

# Hidden Curriculum: The Concept of Integrating Islamic Value in Higher Education Accounting at Muhammadiyah on Ulab Albab Perspective

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**Abstract---** This study aims to reveal the concept of the integration of Islamic values in Accounting Education at PTM. The paradigm used in this study is spiritual with a qualitative approach. Researchers use the ulul albab perspective in building ontological, epistemological, and research methodology. Data was obtained from one of the reputable Muhammadiyah Universities in Indonesia, which has an accounting study program. Data collection techniques are carried out through observation, interviews, and literature review. By using the method of prayer, remembrance, tafakkur, endeavor, and tawakal, this research has succeeded in uncovering the concept of the integration of Islamic values in Accounting Education held by the Muhammadiyah College, the Hidden Curriculum (hidden curriculum). Through the concept of Hidden Curriculum, it is expected to be able to contribute to producing religious and Muhammadiyah students.

**Keywords---** Hidden Curriculum, The Concept of Value Integration, Accounting Education.

**JEL Classification---** A20, I20, I23.

## I. Introduction

In essence, education is a medium in the transfer of knowledge and behavior in reality in accordance with social values that exist in society (Mulawarman, 2008). This shows that education is not value-free but value-laden or strongly influenced by the values that exist in the social environment. When accounting education is not value-free, general accounting, which is still dominated by capitalism so that the character of capitalist education is also accountable. Accounting education is now a reflection of the practical and empirical activities of the reality of capitalism so that the education carried out is solely aimed at serving the interests of the corporation (Mayper et al., 2005) and economic interests (Amernic & Craig, 2004). This condition has long occurred, making positivistic pattern accounting. This style is in line with the development of science that tends to be positivistic to provide quantitative methodological input on accounting science, which is then transformed through education and ultimately affect accounting praxis. So the accounting reality is a reflection of accounting education, and accounting education is a model of the reality of accounting itself (Mulawarman, 2006).

In praxis and positivistic accounting education, there is a neglect of the transcendent and metaphysical, because it cannot be empirically proven through visual observation and cannot be measured mathematically (Jailani, 2012). This causes the perspective of accounting science to be limited, secular-materialistic, and ignoring the spiritual and humanitarian dimensions. The neglect or loss of the spiritual and humanitarian dimensions of accounting education seems to have a real negative impact on the image of accounting and accounting practices in Indonesia where there are many financial scandals, manipulation, or fraud involving accountant practitioners. As revealed by (Johari et al. 2016) that most accounting scandals occur because of the lack of ethical, moral, and spiritual values given to accounting students in carrying out their duties and responsibilities. This triggered the urgency to carry out ethical and more religious accounting education reforms. In line with this, (Yunanda & Majid 2011) stated that accounting education seeks to find moral values to produce ethical accountants as part of society. According to (Johari et al., 2016), the harmonization of accounting education through the integration of Islamic values into the accounting education system can enlighten the ethical behavior of students in professional activities in the future so that they can better serve the community. The important role played by professional accountants as moral agents requires them to practice accounting according to the rules and moral values so that the integration of Islamic values in the accounting curriculum is needed (Rahim, 2003; Yunanda & Majid, 2011; Mahdavikhou & Khotanlou, 2012).

Accounting education at this time means that it should not only be interpreted merely as a transfer of knowledge that only focuses on meeting market and economic needs, but also the cultivation of ethical, moral, and spiritual values such as the Islamic values of Muhammadiyah. The value inherited by the CRC. Dahlan told his friends and students which included creative enthusiasm and action to conduct education (tajdid) education in an effort to integrate religious knowledge with other knowledge by always referring to the Al Quran and Sunnah, sincerity in carrying out educational charities, working hand in hand with all elements the community in proclaiming Amar ma'ruf Nahi munkar, partiality to the weak, and explaining the principle of balance (tawasuth) between reason and purity of heart (Siddik, 2017:247). Also, the education expected by Muhammadiyah, as stated in the results of the Tanfidz Muhammadiyah Conference in 2010 also implied the message of the integrity of the educated human being expected. This means that in the context of accounting education, it also expects to be able to produce educated accountants who have not only excellent scientific skills but also have noble spiritual ethics. Alternatively, in other words, in accounting education at PTM expects more understanding, not just understanding the localized accounting solely to meet economic or market needs in the form of hard skills but also soft skills in realizing hablumminallah hablumminannannas. This article seeks to explore the concept of Muhammadiyah's integration of Islamic values in accounting education in PTM as well as the essence of its founder's aspirations and adapted to the context of the current space and time through the hidden curriculum concept.

