

**INVOLVING ALLAH IN LEARNING REGIONAL  
FINANCIAL ACCOUNTING AS A SHIELD FOR KKN IN  
UNIMED ACCOUNTING STUDY PROGRAM****Nasirwan<sup>1</sup>, Muhammad Ridha Habibi Z<sup>2</sup>, Anggriyani<sup>3</sup>**<sup>1,2,3</sup>Universitas Negeri MedanEmail : [nasirwan@unimed.ac.id](mailto:nasirwan@unimed.ac.id)**ABSTRACT**

The purpose of this study is to analyze learning that involves Allah Azza Wajala in the Regional Financial Accounting course. This research uses a qualitative descriptive approach. Data collection methods with Pre-test, FGD, observation, documentation and Post-test. First, that involving Allah Azza Wajala in learning Regional Financial Accounting proves that students know Allah Azza Wajala better and are more afraid, even though they are still less obedient and less involved in daily activities. Second, that there is an increase in worship, reading and living the Holy Bible, respecting parents, and respecting others after involving Allah Azza Wajala in learning Regional Financial Accounting. Third, that the preparation of RPS, all materials and each sub-material has referred to Al Khitab, Hadith, UUD 45 and Pancasila. The findings of this research remind all teachers how important it is to involve Allah Azza Wajala in every lesson, to lead students to happiness in the world and especially eternal happiness in the hereafter.

**Keyword: Involving Allah Azza Wajala, Learning, Regional Financial Accounting, KKN**

**INTRODUCTION**

Corruption issues are increasing in regional financial management throughout Indonesia. Indonesia Corruption Watch (ICW) recorded 791 corruption cases in Indonesia throughout 2023, the number of suspects reached 1,695 people and the results increased significantly compared to previous years (Guritno & Ramadhan, 2024). According to the KPK report during the period January 1-October 6, 2023, the majority of corruption crimes that occurred in the district / city government were 85 cases, the latest of which was first, the OTT (hand arrest operation) of the Regent of Labuhan batu case which was allegedly suspected of bribery in the procurement of goods and services (Annur, 2023). Second, the KPK arrested the mayor of Bandung on Friday (14/4/2023), the alleged case was related to the procurement of CCTV and internet network provider services (Andayani, 2023). Third, the KPK arrested the Governor of North Maluku for alleged bribery for buying and selling positions and procurement projects in North Maluku (Rahman, 2024). Fourth, the KPK arrested the Regent of Meranti Islands, Riau on Thursday (8/4/2023), for allegedly bribing the Team Leader of BPK Riau Representative (Nugraheny & Setuningsih, 2023). Fifth, the arrest of the Regent of Sorong, suspected of committing corruption related to the conduction of financial reports for the province of Southwest Papua for the 2023 fiscal year (Kamil & Setuningsih, 2023). Based on the explanation above, it is necessary to find the cause.

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According to Baswedan (2021), there are three factors, namely need, greed and system (Yuliani, 2021). According to Bologna et al. (1993) through Gone Theory, the causes of corruption are greed, opportunity, need and disclosure. Corruption is a bad act, and it is emphasized in the Qur'an letter Al-Baqarah verse 188 which means "do not eat property among you by false means and (do not) bring (the affairs) of the property to the judges so that you can eat some of the property of others by way of sin when you know" (Al-Qur'an Indonesia, 2020). From Mustaurid Bin Shaddad r.a., he said, Rasullah SAW said, "By Allah, the world compared to the hereafter is just like if one of you dips his finger in the sea, see how much (water) is under his finger?" (Rah.a, Al Kandahlawi, 2007).

