

ONTOLOGY OF ACCOUNTING EDUCATION IN THE STUDY OF ACCOUNTING IMPLEMENTATION

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ABSTRACT

Nationalism and empiricism, because accounting uses thought to examine the data of accounting transactions used in the preparation of financial reports. This fact is something that can be answered accurately by the human senses. As a component of axiology or in accounting studies, accounting science is used as part of the accounting profession. Accounting science explains how financial reporting processes and transaction relationships affect each other in epistemology. The study examines accounting science from a theoretical perspective with a focus on epistemological aspects. This is crucial because philosophically accounting can be trapped in a science trap if it does not understand these aspects in a field of science. (Suwardi, 1999). The structure of the discussion in this study begins with a discussion of God's early command to carry out accounting. Next, we will discuss the philosophy of accounting from an epistemological point of view. The Islamic concept of accounting is discussed in the next section, and we will deduce the Islamic epistemological side of accountancy.

Keywords: Ontology, Accounting Education, Implementation

I. INTRODUCTION

The ontological view of acupuncture education in the study of implementation focuses on the development of the ability to analyze things ontologically to develop acupuncture education. It is proved by the belief that acupuncture education is the primary skill in applying acupuncture science. (Facione P, 2011).

Current accounting education is indeed an image and immanence of the practical - empirical activity of the above-mentioned reality of capitalism. The academic philosophy and educational content of accounting is a complement and response to the practical application of 19th century paternalistic authoritarianism. (Truan dan Hughes, 1999).

From the source of philosophy, we should recognize that "man becomes a true man if he is able to realize his truth in its entirety" (Henderson, 1959).

II. LITERATURE REVIEW

Understanding philosophy in the study of accounting implementation

There's no point in defining philosophy, because the question "What is philosophical?" is a philosopher's question, rather than defining it, a productive article asking about what it is looking for. (Rustanto 2005).

Philosophy is the extensive love of knowledge and truth of acutancy. It means love which contains the meaning of a deep desire, or even an extraordinary thirst to gain knowledge of acuanse to its roots or to a radical degree. (Suhartono 2005:50-51).

Understanding ontology in accounting implementation studies

Ontology can be understood as the study or science that studies the "common", according to the meaning of the word "ontos" as a generative form of "on" above (Bakker, 1992: 16). Ontology is a branch of philosophy that reveals the truth about something real that exists in acupuncture education. Ontology gives an explanation of a concept and of something that exists. Simply put, an ontologist in the implementation of acutansii is a philosophical study of finding the truth of an acutancy data. Ontology deals with reality or an entity with what it is. Ontologically understanding means discussing the truth of a fact in an acupuncture education in depth. (Desi, 2018).

Understanding of Accounting

Accounting is an information system that measures business activities, processes data into reports, and communicates the results to decision makers and an information system that provides reports to users regarding economic activities and the condition of existing businesses.

Philosophical Style

There are several styles of philosophy, one of which is philosophy which is closely related to literature. This means that a work of philosophy is seen as having high literary values. Often people identify philosophy with literature because the expression of philosophy does require language expressions which often contain literary values, but in fact it is not accurate to say that all literary works contain philosophical dimensions because each -Each field has its own characteristics (Khikmatun F, 2014).

III. RESEARCH AND METHODOLOGY

A. forms of research

The study uses qualitative research methods in this study, the purpose of the study is to reveal facts, circumstances, phenomena, variables and circumstances that occur during the study and present them as they are.

B. Informant of research

The technique for eliminating an informant by using finality is selected because it selects certain ranks of people (informers) based on the needs of researchers and is thus deemed worthy of use as a source of information or source. As jalaluddin rakhmat put it, "intentionally, by picking out certain people as based on a given appraisal." (Rakhmat, 1997:81).

The research informant focuses on youtuber Indonesia. Regarding the number of youtuber that will be interviewed online, up to 30 people, but when the subject's responses are the same, researchers record only unequal answers, forcing researchers to sift and sift again. Selecting the answers of respondents who disagree with each other. It's called a data saturation interview technique, which if there is a commonality of responses from one person to another, then researchers will no longer ask questions and restrict answers.