## II. Literature Review

### *The Concept of Integrating Islamic Value in Accounting Education*

#### *1. Islamic values, Islamic ethics, and accounting*

Value is a measure or standard of a person to judge whether a particular item, action, or word is good, useful, dangerous, or despicable. Understanding values in Islam are not based on reason or appreciation of cultural variations, but rather a reflection of human needs to be guided by reasonable arguments derived from the Qur'an and Hadith (Johari et al., 2016). In Islamic ethics, it is called akhlaq, which means character. The word akhlaq has a very close relationship with the word Khaliq (creator) and makhluk (creature). Therefore, morality assumes a good relationship between Khaliq and beings, and between beings and beings themselves. According to Al-Ghazali, morality from an Islamic point of view is rooted in the soul and manifested through human action. A kind soul will produce the right action and vice versa (Johari et al., 2016). Al-Ghazali defines the science of morality (Islamic ethics) as a way to obtain mental welfare and guide him against evil (Abdullah, 2014). The scope of Islamic ethics is very numerous, and its scope is broad and comprehensive because it includes the relationship between humans and God, humans and their neighbors, humans and other beings in the universe, and humans with their deepest selves.

The relevance of accounting with Islamic values appears in the aspect of accountability which is considered very important in Islam because of individual accountability as a creature not only to the employer but also to Allah SWT who is the valid owner of the world and the universe (Johari et al., 2016). Thus, the development of accounting disciplines should be based on the provisions of Islamic law and other principles in accordance with Sharia. Islamic principles include interest-free, zakat, and special business methods (Gambling & Karim, 1986). If the concept of accounting development is realized, it will have a direct impact on the accounting policies and principles that are applied to give birth to ethical and better practices. Therefore, the occurrence of unethical accounting scandals as had happened in the early 2000s and had a tremendous impact on the reputation of the accounting profession could be reduced. People feel that the scandal is due to a lack of ethics in the profession (Johari et al., 2016). The main focus of destruction refers to accounting education as an important contributor to the emergence of problems (Russell & Smith, 2003). Because of the scandal, many professional bodies take action by including ethics education in accounting professional certification. For example, the American Institute of Certified Public Accountants (AICPA), the American Accounting Association (AAA), and others who have called for increased coverage of ethics in the classroom. However, even after the accounting scandal in early 2000, meaningful changes have not been made to incorporate ethics into the accounting curriculum (Blanthorne, et.al., 2007). However, many accounting study programs continue to struggle to incorporate ethics into their curriculum. Its effectiveness and efficiency still vary because it is influenced by several factors such as the quantity of time devoted to the teaching of ethics in accounting study programs (Madison & Smith, 2006; William & Elson, 2010), the method of ethical internalization, whether integrating it in the accounting education syllabus, making courses individual ethics, or a combination of both (Madison, 2001; Blanthorne et al., 2007; Klimek & Wenell, 2011) and people who teach ethics to accounting students (William & Elson, 2010). Apart from the above differences, ethical teaching in education accounting in universities seems to have a beneficial effect on deliberative considerations, which describes the level of ethical consideration of a person in solving problems (Thomas 2012; Johari 2016).

