

Development of Accounting Learning Through an Internship Program

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Abstract: Universities have an important role in preparing superior human resources, one of which is in the field of accounting. Internships can be a learning method that can be used to improve the competency of human resources. However, what kind of internship activities can provide more learning than what students get in lectures, especially internship activities in the accounting field? Therefore, this article aims to examine internship activities that can improve student competency, especially students majoring in accounting. This article was created using the literature method with a descriptive analysis approach. The results of the study show that there are several internship programs that can be carried out in the accounting field. However, the competencies to be achieved tend to only be competencies in the cognitive and psychomotor domains. Meanwhile, competence in the affective domain, especially attitudes as a sharia accountant who has a code of ethics, tends to be less explored in sharia accounting internship programs. Therefore, it is necessary to add converted courses by adding business and professional ethics courses in the internship activities of students majoring in accounting so that competence in the affective domain can be achieved.

Keywords: Accountancy, Internships, Learning

Introduction

Higher education in Indonesia has great potential in preparing superior human resources (Amalia & Al Arif, 2013). Amir and Fauzan (2021) stated that internships are one of the efforts to develop human resource competencies. However, based on the results of research conducted by Asrori *et al.* (2013), it is known that internships/field work practices that are only carried out for 3 weeks cannot show a significant impact or influence of field work

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practices on student competence. In addition, Asrori *et al.* (2013) added that most of the interns received assignments outside the department they taught. In line with that, the results of research conducted by Lutfia and Rahadi (2020) show that the average student who takes part in an internship/internship program does work in a different field from their major, such as work in admin, HRD, and other areas outside their major, because they have to fill the vacancies of employees who are on leave.

According to Law of the Republic of Indonesia Number 13 of 2003 concerning Employment (2003), internships are part of a job training system which is carried out in an integrated manner between training at training institutions and working directly under the guidance and supervision of instructors or more experienced workers/laborers, in the process of producing goods and/or services in the company, in order to master certain skills or expertise. Purnamawati and Yahya (2019) added that internships are a special way that allows students to learn by practicing what they learn. The research results conducted by Ismail *et al.* (2018) show that internship activities can improve the soft skills competencies of interns such as communication skills, adapting to work, managing team work, socializing, and increasing thoroughness in work. This is the same as what was expressed by Lutfia and Rahadi (2020) that internship programs have a very important role or contribution in improving students' soft skills and hard skills competencies.

Amalia and Al Arif (2013) stated that one of the strategic steps to prepare human resources in the Islamic finance industry is to organize adequate internship and on-the-job training and practicum programs. Rozalinda (2015) added that internships are also one of the strategic steps that can be taken by universities implementing Islamic economics education programs in order to meet the needs of the sharia financial industry. In the field of accounting, the research results of Dewi and Fuadah (2017) show that field work practice can help students to better understand the topics being taught, especially in Management Accounting courses.

Based on the description above, there are many research or studies related to internships or field work practices in improving competence that have been carried out. However, what kind of internship activities can provide more learning than what students get in lectures, especially internship activities in the accounting field? Therefore, this article aims to examine internship activities that can improve student competency, especially students majoring in accounting.

Research Method

The method used in compiling this article is the literature method with a descriptive analysis approach. According to Sugiyono (2009), descriptive analysis functions to describe or provide an overview of an object being studied through data or samples that have been collected as they are without carrying out analysis to make conclusions that apply to the general public.

This article was prepared using several data sources such as scientific journals, books, laws, and so on. Data sources were obtained through internet search sites and through a collection of books owned by the author. This is because research that specifically discusses internships is very limited. All data sources that have been obtained have not been analyzed.

Result and Discussion

Internship in Islam

According to the Big Indonesian Dictionary (*Kamus Besar Bahasa Indonesia* - KBBI), an intern is defined as a prospective employee (who has not been appointed permanently and has not received a salary or wages because they are considered still at the learning level). According to Lutfia and Rahadi (2020), internships aim to give students more comprehensive knowledge of company activities, such as making reports, etc. But specifically, the internship aims to:

1. Increase students' ability to apply the knowledge and skills they have.
2. Increase students' knowledge of work both in terms of science and work experience.
3. Improve students' abilities in communicating with people who are in the same company as them.
4. Stimulate student motivation to become college graduates who are ready to work and apply the material they have learned to the world of work.
5. Open opportunities for students to gain practical experience at work.
6. Creating connections and similarities between what has been learned in college and the realities that exist in the world of work.
7. Establish good cooperative relations between universities and the business world.

