

THE VALUES OF KI HADJAR DEWANTARA'S CRITICAL EDUCATION: FUNDAMENTAL CONCEPT OF ACCOUNTING EDUCATION OBJECTIVE

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Abstract

This article analyzes the current of accounting education reality and finds a relevance values that brought by modern accounting with Ki Hadjar Dewantara's thinking. Additionally, this article explores the values of Ki Hadjar Dewantara's critical education as a formulation for basic concept of accounting education objective. Islamic spiritual value, moral value and freedom value which become the findings in this article are still a conceptual framework that requires ongoing study to obtain indicators of each value in order to formulate the concept of accounting education objectives in accordance with character and identity of Indonesian people.

Keywords: Ki Hadjar Dewantara, Values, Accounting Education.

“Hidup manusia itu pokok pangkalnya ialah *berdjoang dan membangun*, tak dengan berhenti-henti”

“Suci Tata Ngesti Tunggal”

(Kesucian Batin, Ketertiban Lahir, menuju kepada Kesempurnaan)
(Dewantara, 1967)

“The principal of human life is *struggle and build*, never give up”

“Suci Tata Ngesti Tunggal”

(Purity of Mind, Physical Orderliness, leading to Perfection)
(Dewantara, 1967)

When we are hearing the names of western critical thinkers such as Max Horkheimer, Theodor Adorno, Wiesengrund, Jurgen Habermas, Georg Lukacs, and another Frankfurt ideology (*Frankfurter Schule*)¹ alumnus, naturally we can think to use their thought as an approach or theory in accounting research. For example, Pujiningsih (2013) doctoral research, entitled “Colonization and Liberation Lifeworld Higher Education through Budgeting as Steering Media (Case

¹Most writers in Indonesia translating “*Frankfurter Schule*” with the “Frankfurt School”, but the word “*schule*” here does not mean “school”, but rather “a tradition of thinking” or “ideology of thought” (Magnis and Suseno, 1992:173).

Study of State University Public Service Board)". The study uses Habermas Critical Theory² as a methodological approach and as a tool of analysis is Habermas's Communicative Action Theory.

Then, how if we hear names like Nataatmadja, Tjoet Njak Dhien, Ki Hadjar Dewantara or Tjokroaminoto? Maybe, most of all readers still feel 'strange' with their thinking. And now, what related their thought with accounting? The answer is founded in this article. Kamayanti (2013), entitled "Critical Accounting Research: (Non) Feminism Tjoet Njak Dhien Approach", Mulawarman (2013) entitled "Songs of Accounting Methodology *Ala* Nataatmadja: Beyond Derridian Developing "Self" Nation Thought", as well as research was done by Latuconsina (2014), entitled "Reconstruction Concept of *Murabahah Margin* Determination: Critical Perspectives of Tjokroaminoto Islamic Values". From that article, we are as one of young generation, if we have desire to explore the values of national leaders thought, then we can use it to developing accounting science in accordance with the character of Indonesian people. In other hand, these articles also give evidence that the thinking of national figures are in line even beyond the ideas of Western critical figures, then, why are not we proud to use the ideas of national figures for developing accounting research?

Ki Hadjar Dewantara (KHD) is one of national heroes who focus of his struggle on education. Of course, KHD's thinking 'breath' struggle to liberate Indonesian people from the shackles of colonial imperialism. Were that thing we called, critical thinking? Kamayanti (2013:362) explains "All forms of struggle against colonizer is a evidence spirit of emancipation and alteration that are fundamental worldview of what we know as the critical paradigm". The basic of KHD's education values cannot be separated from the environment of his life, such as family, social community and national life. Indeed, KHD's thinking in education is general and holistic, so it is not specific to education in a particular field. It is become a challenge for me, especially to interpret and seek its relevance with accounting education.

Development of critical theories from national heroes thinking is one of evidence our love for this country. How could not? When modernization brings us oriented to western science that does not necessarily appropriate with culture and characteristics of Indonesia, then it will reduce nationalism of young generation. Indonesian people has its own characteristics with their religiosity, have tradition and ethics in their society and also each individual have a good moral. All of this characteristics are reflected in the basic of country, namely Pancasila. Thus, accounting education should be a reflection of nation's cultural and character, surely accordance with the values of KHD's thinking. As one of the 'gold' generation of this country who constantly struggle to expel the colonizer, KHD's love to this country should be a guide for all Indonesian young people. Yes, like a KHD's advice that I put at the beginning of this article, every human should be continuously struggle and build civilization according to its capacity. As a sovereign nation, whatever form of colonialism and everything that is not in side of Indonesian people's interests, the struggle does not finish yet. It is mean, the freedom of physical and mind absolutely to be fought!³

²Jurgen Habermas is the leading figures today, a school of philosophy that since 60 years more influential in the world of philosophy and social sciences, namely critical philosophy (Magnis and Suseno, 1992:175).