## **2. The concept of Integrating Islamic Value on Accounting Education**

The study of the concept of the integration of Islamic values in education can be categorized into 2 (two), namely the concept of integration in the level of thought or practical level in higher education. In the search for researchers, the concept of integration of Islam and science has been sought by many Muslim scientists in the past and present. However, the concept of the integration of Islamic values in the Muhammadiyah Higher Education (PTM), especially in accounting study programs, has not been successfully met by researchers. The study of the concept of the integration of Islamic values in PTM was carried out by (Arifin 2015; Wahyono 2016; Nuryana 2018) whose three specifics discussed the concept of integration in the courses of Al Islam and Kemuhammadiyah (AIK). Besides, the study of the integration of Islamic values in accounting education in public universities was carried out by (Johari et al., 2016).

Research that studies Islamic thought concerning Islamic integration and science has been carried out by (Muqowin 2011; Maimun 2013). In Maimun's dissertation research (2013) concerning the thinking of Islamic science Syed Muhammad Naquib Al-Attas and Mehdi Golshani. The results reveal that Islamic science according to Al-Attas and Golshani is a science based on Islamic values in the form of worldviews in the form of Islamic metaphysics or philosophical assumptions, epistemological principles and Islamic ethics in various scientific dimensions (Maimun, 2013). Besides, it was also stated that the concept of the integration of religion and science according to Al-Attas and Golshani together with the way of incorporating elements of religion into science as well as having the internal significance of Muslims and externally for the world community. For Muslims, the concept of integration conceptually provides a middle way between accepting or rejecting modern science while the contribution to the world community is to provide breadth and develop unity between religion and science.

Other studies that researchers feel are also still relevant related to the integration of Islamic values in PTM through Al Islam and Kemuhammadiyah (AIK) conducted by Nuryana (2018) concerning the revitalization of AIK education at Muhammadiyah universities. The results of his study show that the role of Muhammadiyah in bringing about change in Indonesia and the world appears to be demonstrated through the achievement of quantity. This creates challenges in improving the quality of Muhammadiyah education, including PTM as well as opportunities as a basis for the cadre. A characteristic that is also its mission is to overcome the problem of the dryness of religious spirit in all the educational strata it manages. Therefore, in all Muhammadiyah educational institutions, even the charity of their efforts must be given the education of Al Islam and Kemuhammadiyah (AIK). AIK contains Islamic values and religious values, which are characteristic of Muhammadiyah education. Moreover, according to Nuryana, AIK education needs to be revitalized (revitalization) because so far, it is still considered less important.

## **III. Methodology**

This study tried to initiate the concept of the integration of the Islamic values of Muhammadiyah in Accounting Education at PTM. To achieve this goal, the right research method is to use qualitative methods. Moleong (2013:6) states that qualitative research is research that produces descriptive data and meaningful information in accordance with the actual conditions of the subject under study. Research with qualitative methods usually uses qualitative data and social science theory as an analytical tool (Triyuwono, 2013; Creswell, 2013:59).

The approach used in this study is spiritual Islam. An approach that recognizes God as the source of all knowledge. The perspective used in this study is the perspective of ulab albab as a point of view to see reality and is part of the spiritual approach of Islam. Ulul albab is built from its true identity and three potentials (senses, mind, and heart). Ulul albab identity is reflected in the meaning of ulul albab is one of the creatures created by Allah SWT which consists of the unity of elements (material and spiritual) and is endowed with three interrelated potentials (senses, mind, and heart) to always connect to Allah SWT so that the way of thinking formed becomes straight and straight but not rigid. That is, that the foundation of thinking emphasizes the substantial and essential meaning behind the verses of Allah (kauniyah and qauliyah) so that complete piety is born (normative and social) (Mahfudz, 2016). Thus, the benefit of the people can be realized.

In order to obtain data and information relevant to the purpose of the study, researchers conducted efforts both physically and mentally in the form of interviews, observations, literature studies on online and offline media, reasoning, dhikr, prayer, tafakur, ikhtiar, and tawakal in natural settings. then reflected<sup>1</sup> integratively and holistically, meaning that researchers use their senses, intellect, and spiritual awareness through prayer, remembrance, tafakur, and tawakal (Triyuwono, 2014, p. 92) to obtain the help of Allah SWT.

