

SHARITIONARY (SHARIAH DICTIONARY): A BREAKTHROUGH FOR SHARIA ACCOUNTING LEARNING IN HIGHER EDUCATION

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ABSTRACT

Sharia accounting become important since the development of sharia industry. Sharia accounting have many terms which are very different with conventional accounting. Because of that, by using research and development method, the aim of this research is to compile an android based dictionary application about the terms of sharia accounting. The dictionary development, which is called Sharictionary, is expected to be able to help the students to understand sharia accounting easier. Based on the expert validity result, Sharictionary got score 90%. Furthermore, the limited field-test results upon the students who took sharia accounting subject got score 95%. Those results showed that Sharictionary android based application is worth to be used as a learning media in sharia accounting subject. The feedback from the validator and the trial participants become the sustainable remedial in the development of this application.

Key words: Sharia Industry, Sharia Accounting, Learning Media, Dictionary

INTRODUCTION

Sharia accounting is one of the courses that prepared for accounting graduates to enter Sharia industry. Based on the projection of Pew Research Centre (2017), sharia industry will develop rapidly. This prediction come from the calculation of moslem population which is expected to be the consument of the Islamic marketing, that will reach 2,99 billion in 2060 or about 31% from the world population. In line, Floren et al. (2019) reported that there is also increasing of the products demand and sharia services within the moslem consuments. Beside seen from the consument point of view, the products which are suitable with sharia has also developed, which is marked by the existence of the multinational company, such as Nestlé, Unilever, Colgate, McDonald's and L'Oréal which supply the products based on Islamic Sharia for their consuments (Izberk-Bilgin & Nakata, 2016). Related to this finding, Indonesia has a substantial rise in Global Islamic Economy Indicator Score, from tenth place in 2018 to fifth place in 2019, underpinned by a robust drive across all sectors (OJK, 2019). Unfortunately, the development of sharia industry is not followed by the growth of competent human resources (Handayani et al., 2019). The Chairman of the Association of Sharia Banking in Indonesia, Agus Sudiarto also said that recently, sharia banking in Indonesia is facing various challenge, both internal and external such as socialization, competent human resources, startup, disputes in the judiciary, product development (diversification) (Kontan.id, 2015). Equal to that statement, the result of National Survey of Financial Literacy (SNLK) 2019 which was done by Financial Services Authority (OJK) showed that the literacy and the inclusion level of sharia financial in Indonesia was still low, they 8,9% and 9,1% (Industri.co.id, 2020). This phenomenon told us the need for human resources with related competencies is urgently needed. And the presence of competent human resources in sharia accounting principal played an important role to support sharia financial industry growth in Indonesia (Handayani et al., 2019).

Sharia accounting is different from conventional accounting (Fakhrudin, 2008; Hadi, 2018; Muzaid, 2014). Sharia accounting has paradigm that places sharia and moral instruments as the parameter for both good and bad or right and wrong in business (DSAS IAI, 2019). Sharia accounting use laws from Al-Quran, As-Sunah, Ijmak (ulamas agreement), and Qiyas (the similarity of a certain events) as a guideline (Khaddafi et al., 2016). Siregar (2015) said that accounting principle according to Islam can be defined as a set of basic legal standard and permanent, which the source is taken from Islamic sharia and used by accountants as the reference in doing their work, whether in entry, analysis, measurement, exposure or explanation, and become reference in explaining certain events. Sharia accounting needs competent human resources in that field (Larasati & Sumardi, 2018). Hence, there are special learning stages in sharia accounting. In the early stages, learning material contains not only the concept of recognition and measurement but also sharia review of transactions. Understanding the characteristics of Sharia transactions such as free from riba, gharar, maysir, zalim, haram and the types of Sharia transactions for examples murabahah, salam, istishna, mudharabah, musyarakah, ijarah, zakat, infak, sedekah, wakaf, serta wa'd become fundamental in preparing Sharia financial report. Based on a survey conducted on 33 students taking sharia accounting, understanding Sharia term is a major obstacle. 82,8% percent students stated that it was difficult to define the terms used in sharia accounting. This is understandable considering all law sources in sharia accounting are in Arabic. It means that there are many terms in Arabic and in order to understand the meaning of the terms, we need to know the definition of the term. In tourism sector, Prayudi (2019) found that tourism accounting dictionary which he developed was valid, practical, and effective in increasing the students' quality and practical learning of tourism accounting practice.