³Kamayanti (2013:363) describes that mindset of love to Indonesia, namely "Alignments for Indonesian liberty, it is actually becoming a basic requirement of building Indonesian Critical Theory."

This article is a conceptual framework to understand the values of KHD's critical education and its relevance to the current accounting education. The values of KHD's critical education derived from the meaning that I did after reading carefully and thoroughly from KHD's book entitled "Education" (book I) and "Culture" (book II). Therefore, the composition of this article starts from condition of current accounting education reality and then explore the values of KHD's critical education as a basic development concepts of accounting education purposes. However, in this article does not explained how an ideal concept of accounting education purposes in accordance with the values of KHD's education thinking, so this article is a beginning framework to formulate the concept of accounting education purposes.

In explored the reality of accounting education, of course, it can not be separated from the reality of accounting itself. Why do I say that? Yes, the values were brought by modern accounting internalized through education so it can shape character and personality of the student. So, between education and accounting intertwined into a process that can take the values contained in the accounting itself. Then, what the values embedded in the modern accounting? Let's us contemplate and enjoy my explanation below.

Results and Discussion

Reality in accounting education (a study literature). Within the past few years, accounting became a trending topic in social science research, not only in the international world, but also in Indonesia. Why do I say that? Of course, it is related to development of non-mainstream⁴ accounting research paradigm as a counterweight of the mainstream paradigm which has been the 'queen' in accounting research globally. Of course, in this globalization world, accompanied by changes in the development of science (including accounting), it is necessary to find a new paradigms as an alternative to shaping civilization science. It is similar to the following statement.

"The globalization of accounting is in place, and the emergence of a way to consider and reflect upon the new paradigm is essential." (Apostolou *et al.*, 2013:147)

Thoughts related to the development of multiparadigms accounting research been written by (Djamhuri, 2011). In this work, he described the conventional understanding of accounting and its relation to positivist perspective (functionalism). Furthermore, there is a discussion in the accounting status and its implications according to Belkaoui (1992) which is a multiparadigms discipline, and then presented in depth the differences perspectives that developed in accounting research. To accommodate the diversity of thought in accounting research, there are some published scientific journals (both national and international) including *Accounting, Organizations and Society* (AOS), *Critical Perspectives on Accounting* (CPA) and *Journal of Multiparadigm Accounting* (JAMAL).

One thing that becomes an interesting study when looking at a substantial difference between mainstream and non-mainstream perspective is the mainstream views, accounting becomes value-free science, but according non-mainstream views, science will be full of values (value-laden) that forms a reality, including accounting

⁴The term of non-mainstream and mainstream paradigm was introduced first by Chua (1986).

(Triyuwono, 2011; Setiawan, 2011; Djamhuri, 2011). Even explicitly in the inaugural speech of professor degree, Triyuwono (2006:2) describes that "Accounting is not possible to be free of value, because the process involves the creation of human who has a personality and full of interest." Furthermore explained by Triyuwono (2006) that the main value inherent in modern accounting is egoistic and materialistic. Both of these characteristics are then engaged in utilitarianism⁵ and forming a building of capitalism. The characters in modern accounting (conventional) then caused dehumanization, even taking a human alienated with God.

The research related to the values contained in the recent of conventional accounting is done by (Kamayanti, 2011). The objective of her research is explained that the desire of researcher to build awareness about the existence of "beauty's" trap namely masculine, colonization and relativity to be achieved in accounting education, then it is criticized and propose an alternative paradigm in accounting education. Furthermore described in her research, the concept of masculinity, colonization and relativity evidently become a basic philosophy of current accounting education, namely secular. The research findings of Kamayanti (2011) can be said to be 'a slap' in recent accounting education face that are very comfortable with *status quo*. The important thing here that for the mainstream paradigm, accounting science in a good condition and nothing needs to be changed.

Similar but not same, Ekasari's (2012) research aims to reconstruct the accounting education in Vocational Higher Education which generally education and especially accounting and accounting itself is embedded with the value of capitalism, materialism, individualism and Secularism. Ekasari's (2012) research gives a second 'slap' for accounting education face, especially in vocational higher education, that the accounting knowledge is taught to students contains values that actually is not good for future accountants. Therefore, Ekasari (2012) describe that the reconstruction needs to be done in order to make students not only believe in accounting but very important element is internalization Ethics, Moral and Spiritual (EMS) when entering the work place.