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<sup>1</sup> Re-flexion / reflection / reflection; picture (KBBI, 2016)

In every activity carried out by researchers, always try to remember (pray) to Allah SWT as the owner and source of knowledge. A prayer is a form of an invitation to Allah SWT in which there is a series of awareness of existence and closeness to Allah and is sure that everything happens only because of His will. With that awareness and belief, humans pray to Allah SWT to get what they expect in His permission and will.

The dialogical process carried out by the senses, mind, and heart in this study is a form of transcendental integrative thinking. Likewise, the tawakal process, which is the activity of resignation or total submission to obtain guidance from Allah SWT, is a transcendent activity carried out by the researcher. This study uses a reputable PTM site in Indonesia. This site was chosen by considering several criteria, namely; 1) is a university under the Muhammadiyah organization, 2) has an excellent spiritual atmosphere, 3) has a good reputation, 4) has an accounting study program that is relevant to research problems, and 6) the closeness of researchers to the site. Moreover, then in this study disguised his name to PTM "EIM"<sup>2</sup>.

## IV. Result and Discussion

### *The Reality of the Concept of Integrating Islamic Value in Higher Education Accounting*

The concept of the integration of Islamic values into reality on the site leads to various forms of soft skills development, both inside and outside of formal learning carried out on accounting education at PTM "EIM." Also, there is also an effort to create a spiritual atmosphere with the provision of supporting infrastructure, such as building mosques at each campus that are owned, coaching and campus policies that lead to the creation of an Islamic spiritual atmosphere.

The soft skill and spiritual atmosphere coaching created by the Accounting Study Program in PTM "EIM" is motivated by determination and goodwill to produce graduates who are moral or ethical. This was stated by Ms DA (disguise initials) as one of the pioneers in the formation and structure of the following Accounting Study Program:

... we remain in the vision of the mission that has long been made that is equally rich in ideals. We first established a study program that we want to create our moral graduates. If we use the knowledge of the foundation, if it is strong to follow the development, it is easy. Then if we learn the knowledge for a while, we can get fast, right ... however, if it is morality, ethics, that is what it is, like internalizing religious values, cultural values, environmental values, that is... we try to strengthen as long as they are four years on campus. We understand that it looks like the college days, the defining periods in the formation of the main character ... well, here what I said cannot be released just like that, especially many students who are far from parents ...

From these expectations revealed motivation as well as the efforts that have been made in producing graduates who are godly and knowledgeable (ulama rational intellect of the ulama). In addition to equipping students with adequate knowledge, they also accompany them in coaching and strengthening morals. This is consistent with the PTM "EIM" motto, namely: "moral and intellectual integrity" which is to be realized.

To realize these shared ideals, the Accounting Study Program makes various efforts to equip students with various soft skills in addition to hard skills. Softskill debriefing in "EIM" is carried out both through formal and informal channels. The formal pathway is carried out by the LPSI (Islamic Studies Development Institute) and Bimawa (Student and Alumni Affairs Bureau) "EIM" with a different focus. This can be seen from the results of the researcher interview with Ms DA as follows:

- Researcher : So, the soft skill that Bimawa implements and the soft skills that LPSI implements are different?  
Mrs. DA : The direction might be different ...  
Researcher : What do you mean?  
Mrs. DA : If Bimawa is rich in leadership, well ... if LPSI might be productive, it would be more into Islamic fostering and religious support, for example, reading what the Qur'an is like? What kind of Muslim morals are you good at? It is more discussed the arguments, for example, what the Qur'an and Hadith say about this problem, then what is positive in the community that applies like this?

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<sup>2</sup> The determination of PTM "EIM" as a research site is not merely determined, but also begins with a spiritual approach through prayer, remembrance, tafakur and based on good intentions to be able to benefit others.

<sup>3</sup> Having several campus locations spread and each built a mosque.