The legal basis for regional autonomy is Law (UU) Number 22 of 1999 concerning Regional Government, Law (UU) Number 32 of 2004 concerning Regional Government, and Government Regulation (PP) Number 12 of 2019 concerning Regional Financial Management. The government implemented autonomy after the implementation of Law No. 22 of 1999 which was later replaced by Law No.32 of 2004, where the direction given to the government was to organize and manage their own regions including in advancing community welfare and public services to issues related to the region. Government Regulation No. 12/2019 on Regional Financial Management stipulates that regional financial management must be managed efficiently, economically, effectively, transparently, and responsibly with due regard to the principles of justice and compliance as well as benefits for the community. The accounting program has been teaching regional accounting for 15 years. This regional financial accounting course is one of the courses in the accounting study program with a concentration in public sector accounting. However, it has not been able to produce human resources who are not greedy for wealth and throne according to Baswedan's opinion (2021). The author suspects that the main cause is that regional financial accounting taught so far is based on secular science, thus forming a secular alumni mindset (Kamayanti, 2016). The secular location of regional financial accounting is to separate regional accounting learning from Allaah. This is reinforced by Kamayanti (2016) Rejecting God, because it rejects mental and spiritual reality and is very concerned with material alone. The main purpose of accounting teaching should be for the teacher and the taught to be closer to Allah, not closer to the world / material. During the leadership of Umar Bin Khattab and Umar Bin Abdul Aziz, they succeeded in leading all government officials and people to seek Allah alone and reject the world with both hands. During the leadership of both of them, the government officials and the people were known as, "the coming of the world frightens their hearts and the disappearance of the world calms their hearts." This statement shows how perfect their faith in Allah is and is reversed with the condition of the government and people in Indonesia today. Therefore, it is necessary to question the learning process of regional financial accounting whether the relevant course instructor prepares a da'wah value-based learning method. Based on the author's search, he has not found after the regional financial accounting learning process makes students closer to Allah Azza Wajala. Almost the entire learning process of general accounting and regional financial accounting, especially over the years, has actually made students more in love with treasures, thrones and women, so that students are more distant from Allah Azza Wajala. So that an understanding is embedded in students that their path to success and happiness is by hunting treasure, and the throne. Students' understanding that their path to success and happiness is by chasing treasures, and

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the throne is very wrong, so that when they look for work their intention is to collect as much treasure as possible and hunt for the throne without thinking about halal and haram. This research is focused on the process of learning regional finance based on the value of da'wah values. What is meant by learning based on the value of da'wah values is that the course instructor prepares lecture material based on da'wah. Every material that will be taught always involves Allah Azza Wajala and Hadiths Prophet Muhammad Shalallahu alaihi wa salam. Based on the explanation, it can be concluded that Da'wah values are very appropriate to use in learning regional financial accounting to reunite separate learning and prevent early acts of corruption. Based on the explanation above, the question in this research is how to involve Allah Azza Wajala in Regional Financial Accounting Learning? The purpose of this study is to analyze the application of learning involving Allah Azza Wajala in Regional Financial Accounting.

### METHOD

This research was conducted in lectures focusing on regional financial accounting courses, and researchers also treated the same in Public Sector Accounting and Agricultural Accounting courses at the FE Unimed accounting program. Case study with a qualitative approach in a semi-critical paradigm. on regional financial accounting learning in Indonesia. Data collection methods with Pre-test, FGD, observation, documentation and Post-test. This research involved 38 sixth semester students of Accounting study program. The analysis techniques used in this study are: 1) describing phenomena and data, 2) interpreting and identifying themes, 3) drawing conclusions (reflection).

### RESULTS

The results of the Pree Test and Post Test Conditions Before and After Involving Allah Azza Wajala in Learning Regional Financial Accounting (AKD) are presented in table 3.1. The results of the Pree Test and Post Test related to knowing Allah, the average student answers on indicators 2,3 and 3.1, meaning that there is an increase in knowing Allah. The results of the pre-test and post-test related to how afraid the informant is of God, the results show that the average answer to the indicator is 2.0 and 3.0, which means that there is an increase in fear. The results of the pree test and related to how close the informant is to Allah, the results of the informant's answers show an average on indicators 1.8 and 2.5, meaning that there is an increase but less close to Allah. The results of the Pree Test and Post Test related to how much God is involved in the daily activities of students, the results of the informant's answers show an average at the indicator level of 1.2 and 2.3 which means that there is an increase, but still not involving God in all daily activities.

**Table 1, Results of Pree Test and Pos Tes Before Engaging Allah Learning AKD**

No	Description	Indicator			
		Pree Tes	Assessment	Poss Tes	Assessment
1	Recognize Allaah	2.3	Less Known	3.1	Known
2	Fear of Allah	2,0	Less Afraid	3,0	Afraid
3	Close to Allah	1,8	Very Less Close	2,5	Less Close

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4	Involving Allah in Daily Activities	1,2	Very Involved	Less	2.3	Less Involved
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Indicators: 1= Very Poorly Known, 2 = Less Known, 3 = Known, 4 = Very Known,