It is clear from several result studies of accounting education that there is a correlation between accounting and its values, so it requires a 'tool' to internalize these values. Yes, of course, education is the answer. With education, the process of internalizing the value can be realized through the process of learning between teachers and students. It could be said that education has power for shaped the civilization of mankind, of course related to the development of science. So the question, Are values contained in the current accounting education has been oriented on the value of kindness? Are concepts in current accounting education has been realized concept of worship into God? And the last question, is the form of accounting education in accordance with the culture and characteristics of Indonesian people? Let's us muse for a moment with a pure of mind and heart, and still put our trust (*tawakal*) to Allah SWT.

Accounting education concept used in Indonesia is still referring to the IES (International Education Standards) for professional accountants issued by IFAC (International Federation of Accountants) through one of the board which organized international accounting education is IAESB (International Accounting Education Standards Board). Why does Indonesia as a great and sovereign country still

⁵Basically, utilitarianism have assumption that good or bad values of act is measured in the absence of utility (surely the meaning is material) which resulted from an act (Triyuwono, 2006:3).

‘obedient’ on IFAC policy? Do IAI (Indonesian Institute of Accountants) as the organization to accommodate the interests of all accountants (both educators and professionals) does not make its own standards in accordance with the culture and characteristics of Indonesian people?

As one of IFAC member, Indonesia, as well as the others of IFAC members, should be ‘obedient’ in provisions of SMO (Statement of Membership Obligation) which each of IFAC member country is expected to implement IES (International Education Standards) in the educational process for professional accountants. It is clearly described in the Proposed Framework for International Education Standards (2014) issued by the IAESB below.

“The IAESB is conscious of (a) the diversity of culture and language, educational, legal, and social systems globally, and (b) the variety of roles performed by professional accountants. Therefore, the IESs are principle-based standards of IFAC member bodies that allow flexibility in implementing the requirements of the IESs. **Each IFAC member body needs to determine how best to implement the requirements of the IESS and is subject to the Statements of Membership Obligations (“SMOs”).** The IAESB also recognizes individual that IFAC member bodies may adopt learning and development requirements that go beyond the IESs.” (IAESB 2014:21) (bold statement is done by researcher)

However, in the first sentence of this statement explained that IAESB aware the diversity of culture and language, level of education, legal/law, and the social system as a globally. It means, there is still a ‘space’ for each country to develop IES (International Education Standards) in accordance with the evolving culture and characteristics in each IFAC member country.

IAI-KAPd (Indonesian Institute of Accountant-Accounting Academics Compartment) as the organization that operated the interests of accounting education in Indonesia has actually made a draft of Indonesian Accounting Education Standards (*Standart Pendidikan Akuntansi Indonesia/SPAI*). However, it is surprising what the findings of Kamayanti’s (2011) research that there are some parts of SPAI’s draft is a summary and translation in a part (and some of it is full) from IES (1-8). More details are presented in the following quotation.

“However, the most important issue in the SPAI preparation is in its contents that have the IES-IFAC-adopted guidelines. A comparison of SPAI and IES (1-8) shows that SPAI translates and summarizes IES (1-8) (see appendix 1).” (Kamayanti, 2011:97)

When I tried to more explore in appendix 1 of Kamayanti’s (2011) study, it was written clearly by her the comparison evidence that shows SPAI’s draft is a translation (either partial or full) from IES (1-8). It is ironic that Indonesia as a great and dignified nation can not modify the accounting education standards were adopted from IES in accordance culture and characteristics of society, namely Unity in Diversity (*Bhineka Tunggal Ika*).

When IFAC requires all of member states to obedient SMO (Statement of Membership Obligation), certainly there is a ‘thing’ behind it. Kamayanti’s (2011: 98) findings explain that “Accounting Education, by following the IFAC framework, therefore would be directed by the market that uses the products of education for its needs”. Yes, market become a great power and can determine the direction of professional accountants education through IES implementation mechanism. By doing so, it can be said that the accountants who resulted from accounting education process

will become a market commodity and then work to manage a company's finances. It is so-called political mechanism in the frame of market capitalism? A similar statement was expressed by Kamayanti (2011:100).

"Through these chains of power, it can be seen that the market, to which IFAC is oriented, might be the most powerful institution that governs the accounting education direction. Thus, the market that operates on a *laissez faire* mechanism, would represent the existing capitalism."

