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Internalization of Spirituality, Morals, Professionalism, and Science in Research-Based Learning on Students

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Abstract: This research explored the internalization of *ulul albab* values in research-based learning and assessed the differences in learning outcomes between the control and experimental groups using a mix-method approach. It was conducted in two classes at the Faculty of Economics at the State Islamic University of Maulana Malik Ibrahim Malang. Furthermore, the experimental and control classes used research-based and traditional learning methods, respectively. The results showed that students' cognitive abilities and *ulul albab* value in the experimental group were higher than in the control group. Beside it, most students strongly agreed that research-based learning could internalize *ulul albab* values. As a result of the research-based learning approach a collection of research papers was produced in book format. However, limitations of this research included the relatively brief examination period and disparate outcomes between the control and experimental groups. Further research should be conducted on different classes with longer periods and different learning models while maintaining the output demand of a published article.

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INTRODUCTION

Education is a crucial foundation of sustainable socio-economic development (Thirumoorthy, 2021) and essential in shaping high-quality human resources. Successful learning quality can be achieved through competence and creativity in various activities (Arifin et al., 2020). The educational system has several components, such as models, media, strategies, materials, and evaluations (Fadriati, 2016). Competent teachers must support teaching and learning activities to ensure innovative models are effective and efficient (Fadriati, 2016). Monotonous and teacher-centered learning is a characteristic of ineffective and inefficient learning, which fails to balance cognitive, affective, and psychomotor abilities (Kumalawati, 2018).

Teacher-centered learning only improves hard skills and cannot improve soft skills, such as analytical skills, creativity, and openness to innovation and new findings (Gasperz, 2015). Therefore, active students' participation is important (Gasperz, 2015; Khotimah, 2021; Kumalawati, 2018; Silva Filho & Calado, 2013) and independent (Murniati & Hermawan, 2017) in learning. Determining the learning strategy is crucial in achieving effective and efficient learning goals. Selecting the appropriate learning model and strategy is one of the challenges frequently encountered by teachers (Rahmulyani et al., 2019) due to unplanned syllabi, materials, and learning approaches, which rely on commonly used methods. One strategy to achieve effective and efficient learning goals is through continuous research with innovative works in learning (Arifin et al., 2020).

Skills in writing scientific works cannot be acquired naturally or through self-study. This must be learned seriously (Kiron, 2019) and be possessed by every student because scientific works are one of the final tasks in the course (Kiron, 2019). Writing and publication of scientific publications are inseparable from research activity (Lisnawati & Siregar, 2018). Furthermore, government regulations anticipate and encourage scientific publications among students at all levels, including Bachelor, Master, and Doctoral Degrees (Lisnawati & Siregar, 2018). Publishing scientific journal articles is still difficult (Purwanto et al., 2020), and Manulang (2014) stated it is the pinnacle of writing research articles. Therefore, learning towards mini-research to develop course output based on publishing articles in scientific journals requires direction and implementation (Rahmulyani et al., 2019). This benefit underscores that Research-Based Learning strongly emphasizes academic pursuits while cultivating other values educators seek to instill (Stanley & Marsden, 2012). In addition, increasing students' article publications can increase the citation number of lecturers by making students' articles a reference in relevant lecturers' teaching.

The magnitude of research-based learning also becomes an opportunity to internalize *ulul albab* values, namely internalization of remembrance, contemplation, and righteous deeds in learning. *Ulul albab* is a concept of internalizing values based on four pillars of life values, namely spiritual depth, moral greatness, broad knowledge, and professional maturity (Azis, 2012). This comes from two words, *ulul* and *albab*, meaning knowledge (Khaerani, 2014) and brain or mind (Khaerani, 2014), respectively. The combination signifies a scholar with sentiments, a heart, and environmental concern (Khaerani, 2014). Moreover, Qodratulloh (2016) emphasized *ulul albab* on the high degree of knowledgeable and righteous people. Human scientific degrees are divided into the highest, middle, and lowest (Qodratulloh, 2016).

The integration between intellectual, moral and spiritual potential, will give birth to a variety of intelligences, such as transcendental intelligence or spiritual intelligence (Sulaiman et al., 2020). According to Hamidah & Syakir (2021) said that the application of the spiritual andragogic approach can increase student motivation and learning outcomes. The application of Morals refers to a person's behavior, character, and ethics that reflect good moral and ethical values (Dewi et al., 2023). Morals have an important role in determining the next generation of the nation so that it affects the student learning process (Priyanto, 2020). The integration of science and religion will produce transcendent science, as well as supported by empirical and rational truth as the main benchmark of scientific truth (Sulaiman, 2020). Professionals are important in ensuring improved school performance (Bakar & Ishak, 2023). With professionalism that includes good self-development, commitment, order, consistency, proper and skillful self-development, it will master the ability to learn (Ismail, 2014). This research is conducted to contribute to the faculty's learning centered on cognitive abilities and *ulul albab* values in forming students' characters. Furthermore, this research aims to implement research-based learning by incorporating *ulul albab* values.