Giving soft skills by Bimawa is intended for character building by providing leadership. Whereas LPSI, the moral guidance given is not limited to reading the Qur'an but also planting ethical, moral values, analyzing the problem by referring to the Qur'an and Hadith and then confirming the validity in the community. Formal moral guidance by requiring students to pass at least Iqro 6, participate in various non-credit scholarly and Islamic education certifications, as well as Islamic study courses as a requirement for thesis, awareness and KKN examinations. If the student has not passed the Iqro 6 with a minimum grade of B, LPSI provides free Al-Qur'an reading course services every day starting at 7 am and evening at PTM "EIM" campus mosques.

Soft skill formation in order to make moral students is also carried out informally by the Accounting Study Program, such as giving the Study Program Student Association (HMPS) and Student Activity Unit (UKM) the freedom to explore themselves by holding a variety of positive activities outside of lecture hours. Even the spiritual and religious nuances are strong because every HPMS or UKM meeting is always started with Islamic studies with speakers from the spiritual division. Also, the concern of lecturers regarding various violations committed by students is accustomed to giving punishment in the form of memorizing Al-Qur' letters. Also, firm action is taken on how to dress and associate students who are considered un-Islamic. This is as disclosed by the following RZK:

... Mrs. DA (pseudonym) at least likes to see female students using inappropriate clothes, for example, wearing tight pants, three-quarter clothes. Then, inevitably, Mrs. Da. So when you go to Cost Accounting, in the classroom, students are already understanding, when they go to college. So we are required to dress at least a little like that. Even yesterday there was someone who was told to make a statement if he would not repeat the matter... then he was told to find a change, right then he used jeans, and his clothes were put in. The point is how not to look too sexy too costly. Also, the same thing, Ms. DA next week will be reprimanded again, do not want to see that rich again.

Wealthy Mr. BN (pseudonym) was once in my class if students were wearing tight clothing told to come forward. Instead, they were watched in front. "How come it does not work, bro? dressed so rich during the lecture? "

If the IND Mrs. (pseudonym) herself is on the first week of admission, I have been told: "I do not like tight pants at most, if I have to dress, it must belong, usually, there are three-quarter clothes."

Lecturers in the Accounting Study Program provide different treatments related to how to dress. However, the point is that educators (lecturers) want to instill ethics or adolescence in a good and Islamic dress for the benefit of the students themselves. Firm action against LPSI's dress is not carried out by inspecting class at the time of the exam by giving the first warning, and then the ban on taking the exam will be applied. The inspection is carried out routinely by LPSI every test takes place. Also, socialization related to how to dress has also been carried out with written announcements and examples of shar'i dress images on campus making.

In addition to providing freedom, there is also an assistance effort. The assistance was created to make students always aware of the divine (religious) so that besides being knowledgeable, they will always behave well. The following expression of FZ (guise initials) is a reflection.

What I feel is that the lecture in "EIM" accounting significantly adds to religious knowledge both morality, fiqh, and muamalah. Because there are many subjects about religion and also religious activities outside of classroom learning. In accounting "EIM" is also accustomed to good character, even if there are people who are not suitable when in class or outside the classroom, they are immediately reprimanded starting from mild to severe reprimands. From being accustomed to being of good character, it becomes a good habit that is always applied in life.

Mentoring activities are assessed by Ibu AL (disguise initials) as a joint responsibility between study programs and all academics, including herself as an educator. Assistance activities carried out by study programs to students as alluded to by Mother AL are carried out for one year and are intended to make students become good Muslim accountants. While mentoring by educators is applied differently. Some lecturers give the task of memorizing letters in the Al-Qur'an, directing students to pray Dhuha first before entering a class, and there are even lecturers who assign students to pray on time as implemented by Mrs. Khusnul Hidayah in her class. He revealed that there was a phenomenon where some students arrived late in attending the fasting month due to late. Also, after analyzing, it turned out that most of them also did not perform the prayer on time. Then since that time, the assignment was given to students to perform the prayer on time by making the WA group class as a monitoring tool. Every student who has performed the prayer is asked to be absent from the group while reminding his friends who have not prayed. This is carried out for a full month during the month of Ramadan. This phenomenon has illustrated the efforts of educators in order to assist students and their efforts to build divine (religious) awareness as well as equip them with accounting knowledge.