Internship itself has existed since the time of Rasulullah SAW and was practiced directly by him when he was 12 years old by joining his uncle in Syria to trade with him. This was conveyed in the book entitled "Muhammad SAW The Super Leader Super Manager" by Antonio (2019). He did this internship so that it would be useful in the future when he managed his own business. In the same book it is explained that one of the teaching methods or techniques is the applied-learning method which combines theoretical and practical methods in teaching and is a very useful way of educating and teaching because it makes it easier for a teacher and frees up time and energy for him (Antonio, 2019). If you look at this explanation, Rasulullah SAW did his internship using the applied-learning method because he did his internship by listening to and directly practicing what his uncle taught him. Apart from internship practice, Cahyadi (2014) explained that there were several companions who were positioned by the Prophet Muhammad SAW specifically for (state) financial management. The Prophet even

divided them into seven functions, six accounting functions and one function for inspection (audit) using terms ranging from *katibul amwal* (registrar) to *hafazhatul amwal* (custodian/inspector). Cahyadi (2014) added that the companions who were assigned to manage finances had several characters that could not be separated from the example set by Rasulullah because *Innama buistu li utamima makarimal akhlak* (indeed I (Muhammad) was sent to perfect morals) and Rasulullah was the best *uswatun hasanah* (good role model), including:

1. Memorize and understand the Al Quran.
2. *Zuhud*.
3. Upholding the example of the Prophet, even some of whom were hadith narrators
4. Smart and full of responsibility.
5. Honest and trustworthy, even one of the friends, Hudzaifah, was nicknamed the keeper of the prophet's secrets.
6. *Istiqomah* (holding firm to commitment) both commitment to what has been assigned and commitment to the Islamic struggle (*Jihad*).

Current Internship Programs

In 2020, the Minister of Education and Culture issued the Independent Learning – Independent Campus (*Merdeka Belajar Kampus Merdeka - MBKM*) policy to facilitate a three-semester study rights program outside the study program listed in the Minister of Education and Culture Regulation Number 3 concerning National Higher Education Standards (2020) in the context of improving the quality of learning and higher education graduates. Based on (Law of the Republic of Indonesia Number 12 concerning Higher Education (2012), it is known that Higher Education aims to develop the potential of students so that Higher Education graduates are expected to become human beings who believe and are devoted to God Almighty, have noble, healthy, knowledgeable, capable, creative, independent morals, skilled, competent and cultured for the benefit of the nation.

The Ministry of Education and Culture (2020) explains that the aim of this policy is to improve the competency of graduates, both soft skills and hard skills so that graduates can be better prepared and relevant to the needs of the times, preparing graduates to become future leaders of the nation who are superior and have personality. The three semesters study rights program outside the study program can be carried out with various forms of learning activities (The Ministry of Education and Culture, 2020), such as:

1. Student exchange.
2. Internship/work practice.
3. Teaching assistant in the education unit.

4. Research.
5. Humanitarian projects.
6. Entrepreneurial activity.
7. Independent studies/projects.
8. Thematic Real Work Lectures (*Kuliah Kerja Nyata - KKN*).

Internships are one of the learning activities because students lack work experience in real industry/professional world so that graduates are less ready to work and the short internship period (less than 6 months) is not enough to provide experience and competence for students. Companies that accept internships also state that internships with very short periods of time are not useful, and even disrupt activities in industry. Therefore, the internship activity as an implementation of the MBKM policy is an internship activity for 1-2 semesters which is carried out by conducting direct learning in the workplace (experiential learning) to provide sufficient experience to students by honing hard skills (skills, complex problem solving), analytical skills, etc.) as well as soft skills (professional/work ethics, communication, cooperation, etc.) (The Ministry of Education and Culture, 2020).

Through this internship activity, it is hoped that students who already have direct work experience will be better prepared to enter the world of work and their careers and industrial problems will flow to universities so that they can help develop teaching and learning materials for lecturers as well as research topics in higher education more relevant to current problems. This internship activity can be carried out in collaboration with partners including companies, non-profit foundations, multilateral organizations, government institutions, and start-up companies (The Ministry of Education and Culture, 2020). The mechanism for implementing the internship based on The Ministry of Education and Culture (2020) is as follows.