LITERATURE REVIEW

According to Chrysti (2014), research-based learning can enhance students' competencies in comprehending fundamental concepts and methodologies, creatively and logically resolving problems, and cultivating a scientific attitude characterized by a perpetual quest for truth, openness, and honesty. The development of the model is conducted by creating a description, implementation guidelines, and learning tools that internalize *ulul albab* values in learning, namely spirituality, morals, science, and professionalism (Khaerani, 2014). The meaning of the concept and characteristics of *ulul albab* is good when implemented

in students pursuing higher education. The State Islamic University of Maulana Malik Ibrahim Malang applies a strategy by integrating scientific and religious values to develop students' intellect (Sumbulah, 2017; Mulyono et al., 2020). This university has characterized *ulul albab* values into four pillars, spiritual depth, moral grandeur, wide-ranging knowledge, and professional maturity (Qodratulloh, 2016; Sumbulah, 2017). Build the character of *ulul albab* students through academic programs by integrating Islamic boarding schools (*ma'had*) and campus education programs developing curriculum and learning programs based on the integration of science and Islam, Integrating campus programs both academic and religious activities both in intra-curricular, co-curricular, and extracurricular activities, Making *ma'had* (campus dormitories and mosques) as places for the formation of students' religious character also encouraging students to understand the paradigm of integration of Islamic science and technology (Mulyono et al., 2020). This concept balances spiritual, intellectual, and righteous aspects (Sumbulah, 2017).

Research-based Learning

Research-based learning (RBL) is a learning system that incorporates research into its process. The constructivism philosophy underpins research-based learning, which consists of four components: learning that builds student understanding, learning to build prior knowledge, learning that includes the process of social interaction, and meaningful learning achieved through real-world experience (Fadriati, 2016). Research methodologies are a significant way to increase learning quality (Rangkuti, 2016). The research component includes background problems, procedures, implementation, research outcomes, and discussion and dissemination of research findings (Anshori, 2019). RBL is a teaching approach that emphasizes problem formulation, problem-solving, and the application of research findings (Anshori, 2019). Cooperative learning methods, problem-solving, authentic learning, contextual (both hands-on and minds on), and inquisitive discovery approaches can improve the quality of learning in constructivism, with the prospect of students developing the ability to think critically, analyze, and evaluate a problem (Rangkuti, 2016). The Qur'an is the normative source of the learning process, beginning with the concept of learning and ending with learning. After acquiring knowledge through learning, the following obligation is to impart the knowledge while maintaining its full potential. Verse 78 of the Qur'an's letter An Nahl discusses the human potential in learning activities. The passage implies that learning involves three potentials: hearing, seeing, and the heart (Anshori, 2019). This passage is consistent with the paradigm for research-based learning. Meanwhile, the heart is the core of reasoning that must operate during learning (Anshori, 2019).

Ulul Albab Character

Firdaus (2021) defines *Ulul albab* in the Qur'an as having two meanings. The first definition of *ulul albab* refers to those with a pure, clear, in-depth, critical, intellectual, high-insight mindset, wise heart, and feelings (Firdaus, 2021). The second interpretation is that intellectuals are full of piety, implying that a *ulul albab* contains piety, strong faith, and the ability to discriminate between good and evil (Firdaus, 2021). Meanwhile, Mulyono et al., (2020) define *ulul albab* as reinforcing the credo and mono-domestic values of God Almighty and developing spiritual depth and moral dignity through the virtues of honesty, discipline, and a sense of responsibility. There are multiple ways to understand the definition of Ulul Albab. Ulul Albab refers to a group of people with a healthy intelligence and mature comprehension that allows them to think flawlessly, as agreed upon by numerous academics, thinkers, and *Mufasssirun* (interpreters of the Quran) (Subirin et al., 2018). If applied to individuals pursuing postsecondary education, the significance of the notion and traits of *ulul albab* is beneficial. By fusing scientific and religious principles, UIN Maulana Malik Ibrahim Malang cultivates students' intellectual growth and Ulul Albab's character (Mulyono et al., 2020; Sumbulah, 2017). Ulul Albab's character is divided into four pillars by UIN Maulana Malik Ibrahim Malang: spiritual depth, moral majesty, breadth of knowledge, and professional maturity (Aziz et al., 2012; Sumbulah, 2017). According to Sumbulah (2017), this idea represents the harmony between the spiritual, intellectual, and components of moral behavior.

Hypothesis Development

Students ought to be able to get new knowledge through research techniques (Rangkuti, 2016). One approach used by student learning centers (SLCs) to incorporate research into the teaching and learning process is RBL. RBL is multidimensional, encompassing a range of pedagogical approaches. RBL can offer chances or chances for students to look for information, create hypotheses, gather data, analyze data, and draw conclusions from the collected data; in this process, learning via doing is applicable (Anshori, 2019). The results of Forijati (2019) research stated that with the use of research-based learning, the purpose of lectures to create a learning process that leads to analysis, synthesis, and evaluation activities and can improve students' ability to apply knowledge can be fulfilled and research-based learning is adequate to achieve student learning outcomes (Amelia, 2020; Ismail et al., 2020). It is reinforced by research Wacanno et al., (2023) which shows that based on the results of students' final cognitive abilities, each indicator shows an increase in both multiple-choice questions and essays.

H₁: RBL learners achieve better test results than those in traditional classroom settings

Spiritual intelligence, which is an intelligence that is not only focused on human qualities (cognitive, affective, and psychomotor) but also focused on divine values (Moh Sulaiman et al., 2020). The position of morality in human life as a social creature has a crucial role and impact on whether the relationship is mutually established, both for oneself, others and the environment (Dewi et al., 2023). The nobility or majesty of morals that are upheld and decorate the behavior of members in the university will mark and show the integrity of the university (Alam, 2016). Higher education has the task of academic services to transfer various scientific fields that are the field of study at the university (Alam, 2016). Professionals have a comprehensive, sustainable, and intensive approach to increasing the major impact on students' cognitive development (Subirin et al., 2018). The university implements the strategy of building students with *Ulul Albab* character by combining academic culture and religious culture by building collective awareness and social obligations among university residents through a collegial and fraternal approach (*ukhuwah*), by creating an atmosphere of mutual love through the process: knowing each other (*ta'aruf*), understanding each other (*tafahum*), respecting each other (*tadhamun*), loving each other (*tarahum*), and helping each other (*ta'awun*) (Mulyono et al., 2020).