1= Very Less Afraid, 2 = Less Afraid, 3 = Afraid, 4 = Very Afraid,

1= Very Less Close, 2 = Less Close, 3 = Close, 4 = Very Close,

1= Very Less Involved, 2 = Less Involved, 3 = Involved 4 = Very Involved

The results of the Pree Test and Post Test Conditions Before Engaging God Learning AKD are presented in table 3.2. The results of the pree test and post test related to worship, the average informant answered in the 2.1 and 3.2 indicators, meaning that there was an increase in obedience to God. The results of the Pree Test and Post Test related to how often students read and appreciate the Holy Bible they follow, the results show that the average informant's answer is at indicators 1.8 and 3.0, meaning that there is also an increase in reading and appreciation. The results of the pre-test and post-test related to how deeply the informants respected their parents before getting involved with God in AKD learning, the results of the students' answers showed the average results in indicators 2.7 and 3.3, which means that there was an increase in respect for their parents. The results of the pree test and post test related to how far students respect others, the results of the informant's answers show an average at the indicator level of 2.5 and 3.1, meaning that there is also an increase in respect for others.

**Table 2. Result of Worship Condition Before Engaging Allaah AKD Learning**

No	Description	Indicator			
		Pree Tes	Assessment	PosTes	Assessment
1	Worship	2.1	Less	3.2	Often
2	Reading the Bible	1,8	Very Respect	Less 3.0	Respect,
3	Respect for Parents	2,7	Less Respectful	3.3	Respectful
4	Respect for Others	2,5	Less Respectful	3.1	Respectful

Indicator: 1= Very Less, 2= Less, 3= Often, 4= Very Often

Indicator: 1= Very Less Respect, 2= Less Respect, 3= Respect, 4= Very

Indicator: 1= Very Disrespectful, 2 = Less Respectful, 3 = Respectful, 4 = Very Respectful

Indicator: 1= Very Disrespectful, 2 = Less Respectful, 3 = Respectful, 4 = Very Respectful

The results of the results of researcher observations, focus group discussions (FGDs) and documentation on the conditions of AKD learning in accounting study programs are presented in table 3.3. as follows. First, the Regional Financial Accounting RPS made has not involved Allah Azza Wajala, the results of this study have succeeded in involving Allah Azza Wajala in preparing the RPS. Second, all materials and sub-materials taught in the AKD have not involved Allah Azza Wajala, the results of this study have involved Allah Azza Wajala. Third, the Holy Book and Hadith which are the guidelines for human life given by Allah azza Wajala have not become the main reference in learning Regional Financial Accounting. This research has made the Holy Bible and Hadith as a reference. Fourth, the 1945 Constitution and Pancasila as the basis and principles of the Republic of Indonesia (RI) have not also become the main reference in learning AKD, this study has made the 45

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Constitution and Pancasila as a reference.

**Table 3. Pre-conditions and Learning Targets of Regional Financial Accounting**

No	Description	Engaging Allah		Learning targets	
		Not involved	yet involved	Targets	Achievements
1	The RPS for Regional Financial Accounting	Not involved	yet involved	Involving	Involving
2	Every Material and Sub-Material of AKD	Not Involved	yet involved	Involving	Involving
3	Reference to the Holy Bible and Hadith.	Not involved	yet involved	Involving	Involving
4	Reference to the Constitution UU 45	Not involved	yet involved	Involving	Involving
5	Referensi Pancasila	Not involved	yet involved	Involving	Involving

### DISCUSSION

#### Explanation of Discussion 1

Discussion of the results of the pre-test and post-test related to students recognizing, fearing, obeying Allah Azza Wajala and involving Allah in daily activities as follows. First, the pre test results show that the average student answers on indicator 2.3. This result can be interpreted that overall students do not recognize Allah Azza Wajala before involving Allah Azza Wajala in learning Regional Financial Accounting (AKD). The post-test results show that the average informant answers on indicator 3.1, meaning that overall students recognize Allah Azza Wajala after being involved in AKD learning. When the pre test and post test results are compared, there is a significant increase of 0.8 points. This result can be interpreted that involving Allah Azza Wajala in learning Regional Financial Accounting can encourage students to get to know Allah Azza Wajala better. Second, the results of the pre test and post test related to how afraid students are of Allah Azza Wajala, the results show that the average answer to the indicator is 2.0 meaning less afraid and 3.0 meaning afraid. When the results of the pre test and post test are compared, there is a significant increase of 1.0 point. This result can be interpreted that involving Allah Azza Wajala in learning Regional Financial Accounting can encourage students to be more afraid of Allah Azza Wajala. Third, the results of the pre test and related to how close the informants are to Allah Azza Wajala, the results of the informants' answers show an average on the indicator of 1.8 meaning very less close and 2.5 meaning less close. When the results of the pre test and post test are compared, there is also an increase of 0.7 points. These results appear to lead to an increase in proximity, although the increase is still at a less close level. Fourth, the results of the pre test and post test related to how much God is involved in the informant's daily activities, the results of the informant's answers show an average indicator level of 1.2, meaning very less involved and 2.3, meaning less involved. When the results of the pre test and post test are compared, there is an increase of 1.1 points. These results appear to have

increased quite high, although the increase is still at the level of less involving Allah Azza Wajala in all daily activities.