In other hand, Kamayanti's (2011) findings that related with "market is IFAC oriented" and represent "the existing capitalism" also founded in the mission of IFAC education committee in explanation of Framework for International Education Statements (paragraph 9, p. 4) below.

"The mission of the Education Committee is to, **serve the public interest** by he world-wide advancement of education and development for professional accountants leading to harmonized standards". (bold statement is done by researcher)

From quotes "to serve the public interest" become a substance of mission the IFAC education committee and this concept is adopted in SPAI's draft issued by IAI-KAPd, this is a justification that IFAC is "market-oriented" or pro-market. Of course, the value contained in market mechanism is free competition, so it would appear egoism⁶ and individualism⁷ value within professional accountant.

More related analysis in the Framework for International Education Statements look 'awkward' in paragraph 20 below:

"International Education Standards for Professional Accountants prescribe standards of generally accepted "good practice" in education and development for professional accountants." (IFAC Education Committee, 2003:7)

I can interpret how IFAC very expects the member country to implement IES 'better'. Is this not a form of forcefulness? Though clearly explained in the beginning that IFAC education committee recognizes the diversity of cultures, languages and social conditions of its members. Furthermore, that explained in paragraph 20 in the explanation column below.

"The Standards establish the essential elements of the content and process of education and development at a level that is aimed at gaining international recognition, acceptance and application. Hence, member bodies must consider reviews these requirements."

This statement shows evidence that there is not an oddity if SPAI's draft 'plagiarized' IES (1-8) either full or in part. In my wonderful hopes, if we are as a great and dignified nation can determine direction and policies of accounting education without intervention of foreign nations.

Furthermore, paragraphs 39 and 41 in IES (International Education Standards) which describes the capabilities and competence are:

⁶According KBBI, egoism is behavior that is based on the encouragement to benefit themselves rather than for the welfare of others.

⁷According KBBI, individualism is a way of view that consider themselves (personality) is more important than the others.

“Capabilities are the professional knowledge; professional skills; and professional values, ethics, and attitudes required to demonstrate competence.”(IFAC Education Committee, 2003:12)

“Competence is being able to perform a work role to a defined standard, with reference to real working environments.” (IFAC Education Committee, 2003:13)

Two important things that are emphasized in the Framework for International Education Statement proves that IFAC education committee want the output of accounting education process will form the prospective accountant who has good capability and competence. It is not entirely wrong, because capability and competence are two important things that must be owned by prospective accountants to work. However, if only two things that are emphasized in the educational process, then it cause intellectualism⁸ and materialism⁹ values inside the accountant.

Linkage Ki Hadjar Dewantara’s thought with current accounting education reality. From description of the values that became a essence in the current accounting education, much earlier, one of Indonesia’s hero, Ki Hadjar Dewantara, in his first book entitled Education (1977) apparently had criticized educational values that brought by the colonizers. As the following quotation.

“At the present time, our children were study in school also get the influence of school system in Europe. For example, they were generally have a rough characteristic, lack of humanity that also causes lack a sense of social, so it is appearing egoistic and individualism values. Do not be explained again that two of this characteristic is solely destroy orderliness and peacefulness of the world.”(Dewantara, 1977:106)

Scientifically, what is explained by KHD is a general value of education that brought by the colonizers and applied in Indonesia. However, if it was compared with current accounting education, there was a same things with KHD’s thought (such as evidence about criticized IES that I gave at the beginning of this article). Yes, we like ‘driven’ by international organizations in order to follow standard concepts on behalf the union of system globally, not only in the accounting education, but also accounting itself with IFRS convergence to the countries members of IFAC.

In other hand, KHD also speaks about colonization that done by Netherland to Indonesian people. It was his explanation.

“Colonial politic which intends to take the results as much as from Indonesian soil for welfare of Netherlands itself. With it, actually has illustrated the spirit of materialism and capitalism from Netherlands.” (Dewantara, 1977:137)

What are explained by KHD were highly correlated with condition of accounting education (and accounting itself) that developed at this time. How could we not aware to ‘occupation’ in the modern accounting? Convergence of IFRS (International Financial Reporting Standards) to most country in the world is an attempt to unify the accounting reporting system in order to be comparable (comparability principle) with

⁸According KBBI, intellectualism is obedience or adherence to exercise the power of thought and search for something based on science.

⁹According KBBI, materialism is a basic philosophy of life who are looking for everything, including human life in the material realm solely to the exclusion of everything, such as natural senses.

other companies in different countries. This is consistent with the objectives of IASC (International Accounting Standards Committee) in standard-setting, which is "to improve and uniform the general of regulations, standards, and accounting procedures relating to the presentation of financial statements." (Kieso et al., 2002:22). And the ultimate goal of uniformity accounting standards is an alternative existence of capitalism. It is like a statement Walker (2010:150) follows.