H₂: RBL learners achieve better *ulul albab* value internalization than those in traditional classroom settings

METHODS

This mixed-method research Jaya et al., (2023) and Kholilah et al., (2019) used the quantitative method to determine the differences in cognitive ability and the achievement of *ulul albab* values between the control and experimental classes, and qualitative method to understand students' perceptions and experiences during research-based learning. Data collection process was accomplished by distributing questionnaires using the internalization of the *ulul albab* values questionnaire, conducting structured interviews with students, and assessing students' understanding of materials through evaluation instruments (Kholilah et al., 2021). Furthermore, learning was performed in two classes at the Faculty of Economics at the State Islamic University of Maulana Malik Ibrahim Malang. The research was conducted on 60 students taking the Financial Accounting II course. The 60 students were divided into two classes, the experimental and the control class. In the control class, students learn according to the syllabus. In the experimental class, students learn differently through research-based learning methods. The experimental design used in this study is based on the experimental model that previous studies have used (Martinov-Bennie & Mladenovic, 2015; Prayudi & Martadinata, 2020).

Tabel 1. Experimental Design

Experiment Group	Experiment Stage	
	Pre-Test	Post-Test
Experiment Class (With RBL)	1 (30 participant)	2 (30 participant)
Control Class (With RBL)	3 (30 participant)	4 (30 participant)

Classes are selected according to the courses taught by the lecturer. Lecturers teach in classes D and E, with a total of 30 students in each class. The meeting was held in half semester and was divided into three categories: explanation of learning design, learning implementation, and closing. The treatment in the two classes is different; the learning control class is carried out traditionally (the lecturer explains according to the syllabus, does assignments, and conducts discussions). Meanwhile, in the experimental class, students research according to the topics. The class is divided into six groups, with an average of 5-6 members per group. Each group selects its research topic under the main lecture topics: short-term liabilities, long-term liabilities, and equity. The research chosen titles are “The Effect of Short-Term Debt on Profitability at PT BCA Tbk,” “Analysis of the Application of Contingency Liability Accounting in Banking Activities under IFAS 57,” “The Effect of Long-Term Debt on the Profitability of Manufacturing Companies,” “Factors Affecting Bond Ratings in Manufacturing Companies,” “The Effect of Share Ownership Structure on Company Value in Manufacturing Companies,” and “Analysis of Dividend Policy Before and During the Covid-19 Pandemic”. The process is conducted by discussing the progress of each meeting every week. One week after the midterm exam, all groups complete the tasks given. However, the dense schedule of lectures and the different schedules caused the finalization process only to be completed in October 2022.

Hypothesis testing in this study was carried out by paired sample t-test to determine the difference in cognitive ability and internalization of students' *ulul albab* values between the experimental class before and after treatment and the control class with the experimental class. Before the hypothesis testing, the researcher tested normality with Kolmogorov-Smirnov and variant homogeneity with Levine's test. There are four criteria for accepting a hypothesis. First, there is no difference in the ability to perform pre-tests in the experimental and control classes. This test is carried out to ensure that the student's abilities in the two classes are the same. Second, there is no difference in the control class's ability to work on pre-test and post-test. This test was carried out to ensure that nothing impacted changes in cognitive skills and internalization of students' *ulul albab* scores in the control class. Third, there are differences in students' abilities in pre-test and post-test in experimental classes. This test was carried out to ensure that research-based learning methods could improve students' financial accounting skills and *ulul albab* scores. Fourth, there are differences in cognitive abilities and internalization of students' *ulul albab* scores in control and experimental classes after using research-based learning methods. This test was carried out to ensure that the use of research-based learning can improve students' cognitive abilities and internalize the value of *ulul albab* so that the use of research-based learning models is better than conventional learning models.

The two classes were divided into experimental and control groups in the Financial Accounting II classes. The selection of these courses was based on the availability of numerous research possibilities in specific subject areas. Pre-tests and post-tests were given to the two classes to determine the initial understanding of the topics (Prayudi & Martadinata, 2020). Furthermore, this value was also used to eliminate potential class bias with higher averages than others.

Students are required to produce a reflection on their learning, including the procedure used to optimize their knowledge and skills in research, as well as the internalized *ulul albab* values (Kholilah et al., 2021). Structured interviews are conducted to understand students' perceptions and experiences during research-based learning. The interview covers the proposal-making experiences, research implementation, scientific publication, and *ulul albab* values obtained. Furthermore, an evaluation instrument is prepared to assess students in several aspects:

- a. Research skills achievement Fadriati (2016). Students will be given written test questions to measure their abilities in Financial Accounting II about short-term liabilities, long-term liabilities, equities, and revenue recognition before and after research-based learning implementation.

- b. Internalization of *ulul albab* values Kholilah et al., (2021). Lecturers conduct assessments by observing student behavior and giving case studies and questionnaires to students before and after research-based learning implementation.

The case studies and questionnaire about *ulul albab* are prepared by modifying the results of Mulyono et al. (2020). Spirituality has five indicators, a) having true faith in Allah, angels, books, prophets, the Day of Judgment, and predestination (*qadha* and *qadar*), b) developing memory and thoughts about *qauliah* (the Book) and *kauniah* (the universe) phenomena, c) committed to carrying out Allah's commands, d) heart trembling when calling upon the name of Allah, and e) having a sense that can see and distinguish between good and bad. Moral has three indicators, a) thinking, speaking, and acting under Islamic teachings (self-morality), b) having a sense of responsibility, dignity, integrity, the ability to socialize, and respect for each other, and c) having a sense of nationalism, diversity, democracy, and social solidarity (morals/national values). Science has four indicators, a) thinking and behaving scientifically and creatively, b) loving science and truth, c) having the ability to use Indonesian and foreign languages (Arabic or English), and d) mastering the basics of Islamic science, both normative and empirical. Professionalism has three indicators, a) having skills in utilizing technology and processing information, b) having skills in utilizing technology and processing information, and c) having leadership skills.

