

DIGITALIZATION OF ISLAMIC ACCOUNTING LEARNING AT IAIN BONE ACCOUNTING LABORATORY: PERSPECTIVE ON UTILITARIANISM THEORY

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Abstract: *This Research aims to develop Islamic accounting learning media through the perspective of digitalization-based utilitarianism theory as part of digital transformation. Media developed by utilizing social media accounting laboratory IAIN Bone. This research is a Research and Development (R&D) research with an orientation to develop a research product. Research starts from needs analysis, planning, product development, expert validation, and revision. To measure its effectiveness, limited field tests are used. The results of this study conclude the availability of learning media for the subject of Islamic accounting material that has been tested for effectiveness based on utilitarianism theory which is useful as celebrity digital content and received a positive response from students. The implication of this research is to be an input to educators and laboratories to be sensitive and able to optimize digitalization of learning as an accountable and useful digital transformation effort.*
Keywords: *Digitalization, Islamic Accounting Learning, Utilitarianism Theory, Laboratory, Digital Transformation*

Abstrak: Penelitian ini bertujuan mengembangkan media pembelajaran akuntansi syariah melalui perspektif teori utilitarianisme berbasis digitalisasi sebagai bagian dari transformasi digital. Media yang dikembangkan dengan pemanfaatan sosial media laboratorium akuntansi IAIN Bone. Penelitian ini merupakan penelitian *Research and Development* (R&D) dengan orientasi untuk mengembangkan suatu produk penelitian. Penelitian dimulai dari analisis kebutuhan, perencanaan, pengembangan produk, validasi ahli, dan penggunaan produk. Guna mengukur efektivitasnya digunakan uji lapangan terbatas. Hasil penelitian ini menyimpulkan tersedianya media pembelajaran untuk pokok bahasan materi akuntansi syariah yang telah teruji efektifitas penggunaannya berbasis teori utilitarianisme yang bermanfaat sebagai konten digital yang selebritif serta mendapat respon yang positif dari peserta didik. Implikasi dari penelitian ini yaitu menjadi masukan kepada pendidik dan laboratorium agar peka dan mampu mengoptimalkan digitalisasi pembelajaran sebagai upaya transformasi digital yang akuntabel dan bermanfaat.
Kata Kunci: Digitalisasi, Pembelajaran Akuntansi Syariah, Teori Utilitarianisme, Laboratorium, Transformasi Digital.

INTRODUCTION

Digital transformation is a necessity for laboratory work units. The ability to adapt to changes in digital technology is relevant in today's modern era. The existence of an accounting laboratory as a work unit in the IAIN Bone environment is certainly required to be sensitive and able to adapt. The development of easy, fast, cheap, useful Islamic accounting and accounting education platform services based on technology is needed by laboratories in providing teaching materials as well as developing Islamic accounting issues (Muhammad Fidaaulhaq, 2022).

The scope of the IAIN Bone accounting laboratory is matters related to laboratory activities in the form of development and education in the form of accounting educate, accounting motivate, accounting skills, webinar informate accounting, practicum services, publications and cooperation relationships that support the institute's Key Performance Indicators (IKU). The acceleration of this unit is certainly expected to be able to make a superior and humanist laboratory in the spirit of collaboration and scientific development of accounting and Islamic accounting in the socio-technopreneur synergy in the Malay Nusantara region.

The mission of the IAIN Bone accounting laboratory is to provide sharia accounting education services, carry out community service in socio-technopreneur synergy based on Islamic values and local wisdom, develop professional human resources, respond to changes based on information technology through digital-based learning media or social media, develop an entrepreneurial spirit By applying theoretical studies and research results of accounting science based on Islamic values and local wisdom of Bugis.

The existence of accounting as a scientific family that moves a lot in the area of positivism with various counts can be categorized into two categories, which in this case are conventional accounting and Islamic accounting. Apart from the differences in some dimensions of the two, it is undeniable that both also have ontological, epistemological, or axiological contact with each other in their conceptual or practical frameworks.

Conventional accounting and Islamic accounting are one of the subjects that have demands for understanding the concepts of theory and strong calculations simultaneously. The dense theory that must be mastered by students requires educators to choose the best learning media. Learning media that are currently widely used by educators tend to be conventional such as whiteboards, power points, and textbooks as the main print media for delivering material to students (Rizqi, 2018). With the lack of maximum selection of this media, in the end it will lead educators, indirectly, in the selection of learning methods that tend to be conventional and only centered on educators.

