by Macrifat, Mulkhan (2016) Makrifat is a competency that transcends intelligence and emotional intelligence, and spiritual intelligence. But it is integral to the realization of his relationship with the Supreme Creator, Allah SWT. In line with what Mulkhan expressed (2013) explains that Makrifat is a knowledge of God SWT obtained through the ratio work is in the sacred soul. In the presence of Allah, the most visible is the actualisation of the wisdom of Makrifat. As a servant, he is always striving to purify himself, forming himself and his behavior to become a more impersonal person from day to day.

Makrifat as the soul in accounting: Criticism of Modern accounting

Accounting as a science introduced by Luca Pacioli a few centuries ago had a glorious goal. This glorious goal makes accounting science to build human civilization to date. Through the information that produced accounting is a science that helps people in terms of decision making to achieve the welfare of his life. Today, with the development of life's welfare achievement is not only intended for human life, but also for the environment. It is characterized by the environmental accounting sciences as a child of the science of accounting itself. In fact, accounting as Rahmatanlilalamin His presence not only for human beings alone but also expected to give welfare to the entire universe without exception.

Referring to the modern accounting definitions that have so far been understood gives the meaning that accounting is loaded with materialistic, egoistic, secularistic and atheistic values. This is because they know modern accounting to be a science born of its capitalistic values. This reality makes behind the beauty offered by accounting, the beauty is actually a simulacra beauty of the true Reality (the divine Reality of the original truth of the human side) (Kusdewanti, Triyuwono and Djamhuri, 2016). With the various accounting methods that have been offered, making the figures appear dominating the entire face of accounting. The existence of figures in this profit that resulted in the educational of divine values which actually plays a role in all financial transactions activities that are present in human life. It can simply be said that in modern accounting, the goal of happiness is to focus only on the profit figures as the ideals of economic human beings during this time. Self-interest happiness can only be achieved through the accumulation of profit figures as the goal of a transaction. Modern accounting is reducing elements of non-material that should be incorporated into the components of accounting building as an integral unity.

When information as a product of science (read accounting) is loaded with materialistic values, egoistic, secularistic, and atheistic, it will naturally lead human beings as perpetrators and users of the information being materialistic, egoistic, secularistic and even atheistic. So it is not surprising that there are many cases of corruption and manipulation of financial statements. In order for accounting not to be a field of greed, a powerful "weapon" is through the path of consciousness to Know (self) and God. Self is something that was once hollow to live, while God is its creator. If it is taken carefully, then science is a human product, while the human product of God. Therefore, to actualize themselves in economic and accounting activities, people need to do the self and know the relationship with the Khalik. Thus, accounting is not considered as a general knowledge but is the Lord's "Grace" to the entire universe. Accounting as a human creation science is supposed to be present to dedicate its existence to the prosperity of the universe. As the purpose of the creation of man on this earth is not another to benefit the welfare of the universe.

Consciously or not, accounting as a gift from Allah ALMIGHTY is actually a sign of the love of God to people and other creatures on the earth. Through such a sign of love, accounting attendance should be able to spread love in the form of welfare for the whole universe. The result of the information produced by the accounting of happiness can only be achieved by man when he can reach his Love of God. It can only achieve the love of God through the love that is spread by man to the complete universe. Merunut of the reality of building accounting as a gift from Allah gives a clue that in fact accounting is actually InnalillahiwainnalilahiRojiun. Accounting comes from the love of God to the man and the complete universe and will return to the Khalik, that is Allah SWT the owner of the universe. Andreas (2015) reveals through the energy of love, accounting can provide beauty and blessings to the entire universe.

Makrifat as a map of accounting curriculum

One day, when in a lecture course, I asked my students (semester four accounting students), why to date still occur in various cases of corruption or manipulation of financial statements conducted by the accountants? Isn't an accountant a god-created creature with all the perfection he or she has again been educated? At that time various expressions were conveyed and the answers given that seemed varied. But actually pointed at the direction of the answer that the case of corruption conducted by accountants caused by the error of self-accountant is not accounting. In line with the illustrations expressed by the following informant:

Try I asked the same, why is the problem like corruption for example there is no cure?., because most of them only use sense so that the country is too much legislation, it results of human intellect products.. But the man is

equipped with a heart, I think the reply of heart or faith is educated with beauty then perhaps this country t [Dak need the law enforcement such as police, judge or KPK “(Mr. Arto).