"Mandating a single set of accounting standards designed to accommodate the needs of liberal stock market economies, risks doing harm to the alternative forms of capitalism that may be necessary for the long term development of the world."

Furthermore associated with materialism, KHD stated that school is a 'place' to grow up education values that brought by colonizer thus eliminating morality of Indonesian people. It is his explanation.

"The public schools in Netherlands period was very ignoring principles and basic humanity, otherwise very affirming spirit of worldliness generally, especially the spirit of greediness thing, namely "materialism". The spirit of materialism deadly all noble humanitarian ideals, so it degrades humanity of our nation." (Dewantara, 1977:148)

Teaching system in the school was controlled by Netherlands did not escape the attempt to instill values that can damage the character and ideals for the struggle of Indonesian people. KHD state that:

"The system of teaching which is not based on the spirit of culture by itself would be an intellectualism. Furthermore, besides materialism and intellectualism, disease arising from the presence of western teaching system is a sense of individualism that separates the individual or person to another. Gone "family's sense" in communities across Indonesia that actually be holy and strong affinity as well as a solid basis for holding orderly and peaceful life." (Dewantara, 1977:137-138)

Surely, it is a noble ideals from one of 'gold' generation in this country to create a liberty from colonialism in our every life. In the context of accounting education, I feel that the statements are described by KHD in this book is very relevant to the realities of accounting education, especially in Indonesia. For example, Indonesia as one of the IFAC members must comply with SMO, and the consequences are required to adopt the IES as standard to be applied in Indonesia. Unfortunately, SPAI's draft is a partial translation (and there are some fully) of IES (1-8). It is indicated that this country to be aware and have willingness to be colonized indirectly by foreign nations (west) through its policies. So, where is the national identity (liberty legality) as long as 69 years?

Actually, KHD has given 'signs' in order to deal with culture and all of intervention forms from foreign nations to Indonesia, where KHD is very polite, humble but distinct to provide limitations associated with it. There are more details about it.

"To make it easier, save and enhance the entry of materials and objects from cultures of other nations in the world into the culture of our nation, then it is necessary to put "Tri-kon principle", namely: (1) "*Kontinuitet*", which means that recently our lives must be a "continuation" of our lives at the last time, do not "repeat" or "imitation" of other people lives. (2) "*Convergence*", which means the need to avoid "living alone" (isolation) and toward the meeting with other nations in the

world. (3) “*Konsentrisitet*”, which means that after we are “united” with other nations in the world, but not lose “personality” of our own.”(Dewantara, 1977:228)

In the context of accounting education, the actual principle of Tri-kon could be a ‘filter’ to adopt IES into SPAI. Even the concept of Tri-kon has been very clear that we as an independent nation, can not imitate absolutely against other nations, because we have a culture and characteristics that different from other nations. Besides that, KHD also confirms that we do not lose our identity (personality) as a sovereign nation. This means that we should not be arranged by any country because we will determine the direction and policies which the best for all Indonesian people. And the reality of what happened in current accounting education is opposite of nation ideology, will we as young generation should be silent and stand by seeing this reality?

And finally, the estuary of values that embedded in the IES’s conceptual framework contained in the definition of accounting education purpose below.

“The goal of accounting education and practical experience is to produce **competent professional accountants** capable of making a positive contribution reviews their lifetimes over to **the profession and society** in the which they work.” (IFAC Education Committee, 2003:27) (bold statement is done by researcher)

So with an explanation of the purpose of this accounting education reinforces my belief that accounting education directed to form a competent professional accountants candidate (an expert in the field of accounting) to provide his contribution to profession and public society (market interest). It is not entirely wrong, but did this goal involved accountant to contribute to his/her Lord? If God is no longer included in the accounting education purposes, did this means a professional accountant candidates no longer need *hidayah* (guidance) and *inayah* (protection) from God? It is called negating God in the context of science (secularization)? *Astaghfirullahal'adzim*¹⁰.

Exploring the values of Ki Hadjar Dewantara’s critical education. From KHD’s thinking that has been written in the first book about education and a second book about culture, if we look deeply, it will be very much values that can be learned as a basis of ideal education in accordance with national identity. I do self-reflection deeply when trying to find any values that can be used as a basic formulation for concept of accounting education purposes. Of course, this is not an easy work because there are various kinds of values and ideas that we can take a lesson for general education. But, in this article, I want to explore KHD’s thinking values that has been related with accounting education. I have found three fundamental education value of KHD’s critical thinking that as one of the ‘gold’ generation of this country.