Currently, the world of accounting education taught in several universities has been impressed as stagnant, mechanical, and materiality-oriented, stagnant, mechanical knowledge (Masyhuri, 2015). This was then also confirmed by one of the figures who observed sharia accounting, namely Iwan Triyuwono, suggesting that currently students are printed to have a reverse mindset (Triyuwono, 2010).

Accounting learning in higher education will always change according to student characteristics, learning materials and an ever-evolving environment.

Based on field observations, today's learning process does not increase creativity, especially in classroom learning, so that the learning atmosphere seems rigid and dominated by educators (Lyna Latifah, 2011). A paradigm shift in understanding learning activities must be carried out as a form of responsiveness to social changes that surround learning activities absolutely to be carried out, including in this context the learning media used. Some of these relevant studies show that studies related to the digitalization of Islamic accounting learning at the IAIN Bone accounting laboratory in the perspective of utilitarianism theory can be said to be an interesting and new theme with a different perspective from existing research themes so that it can be said to be the novelty value of this research. In its practical framework, improper selection of media types can cause various effects in the learning process.

One of the most common consequences is not the maximum learning process. This will be the main cause of the final learning goal not being delivered optimally as well. Accounting and Islamic accounting are one of the courses known as subjects that have a combination of understanding theoretical concepts and exact abilities.

This condition requires educators to be more creative in determining the best type and function of media and the development of supporting learning. By getting to know the various types and functions of learning media, it is hoped that educators can choose and determine the type of supporting learning media that is relevant to the needs of students. This requires educational institutions to be able to provide alternative learning in the form of innovation to students in the process of successful learning.

Learning success can be characterized by the acquisition of knowledge, skills, and positive attitudes in individuals in accordance with the expected learning objectives (Efni, 2021). Learning success is influenced by many factors, one of which is the ability of educators to develop learning media and be able to adapt in today's digital era. Therefore, it is necessary to develop learning media in the form of the use of social media that can be accessed anywhere and anytime and of course interesting content and according to the needs of students.

Efforts to accelerate Islamic accounting learning within IAIN Bone with the existence of an accounting laboratory that is currently active in developing digitalization oriented towards disseminating the idea of immanent value in Islamic accounting which can be seen using the theory of utilitarianism. The theory of utilitarianism says that an activity is good if it can provide benefits to stakeholders. The theory of utilitarianism as an ethical theory of usefulness or usefulness is appropriate in the context of accounting and imane-based Islamic accounting. This is also in line with the Sharia Enterprise Theory (SET) theory on how the IAIN Bone accounting laboratory as a work unit has the obligation to develop a fair and responsible learning process through a humanist dimension in Islamic accounting learning.

Meanwhile, according to expert Dwi Edi Wibowo, utilitarianism theory is a theory that looks at how various economic and financial activities can maintain the

rights of each party involved in it in the concept of justice (Dwi Edi Wibowo, 2019). The position of utilitarianism theory as a perspective in understanding how the digitization of Islamic accounting learning at the IAIN Bone Accounting Laboratory sees the extent to which the efforts made provide benefits to students or students as parties who receive direct benefits from the digitization of learning. Therefore, digitalization efforts are needed which in fact is an inseparable part of the campus paradigm with the tagline "HADIS" of the State Islamic Institute of Bone can be realized, especially in the fifth part in this case is "Celebrity" and is also relevant to the ministry of religion in efforts to digital transformation based on technology that is easy, cheap, and beneficial for stakeholders.

This research is important to be carried out considering that the learning process in the current context requires innovations related to digital-based learning media so that students can learn more optimally by accessing learning media, namely social media in the form of Instagram developed by the accounting laboratory of the Bone State Islamic Institute. So far, previous studies have not responded to the relationship between the existence of the laboratory as a work unit that develops learning media in the perspective of utilitarianism and digital transformation which is a fundamental aspect in the relationship between the laboratory and interested parties

In designing the digitalization of Islamic accounting learning based on Instagram social media at the Faculty of Economics and Islamic Business IAIN Bone, starting from identifying problems through observation and interviews with students of the Islamic accounting study program. From the results of these observations and interviews produce problems and alternative solutions that can be seen from the table below.

Table 1. Problem Identification Results

Problem	Alternative Problems
Conventional accounting and Islamic accounting learning that only relies on <i>book texts</i> , is monotonous, saturated, less interesting and has not optimized adaptive learning digitalization with technological developments, in this case digitalization-based Instagram social media as an effort for digital transformation.	The need to design and build digitalization of conventional accounting learning and Islamic accounting based on Instagram social media that supports the Institute's Key Performance Indicators, especially celebrities in terms of developing useful learning media (utilitarianism) and accountable as a work unit at IAIN Bone as a digital transformation effort.