In line with the disclosed Mr. H. Gozhali on June 20, 2020 follows:

Based on changing human nature is not instant.. Because the change is not merely equipped knowledge but more to practice and deed,, the bench can not be able to be a warranty because I know that in the school is only more educate the brain not the heart.. Schools or colleges are only honing the reasoning of thinking someone while religious things are always considered less interesting, for example many people only “understand” how to eat, while “praying” before and after eating is not practiced.. People who eat read prayers and who eat does not read the second prayer will feel full, but who read the prayer get the blessing of the food he eats while who do not read prayers before the meal does not get blessings he dissented so that the food becomes unclean. Similarly, the state of our education if in the process of teachers only pay attention to how the students become just clever, so the symbol is certainly not sharpened. So easy corruption even though it is educated..“ (H. Gozhali)

Modern accounting is known to be a very strong science with its capitalistic values. If the accountants do not place accounting as Sirat or revelation of God, then accounting will be a field of materialism, capitalism and egoism even atheism. When looking at various cases of corruption and manipulation of financial statements that occur in the accountant as described previously, realized or not these capitalist values are the role, so that the power of the decoy to do unpraiseworthy actions. Mulawarman (2008) and Sylvia (2014) revealed that during this time the educational and accounting curriculum was referring to global market demands but forsaking noble character formation for students as prospective accountants. It is added by Kamayanti (2012) which confirms, if the teaching system and the accounting materials only prioritize the values of rationality but ignore spiritual values, then the product will produce accountants who are poor spiritual values, prioritize materialistic, egoistic, secularistic and atheistic behavior.

Based on the reality, there is a foundation of new theory and accounting education and teaching system to change the student mindset as prospective accountants become more humanist and spiritual. Related to the curriculum, in the Webinar “Model implementation of the college curriculum based on the concept Merdeka learning-Merdeka Campus”, on 04 July 2020, giving the instruction that one important point to be reached from the curriculum for freedom of learning is to produce graduates who are superior and personality by forming noble morality for students as future leaders of the nation. In line with this, (Sonhaji, Djuharni and Azis, 2019) explained that in order to produce a qualified accountant, a holistic planning and implementation effort is required. Concepts and principles that should be lubricated accounting education in Indonesia is from Sandang to or become Ageman, bak Agama AgemingAji, namely religion. Meanwhile, Amaliah and Lukum (2019) revealed that the accounting curriculum model should not be able to hold students to be subject to intellectual intelligence formation attempts, but the accounting learning process should also be perfected with the achievement of intelligence and intellectual intelligence. This effort can be done through methods of learning and the content of accounting courses integrated with religious values.

The only way to do liberation from capitalist values is to return to the principle of makrifat. Defining accounting is an alternative that is expected to stimulate accountants to think and act in reasonable ways into economic activity. Why Makrifat? Wed the science of Accounting with the science of Makrifat means to know the relationship of self and God through accounting. Because it is actually religion gives value to every financial transaction that occurs in economic activity made by humans. It can simply be said that in the reality of accounting there is God inside. The keyword that should be resolved by accounting is whether accounting can enrich the universe or not? Man is part of nature. Therefore, in every accounting activity, God, man and nature must be unified. Arwany (2016) confirms that God is the center of accounting importance. This indicates that the accounting cycle is a sign of a sovereign process in which the nature of accounting records is inherent to God. Thus, the measurement, assessment and disclosure models are based on God’s provisions.

Knowing the relationship and God is the most important spirit in the accounting curriculum. “He who knows himself will know his lord”. The hadith is the deepest essence of the science of Makrifat. No creature in this

world could know his God, for he was Dzat, intangible (Ghaib), unable, unchild and Negotiation. Because he (God) is Dzat, then our hearts can only feel him. Thus we can feel during our daily activities. In terms of the language of

Makrifat derived from the word Arafa, Ya'rifu, Irfan, ma'rifat meaning knowledge and experience. That is the combination of the Sharh-Tarikat- that will lead to "know God and the science (key code) of the universe in the Qur'an and obey the sharia of Rasulullah."