Within the scope of the Student Executive Board (BEM), there are also efforts to assist in the form of soft skills training in order to nurture constant awareness through various Islamic studies that are routinely conducted once a week every Thursday. The presenters in the study came from LPSI lecturers with various studies related to morals and Islam.

Thus, the development of divine (religious) awareness and moral development conducted by PTM "EIM" in various lines up in the Accounting Study Program is not limited to normative textual levels (giving courses in Al-Islam and Kemuhammadiyah), but to the contextual domain (religious coaching and actualized behavior in everyday life). Alternatively, in other words, the development of spiritual awareness and moral guidance provides not only religious knowledge and Islamic knowledge which is expected to increase students' faith, but also assignments, examples, as well as cracking down on behaviors that lead to erosion of divine and moral consciousness. This is intentionally conditioned so that students become more religious and moral so that later on, they will benefit themselves and their environment. As Mrs. DA quoted the alumni statement:

... like yesterday the Iskandar bu ... "If I follow the name idealism, I work here with many challenges, and the name is governed right. Moreover, I am in the budget section. bu ... however, yes, I am just a bismillah, I am sure if my work here can give the least color. There are so many benefits of college. If I discuss the theories, I only understand now that lecturers like this talk about it ... right, I did not believe, bro ... if you experience it yourself, it just feels. "

What Iskandar felt was also the same as felt by RJY (disguise initials). Positive wisdom has been felt as revealed by the following statement:

Because the accounting "EIM" itself applies Islamic values ... I feel that the environment, the atmosphere of learning, and the material provided me directly to improve myself towards a more Islamic person. Arrangement of dress methods that are in accordance with the Shari'a, certification courses and Islamic studies provided, teachers who are not only useful in academic terms but also have an understanding in the field of religion (in my opinion), then compatriots who remind each other ... in the teaching and learning process also put forward honesty and courtesy, I feel the above is a benefit that does not have a positive impact on my moral improvement.

... I feel my Al-Qur'an recitation is getting better and trying to streamline reading the Qur'an. Alhamdulillah continues until now.

### **Hidden Curriculum: The Concept of Integrating Islamic Values on the Higher Education in Accounting at Muhammadiyah in the Ulab Albab Perspective**

Education is a necessity for the provision of life in a society which in its praxis is based on the curriculum. Praxis of education and learning based on the hidden curriculum refers to activities in the form of planting values and norms that apply in the community (soft skills) which are carried out together in educational activities or teaching and learning activities.

In the context of educational praxis or soft skills learning, because the hidden curriculum is hidden, the goal is not formulated as the learning material (hard skills). Therefore, soft skills in education or learning are something that exists but can not exist because it is not formulated explicitly and is not measurable. In other words, education and learning praxis are more oriented to mastering knowledge (hard skills), not to the cultivation of values (soft skills).

Praxis of education and hard skills-oriented learning is not supported by the findings of research results that factors that play an important role in determining one's success in life are 80% soft skills (findings from Harvard University research). These findings indicate that human resources are currently in a condition of lack of soft skills. Because clearly, the praxis of education and hard skills-oriented learning has little contribution to the success of one's life. Therefore, it is time for the praxis of education and learning to be transformed into soft skills-oriented by actualizing hidden activities into real activities formulated in each education and learning competency, likewise, in education and learning based on Islamic values.

The hidden curriculum dimension is closely related to the ulul albab concept. The concept of ulul albab is a reflection of a personal figure or intellectual character who believe and fear Allah SWT (Ali Imran: 190-191, Ath-Thalaq: 10). So that in his life is only filled with efforts always to remember Allah SWT by dhikr, praying, and praying and genuinely thinking about His creation for the benefit of others. This is a reflection of the fulfillment of the promise of responsibility (trust) as abd (Abdullah) and kalifah fil ardl.