Source: Researchers' preparations

THEORETICAL REVIEW

The Effectiveness of Sharia Accounting Learning

Iwan Triyuwono who is the author of a book entitled "Sharia Accounting (perspective, methodology and theory)" stated that Islamic accounting is an instrument of accountability used by management to God (vertical accountability), stakeholders, and nature (horizontal accountability). This thinking has implications is The accounting information presented becomes fairer, less biased and practices sharia ethical values by combining masculine and feminine traits. So, if these two implications really exist, then accountability carried out by management is sacred accountability. The concept pattern of his thinking is contained in the concept of binary opposition synergy theory. This research provides a practical of what Iwan Triyuwono described in his book.

Supriyono (2014) the effectiveness of learning a science that refers to empowered and successful for all learning components organized to achieve learning objectives. Effective learning includes the entire teaching objectives both mental, physical, and social dimensions. Effective learning makes it easier for students to learn something useful. Lecturers in specific or leducators in general are expected to choose and use the right learning strategies in order to minimize learning difficulties that may be experienced or faced by students (Ferdiansyah, 2022). For that, teachers need to make lesson plans. Learning design should take into account such things as, 1) learning is carried out with real experience and an authentic environment, this is needed to enable someone to process learning (learn to understand, learn to work and carry out real activities optimally, 2) learning content must be designed to be relevant to student characteristics because learning functions as an adaptive mechanism in methods of construction, deconstruction and reconstruction of knowledge, attitudes and abilities, 3) provide needed learning resources, 4) and assessment of learning outcomes is carried out formatively (Jihad, 2013) This research provides an alternative way to support learning goal achievement of shariah accounting learning by using utilitarianism theory.

Indicators of the Effectiveness of Sharia Accounting Learning

In the learning process, learning media has several functions. Vienna sanjaya (2014) describes some of these functions in several types, namely:

1. Communicative function

Learning media is used to facilitate communication between message delivery and message recipients. Likewise, the aspect of the learning process must be able to position the communicative aspect effectively and efficiently.

2. Motivational function.

By using learning media, it is hoped that students will be more motivated in learning. Thus, the development of learning media not only contains artistic elements but also makes it easier for students to learn the subject matter so that it can increase student enthusiasm for learning.

3. The function of meaningfulness

Through the use of learning media, it can not only increase the addition of information in the form of data and facts as a development of low-level cognitive

aspects, but can increase students' ability to analyze and create as high-level cognitive aspects. Even more than that it can improve aspects of attitude and skills.

4. Perceptual equalization function

Through the use of learning media, it is expected to equalize the perception of each student, so that each student has the same view of the information presented.

5. Functions of individuality

The use of learning media serves to be able to serve the needs of each individual who has different interests and learning styles.

Utilitarian Theory

The theory of utilitarianism says that a business activity is good if it can provide benefits to most consumers or society. The theory of utilitarianism as an ethical theory of the usefulness of an economic action, is in accordance with the principle of economic principles. This theory is quite clear by being explained through the theory of cost benefit analysis used in the context of accounting and imane-based Islamic accounting. Meanwhile, according to expert Dwi Edi Wibowo, utilitarianism theory is a theory that looks at how various economic and financial activities can maintain the rights of each party involved in it in the concept of justice (Dwi Edi Wibowo, 2019). In a broader context, utilitarianism theory states that an effort made will maximize the usefulness of an action so that it can provide many benefits, benefits, happiness, or enjoyment to many parties (Endang Pratiwi et al., 2022).

The position of utilitarianism theory as a perspective in understanding how digitalization of Islamic accounting learning at the IAIN Bone Accounting Laboratory needs to be carried out so that digitalization efforts which incidentally are an inseparable part of the campus paradigm with the tagline "HADIS" IAIN Bone. Duska (2003) divides ethical theory into three, namely: a) Utilitarianism Theory explains how individuals maximize the decisions that have been made in order to benefit and minimize negative impacts. Utilitarianism is divided into two, namely: (1) act utilitarianism is an act that benefits many people, (2) rule utilitarianism is a moral rule that has been accepted in society. b) Deontology Theory explains that individuals are obliged to give rights to others, so the benchmark in judging good and bad things must be based on obligations, not the results of actions. Bertens (2000) said that what is emphasized in this theory is that an action cannot be judged by its results alone, but there is an obligation in the action done. c) Virtue Theory means a person's mindset to behave well based on moral rules (Tri Krisna, 2017).