To reach Makrifat, one has to separate the affairs of the World and the people who think Makrifat is a person who uses a deeper (inner consciousness). At this deeper level of gloin, people understand and realize that what he is facing is nothing but the laws of God or the science of God. If it goes deeper, then "self" enters the area of Divine consciousness (divine consciousness). On this layer of consciousness, "self" has surpassed its ego, or entered territory of self-absence. So the perceived one is only God. There is not anything (including himself), which is only God, even God Almighty. This is where the essence of Makrifat (Triyuwono, 2013) is here. Related to this, the informant of this research explains the concept of MAKRIFAT in accounting on June 19, 2020, as follows:

"The Makrifat it means to understand the existence of God.. Understand about... Eee... God's existence... why it is important because that is where the foundation was built... In capacity as a student and our capacity as a creature... When God commands us to do good, then the obligation of a creature must carry out obedience, obedience to the student comes to... Eee... Life is it... So the dimensions are not only the divine dimension but will affect the other dimension. Associated with humans... associated with the natural environment... So they built the obedience to God... Eee... The implication is to the other man... to the natural environment... To himself.. So the makrifat gave birth to morality... Giving birth to honesty... Obedience... The discipline... Well it will appear later because of the task that he will do not only as a hereof, but it is true that this trust that God gave to him. For he could not have been given a salary, then he did not carry out the mandate. So his association is that he performs the task he gets a salary if he does not perform the task then he feels that the salary he received was not worth what he was doing... Not worth the task given to him... So the implication is also to his duties and responsibilities as an accountant ". (AgilBahsoan)

Yumnah (2020) explained, in the Qur'an it is said that Allah ALMIGHTY is the best Guru for all Creatures. Allah ALMIGHTY who governs and determines the whole reality that occurs in this realm. Because it is the best teacher, then surely Allah will give the best for all Creatures. Therefore as a servant, it is important in all accounting activities that are initiated by mentioning the name of Allah and having the ultimate goal only for God. Man is the caliph, the accountant is the caliph, so that all activities produced by accounting are beneficial to spread grace to the whole universe.

Reflection one: I exist because of thee, you exist because "Power " Kamalat (Makrifatullah)

Finding God in an inner step is very difficult, he was born not for birth but is present because of his power, God that we often call the day and night is always intangible, he exists but the eye is not subject, because the eyes are not the balance (the scales) but the heart that commands with the permission of It has everything but it never "boast". We are as the creature of his creation at a higher level of pride is beyond the limit. He (God) entrust everything on Earth is destined for mankind to always be grateful and at least understand who we are, where and where we would be. We have always made humans to be weak and have no power and only a passion for greed. Changing human nature is not like eating food that has been served before us. There is such an extensive process that even has distance and winding. Changing the human self should be the process of self-purification. Man who through this process is no longer called man but "believer", because the believer is the soul is in us, who always never lie and lie, he can deceive other humans but cannot deceive himself.

It is easy for religion to find out to whom "Satan " It is down, especially for God who created the religion or "establish " that. For those who understand science "Sky " it always identifies Satan with something creepy is being it "occult " because it is not the form of dzat but the nature. That trait that states us is a shekel because it all lies in the If'al (deeds) of mankind. Anything that man made confirmed him with a different title. For example: At home we are called fathers, in the middle we are called teachers, if again we are called after the farmers, if fishing is called fishermen, is leading the prayer is termed priest, again ride Angkot called passenger,

again lead a trial court called the judge, is checking the financial statements of his accountant and others under the nature and deed (If'al) Each of us and when he lied, lie and give misleading information then he is called liar, or even more extreme he is said to be a tangible man of the inner shekel.

Any education cannot detect the existence of a ghost because it is obvious human enemies, "as beautiful" or a degree of any science along with the theories taught by the education I could not protect the Satan that is present in the form of human beings in nature. We have always termed or suppose that education is a journey of seeking "truth" so that it is always said that science or theories with all of its devices do not find the absolute truth. We can then say how to the absolute something that emerges from the Hayalan and human thinking products? The answer is very unlikely. Therefore, in search of the essential truth, we only need to look into whether the Satan is still present or not, if the nature of the Levant is no longer reaffirmed then we have found the absolute truth. For the absolute truth will be realized when a servant has been in contact with his lord. She is friendly with her lord. So the properties of "very hard" that are present in their activities become controlled. Why so? Because the coins cannot be eliminated, they can only be controlled. He will always disturb the son of Adam and become "Hijab" Man with God and His Spirit. Antara Masyriqwal of the Lord's Maghrib, he (the Lord) ceaselessly whispered in heart and only one finds the truth that the about is able to hear the prompting. Reflection two: The relationship of Siddiq, Amanah, Tabligh, Fatonah with "ruh" Human accounting