RESULTS AND DISCUSSION

Learning Model Development

The development of a research-based learning model involves six of nine development stages (Borg & Gall, 1989). These include potential and problem analysis, data collection, model development, model validation, model revision, and small-scale model testing.

In the first stage, a questionnaire is distributed about the learning model previously used to fourth and sixth-semester students in two departments, Accounting and Islamic Banking. The fourth and sixth semesters were selected because students have already taken basic courses in the two departments. The number of returned questionnaires was 290 from two study programs at the Faculty of Economics. The results showed that 52% of learning used the tutorial method highly depended on the lecturer. Furthermore, other methods used were discussions, tutorials, presentations, and assignments at 25%, 14%, 5%, and 4%, respectively. The weakness of this learning method was the passive attitude of students in the process. The passive attitude of students indicates ineffective learning (Arumawan & Yasri, 2020). The effective learning indicators are good class management, communicative learning, positive student responses, activity, and learning achievement (Arumawan & Yasri, 2020). These five indicators can be achieved when students actively participate in learning.

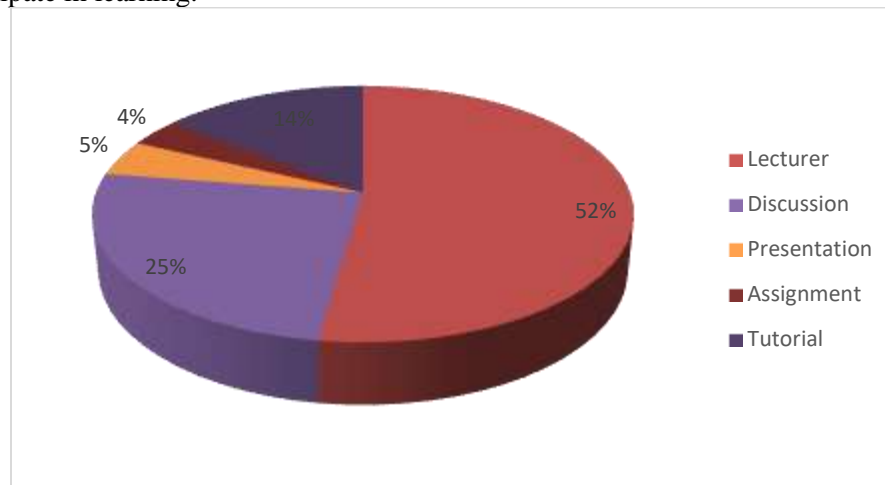


Figure 1. Learning Methods at the State Islamic University of Maulana Malik Ibrahim Malang

The learning approach challenges students to comprehend the material, as evidenced by the following questionnaire results, and 68% affirmed the necessity for an alternative strategy. These results indicated that the learning model for Generation Z, the development object, differs from the previous generation. The learning style of Generation Z is active, sequential, sensing, and visual (Purnomo et al., 2016). This model cannot be obtained in conventional lecture-based learning and one-way communication (Purnomo et al., 2016). There are five compelling reasons to opt for an alternative learning approach: enhanced comprehensibility, increased creativity, heightened challenge, a dynamic classroom ambiance, and fulfilling individual needs (An & Carr, 2017).

The reason with the highest percentage is increased creativity at 36%, followed by more challenge at 31%, easier to understand at 18%, a dynamic classroom ambiance at 11%, and 4% of the reasons were related to fulfilling their needs. The Generation Z students' learning style differs from their predecessors (Purnomo et al., 2016). Therefore, students' activity becomes the main learning point, and Figure 2 shows the reasons for selecting a different model.

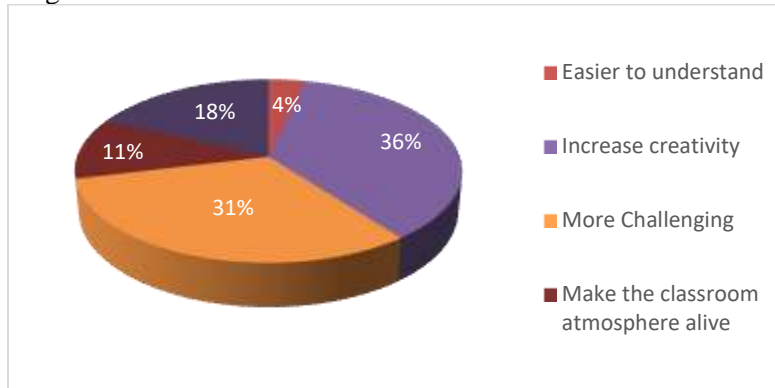


Figure 2: Reasons for using different learning models

The questionnaire's illustrations and definitions for several learning models enabled students to envision diverse approaches during the learning process. The models used are problem-based, project-based, research-based, practicum-based, and other learning methods. The awareness of fifth-semester students about their final project, which is writing a paper, caused 62%, 20%, 16%, and 1% to select research-based, practicum-based, project-based, and problem-based learning. Research-based learning has the highest percentage, requiring students to discover, develop, solve, and test their acquired knowledge (Yolanda et al., 2024).

The questionnaire aimed to select suitable learning models and elicit students' perspectives on their possible implementation. Moreover, 62% students affirmed that the learning model could bolster their writing skills, while 35% acknowledged the potential applicability. The remaining students were uncertain, unable to utilize the model, or did not acknowledge its usefulness. Research-based learning can improve critical thinking skills. Therefore, students can select whether the learning model is good (Yolanda et al., 2024).