Second, the results of the pre test and post test related to how afraid students are of Allah Azza Wajala, the results show that the average answer to the indicator is 2.0 meaning less afraid and 3.0 meaning afraid. When the results of the pre test and post test are compared, there is a significant increase of 1.0 point. This result can be interpreted that involving Allah Azza Wajala in learning Regional Financial Accounting can encourage students to be more afraid of Allah Azza Wajala. Third, the results of the pre test and related to how close the informants are to Allah Azza Wajala, the results of the informants' answers show an average on the indicator of 1.8 meaning very less close and 2.5 meaning less close. When the results of the pre test and post test are compared, there is also an increase of 0.7 points. These results appear to lead to an increase in proximity, although the increase is still at a less close level. Fourth, the results of the pre test and post test related to how much God is involved in the informant's daily activities, the results of the informant's answers show an average indicator level of 1.2, meaning very less involved and 2.3, meaning less involved. When the results of the pre test and post test are compared, there is an increase of 1.1 points. These results appear to have increased quite high, although the increase is still at the level of less involving Allah Azza Wajala in all daily activities. The words of Allah Azza Wajala above can be used as a basis for teachers to involve Allah Azza Wajala in every lesson at all levels of education. This research has also practiced and implemented the 1945 Constitution and Pancasila related to God Almighty. Corruption is a bad act, and it is emphasized in the Qur'an letter Al-Baqarah verse 188 which means "do not eat property among you by false means and (do not) bring (the affairs) of the property to the judges so that you can eat some of the property of others by way of sin when you know" (Al-Qur'an Indonesia, 2020). From Mustaurid Bin Shaddad r.a., he said, Rasulullah SAW said, "By Allah, the world compared to the hereafter is only like if one of you dips his finger in the sea, see how much (water) is under his finger?" (Rah.a, Al Kandahlawi, 2007). Researchers invite all teachers to involve Allah Azza Wajala in every lesson, and make teaching a field of Da'wah to invite students to Allah.

### **Explanation of Discussion 2**

Discussion of the results of pre tests and post tests related to student worship of Allah Azza Wajala, reading and appreciating Al Khitab, respecting parents, and respecting others as follows. First, the results of the pre test related to student worship of Allah Azza Wajala before engaging Allah Learning AKD showed that it was in the 2.1 incator, meaning that in general student worship was rarely to Allah Azza Wajala. The results of the post-test related to the average worship of students answered 3.2, meaning that they often worship Allah Azza Wajala. When compared to the results of the pre test with the post test related to worship, there was an increase in students' obedience to Allah Azza Wajala. This result can be interpreted that involving Allah Azza Wajala in learning Regional Financial Accounting can increase student enlightenment about the importance of worshipping Allah Azza Wajala as a provision for the afterlife. Students who always keep their prayers / worship can prevent them from committing heinous acts and munggar (Q.s. Al Ankabutut: 45). If students are always istiqomah to keep praying at the beginning of time, how to

congregate and place in the mosque for men, with the sole purpose of seeking the Ridha Allah Azza Wajala alone, insha Allah they are protected from Corruption, Collusion and Nepotism wherever they work. Second, the results of the Pree Test related to how often students read and live the holy book they follow, the results show that the average student answer is at indicator 1.8, meaning that it is very lacking in reading and living Al Khitab Students. The results of the Post Test related to how often informants read and live the holy book they follow, the results show that the average student answer is at indicator 3.0, meaning that they often read and live Al Khitab respectively. When compared to the results of the pree test with the post test related to how often students read and live the holy book they follow, there was an increase of 1.2 points. The results of this increase can be interpreted that involving Allah Azza Wajala in learning Regional Financial Accounting can motivate students to get closer to Allah Azza Wajala through reading and appreciating their respective bibles. If students are always istiqomah to keep praying at the beginning of time, how to congregate and place in the mosque for men, and istqomah to read and live Al Khitab with the sole purpose of seeking the Ridha Allah Azza Wajala alone, insha Allah they are protected from Corruption, Collusion and Nepotism wherever they work.