This research was conducted to develop a Sharia accounting dictionary (Sharictionary) which assists students in knowing the definition of sharia accounting terms. Sharictionary is developed in the form of an application which is easily access. Sharictionary is different from the sharia dictionaries that have been developed because it is specific to the terms used in sharia accounting, which are not found in other Sharia dictionaries.

LITERATURE REVIEW

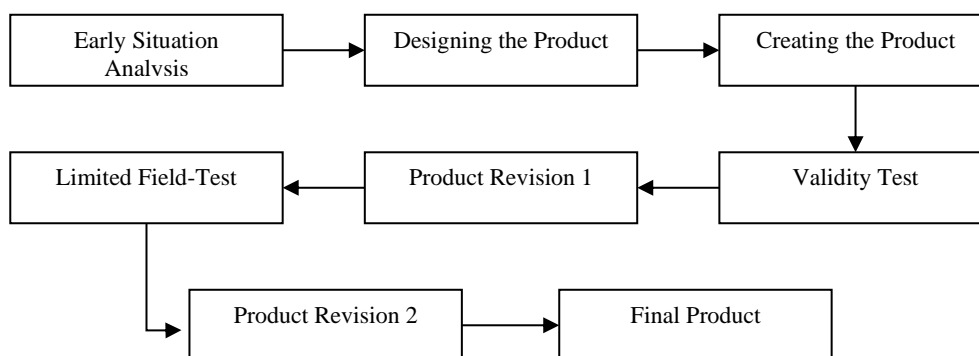
Allah SWT ordered the recording and counting of transactions when muamalah in Surah Al-Baqarah: 282. The verse is then interpreted as a meaningful accounting context in every muamalah it should be recorded correctly, both large and small transactions. Furthermore, the registration officer is someone who is capable of his field and uses proof of transaction. In response to the need for record-keeping the research about sharia accounting continuous to develop along with muamalah activities in general sharia (Saputro & Triuwono, 2010). In addition, there are also studies related to sharia accounting learning. This is a response to the need for recording officers who are proficient in sharia accounting. The research development of sharia accounting as the subject has produced various products, such as scientific approach based students’ handout (Agista & Hakim, 2018); android based students’ handout (Nadiroh & Susilowibowo, 2018); textbooks (Kusumaningtyas & Hakim, 2018; Ningsih & Hakim, 2020; Putri & Hakim, 2019; Ratih & Hakim, 2018).

The need for sharia accounting learning media that is practical and easily accessible is the main background in this research. A sharia accounting dictionary is an option because it is considered to be able to help students learn sharia accounting terms which are very different from conventional accounting. In addition, Prayudi (2019) has first developed a dictionary containing account names and other accounting terminology used in the tourism industry sector. The results of his research state that the tourism accounting dictionary developed is valid, practical, and effective in improving the quality of students and learning practitioners and tourism accounting practices. Based on the researchers’ observation, there is not any research which develops sharia accounting dictionary yet. The existing dictionary was conventional accounting terms (Ependi, 2014; Darnila, 2015; Januarti dkk, 2017). The sharia accounting dictionary is expected to increase the understanding of accounting graduates as the main capital in entering the sharia industry.

Ependi (2014) designing an accounting terms dictionary that allows the separation of vocabulary or terms based on categories using the Object-Oriented Analysis and Design (OOAD) method. The design stages include 1) determining user needs, 2) identifying user scenarios, 3) selecting classes and objects, 4) identifying class attributes and operations, 5) identifying class structures and hierarchies, 6) building class and object relationship models, and 7) designing object-based (use case diagram, activity diagram, class diagram, component diagram, deployment diagram). Darnila (2015) developing an accounting terms dictionary application using the Knuth Morris Pratt method which shifts the characters based on the information obtained before the process is carried out. Meanwhile, Januarti dkk (2017) implementing the reverse colussi algorithm in making the accounting terms application as an Android-based learning.

METHOD

This research used Research and Development (R&D) method which is adapted from the development model of Borg and Gall (1983). The last result of this research is learning media in the form of dictionary about the terms used in sharia accounting. The research process which was done by the researchers to get the final product was showed in Picture 3.1. The first step of the research development was done by analyzing the early situation. The analysis of the early situation was done by the researchers to know the needs of the subject. In the early situation analysis, the researchers conducted Focus Group Discussion. After the researchers knew the needs and the problems, the next step was to design product and continued by creating the products based on the needs. After that, the researchers was doing expert validation test for the finished product. Then the result of expert validation was used as revision for the first product. Then, the researchers conducted limited field-test through the application users which were the students of accounting. The result was used to revise the second product and the final product was ready to be used. This research was briefly conducted within 5 months.