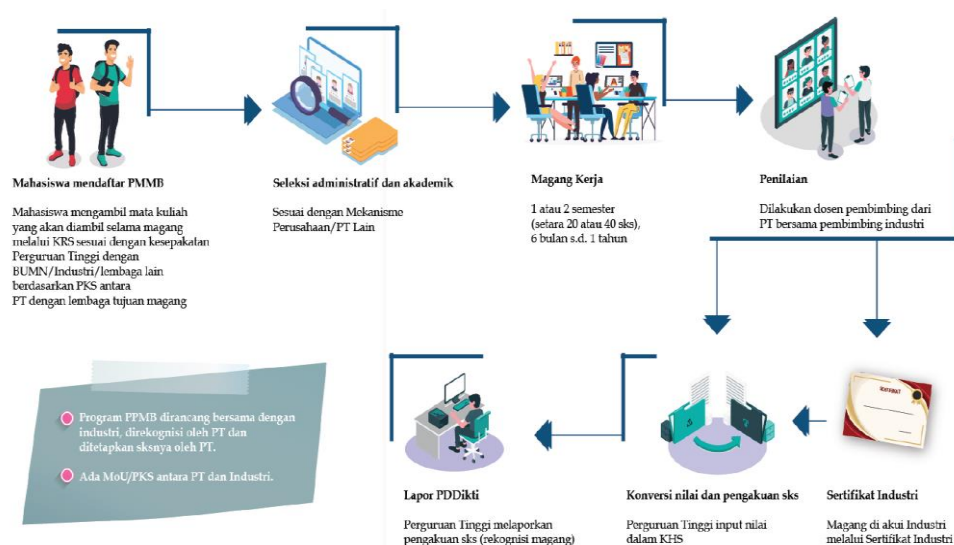


Figure 1 Process of internship activities

According to The Ministry of Education and Culture (2020), equalizing the weight of credits in internship activities can be divided into 2 forms, namely:

1. Free form (free form)

Internship activities for 6 months (1 semester) are equivalent to 20 credits without being equated with courses expressed in the form of competencies obtained by students while following the program, both in hard competencies (hard skills) and soft competencies (soft skills) in accordance with desired learning outcomes.

2. Structured form.

Internship activities can be structured according to the curriculum taken by students so that the weight of the 20 credits can be expressed in the form of equality with the courses offered whose competencies are in line with the internship program.

Vhalery *et al.* (2022) states that learning evaluation for MBKM activities is carried out through monitoring activity evaluations and activity results reports and the value of learning evaluation results comes from supervisors and activity assistants. Assessment in the implementation of the "right to study for three semesters outside the study program" program refers to five principles in accordance with national higher education standards, namely educative, authentic, objective, accountable and transparent which is carried out in an integrated manner (Vhalery *et al.*, 2022). Based on the results of a study conducted by Vhalery *et al.* (2022) it can be seen that the assessments are grouped into three, namely:

1. Assessment of program implementation

- a. Attendance during briefing and implementation.
- b. Discipline and responsibility in carrying out tasks.
- c. Attitude.
- d. Ability to carry out tasks.
- e. Ability to create reports.

2. Assessment in implementing learning

- a. Process assessment (during the activity).
- b. Assessment of results (at the end of the activity in the form of a learning activity report).

3. Assessment of student learning development and achievement in terms of hard skills (knowledge and skills) and soft skills (attitude, personality, other personal attributes)

- a. Authentic 6C assessment (Computational Thinking, Critical thinking, Creative Thinking, Collaboration, Communication, and Compassion)

- b. Authentic assessment is based on performance assessment, project assessment, product assessment, portfolio assessment, attitude assessment, and written test assessment.