The second stage is the extraction of potential and problem analysis. The questionnaire results indicated the high need for students to learn models bringing them closer to the real world. Achieving proximity of students to the real world can be attained through the development of effective and efficient learning models. The most desired model is research-based learning, desired to support writing skills as a requirement for completing final projects. This result aligns with previous research, where this learning provides opportunities for independent information search, hypothesis formulation, data collection, data analysis, and conclusion-making (Yolanda et al., 2024). Furthermore, previous research supported these results by stating that research-based learning has advantages in stimulating students' communication, critical thinking, problem-solving, collaboration with other members, and improving research skills (Arumawan & Yasri, 2020).

The third stage is the development of the learning model. The constructivist philosophy underlies research-based learning, which includes four aspects, fostering students' comprehension and prior knowledge, promoting social interaction processes, and facilitating meaningful learning through real-world experiences (Fadriati, 2016). The research components consist of the background of the problem, procedures, implementation, results, discussions, and the publication of results (Lewis et al., 2018). This is believed to improve the quality of learning through cooperative methods, problem-solving, authentic learning, contextual learning, and inquiry discovery approaches in a constructivist perspective, with the prospect that students can develop critical thinking skills, analyze, and evaluate a problem (Rangkuti, 2016). Meanwhile, research-based learning activities provide opportunities for learning innovation, active students' participation, using instruments in learning, and including research development (Ratnawati & Idris, 2020). The first stage in developing the learning model is making syntax, as presented in Table 2. The following is an example of syntax developed in the Financial Accounting II class.

Table 2. Preliminary Design of Research-Based Learning Model Syntax

Research-Based Learning Model Syntax Activity
<ul style="list-style-type: none"> • Explanation related to research mechanisms by lecturers. • Formation of groups by lecturers consisting of 3-4 people. • Discussion on ideas formation about liabilities and equity. • Formation of research ideas about liabilities and equity. <ul style="list-style-type: none"> - Analyzing the definition, measurement, recording, valuation, presentation, and disclosure of liabilities and equity. • Formation of Background of Problems about short-term liabilities and provisions: <ul style="list-style-type: none"> - Analyzing various sources, such as online media, scientific articles, and newspapers, to obtain problems in the accounting record of short-term liabilities. • Making a Literature Review on the application of accounting for other short-term liabilities <ul style="list-style-type: none"> - Presenting theories and literary studies that fell into other short-term liabilities • Determination of methodology in long-term liabilities analysis: <ul style="list-style-type: none"> - Explaining the methodology used in the research and its approach - Determining the appropriate research method with the problem formulation taken by each group • Implementation of Liabilities and Equity Research: <ul style="list-style-type: none"> - Conducting data collection, both primary and secondary - Conducting observations, interviews, and documentation on the research object • Reporting Liabilities and Equity: <ul style="list-style-type: none"> - Designing research articles based on the background of the data collection process - Making reports consists of problems, literary studies, research methods, discussion, results, and conclusions related to research-based learning • Conducting learning reflections together with lecturers.

The syntax is the basis for creating assessment rubrics, course lesson plans, and developing learning models. The development of learning models is designed to the graduation standards presented in Table 3. The stages of developing models explain the objectives according to the topic. This research also developed assessment rubrics for each meeting before internalizing *ulul albab* values. Sub Learning Outcome 1.1: Students can read carefully, examine and analyze problems in Liability and Equity accounting. Learning Stage: Discovery of the root causes of Liability and Equity Accounting.

Table 3. Rubric for Assessment of the Problem Analysis Stage

No.	Indicator	Description	Score
1.	Analyzing technique	Creativity and innovation in addressing the raised issue. Feasibility of workload distribution among group members.	0-25
2.	Group Contribution	Active participation in group discussions. Contribution of ideas by group members to the group’s work.	0-25
3.	Communication	Confidence, clarity, and accuracy in communicating ideas in discussions. Confidence, clarity, and accuracy in presentation. Intensity and tolerance in interpersonal interaction.	0-25
4.	Technical Adequacy of Group Work Results	Ability to perform accounting recognition of liabilities and equities. Ability to measure and record accounting for liabilities and equities. Ability to present and disclose accounting for liabilities and equities.	0-25

The fourth stage is expert validation conducted by lecturers in economics, education, and integration of *ulul albab* values. The evaluated aspects include proposal preparation, implementation, and publication of research results. The values and indicators used in this research are spirituality, morals, science, and professionalism, developed by previous researcher (Mulyono et al., 2020). The aspects evaluated include students’ ability to initiate problem identification, research idea exploration, communication of background information, collaborative research, research methodology determination, research implementation, and conclusion drawing. The validator is a lecturer in the accounting education field, who focuses on developing research-based syllabi.

The fifth stage is model revision, carried out after receiving input from expert validators. This input serves as a basis for a small-scale trial of the learning model (Kholilah et al., 2021). Some inputs from expert validators include syntax creation incorporating *ulul albab* values, assessment rubric revision, creation of syllabi adjusted to outcome-based education, and standardization of pre-test and post-test quality. The sixth stage is a small-scale trial conducted in one Financial Accounting II class from the first meeting until the midterm exam. The target output is a collection of research on Liabilities and Equity under the lecture theme before the midterm exam. The focus of the learning method is the main activity of the research process, from searching for ideas to the conclusion.

Increasing Students’ Cognitive Competence through Research-Based Learning

The learning model development is directed at producing outcomes in the form of scientific articles in journals and books, as well as increasing the cognitive abilities of subjects. Therefore, pre-test and post-test were also conducted to determine students’ cognitive abilities in the control and experimental groups. Table 4 shows the average pre-test and post-test scores in the two classes.