Behavioristic Learning Theory in the Learning Process

Behavioristic learning theory is a learning theory that prioritizes changes in student behavior as a result of stimulus and response. In other words, learning is a form of change experienced by students in terms of their abilities that aim to change behavior by means of interaction between stimulus and response. According to Watson, student behavior is the result of genetic behavior and environmental influences, while according to Pavlov refers to a number of training procedures between one stimulus and stimuli appear to replace other stimuli in developing a response, lastly according to Skinner the relationship between stimulus and response occurs because through interaction with the environment which then

causes changes in behavior (Novi, 2016). Thus, behavioristic learning theory focuses more on developing student behavior in a better direction.

Syariah Enterprise Theory

The concept of accountability brought by shari'ah enterprise theory in principle gives its main accountability to Allah which is then elaborated again in the form of responsibility to mankind and the natural environment. The concept of accountability offered by this theory is not just a development of the concept of enterprise theory, but more than as a result of the premises used by sharia enterprise theory which has a transcendental and teleological character. In SET's view, stakeholders as the caliph of God are entrusted with the mandate to process resources and distribute them to all beings on earth in a fair and responsible manner. Including in this case, how the IAIN Bone accounting laboratory as a work unit is certainly obliged to develop a fair and responsible learning process through a humanist dimension in Islamic accounting learning in the IAIN Bone environment.

Sharia Accounting Learning at PTKIN in Indonesia: Its Concept and Development in Digital Transformation Efforts

The urgency of understanding sharia accounting in Indonesia is needed for several reasons because the growth and development of sharia institutions in Indonesia is very rapid such as social institutions, Islamic boarding schools, mosques, sharia banking and other sharia entities. Therefore, the deepening and development of these studies must always be carried out, especially by academics. Many accounting issues are still very open to be developed, including Islamic corporate governance, Islamic cost of capital, Islamic corporate social responsibility, Islamic capital structure, Islamic earning management, Islamic corporate disclosure, and standards in Islamic accounting, also including the development of digitalization of Islamic accounting learning. All of these issues still require various touches of accounting and sharia accounting studies, and the academic community at PTKIN (including FEBI IAIN Bone) is expected to contribute.

The development and construction of concepts and theories in the study of Islamic accounting can only be formed, as long as there are theoretical bases that strengthen it. The academic community at PTKIN is considered very potential in developing it, because sharia and accounting topics have become learning and research materials that are often studied. Meanwhile, IAIN Bone accelerates the acceleration of its mission, namely organizing education and teaching to produce qualified and professional human resources and have personal integrity as Muslim scholars and build a scientific culture through constructive and innovative scientific research, research and publications.

Especially in today's digital era, PTKIN certainly utilizes all media in disseminating sharia accounting among students including students within their respective institutions. Utilizing learning media such as television broadcasts, radio, podcast, youtube, facebook, instagram and other media is something interesting, because it is adaptive to the times. This is done so that more people, including students, are enlightened about the importance of sharia accounting in the dimensions of PTKIN or everyday life.

This concept needs to be developed by the IAIN Bone accounting laboratory as a work unit in charge of digitizing social media-based Islamic accounting learning which is certainly expected to make it easier for many parties who feel the benefits of digitizing this learning. This is certainly part of the digital transformation of the Ministry of Religious Affairs, namely digital transformation which includes action, collaboration, and technology. Of course, this will accelerate the acceleration of contributing to the ministry of religious affairs in particular and the nation in general in terms of realizing a fast, easy, and cheap service improvement as an implementation of religious values and glorifying others.

Digitalization of Learning at PTKIN in Indonesia: Opportunities and Challenges

Indonesia has a fairly high ambition related to the sharia economy, which is to become one of the world's sharia economic centers. To achieve this target, the government established the National Committee for Sharia Economy and Finance (KNKES) chaired by President Joko Widodo. Prof. Bambang said that milestones to ecosystem design have been formed, but the development of Islamic accounting still reaps many challenges. The biggest challenge is how to break away from the conventional capitalistic financial accounting paradigm and way of thinking and develop its own Islamic paradigm.

However, the development of Islamic accounting still reaps several problems. Therefore, a synergy of the Islamic economic ecosystem is needed through strengthening the identity of sharia entities. The development of sharia entities is increasing. This development was also followed by government support for the Islamic economy which also increased. This brings new opportunities in the form of transformation of business processes and industries so that sharia registration can grow. However, this is also a challenge so that accountants must be equipped with deeper knowledge related to technology and data analytics, including the role of educator accountants in the development of digitalization-based Islamic accounting. This is certainly an opportunity and challenge for the IAIN Bone accounting laboratory in terms of developing accountable, humanist and celebrity Islamic accounting learning.