Picture 3.1 Research Design

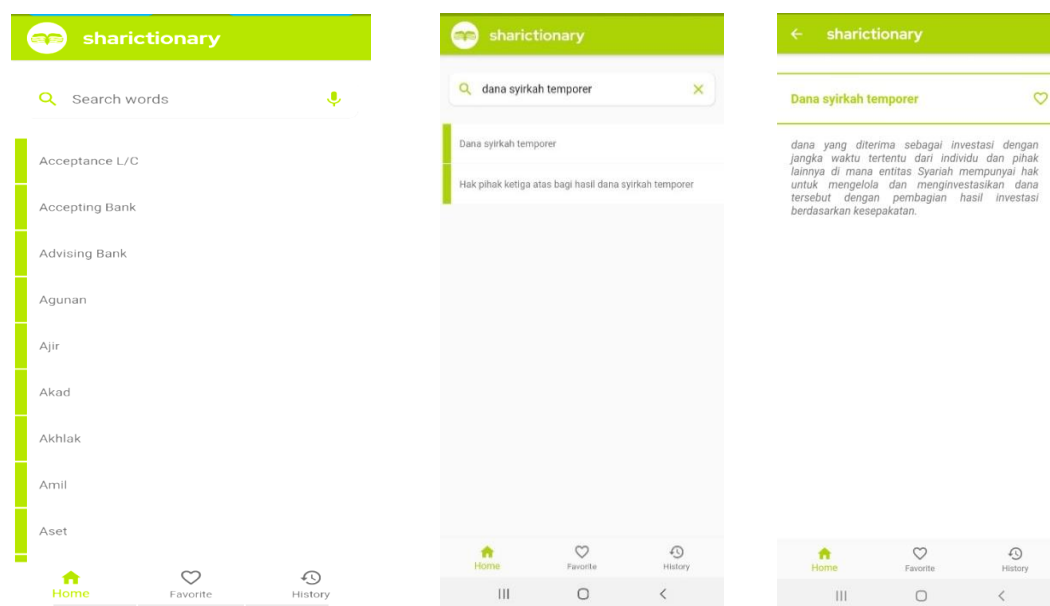
RESULT

This research is R&D research conducted in sharia accounting course using Borg and Gall model. This research begins with a survey conducted on 33 students taking sharia accounting courses. The survey was carried out by giving three questions via google form. The first question asked about yes or no answer of a statement, that is I have difficulty in understanding the term (arabic) used in sharia accounting courses. The second question is an open question that asks the difficulties faced in learning sharia accounting. The last question asked about an input related to improvements in sharia accounting learning. 82.8% of students have difficulty related to Arabic terms used in sharia accounting courses. This can be understood considering that sharia accounting is different from conventional accounting (Fakhrudin, 2008; Muzaid, 2014; Hadi, 2018). The answer to this question is also strengthened from the answer of the second question. Most of student (67,74%) repeat the answer that the main obstacle in studying sharia accounting is the difficulty in defining the Arabic terms used in sharia accounting. While others argue that the difficulty of sharia accounting learning lies in the technicalities of online learning. With regard to this difficulty, some student proposed a glossary or collection of terms as solution. Based on this survey, sharictionary was developed to assist students in defining related terms.

Sharictionary is different from existing accounting dictionaries that develop for conventional accounting terms (Ependi, 2014; Darnila, 2015; Januarti dkk, 2017). Sharictionary is android based application consists of more than 350 terms used in sharia accounting. The file size of this application is 17 MB. With this size, sharictionary offers ease of access. Moreover, Sharictionary can be access offline so student do not need to worry about internet connectivity. Sharictionary contain three main fitures namely home, favorite, and history. The explanations of the fitures in this application are as follow.