These noble and commendable characters are contained in the Al-Qur'an as values that are oriented towards upgrading the human personality. However, character-forming values have not been entirely written and manifested

in everyday behavior. Even though these values should be embedded in the personality of each (including prospective accountants) as well as the objectives of the Qur'an as *hudallinnas*. Besides, the model used in conveying these values is deemed incompatible with the current condition of the community, thus requiring engineering in delivering it. So it is considered necessary to study the concept or model of value integration (including the values of Islamic and *Kumuhamadiyah*) in accounting education at PTM, especially PTM "EIM". One of the concepts or models or approaches that can be used is the integrated curriculum which is integrated into the education and learning process implemented. Therefore, the existing reality has also shown the many efforts made by PTM "EIM" as one of the implementations of Islamic higher education based accounting to not only emphasize the mastery of material (cognitive competence), but more on the formation of students' attitudes (affection) in everyday life and as a provision for life in the future (Mustaghfiroh, 2014). PTM "EIM" is no exception.

The concept of education and learning is not only from a written and planned curriculum but also from something that is not written (hidden curriculum) which is a specific strategy in achieving the desired educational and learning goals. Also, the curriculum is also sometimes unplanned, appears suddenly, which is then used for the achievement of educational and learning goals.

In the praxis of education and learning organized by PTM "EIM," including in the Accounting Study Program, it shows that it is not only oriented to hard skills but also soft skills. Because clearly, the praxis of education and hard skills-oriented learning has little contribution to the success of one's life, so it is time for educational praxis and learning to change its orientation to soft skills (Maghfiroh, 2014). Education and learning organized by PTM "EIM," including its Accounting Study Program often use the curriculum pattern in order to establish a complete Islamic personality for students. An example is the opening of every lecture or campus activity with greetings and prayers, institutional policy for dressing in *shar'i*, shaking hands and greeting when meeting, habituation of *Dhuha* prayers and prayers are obliged to congregate in campus mosques, organizing various religious studies in various institutional level for the academic community, mosque construction at each campus owned, medical and TBQ policies for the academic community, and various other soft skill training efforts.

In this context, various institutional activities and policies can be categorized as a hidden curriculum. The Accounting Study Program at PTM "EIM" as a form of Islamic-based education has various religious activities that are sometimes not in accordance with the existing formal curriculum. However, this is believed to be very influential in the formation of the personality and character of students as well as supporting the achievement of educational or learning goals that enter the formal curriculum (Maghfiroh, 2014).

## V. Conclusion

Islamic values need to be integrated into accounting education both in learning (courses) separately, integrated, or included in other learning programs (courses). This integration will be able to strengthen students' internal morals and Islamic values to take root in themselves. So, accounting for higher education can support efforts to produce Islamic and ethical successors in order to serve the industry.

Likewise, with the Muhammadiyah University (PTM). PTM is an Islamic educational institution under the auspices of Muhammadiyah. Islamic values with the character of Muhammadiyah *tentunta* are endeavoured to be implanted or integrated into their students, including the accounting higher education held. From the results of the analysis using the *ulul albab* perspective and transcendental integrative thinking methods on data interviews, observations, and various literature studies concluded that one of the concepts of the integration of Islamic values is the empowerment of the hidden curriculum as a praxis of real accounting higher education on the site. The concept which is the result of transcendent integrative thinking through the activities of prayer, remembrance, *tafakur*, and *tawakal* in the process of analyzing reality of the integration of Islamic and Muhammadiyah values in accounting education in the PTM which shows the integrity in viewing the reality of value integration and the balance of orientation between the world and the hereafter.

The hidden curriculum is believed to be one of the concepts that can lead students to achieve moral and intellectual integrity as a whole to be able to practice righteousness in their professional life by behaving nobly because the existence of an outward behavior symbolizes the coherence between spiritual (inner) morality and the intellectual capacity of accounting.

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