The Theory of Utilitarianism: From a Theoretical Framework to a Practical Framework

The theory of utilitarianism says that a business activity is good if it can provide benefits to most consumers or society. The theory of utilitarianism as an ethical theory of the usefulness of an economic action, is in accordance with economic principles. This theory is quite clear by being explained through the theory of cost benefit analysis used in the context of accounting and imane-based Islamic accounting. Meanwhile, according to expert Dwi Edi Wibowo, utilitarianism theory is a theory that looks at how various economic and financial activities can maintain the rights of each party involved in it in the concept of justice (Dwi Edi Wibowo, 2019). The position of utilitarianism theory as a perspective in understanding how digitalization of Islamic accounting learning at the IAIN Bone Accounting Laboratory needs to be carried out so that digitalization efforts which incidentally are an inseparable part of the campus paradigm with the tagline "HADIS" IAIN Bone.

Duska (2003) divides ethical theory into three, namely: (1) Utilitarianism Theory explains how individuals maximize the decisions that have been made in order to benefit and minimize negative impacts. Utilitarianism is divided into two, namely: (a) act utilitarianism is an act that benefits many people, (b) rule utilitarianism is a moral rule that has been accepted in society. (2) Deontology Theory explains that individuals are obliged to give rights to others, so the benchmark in judging good and bad things must be based on obligations, not the results of actions. Bertens (2000) said that what is emphasized in this theory is that an action cannot be judged by its results alone, but there is an obligation in the action done. (3) Virtue Theory means a person's mindset to behave well based on moral rules (Tri Krisna, 2017).

Accounting, both conventional and sharia, has a very strategic role in human life, especially when humans process in a social interaction related to financial management. Through accounting, documentation related to financial distribution, both in the nature of income and expenditure, can be accounted for with the principle of accountability (Lukas Pamungkas Suherman, 2019). In a more specific context on Islamic accounting, Dudi Abdul Hadi suggested that the development of Islamic accounting in its practical framework can have a constructive effect on a fairer social life considering that transcendental values are implied from the theocentric dimension to the anthropocentric dimension. Islamic accounting asserts that its development must position humans as hidden copies of the continuous divine presence from the theocentric dimension to the anthropocentric dimension (Dudi Abdul Hadi, 2018). Therefore, digital-based Islamic accounting learning must have dimensions on benefits for stakeholders, namely students.

Conceptual Framework

In order for the research to go in the right direction, the researcher will focus on the problem that has been predetermined to be studied. Therefore, it will bring up the theory of utilitarianism in seeing the usefulness of the learning process of accounting and Islamic accounting based on social media, namely Instagram developed by the IAIN Bone accounting laboratory which is being developed. Interesting content management will certainly make it easier for students to understand accounting and Islamic accounting learning which is certainly not monotonous and accelerate the acceleration of campus taglines with hadith, especially celebrities.

The ability of educators to deliver accounting and Islamic accounting materials to students greatly supports the success of learning. Educators in presenting subject matter are expected to use social media-based digital media in an adaptive effort to technological developments so that interest arises in students to learn more fun that can be accessed anywhere and anytime.

The use of appropriate learning media will make obstacles or disruptions that occur can be avoided. There are so many distractions that occur in the learning process that educators may not be aware of. Among the disturbances that occur such as no attention from students, sleepy students, bored and monotonous. Students will be able to learn accounting and Islamic accounting well if supported by qualified teaching staff. As educators, they must be able to bring the learning process to a more meaningful direction for students.

RESEARCH METHODS

Types and Approaches of Research

This research is a Research and Development (R & D) research with an orientation to develop a research product in the form of digitalization of Islamic accounting learning at the IAIN Bone accounting laboratory in the perspective of utilitarianism theory. As the implementation of research with the pattern of Research and Development (R & D), research consists of several steps that are interrelated with each other which in this case is a design consisting of several stages that are interrelated with each other from the desk study stage to the implementation stage which in this case is, 1) problem identification, 2) research product development, 3) expert validation, 4) revision of research products, 5) use of research products. This research is how to see how students respond to digitalization of Islamic accounting learning at the IAIN Bone accounting laboratory in the perspective of utilitarianism theory, researchers involved 30 informants consisting of students in the Islamic accounting study program and 1 Islamic accounting lecturer and also digital media experts learning media at FEBI IAIN Bone.

Time and Place of Implementation

The reason for choosing and conducting research in this place is because the position and activity of the IAIN Bone accounting laboratory has a very important role in terms of accelerating the acceleration of the Key Performance Indicators (IKU) of the IAIN Bone campus, especially realizing a campus with hadith, namely celebrities with the development of Islamic accounting learning media. This research is located in the accounting laboratory of IAIN Bone. This research activity starts from May to September 2023.