According to Fuadi and Aswita (2021), the obstacles faced by Private Universities (*Perguruan Tinggi Swasta* - PTS) in Aceh in implementing the MBKM internship program, the collaboration mechanism for PTS in Aceh with external parties, including companies, BUMN, BUMD and even the government, is still very limited, so a system that supports collaboration is needed between PTS and the government, such as facilitating internship programs for students in government institutions that can run smoothly and support BUMN, BUMD, NGOs and other partners in order to accept college students for internships. Putra *et al.* (2021) also stated that there are several obstacles related to the implementation of the MBKM internship program, namely technical obstacles (difficulty of access and lack of information regarding the MBKM internship program), the distance to the industrial location which is relatively far so that efficiency is slightly less than optimal, and a lack of coordination between parties. campus with industrial partners in determining curriculum direction and target outcomes to be achieved in the conversion of the 20 credits. However, Putra *et al.* (2021) stated that the MBKM internship program really helps students improve their soft skills and hard skills.

Takdir *et al.* (2021) said that the implementation of the MBKM internship program at the Public Administration Study Program, Faculty of Social and Political Sciences, Muhammadiyah University of Sinjai has not been implemented in accordance with the technical guidelines for implementing the MBKM internship program so that the target to be achieved is not optimal because each course has its own Course Learning Outcomes (*Capaian Pembelajaran Mata Kuliah* - CPMK) making it difficult to convert 20 credits in courses according to the MBKM internship program. Apart from that, due to the lack of socialization carried out by universities and study programs, there is a lack of understanding in the implementation of the MBKM internship program so that the involvement of lecturers and students in the MBKM internship program is still lacking (Takdir *et al.*, 2021).

Aswita (2021) stated that the implementation of MBKM internship program for students of Teacher Training and Education Faculty, Serambi Mekkah University in several business in Banda Aceh is one manifestation of the independent campus learning program. This is because the program can increase competence, ability and provide comprehensive real experience so the students become more ready to enter the world of work in the future. Masithoh *et al.* (2021) stated that the role of alumni in implementing MBKM policies is very strategic, one of which is in the internship program because alumni can help provide internship places for students.

Syamsuadi *et al.* (2022) stated the implementation of MBKM in the internship program at Abdurrahman University are very well received by university partners (company or agency), because students can carry out small tasks that were previously the responsibility of the agency's employees so it can also increase productivity of the agency. However, adjustments are still needed through curriculum revision in each study program at Abdurrahman University because there is no conformity in the number of credits for internship students at Abdurrahman University with the MBKM internship policy (Syamsuadi *et al.*, 2022). Pohan and Kisman (2022) stated that the majority of students believe that MBKM activities have an impact on their additional competencies, broaden their perspectives in solving problems, and are in line with the needs of future graduates.

Internship Program in Accounting Department

Prior to the MBKM policy, there were internship programs carried out by several universities in order to improve the hard skills and soft skills of their students. The results research conducted by Effrisanti (2015) show that the COOP Dikti internship program can be used as a strategic step in improving students' soft skills, especially for accounting courses. COOP, which is an abbreviation for Co-operative Academic Education or Integrated Work Learning Program (*Program Belajar Bekerja Terpadu - PBBT*), is one of the efforts of the Directorate General of Higher Education (*Direktorat Jenderal Pendidikan Tinggi - Dikti*) to improve the quality of college graduates by organizing Entrepreneurship programs, both curricular and co-extra-curricular in collaboration with institutions/small and medium enterprises (*Usaha Kecil dan Menengah - UKM*) and has been implemented since 2004 (Integrated Work Learning Program (Co-op Program) for Private Universities, 2015). The program is implemented within a period of 4 months. During the internship process, monitoring is carried out between researchers and interns with a frequency of once a week to discuss developments and difficulties faced by participants in the internship process. The next step is to test the results obtained from the internship program starting from data collection, discipline, data processing and presentation. And the last thing is to evaluate the experience gained during the internship process (Integrated Work Learning Program (Co-op Program) for Private Universities, 2015). Effrisanti (2015) further explained that the COOP Dikti internship program is considered capable of improving students' soft skills such as the ability to work as a team, the ability to improvise, and the ability to manage students' emotions when faced with uncondusive situations. Apart from that, the internship program is also considered capable of improving students' communication skills with other people and increasing students' self-confidence.