Table 4. Average Scores

Indicator	Pre-test	Post-test
Financial Accounting Class_Control (Cognitive)	48,46	55,38
Financial Accounting Class_Experiment (Cognitive)	52,76	94,23

The results indicated that almost all experimental and control classes experienced an increase in grades before and after learning. However, the increase was higher in the experimental group compared to the control. The results also indicated that research-based learning model can improve students’ cognitive abilities. The improvement may occur because the model brings students closer to contextual problem-solving (Arumawan & Yasri, 2020; Yolanda et al., 2024). Furthermore, Chrysti (2014) explained that it

could build students' competencies to understand basic concepts and methods to creatively, logically, and systematically solve problems.

The next test was the normality and homogeneity analysis to determine the conditions of the control and experimental classes before being given research-based learning treatment. The results of the normality test are presented in Table 5.

Table 5. Normality Test

Indicator	Sig. (2-Tailed)	Description	Distribution
Financial Accounting Class_Control (Cognitive)	0,447	P > 0,05	Normal
Financial Accounting Class_Experiment (Cognitive)	0,629	P > 0,05	Normal

The normality test had different significance values for the two classes with different treatments. At a sig value > 0,05, most of the data did pass normality. Different significance values were in the two classes' homogeneity test with different treatments. The Financial Accounting class has fulfilled the homogeneity test requirements because the sig value is > 0,05. Data pass the normality and homogeneity tests led this research to use the t-test to determine the difference in cognitive results between the control and experimental classes. The results of the test are presented in Table 6.

Table 6. Difference Test between Control and Experiment Class

Indicator	T	Sig (2-Tailed)	Mean	Result
Pre-Experiment is almost the same as Pre-Control (Cognitive)	2,20	0,04	52,77 = 48,46	Accepted
Post Experiment should be higher than Pre-Experiment (Cognitive)	16,03	0,00*	94,23 > 52,77	Accepted
Post Experiment must be higher than post control (Cognitive)	18,91	0,00*	94,23 > 55,38	Accepted
Pre-Control s almost the same as Pre-experiment (Cognitive)	-2,20	0,03	48,46 = 52,77	Accepted

Different significance values were obtained in the fourth test of the two classes with different treatments. There is a difference between the experimental and control groups before and after treatment when the sig value < 0,05. However, when the sig value > 0,05, then there is no difference. Table 7 shows a difference between the Financial Accounting experimental, and the control classes before and after treatment because the sig value < 0,05. The study's findings indicate variations in the financial accounting test scores between the experimental and control groups of students. This difference results from the fact that students in the experimental class study lecture themes more thoroughly as they are exposed to research-based learning (Arumawan & Yasri, 2020; Yolanda et al., 2024). When solving problems, students who thoroughly comprehend the material perform better than those in the control group, which uses conventional teaching methods (Fadriati, 2016; Ratnawati & Idris, 2020). Opportunities offered by research-based learning activities include active student participation, learning renewal, incorporating research development into the curriculum, and using research instruments in the classroom. Research-based learning can help students develop the skills necessary to address problems creatively, logically, and methodically, as well as have a scientific mindset that is open, truthful, and always seeking knowledge (Chrysti, 2014).

Internalization of Spirituality, Morals, Professionalism, and Science

Pe-test and post-test were also conducted to determine students' *ulul albab* value internalization in the control and experimental groups. Table 7 shows the average pre-test and post-test scores in the two classes.

Table 7. Average Scores

Indicator	Pre-test	Post-test
Financial Accounting Class_Control (Spirituality)	49,23	53,46
Financial Accounting Class_Experiment (Spritual)	50,76	84,61
Financial Accounting Class_Control (Morals)	44,61	54,23
Financial Accounting Class_Experiment (Morals)	48,07	85,38
Financial Accounting Class_Control (Professionalism)	45,76	54,23
Financial Accounting Class_Experiment (Professionalism)	48,07	88,84
Financial Accounting Class_Control (Science)	47,30	54,61
Financial Accounting Class_Experiment (Science)	46,53	90,38

The results indicated that almost all experimental and control classes experienced an increase in *ulul albab* value before and after learning. However, the increase was higher in the experimental group compared to the control. Furthermore, Chrysti (2014) explained that it could build students' competencies to understand basic concepts and methods to creatively, logically, and systematically solve problems which is in accordance with the value of *ulul albab* value, for example developing memory and thoughts about *qauliah* (the Book) and *kauniah* (the universe) phenomena in spirituality value (Mulyono et al., 2020; Sumbulah, 2017).

The normality and homogeneity test to determine the conditions of the control and experimental classes before being given research-based learning treatment. The results of the normality test are presented in Table 8.

Table 8. Normality Test

Indicator	Sig. (2-Tailed)	Description	Distribution
Financial Accounting Class_Control (Spirituality)	0,297	P > 0,05	Normal
Financial Accounting Class_Experiment (Spirituality)	0,431	P > 0,05	Normal
Financial Accounting Class_Control (Morals)	0,899	P > 0,05	Normal
Financial Accounting Class_Experiment (Morals)	0,824	P > 0,05	Normal
Financial Accounting Class_Control (Professionalism)	0,624	P > 0,05	Normal
Financial Accounting Class_Experiment (Professionalism)	0,511	P > 0,05	Normal
Financial Accounting Class_Control (Science)	0,588	P > 0,05	Normal
Financial Accounting Class_Experiment (Science)	0,834	P > 0,05	Normal

The normality test had different significance values for the two classes with different treatments. At a sig value > 0,05, most of the data did pass normality, and the homogeneity test results are presented in Table 10.