1) Home

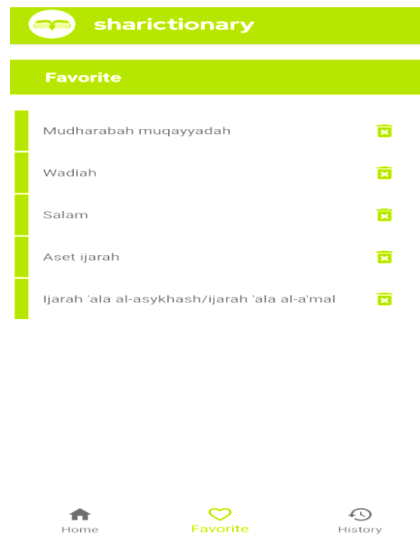
On home menu, student can find the certain terms. Student can search the terms by typing on the search words panel or by saying the words with pressing the speaker symbol. After student type or say the words, so the application will work and find the words. Then student can klick 1 time on the chosen words to be bale to read the definition of the words or the terms.



Picture 4.1 Layout of Home Menu

2) Favorite

The favourite Menu consists of the terms which has been marked before. Favourite Menu allows student to find the terms which often to be used easily. On this favourite menu, student can also delete the favourite term list. The layout of the favourite menu is as follow:



Picture 4.2 Favorite Menu

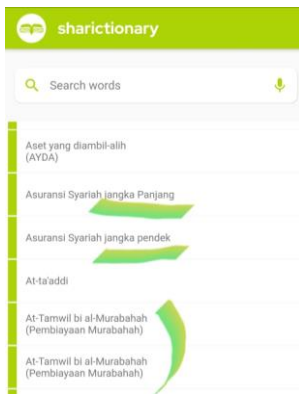
3) History

History Menu consists of the terms which had been search in Home Meno. History Menu allows student in browsing the previous terms. The layout of the history menu is as follow:

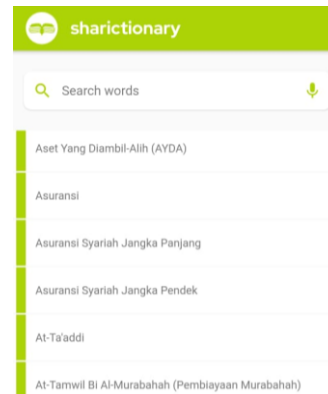


Picture 4.3 History Menu

The next step building sharictionary is validation process. The validation process is carried out by involving two validators. The first validator is material validator that ensures the feasibility of material aspects while the second validator is media validator that ensures the feasibility of media aspects. The score obtained in this validation process is equivalent to 90. Based on material validation, sharictionary is valid and feasible to be used as sharia accounting learning device. Sharictionary provides precise definitions of related terms. Therefore, sharictionary allows students to understand term used in sharia accounting. This understanding is important as a first step in preparing financial reports. Without this understanding, it is impossible for students to apply the concepts of recognition, measurement, presentation, and disclosure. In other words, students cannot achieve expected learning objectives. Furthermore, based on media expert validation, Sharictionary is an easy-to-use application. The buttons provided are familiar with a simple layout. However, there are suggestions regarding the neatness of term presentation. Media validators found inconsistencies in the use of capital letters and punctuation. This suggestion was applied in the first revision as shown in the image below.



Sharictionary before revision



Sharictionary after revision

Further besides conducting expert validations, this research also conducted limited field-test towards 32 students who took sharia accounting subject. The trial is carried out by distributing sharictionary to students. After receiving sharictionary, students are asked to find the definition related to sharia accounting they need. In addition, students are also asked to provide opinions regarding sharictionary. The results of the limited field-test received a positive response from students which is equivalent to 95. Students can find related sharia accounting terms in the sharictionary. In addition, students perceive sharictionary as an easy media to operate. Thus, it can be concluded that Sharictionary was feasible to be used as learning media in sharia accounting subject.

CONCLUSION

This research was conducted by using research and development (R&D) method in sharia accounting courses. The stage of the research are analysis of the early situation, designing the product, creating the product, expert validity test, revision of the first product, limited field-test towards the students, revision of the second product, and producing the final product. In the first step, it found that students experienced difficulties in defining the terms (arabic) used in sharia accounting. This difficulty certainly has an impact on expected learning outcome achievement. Sharictionary helps students in understanding the definition of related terms (arabic) as a first step in achieving sharia accounting competency. With 90 score of expert validity result and 95 of limited field-test, it showed that sharictionary was valid and feasible to be used as the learning media in sharia accounting courses. Therefore, sharictionary can be a complementary media in sharia accounting learning. In the future, sharictionary will be developed using web based so that it can be used by more students, especially those who do not use Android.

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