Islamic spirituality value. In the view of many people, both of academics and historians, KHD as one of the liberty fighters are very close with nationalism thinking. It is not entirely wrong, but when I explored deeper his writings, it will be found some other values. These values indicate that he is an idealist person. When Netherlands and Japan colonizing Indonesia, all of the people submissive and obedient to the orders of colonizer, only Indonesian people who dare and idealist can against all of colonization forms.

¹⁰In Islam tradition, this statement expressed to request a mercy from God.

Selection of Islamic spirituality¹¹ as one of the KHD's value thinking is a deep reflection after I have read his first book about education. He is a person who has holistic thinking, where the level of his 'depth' thinking does not stop at one viewpoint, but rather includes overall dimensions about an ideal concept.

In some KHD's writings related to spiritual dimension of Islam, he clearly recognizes that God is one (*Laa ilaaha illallah*) (there is no God except Allah SWT). This is the essence of *Tauhid*¹² in Islam. Allah is the one regulator of life and gives a mercy for all, including the blessings of freedom for Indonesian people. In this way means that Islam becomes a way of life both in the world and the hereafter as well as basic needs (Rahman, 2011:43). All of this thinking is contained in the following sentence.

"We have developed so far away, to be clear and bright for us, because the regulator of life, holding the entire leadership forever in His hands, not for self-interest, but because of love towards us, His creatures, and for orderliness of entire life." (Dewantara, 1977:50)

KHD also talked about faith as the embodiment of ideal noble as a religious nation and dignity to achieve the orderliness and beautiful life. It shows a civilization that created as a result of the educational process is also a gift from God. So, we as a human must have faith in our heart. KHD stated:

"The sense of faith that causes humans capable and able to improve their lives, to whisper his soul, to punish himself, or encourage the desire or willingness towards sublime and beautiful goal." (Dewantara, 1977:478)

KHD's writings related to Islamic spirituality is also seen from his thought about the nature of soul, which as a man that has religion and morals, we must believe in the existence of supreme power that controls the entire universe and the hereafter, Allah SWT. KHD's statement related about it.

"In the religious world about psychotherapy was not undervalued, but the main concern is about soul essence, especially the existence of God, the invisible ruler, and about the human relationship with the hereafter life." (Dewantara, 1977:424)

From KHD's statement above that we as humans do not forget the 'invisible ruler' in every aspect of life. That means, aspects of mental (spiritual) which relate to the God becomes one of the important things in life. In essence, humans should effort (*ikhtiar*), and Allah SWT that determines the outcome (*tawakal*). It also shows that KHD's spiritual aspect of Islam can be made as a thinking model for all students.

In current accounting education reality that I have been described earlier, I provide evidence about the values were taken by western accounting education concept (IES), one of them is materialism. KHD strongly disagrees with materialism value if it applied in general education (also accounting education in the context of this article). If materialism value is too dominant in the growth of student soul, it will grow a thinking that loves the world. It also means that through education, student will be

¹¹Islamic spirituality is a human psychological characteristics are manifested in a good works that sourced from religious values, guidance the prophet of Muhammad SAW, and the light of Allah SWT (Rahman, 2011:43).

¹²Triuwono (2012:189) describes the ontology of *Tauhid* is a self-awareness that always feel the presence of God in time dimension and place everywhere else.

‘driven’ his/her consciousness to love the world, without thinking more eternal life, namely hereafter. For anticipation this trend, KHD more emphasis the education that nuanced Islamic spirituality to guide students in order to keep orderliness of physic and mind. This is one of form KHD’s idealism in conceptualizing spirituality in education. His detail explanation is:

“Material lust, generally invisible in our lives, otherwise we hate materialism and inviolate idealism. Arises sublime delusion, devotion to God or invisible power (*religie*), like to help the others and so on.” (Dewantara, 1977:90)

Nevertheless, furthermore explained by KHD, indeed the concept of western education contained materialism value, and we as a civilized nation should not be trapped, then he emphasizes a balance between material and spiritual life, both physically and spiritually. Yes, the balance is a key for sublime and civilized human life. This is an explanation about it.

“Education is the way of keeping physic and mind towards the children to advance his material or physical and mental or spiritual one.” (Dewantara, 1977:436)

Mind character (moral) value. KHD is one of the national fighters who have a good character, distinct, and soft personality. I can tell about him like that because I interpret the quote below.