Research Subjects

To get the right data, it is necessary to determine informants who have competence and in accordance with data needs (purposive). This study aims to determine the form of learning concepts, forms of student involvement in the learning process, implementation of participation, student responses related to usefulness and accessing the learning process of Islamic accounting and accounting and others. Therefore, a subject that meets the parameters that can reveal the above is required so as to allow data to be obtained. The informants in this study are students of sharia accounting study program semester 2, semester 4 and semester 6 and 1 sharia accounting lecturers as well as learning media experts.

Data and Data Sources

Data and Data Sources in this study can be described as follows:

1. Primary data, are data obtained directly from research subjects who in this case are students of the Faculty of Economics and Islamic Business IAIN Bone who are actively involved during the implementation of research while having a comprehensive understanding of the themes raised through in-depth interviews and participatory observations.
2. Secondary data, is data obtained through documentation and reference tracing as a complement to the primary data obtained to obtain accurate and comprehensive

research results on digitalization of Islamic accounting learning at the IAIN Bone accounting laboratory in the perspective of utilitarianism theory.

Data collection methods

In the data collection process, researchers use data collection techniques consisting of in-depth interviews, and documentation studies. There are several advantages of data collection through interviews, including interviewers can make direct contact with participants to be assessed, data obtained in depth, interviewees can express their hearts more broadly, unclear questions can be repeated and directed more meaningfully. Interviews are conducted in depth and unstructured to research subjects with guidelines that have been made. The data collection through documentation studies is by collecting data through documentation in the form of photos, videos and other supporting data. In this study, documentation was obtained from interviews, learning media at the IAIN Bone accounting laboratory via Instagram social media.

Data Processing and Analysis Techniques

As for in relation to expert validation, researchers involve experts from digital learning media who are also Islamic accounting experts 1 person and student informants as research subjects. The collected data is then processed using several structured stages which in this case are, 1) editing as a process of re-examining the data obtained to see its completeness, clarity, suitability, and relevance to other data with the aim that all the data can be used to answer the formulation of research problems that have been made (Moh. Nazir, 2003), 2) classifying as the process of reducing existing data by compiling and classifying the data obtained into certain patterns or certain problems to facilitate discussion (Lexy J. Moleong, 2006), 3) analyzing (analyzing) as a process of summarizing data in a form that is easy to understand and easy to interpret so that the relationship between research problems can be studied and tested (Moh. Kasiram, 2008), 4) and concluding (concluding) as a process of making conclusions from the data obtained after analysis to obtain answers to the reader on the anxiety of what is presented in the background of the problem (Nana Sudjana and Awal Kusuma, 2008).

RESULTS AND DISCUSSION

Results

1. Design and Build Learning Digitalization in the Laboratory

The development of Islamic accounting learning and other materials used is using digital social media-based learning methods, namely Instagram developed by the IAIN Bone accounting laboratory. The design in this study is the first planning, namely problem identification, and needs analysis. Then the second concept of learning (design) is based on Instagram social media. Third, actuating, evaluation in digitizing Islamic accounting learning at the IAIN Bone accounting laboratory based on the perspective of usefulness or utilitarianism theory.

a. Planning

The planning stage can be started by observing the learning needs that need to be developed by the accounting laboratory which allows users, in this case,

students, namely students of the Islamic accounting study program, to understand the activities developed. With the perspective of utilitarianism theory, directing every planning activity to digitize benefit-based Islamic accounting learning (utilitarianism) and accelerate the acceleration of the celebrity IAIN Bone campus in supporting accountable Key Performance Indicators (IKU) as a work unit. Therefore, this planning stage is very important in a digitalization learning development activity. At this stage there are 2 stages carried out, namely problem identification and analysis of needs/alternative problems.

Table 2. Problem Identification Results

Problem	Alternative Problems
Learning conventional accounting and Islamic accounting that only relies on <i>book texts</i> , is monotonous, saturated, less interesting and has not optimized adaptive learning digitalization with technological developments, in this case digitalization-based Instagram social media.	The need to design and build digitalization of conventional accounting learning and Islamic accounting based on Instagram social media that supports the Institute's Key Performance Indicators (IKU), especially celebrities in terms of developing useful learning media (utilitarianism) and accountable as a work unit at IAIN Bone.

Source: Researchers' preparations

The problem was conveyed by several student informants and also one of the lecturers as follows:

"I think the use of digitalization of Islamic accounting learning via Instagram can make it easier for us as students in the learning process. Because the majority of students experience a saturation point in opening books, digitalization of accounting laboratory learning can be a learning solution through other media (Nur Alamsyah, class of 2021)".