C. data collection

Data collection techniques used in this study include field work, techniques that may be used among other things:

- a. interview.
- b. observe

Library research (library research), collections of data that are assessed by reading, studying and quoting from the book literature, magazines, and other sources that are closely associated with this writing, such as:

- a. documentation
- b. bibliography

D. data analysis technique

In qualitative research, more data analysis is done in conjunction with data collection. The stage in qualitative research is the entry-entry stage with the grand tour and the question monitor, the data analysis with domain anlysis. The second stage is to establish focus, the data collection technique with the question monitor, the data analysis is done with a taxonomi analysis. Moving forward at the selection stage, the question used is the selection question, the data analysis with the component analysis. After analysis of the exponential continues the theme analysis. (Sugiyono, 2008:294).

IV. RESULT AND DISCUSSION

Historically, Christian Wolff (1679-1754) was the figure who introduced the term "ontology". Wolff, in his book *Ontoloreno Wikandaru*, Budhi Cahyo 125 gy, divided philosophy into two parts, namely practical philosophy and theoretical philosophy. in three parts, namely ethics, economics and politics; while theoretical philosophy, which is called metaphysics, is divided into two parts, namely general metaphysics and special metaphysics. General metaphysics is referred to as "ontology", while special metaphysics is further divided into three parts, namely rational psychology, cosmology and natural theology. In accordance with this classification, ontology is a science that examines "what exists as what exists" with a broader perspective, according to the name it uses, namely general metaphysics (Siswanto, 2004: 4).

Accounting in general is often referred to as the language of business, and can be seen in the following definitions:

- a). Accounting is an information system that measures business activities, processes data into reports, and communicates the results to decision makers.
- b). Accounting is an information system that provides reports to users regarding economic activities and the condition of existing businesses.

c). Accounting includes 3 (three) basic activities - identifying, recording, and communicating the economic events of an organization to interested users.

d). Accounting is an information system designed by an organization to identify (analyze, record and summarize) activities that influence its financial condition and performance, then communicate the results to decision makers, both internal and external to the organization. (Wiston , 2013).

It is natural that the accounting education system that has been developed in the West prioritizes and views accounting research that has scientific value if it has an objective/quantitative/statistical/positivistic "flavor" as a form of the reproductive view of learning concept approach. Meanwhile, research that has a subjective/qualitative/non-statistical/non-positivistic "flavor" as a form of a constructive view of learning conceptual approach is considered inadequate as part of scientific accounting research. The implementation of accounting education results is reflected in seminal thinking (Watts and Z, 1986).

There are several styles of philosophy:

a). Do philosophy that is closely related to literature. This means that a work of philosophy is seen as having high literary values. Often people identify philosophy with literature because the expression of philosophy does require language expressions which often contain literary values, but in fact it is not accurate to say that all literary works contain philosophical dimensions because each -Each field has its own characteristics.

b). Doing philosophy that is linked to social politics. This means that a work of philosophy is seen as having ideological dimensions that are relevant to the concept of the state.

c). Philosophy is closely related to methodology. This means that philosophers pay great attention to issues of accounting science methods. As Descartes said that to obtain definite truth we must start by doubting everything, this attitude is called methodical skepticism. However, in the end nothing can be doubted.

d). Philosophizing which is associated with the activity of language analysis. The main aim of philosophy is to obtain logical clarification about thinking, not a set of doctrines, but rather an activity.

e). Philosophizing is associated with reviving philosophical thought in the past. Philosophy refers to mastering the history of philosophy. Studying philosophical texts from previous philosophers is a way of studying philosophy.

f). Philosophizing is related to the philosophy of behavior or ethics. Ethics is seen as the only and most real philosophical activity, so it is also called praxeology, the field of practical science (Khikmatun F, 2014).

V. CONCLUSION

Philosophy is the love of accounting knowledge, truth or wisdom as well as a very general science, namely accounting science which includes the truth contained in the sciences of metaphysics, logic, rhetoric, ethics, economics, politics and aesthetics. Accounting ontology is a branch of philosophy that reveals the truth about a reality that exists in financial reports, so it is natural that the accounting education system that has been developed in the West prioritizes and looks at accounting research that has scientific value if it has an objective/quantitative/"smell". statistic/positivistic as a manifestation of the reproductive view of learning conceptual approach. Philosophizing is closely related to methodology, meaning that philosophers pay great attention

to issues of accounting science methods, that to obtain definite truth we must start by doubting everything, this attitude is called methodical skepticism but in the end nothing can be doubted.

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