Table 9. Homogeneity Test

Indicator	Levene Test	Sig.	Description	Distribution
Financial Accounting Class (Spirituality)	44,59	0,00	P > 0,05	Unqualified
Financial Accounting Class (Morals)	0,48	0,69	P > 0,05	Qualified
Financial Accounting Class (Professionalism)	1,87	0,14	P > 0,05	Qualified
Financial Accounting Class (Science)	2,12	0,11	P > 0,05	Qualified

Different significance values were in the two classes' homogeneity test with different treatments. In this research, when the sig value is < 0,05, the data did not pass or fulfill the qualification criteria. However, when the sig value is > 0,05, the data passed homogeneity or fulfills the qualification. Based on Table 10, the Financial Accounting class has not fulfilled the homogeneity test for the spirituality value led this research to use the Wilcoxon test to determine the difference in cognitive results between the control and experimental classes. The results of the test are presented in Table 10.

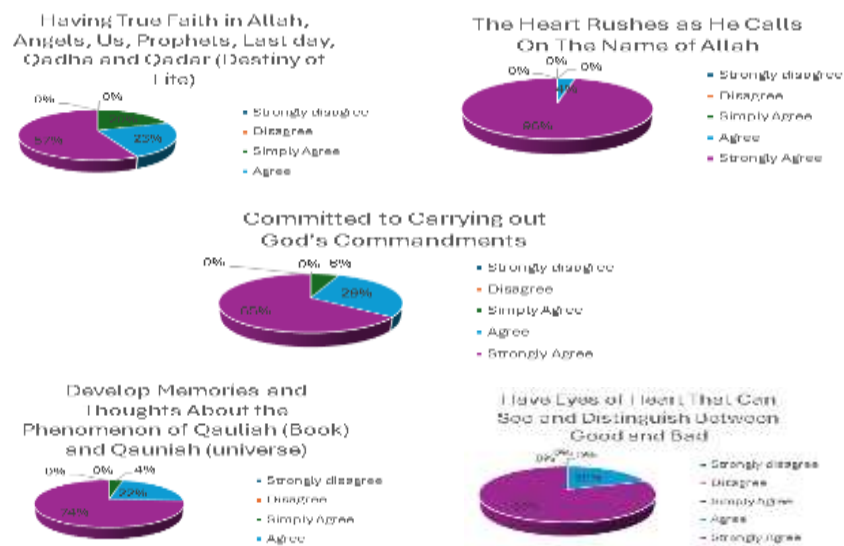
Table 11. Difference Test between Control and Experiment Class

Indicator	T	Sig	Mean	Result
Pre-Experiment is almost the same as Pre-Control (Spirituality)	0,29	0,77	50,77 = 49,23	Accepted
Post Experiment should be higher than Pre-Experiment (Spirituality)	11,69	0,00*	84,62 > 50,77	Accepted
Post Experiment must be higher than post control (Spirituality)	12,25	0,00*	84,62 > 53,46	Accepted
Pre-Control is almost the same as pre-experiment (Spirituality)	-0,29	0,77	49,23 = 50,77	Accepted
Pre-Experiment is almost the same as Pre-Control (Morals)	1,81	0,09	48,08 = 44,62	Accepted
Post Experiment should be higher than Pre-Experiment (Morals)	22,45	0,00*	85,38 > 48,08	Accepted
Post Experiment must be higher than post control (Morals)	11,69	0,00*	85,38 > 54,23	Accepted
Pre-Control is almost the same as Pre-experiment (Morals)	-1,81	0,09	44,62 = 48,08	Accepted
Pre-Experiment is almost the same as Pre-Control (Professionalism)	1,06	0,30	48,08 = 45,77	Accepted
Post Experiment should be higher than Pre-Experiment (Professionalism)	20,92	0,00*	88,85 > 48,08	Accepted
Post Experiment must be higher than post control (Professionalism)	16,66	0,00*	88,85 > 54,23	Accepted
Pre-Control is almost the same as Pre-experiment (Professionalism)	-1,06	0,30	45,77 > 48,08	Accepted
Pre-Experiment is almost the same as Pre-Control (Science)	-0,33	0,74	46,54 > 47,31	Accepted
Post Experiment should be higher than Pre-Experiment (Science)	28,95	0,00*	90,38 > 46,54	Accepted
Post Experiment must be higher than post control (Science)	18,35	0,00*	90,38 > 54,62	Accepted
Pre-Control is almost the same as Pre-experiment (Science)	0,33	0,74	47,31 = 46,54	Accepted

Different significance values were obtained in the two tests of the two classes with different treatments. There is a difference between the experimental and control groups before and after treatment when the sig value < 0,05. However, when the sig value > 0,05, then there is no difference. Table 11 shows a difference between the Financial Accounting experimental, and the control classes before and after treatment because the sig value < 0,05. The study's findings indicate variations in the *ulul albab* value internalization between the experimental and control groups of students. This difference results from the fact that students in the experimental class study lecture themes more thoroughly as they are exposed to research-based learning (Arumawan & Yasri, 2020; Yolanda et al., 2024). The learning process directed to emotional and spiritual qualities will naturally give birth to intellectual, emotional and spiritual intelligence at the same time (Sulaiman,2020). A person must get used to having noble character to strengthen the positive potential that exists in him (Priyanto, 2020).

In addition to quantitative testing through a detailed case study on the internalization of *ulul albab*, we requested students to complete a questionnaire regarding their experience about the internalization of *ulul albab* values after the learning process. The indicators developed by previous researcher form the basis for assessing the internalization of *ulul albab* values, spirituality, morals, science, and professionalism (Mulyono et al., 2020). Spiritual values are measured by indicators five indicators. First, Having true faith in Allah, angels, books, prophets, the Last Day, as well as *qadha* and *qadar* (the fate of life), Second, developing memory and thoughts about *qauliah* (the Book) and *kauniah* (the universe) phenomena. Third, commitment to carrying out Allah's commands. Fourth, having a trembling heart when calling Allah's name. Lastly, having a heart that can see and distinguish between good and bad. Based on the results obtained from the student questionnaire, nearly all students strongly agree that the process of internalizing values can be accomplished through research-based learning. Figure 3 illustrates the results of students' questionnaire on the internalization of spiritual values.