“Mind character (*budi pekerti*), attitude or character, which is the unification thought, feeling and volition, and then arise power. Knowing that “mind” means “mind-feeling-volition”, and “character” that means “power”. So “mind character” is a human soul, begin with idea until become a power.” (Dewantara, 1977:25)

Mind character is a basic value (intrinsic) of a human who can be grown through education and teaching, where that value is a combination of idea (mind), sense (feeling) and intention (willingness) as a core component to form a civilization that have a good morals. Efforts to realize this main thinking is a process of education as described by KHD. “Generally, education means a power to promote the growth of mind characters (*budi pekerti*).” (Dewantara, 1977:14)

As a core component in forming a good human, KHD explained in detail what it called a “*tri-sakti*” of soul (idea, sense and intention), namely:

“Idea” is the power of thinking, which is searching for the truth of something, with compare a thing or one situation with another, until can know the difference and the same (Dewantara, 1977:451)

“Sense” is all about our hearts, which are causes glad or sad, shy or proud, satisfied or disappointed, bravery or afraid, love or hate and so on (Dewantara, 1977: 451-452).

Willingness or “intention” always arise in addition and as a result of thoughts and feelings. Actually, “willingness” is continuation the natural passions that exist in the human soul, but has been considered by mind and refined by feeling (Dewantara, 1977:452).

The unity of “*tri-sakti*” is described further by KHD as the embodiment of sublime human mind. So, the balance between three concepts of human psychological can make a whole human personality, and did not separate between material and spiritual. Of

course, education become a process that all these values are transferred to students in order to be a decency, fair and civilized human.

The danger of intellectualism that I have explained yet in the current accounting education reality, then mind character is a solution which can neutralize the influence of western education concept. Implementing mind character through education, the students would not be trapped by the power of mind as the source of all inspiration and solution problems being faced. Mind is not being the only 'tool' to develop intelligence and conceptual thinking. So in this case, it is needed a balance to form the human who is virtuous and have good morals, namely the power of mind and soft feeling (mind character/*budi pekerti*). This is KHD's statement that showed the danger of intellectualism.

"Efforts to reduce the danger of intellectualism that has been done by various ways, such as by promoting scout, with various youth organization that is based on the social education, to promote the spirit of sport and arts, with mind character of teaching and other positive efforts." (Dewantara, 1977:192)

In other words, KHD's idealism in order to realize a virtuous human life is not only achieved by intellectual mind, but rather refinement and maturation of the soul. So, the role of education is very important to establish the ideal conditions such KHD's ideals below.

"With education of softening feeling, our children that should receive extensive and perfect intelligence of soul, so they should get a rather lofty level as a human (increase the *niveau* human)." (Dewantara, 1977:324)

Furthermore, KHD explained that with education and teaching of mind character, the positive impact that follows is the students are liberated from shackles of life, including hegemony of western education concept. It means educational concept combination of Islamic spirituality and noble mind character will make individual students become an independent and self-sufficient as KHD's following statement.

"With the 'mind character' that every man stand as an independent human being (impersonal), which can order or control himself alone (independent, *selfbeheersching*). This is the essence of man who civilized and it is an intent and purpose of education in general." (Dewantara, 1977:25)

All of KHD's explanation about mind character similar to the thought of Rahman (2011:42-43) states that "good manners (*budi pekerti*) is a reflection of noble-minded man who embodied in the noble attitude and actions." Thus, sublime mind character is inseparable from Islamic spirituality role of human, where the substance of Al Qur'an and Hadith is guidance for our life. Yes, this is represent Islam as a *rahmatan lil'alam*¹³ religion.

"With a noble mind character, Muslim will benefit for themselves, others and the environment, as the concept of mercy for all, and with mind, human life becomes more advanced and dignity." (Rahman, 2011:43)

¹³Mercy for all His creatures. This is the essence of revelation Islam to the world as the giver of grace for all human beings, creatures of Allah SWT.

Independence (liberty) value. As a sovereign nation, Indonesia should live in freedom without reliance from other nations, in many aspects such as education, politics, economics, government and many others. Indeed, as a democracy country, Indonesia need an aid from other country, but it does not mean that this aid become a 'trap' for Indonesia to move freely in accordance with culture and characteristics of the society. Moreover, if this aid was actually 'drive' all policies issued by government. Is such a thing called an independent nation?

"Independence is the nature of cultured human life. Independence has two properties, namely the birth of "freedom" nature that means free from coercion or command others. The second nature is an inner, we should consider the contents of freedom, and this nature namely stands alone (self). Thus, this is a meaning of "independent": it can stand alone and free from coercion and command others." (Dewantara, 1977:478-479).