"Based on my experience, so far, many lectures have been so-so. Poorly developed tend to be rigid. So we are saturated. Regarding the use of accounting learning through network access, it is very good, I access this learning video during my spare time (Nurul Hasanah, class of 2021)".

"So far, there has not been developed integrated learning with social media that is easily accessible to younger students. So that the learning process remains effective (Hartas Hasbi, Lecturer and digital expert)".

b. Learning Model (Design)

The learning model stage (design) can be started by making a digital learning model based on Instagram social media needed by students on the basis of being able to review learning materials, learning that is interesting and does not cause boredom. The learning model (design) is based on the results of the analysis of learning digitization needs that have been carried out in the previous planning stage. In the development of digitalization of conventional accounting and Islamic accounting learning developed by the IAIN Bone accounting laboratory, namely Instagram social media which is widely accessed by students and provides benefits of course to students needed so far.

As the results of interviews with informants are as follows:

"My experience of learning accounting and Islamic accounting developed by the accounting laboratory is very memorable and helps students in learning. I usually access learning videos via Instagram accounting laboratory during free time and rest and when passing by my social media homepage (Sainal Sukri, class of 2022)".

"In my opinion, the digitization of learning through Instagram makes students more interested and can more easily learn / understand the existing explanations. Because students spend more time on social media (Sri Ramadhani, class of 2022)".

"Of course this is very good and needs to be supported both in terms of material content and others. This certainly makes it easier for FEBI IAIN Bone students, especially students who study MK, both introduction to accounting and introduction to Islamic accounting, certainly able to help them to read or see the material that has been taught (Hartas Hasbi, Lecturer and digital expert)".

pelaksanaan

c. Actuating (implementation)

The actuating phase begins with the introduction of the IAIN Bone accounting laboratory on Instagram social media as a work unit responsible for developing conventional accounting and Islamic accounting learning materials that have a focus on accounting education, accounting motivate, accounting skills, free accounting webinar information (webinar informate accounting), information on IAIN Bone accounting laboratory activities (informate department accounting). This implementation stage is certainly expected to be consistent and accountable as a work unit providing benefits (utilitarianism) to the institute, especially to students of the Islamic accounting study program. However, in terms of its implementation (actuating), various inputs from informants of Islamic accounting study program students in terms of the quality of the development of this Instagram social media-based digitalization teaching tool.

However, in terms of its implementation (actuating), various inputs from informants of Islamic accounting study program students are as follows:

"My feelings are quite happy about learning content that is quite interesting and entertaining and does not have a saturation effect (Andi Muhammad Zhafran, class of 2021)".

"I am facilitated and satisfied because we no longer bother to search in various references that have not clear information about the tasks given (Nurul yasin sakinah, class of 2022)".

"I think it is very good and can be accessed whenever or when you have free time and often hold quizzes that can evaluate yourself or knowledge about accounting (Haslinah, class of 2021)".

"The implementation of learning developed by the accounting laboratory has good quality, content that is easy to understand and presented effectively (Ayu Widiastuti, class of 2020)".

"Of course, making it easier for FEBI IAIN Bone students, especially students who study MK, both introduction to accounting and introduction to Islamic accounting, is certainly able to help them to read or see the material that has been taught (Hartas Hasbi, Lecturer and digital expert)".

d. Evaluation

After going through step by step, the last stage is the evaluation stage (evaluating). How about the design of digitalization of conventional accounting learning and Islamic accounting developed by the IAIN Bone accounting laboratory whether it is effective or not. A learning can be said to be effective if it provides benefits (utilitarianism) for users, namely faculty leaders and students of the Islamic accounting study program. With the perspective of utilitarianism theory, directing every benefit-based Islamic accounting learning digitization activity and of course accelerating the acceleration of the celebrity IAIN Bone campus in supporting accountable Key Performance Indicators (IKU) as a work unit. However, in terms of evaluating, various development inputs from informants of Islamic accounting study program students are as follows:

"More diligent and consistent in creating content and involving students (Elsa Ardiana, class of 2020)".

"My suggestion is for future videos the resolution and video It is slightly more improved (Syarmila Anwar, class of 2021)".

"designing interesting content, using easy-to-understand information or easy-to-understand explanations (Ayu Widiastuti, class of 2020)".

"In my opinion, as for my suggestion, it is better to develop it even more, so that and provide wider material, so that readers' interest in accessing is more interested (Andi Fatamorgana, class of 2022)".

"Hopefully in the future the facilities will be better and the material in the accounting laboratory post once a day, hopefully we can post more (Wulan Ramadhani, class of 2022)".

"Update more often about accounting and Islamic accounting, especially developing issues that are relevant to accounting science (Haslinah, class of 2021)".