Figure 3. Internalization of Spiritual Value



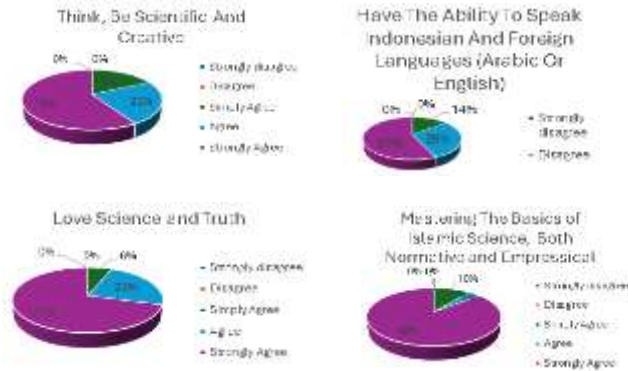
Moral value is measured by three indicators, a) thinking, speaking, and acting under the values of Islamic teachings, b) having a sense of responsibility, dignity, and integrity to socialize and respect each other, c) having a sense of nationality, diversity, democracy, and social solidarity (Mulyono et al., 2020). In the case of spiritual values, almost 50% of students stated that research-based learning enables them to internalize the indicators of moral values. The results of the questionnaire are presented in Figure 4.

Figure 4. Internalization of Moral Value



The science value is measured by four indicators, a) think and act scientifically and creatively, b) love science and truth, c) speak Indonesian and foreign languages and d) master the basics of Islamic science, both normative and empirical (Mulyono et al., 2020). Due to spirituality and moral values, nearly 50% students strongly agreed that research-based learning enables students to internalize indicators in scientific values. The results of filling out the questionnaire are presented in Figure 5.

Figure 5. Internalization of Science Value



Professionalism is measured by three indicators, a) having skills in utilizing technology and processing information, b) having skills in using technology and processing information, and c) having a leadership spirit (Mulyono et al., 2020; Sumbulah, 2017). Almost 50% students strongly agreed that research-based learning allows students to internalize indicators of professionalism. The results of filling out the questionnaire are presented in Figure 6.

Figure 6. Internalization of Professional Value



The primary implication of this statement is that individuals possessing a mindset characterized by purity, clarity, depth, critical thinking, intelligence, keen insight, and emotional intelligence are deemed highly wise (Firdaus, 2021). Concerning the second meaning, it is intellectually full of piety and righteousness, meaning that there is the provision of piety, strong faith, and the ability to distinguish between good and bad (Firdaus, 2021). According to Mulyono et al. (2020), *ulul albab* values include strengthening faith and monotheistic values towards the One God, building spiritual depth and moral dignity with values of honesty, discipline, and a sense of responsibility (Mulyono et al., 2020; Sumbulah, 2017). The concept has a definition that leads to various interpretations. Many *Mufasssirin* (interpreters of the Quran), scholars, and thinkers agree that Ulul Albab refers to a group of people with a healthy intelligence and mature understanding (Subirin et al., 2018).

The depth of spirituality has the characteristic that students can master, understand, and accept the pillars of faith based on revelation or *naqliyah* from the Quran and Sunnah, accustomed to observing natural phenomena, committed to carrying out God's commands, possessing a heart that can distinguish between good and bad deeds (Mulyono et al., 2020). Meanwhile, the magnificence of moral education lies in its ability to instil in students a deep-rooted understanding of religious teachings, fostering a sense of responsibility, dignity, and integrity, promoting socialization and mutual respect, and cultivating a strong sense of nationalism, appreciation for diversity, commitment to democracy, and social solidarity (Mulyono et al., 2020). The characteristic of the breadth of science includes that students can think scientifically and creatively, love science and truth, and master the Islamic scientific foundation (Mulyono et al., 2020). The characteristic of professional maturity is that students have skills in utilizing technology and processing information (Mulyono et al., 2020). According to the questionnaire results, more than 50% stated that research-based learning enabled students to internalize *ulul albab* values regarding spirituality, character, science, and professionalism.

CONCLUSION

This research result indicated that research-based learning can be implemented at the State Islamic University of Maulana Malik Ibrahim Malang. It has six stages of development; potential problem analysis,

information gathering, model development, model validation, model revision, and small-scale model testing. This learning model has several advantages in both the achievement of cognitive abilities and the internalization of *ulul albab* values. The difference in students' scores between the control and experimental groups demonstrates the cognitive ability and the *ulul albab* internalization. The scores of students in the experimental group were higher than the control, even though students did not receive detailed explanations regarding the course topics. Research-based learning can also internalize *ulul albab* values as the educational development foundation. The value internalization is presented in four main values, spirituality, morals, science, and professionalism. This research's limitation is that the State Islamic University of Maulana Malik Ibrahim Malang research site firmly upholds the internalization of *ulul albab* values, so it cannot be applied to other educational institutions with different values. Another limitation is the short implementation period, so the research stages cannot be adequately explored. There are three research implications: implementation in other institutions with different values, extension of the learning period, and the same assignment for the control class. Other institutions can use RBL by changing the institution's values to be internalized with a longer period to measure the target output in article publications. A longer period allows students to focus on weaknesses in its development, such as understanding the analysis tools used. Another suggestion is to have the same target of writing articles in the control group to obtain a quantitative difference in the number of publications.

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