The highest makrifat science of something, it is manifested as absolute truth, the truth that for some people is understood as a high awareness of the existence of "self", self-awareness that even we ourselves are unaware of the presence of God. The people who are increasingly taller he will know more about his relationship with the author of the owner "Righteousness". Because God is the truth, once again the truth is not popularized with reason and the product thinks because of such a paradigm and perspective. The human point of view is the product "Brain" is then transferred into an information. However, it is not the source of absolute truth. Who is the source of truth? God. A thinker like Plato, Aristotle, Weber, Adam Smith or others found no absolute truth because they put forward beauty thinking rather than "existence" of God. Pemikiran-pemikirannya is always glorified when born from nothing. It exists because there is help "Ruh" created from creativity "Hand" God. The spirit that introduces to them the knowledge that is not absolute, so that they have the above average intelligence, but with that intelligence they forget the most correct of a thought that is God. Science stage has always had a long, borderless debate on the theory of one and the other, merely testing the hypothesis when the hypothesis was born from a limited perspective, to the approach and method used in researching human existence, people seem to "put them on" their brains and even want to present new idols for others in the form of new thinking and even new religions. Positivity, interpretive, criticism, Postmo, spritual, religious to Divine is a method used for the construction of knowledge, however, many of these methods are human products. It uses only most of those methods to photograph the phenomenon around the researcher, but far away from it all there is the most important that is not the concern of the researcher is about the "self" researchers. Because for the science of his essence must be directed to how a researcher is able to break down any qualities that exist in him that has been encouraging the researcher to sin. Because of the success and whether research is not because of what it is good, then publish in a reputable journal, the recognition of various circles or other pride that can only give birth to tUST (proud self), Riya, proud and arrogant. However, the success of a study was that he could return to his lord with the Scriptures, able to control the vile nature and the possibility and always connect himself with Robbillzzati.