According to KHD, as a nation which have a culture as a thought from mind character, it is properly that Indonesia has a free and independent nature. Free means as an independent nation, Indonesian should not be obedient from any foreign interests, even very possible that Indonesia should become a trend setter in many ways, including the education system. In the other hand, Indonesia also should not be forced to implement a western policy that contained political interest of certain parties (especially in education). Independent nature can be interpreted as a great nation, Indonesia must be able to 'stand' on its own character, that mean when a culture or whatever came into Indonesia, it must be completely filtered and understood whether in accordance with the values of Indonesian people? If it does not, we must firmly reject this foreign culture, because we have own culture to realize a civilization based on morality and nobility of mind character. In essence, whatever form of 'colonialism' from foreign parties that may threaten the independence of Indonesia, physically and spiritually, we should firmly reject it.

One of the things that became a focus of KHD's struggle in order to liberate from colonialism hegemony is education way. With independence in terms of education, Indonesian people are not necessarily obedient with foreign interests. It is a form of KHD's partiality to realize Indonesian independence in all aspects of life, both physically and spiritually. More details about KHD's main ideas contained in the following statement.

"In education must be remembered, that liberty is of three kinds: a stand-alone (*zelfstandig*), do not depend on others (*onafhankelijk*), and can regulate itself (*vrijheid, zelfbeschikking*)." (Dewantara, 1977:4)

Independence is always identical with the struggle. Yes, there is not a great thing obtained easily without struggle of its society, including education in this context. Therefore, we should not be trapped with all forms of *status quo* hegemony, although it make our lives comfortable. Because in this comfortable zone, we can found a motives and interests of other nation power. KHD firmly expects to always fight against all forms of oppression, especially for Indonesian people. KHD state that "From its nature, every human have an ability to struggled and build. Now, many people are forgetting to struggled and build continuously as long as her/his lives." (Dewantara, 1967:92-93)

The meaning of struggle in education terms that described by KHD as a maintenance process of life and livelihood in a progress direction, did not continued

remnants of colonial era. It is done to realize that Indonesia as a civilized and noblenationwith the main goal is enhancing degree of human subjects.

“Education is a effort ofbuilding. This is true, but in my mind is less complete. Education is done with conviction, directed towards the safety and happiness of human beings, not merely conduct “building”, but often a “struggle” as well. Education means maintaining life-grow in a progressdirection, should not continue the past condition. Education is a culture effort, have acivilization basic, which promoted the human life in order toincrease degree of humanity” (Dewantara 1977:165-166).

Conclusion

All of the content that I have been described in this article is a result of my meaning, contemplation and reflection as a writer, then the values of KHD's critical education is not limited in this article. For me, the three values (Islamic spirituality, Morality (mind character)and Independence) are fundamental concepts in constructing accounting educationpurpose. Once again, I affirm that this article is an exploration about the values of KHD'scritical educationin accordance with accounting educationcontext. Thus, it is very possible for readers to find a new valuesof education in the context of research that you are doing.

As I mentioned at the beginning of this article that I limit the discussion to the scope ofrealityaccounting education disclosureand exploring the meaning of KHD'scritical educationvalues. Actually, this valuesare‘material’ to formulate the concept of accounting education purposes in accordance with values and identity of Indonesian people. Therefore, the values that I have been foundin this article will be continued into several indicators as an analytical tool in formulating the concept of accounting education purposes.

Since I have been writing this article, I had intention to make this article as a way for goodness. *Yes*, as a servant of Allah (*Abdullah*), it wasproperly that we left traces of kindness to realize the better of Islamic civilization. I choose the way of goodness through accounting education as a ‘small boat’ which will sail on His scienceocean. I hope that we are included people who are blessed as a ‘pedestrian’ in the way of His goodness. *Amin yaa robbal'alamin..Wallahu'alam bishawab*

Akhirul kalam, I borrowed a statement of Gamal Albinsaid¹⁴, where I was read his writings in theSriwijaya in-flight magazine, issue 37/March 2014 p. 48 below.

“Please continue to be a pedestrian in the streets of goodness,
Because the goodness is God's way..”

¹⁴Gamal Albinsaid is a young doctor graduated from Faculty of Medicine, University of Brawijaya who has initiated the clinical system ofrubbish insurance premiums in Malang. His achievement for Indonesia when was awarded “The Prince of Wales Young Entrepreneur Sustainability” of Prince Charles on Friday, January 31, 2014 in UK.

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