Third, the results of the pree test related to how deeply students respect both parents before getting involved God in AKD learning, the results of the answers show an average on the indicator 2.7, which means that students still lack respect for their respective parents. The post-test results related to how deeply students respect both parents after involving God in AKD learning, the results of student answers show an average on the 3.3 indicator, which means that students have respected their respective parents. When compared to the results of the pree test (2.7 with the post test 3.3 points related to students respecting parents there was an increase in respect for each parent by 0.6 points. Fourth, the results of the pree test related to how far students respect others, the results of student answers show an average at the indicator level of 2.5, which means that there is still a lack of respect for others. The results of the post test related to how far students respect others, the results of the informant's answers show an average at the indicator level of 3.1, which means that they often respect others. When compared to the results of the pree test 2.5 with the post test 3.1 points related to how high students respect others there is an increase in respect for parents each by 0.6 points. The findings show an increase in respect for parents and others after involving Allah Azza Wajala in Regional Financial Accounting. These results are relevant to the Hadith of Rasullulah which means "Do not be disobedient to your parents, even if they tell you to leave your family and your wealth (Al- Kandahlawi Ra, 2007). Hadith Rasullulah which means from Anas r.a, from the Prophet Rasullulah, Belau said "Do not believe one of you before he is happy, when his brother gets the good that he likes Hadit Bukhari (Al-Kandahlawi Rah, 2007). Based on the discussion above, it can be concluded that making Al Khitab and Hadith as a reference in learning Financial Accounting can increase faith in Allah Azza Wajala Worship to Allah Azza Wajala, and also increase respect for parents and others.

### **Explanation of Discussion 3**

In this sub-chapter, the results of the Regional Financial Accounting Learning conditions and the targets to be achieved in this study will be discussed as follows. First, the Regional Financial Accounting Semester Learning Plan (RPS) shows that it has not involved

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Allah Azza Wajala. The results of this study successfully involved Allah Azza Wajala in preparing the Regional Financial Accounting SSP according to the previous target. Second, all materials and sub-materials taught in the AKD before the research had not involved Allah Azza Wajala as a reference. The results of this study successfully involved Allah Azza Wajala in compiling each material and sub-material of Regional Financial Accounting according to the previous target. Third, the Holy Book and Hadith which are the guidelines for human life given by Allah azza Wajala have not become the main reference in learning Regional Financial Accounting. The results of this study succeeded in making the Holy Book and Hadith of Rasullullah as a reference in compiling each material and sub-material of Regional Financial Accounting according to the previous target. Fourth, the 1945 Constitution and Pancasila as the basis and principles of the Republic of Indonesia (RI) have not yet become the main reference in learning AKD. The results of this study succeeded in making the Constitution 45 and Pancasila as a reference in compiling each material and sub-material of Regional Financial Accounting according to the previous target. The findings of this research remind all teachers how important it is to involve Allah Azza Wajala in every lesson, to lead students to happiness in this world and especially eternal happiness in the hereafter. Do not separate Allah Azza Wajala in every lesson and every activity. If all teaching staff involve Allah Azza Wajala in every lesson and daily life, then we produce human resources who have perfect faith. If human resources who have perfect faith and work in all fields, then they work, make all policies and use signatures for the benefit of all their people, in accordance with the instructions of Allah Azza Wajala.

### CONCLUSION

Based on the discussion of this research can be concluded as follows. First, that involving Allah Azza Wajala in learning Regional Financial Accounting can encourage students to know Allah Azza Wajala better and be more afraid, but still less obedient and less involved. Second, that the findings related to student worship of Allah Azza Wajala, reading and living the Holy Bible, respecting parents, and respecting others have increased after involving Allah Azza Wajala in learning Regional Financial Accounting. Third, that the research has compiled RPS, all materials and each sub-material have referred to Al Khitab, Hadith, UUD 45 and Pancasila to achieve the target of involving Allah Azza Wajala in Regional Financial Accounting Learning. Who knows Allah must love Allah, who loves Allah must fear Allah, who fears Allah must be close to Allah. The findings of this research remind all teachers how important it is to involve Allah Azza Wajala in every lesson, to lead students to happiness in the world and especially eternal happiness in the hereafter. Do not separate Allah Azza Wajala in every lesson and every activity. If all teaching staff involve Allah Azza Wajala in every lesson and daily life, then we produce human resources who have perfect faith. If human resources who have perfect Iman work in all fields, then the cases of corruption, collusion and nepotism that occur will disappear by themselves as happened in the reign of Rasullullah and his Sahabat. Researchers invite all teachers to involve Allah Azza Wajala in every lesson, and make teaching a field of Da'wah to invite students to Allah.

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