"In the future, we hope that as sharia accounting lecturers at FEBI IAIN Bone, of course, digitalization can continue. Because as a lecturer in Islamic accounting, of course it is not students who access it, but us. Get new knowledge related to the material and popular issues that develop (Hartas Hasbi, lecturer and digital expert)".

Discussion

Design and build Islamic accounting learning media through the perspective of digital-based utilitarianism theory through the use of social media Instagram accounting laboratory IAIN Bone based on usefulness. These benefits depart from the process in the form of problem identification and analysis of student needs

related to the need for developing social media-based learning media that delight students in today's digital era.

Sharia accounting learning media at the IAIN Bone accounting laboratory, in addition to face-to-face meetings, are also integrated with Instagram social media related to integrated learning materials, semester learning designs (RPS). In addition, the involvement of students in terms of developing the design and building of digitalization of Islamic accounting learning and other accounting materials through interactive assignments and quizzes, makes students happy because it becomes an integral part of the teaching and learning process. By involving students in creating sharia accounting material content, it will certainly produce student output that is responsible (accountable) and become part of the good treatise, which is to leave a digital trace of goodness which of course can be accessed anywhere and anytime related to sharia accounting material and this is part of the scope of IAIN Bone's accounting laboratory, namely accounting educate (accounting education) which is beneficial for stakeholders.

Then every Friday, consistently upload accounting enlightenment material or accounting motivation which is expected to be able to increase the enthusiasm of students and part of the iman internalized to students that accounting cannot be separated from religion (iman). This is part of the scope of IAIN Bone's accounting laboratory, namely accounting motivating (accounting motivation) which is beneficial for stakeholders. Then in terms of improving the skills of students or prospective graduates, students are then equipped with skills or skills in using accounting software and other supporting materials that have been uploaded via social media Instagram accounting laboratory IAIN Bone. This is part of the scope of IAIN Bone's accounting laboratory, namely accounting skills that are beneficial to stakeholders.

In order to increase the existence of the IAIN Bone accounting laboratory as a celebrity work unit, it is necessary to be active and consistent in providing information on laboratory activities as a work unit responsible for preparing superior and humanist in collaboration and development of Islamic accounting science in the socio-technopreneur synergy in the Malay Nusantara region. This is part of the scope of IAIN Bone's accounting laboratory, namely the laboratory informate accounting department (accounting laboratory information) which is useful for stakeholders.

Then finally, in order to strengthen or optimize accounting materials and sharia accounting for stakeholders including students, of course, the Instagram social media of the IAIN Bone accounting laboratory is also consistent in informing sharia accounting materials from experts or observers of sharia accounting through accounting webinar information. This is part of the scope of IAIN Bone's accounting laboratory, namely accounting informate webinars (accounting webinar information) that are useful for stakeholders.

Therefore, the response from students from digitalization related to the digitalization of Islamic accounting learning at the IAIN Bone accounting laboratory in the perspective of utilitarianism theory received a positive response and input in the form of future development from students / students. The availability of

learning media for the subject of Islamic accounting material that has been tested for effectiveness based on utilitarianism theory which is useful as celebrity digital content and of course still needs to be optimized again and become input to educators to be sensitive and able to optimize the digitalization of learning that pleases students.

CLOSING

The design of digitalization of Islamic accounting learning at the IAIN Bone accounting laboratory in the perspective of utilitarianism theory is the availability of learning media for the subject matter of Islamic accounting and accounting that has been tested for its effectiveness based on utilitarianism theory which is useful as celebrity digital content and is able to facilitate students of the Sharia Accounting Study Program FEBI IAIN Bone in terms of accessing Islamic accounting learning that can be accessed anywhere and anytime. Design and build digitalization of learning, as part of the digital transformation of the Ministry of Religious Affairs in terms of fast, easy, cheap and technology-based services as an implementation of religious values and glorifying others.

Student responses related to the digitalization of Islamic accounting learning at the IAIN Bone accounting laboratory in the perspective of utilitarianism theory show a good response from students as a suitable and effective learning medium in today's digital era. This proves that the digital learning media is very feasible to be developed and is in line with the theory of utilitarianism as a theory that sees the usefulness of something in realizing benefits even though there are still some constructive inputs for the development of digitalization of this learning, namely consistency and the material uploaded is even more interesting.

This research suggestion is to be input to lecturers of Islamic accounting or relevant science to make learning videos uploaded via Instagram social media that provide convenience and benefits to students in reviewing or refreshing learning materials. The limitation of this study is to analyze qualitatively and only analyze digital learning through Instagram social media, therefore as a recommendation for the next research so that it can be developed using quantitative research types and by combining several other digital-based learning media.

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