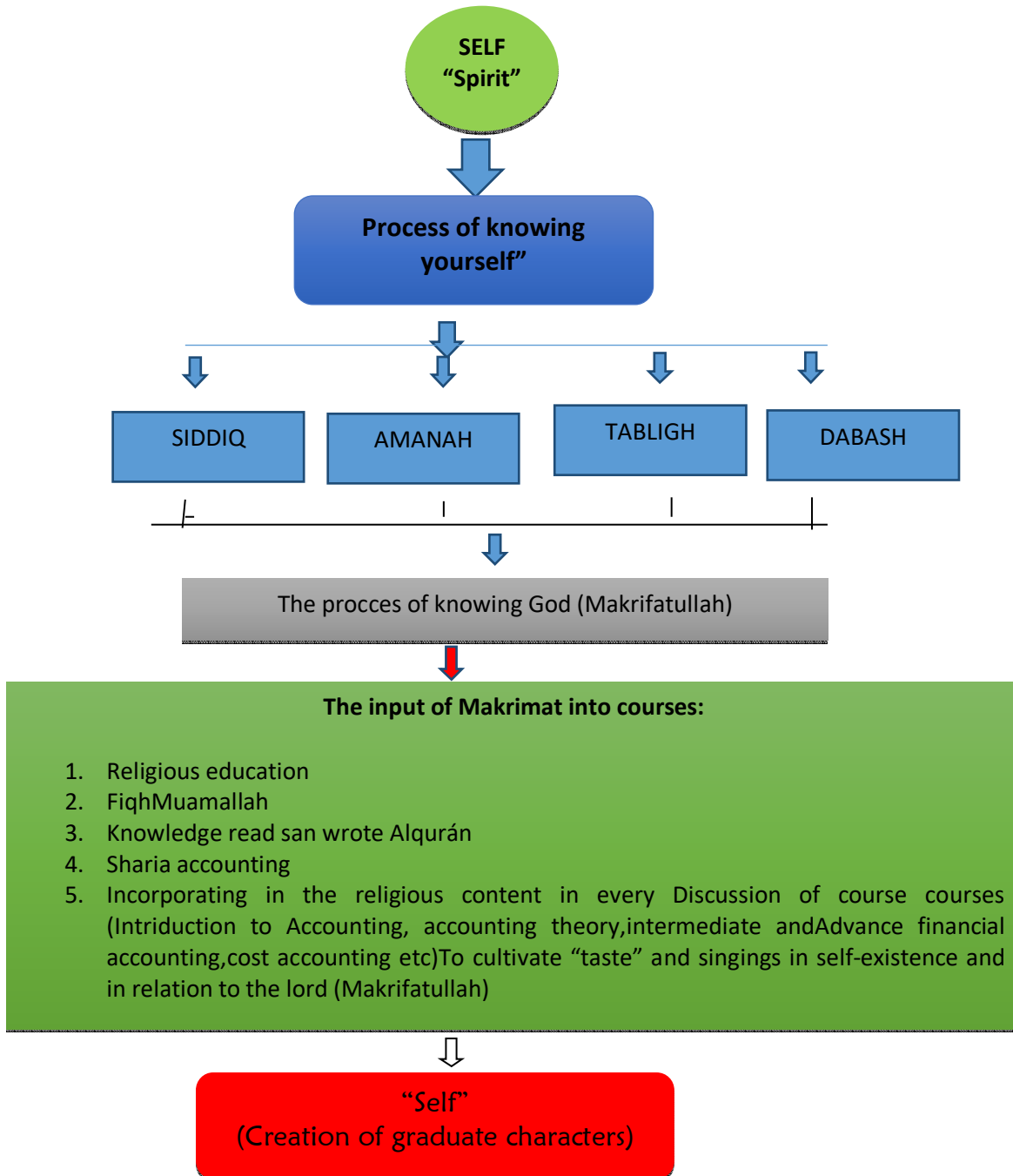
In parsing this human nature accountants (accounting man) and accounting, between both there is distance and power, the power they have can influence decision making and can be a time bomb that can sometimes tear down the company where it is practiced when the properties of the ghost is attached to the human being. Protecting corruption For example cannot just religion, because the religion is only "skin" just outside, it (religion) will not be upright if it is not supported with a sturdy pole, this is the role of Makrifat science that will "Mentazkiyauthorize" self-accountant, so that the trust held and the grace gained will always spread throughout the remote without knowing the distance and time. The human being who is always submissive and obedient is the man who "is labeled" "The Believer, the Taqwa, or the patient, who then established prayers and fulfilled zakat, with the zakat he purified himself. It is not until there are the properties of Rosul such as Siddiq, Amanah, Tabligh and Dabashexempliated. Because of those qualities that determine our followers of the Rosul Muhammad SAW or not, those qualities for the Sufi are a "testimony" that the human life accompanes the

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guidance of God. The question of what is less than our education? Again, that science and technology will not be able to guarantee human being kaffah, therefore we need a new “building “ to complement our tempers in the speech and acting in particular in the making of accounting, something that is considered “super important “ in training and a big candidate of accountants or accountants, or an accountant student in the construction curriculum based on MAKRIFAT science as the precision navigation qalbu of educators and learners. With a few previous

descriptions we underline several things and are depicted in the following Makrifat-based curriculum construction models.



4. CONCLUSION

The role of curriculum in the establishment of student character becomes special and important, especially in answering the challenge of the moral problem in the middle of society. Cases such as corruption, Mark up budgets, manipulation and so forth are the classical spectre that has so far been untreated and often addressed to the human accounting (Accounting man). It is the basis of the importance of combining or inserting (to input) Makrifat into the accounting curriculum. We consider the role of religious sciences to be important behind the gates of the learners of the existence of a ritual. We consider the science of Makrifat the most appropriate solution for constructing accounting thoughts as a human product. The weaknesses that arise in producing Islamic-character graduates must be minimized and eliminated as early as possible to assist the Government in overcoming the moral poverty that has struck our country. Therefore, through the "Sirat "Makrifatullah learners understand that there are 4 important elements that are; Siddiq, Amanah, Tabligh and Fatonah to support the day and mind as part of shaping the favor and morality of knowing the existence of God subjects taught, then connect with God through practices and able to test themselves (HISAB).

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