Purnamasari *et al.* (2021) stated that the website platform can be used as a medium for implementing internships due to the Covid-19 pandemic which requires students and lecturers in various fields (including accounting) to adapt to the new normal life. To make it easier to carry out internships so that they can still provide maximum benefits for students, especially during the current pandemic, the internship program using this website platform can provide facilities for students to continue carrying out the internship process optimally, provide guidance without having to meet face to face, and obtain the latest information in real time (Purnamasari *et al.*, 2021). This website platform has the features that students need to facilitate their internship process, including:

1. Home Features. This feature is the main display of a Superior Apprenticeship system website. This feature contains news and announcements related to internship activities.
2. The "About" feature is a feature that contains a description of the website and the organizational structure of internship management in the accounting department.
3. The "Log in" feature is where students register for internship programs online. After registering, students will get a username and password that can be used to access other features on this website.
4. Submission of street vendors. In this feature, students can manage administrative matters related to internship activities, choose a company and get a supervisor.
5. Choice of location for street vendors. This feature contains a list of companies that have collaborated with the accounting department where students can choose and apply for their internship.
6. Soft skills material features. This feature is a section that contains teaching material related to soft skills. This material must be mastered by students during the internship process and can be consulted with their supervisor.
7. System Guide (Student). This feature contains a guide to using the internship system properly for students along with videos and tutorial modules. This feature is expected to make it easier for students to operate the website.
8. System Guide (Lecturer). This feature is a section that contains technical instructions for lecturers in utilizing superior internship websites.
9. Street Vendor Report Template. This feature contains an internship report format that can be downloaded by website users. The internship report will be uploaded at the end of the internship activity to be assessed by the lecturer.
10. Live Chat This feature is used as a medium for synchronous communication between website users (lecturers, students, agencies and EIS website managers).

Internship activities are also not always limited to just one activity, for example by combining internship activities with humanitarian projects. It can be carried out at sharia financial institutions that also operate in the humanitarian sector, so it can provide more benefits and experience to students. The internship activities combined with humanitarian projects can not only provide skills and competencies regarding the operation of sharia financial institutions, such as how to improve product selling, product knowledge and communication skills, but can also increase students' social awareness. Furthermore, the internship activities at sharia financial institutions and humanitarian projects can increase motivation, skills and positive behavior which can influence career (work) plans in the future because these two MBKM activities are in line with work market needs. The internship at the sharia financial institution was carried out for 2 months starting from the observation, briefing and internship stages. During the internship process, students receive direct guidance from field supervisors so that they can carry out their internship well and optimally. The student responses regarding the implementation of internships were marked by a questionnaire to students which included needs and motivation, programs and results (Makhrus *et al.*, 2022).

Salsabila (2021) state that the Zakat Campus MBKM, program between the Zakat Forum (*Forum Zakat – FOZ*) and the Indonesian Islamic Economics Study Program Association (*Asosiasi Program Studi Ekonomi Islam Indonesia - APSEII*), Airlangga University is an MBKM internship program that can deepen the learning process and practice in the world of zakat because this internship program can provide direct work and relationship experience, not just the theory given in lectures. After undergoing an internship for approximately 1 month with working hours of 20 hours/week, a lot of knowledge was gained outside of the knowledge gained in lectures because during the internship process they were taught things that were really needed in a professional environment, such as how to work together and communicate with other people (Salsabila, 2021).

Based on a collection of news collected by The Ministry of Manpower of the Republic of Indonesia (2022), the Zakat Forum through the Zakat Campus program has successfully graduated 141 students participating in Zakat Campus internships from 14 universities on Wednesday 12 January 2022 and this was appreciated by the Ministry of Religion through the Director General of Empowerment Zakat and Waqf Islamic Guidance Ministry of Religion of the Republic of Indonesia. Apart from that, the graduation activities, internship program which was carried out at 36 zakat institutions spread throughout Indonesia for four months, indicates that there are still many good opportunities that need to be done (The Ministry of Manpower of the Republic of Indonesia, 2022).

Based on the Batch 2 Zakat Campus Socialization activities held on January 4 2022, it is known that the Zakat Forum (FOZ) - Indonesian Amil School (*Sekolah Amil Indonesia - SAI*) held

the Zakat Campus internship program as a form of implementing the MBKM policy. In this socialization activity, it was explained that the MBKM internship process carried out by FOZ and SAI was divided into two stages, namely:

1. Internship process stages: orientation period → mentorship and coaching → project-based learning and problem-based learning.
2. Post-internship stage: assessment of internship activities → conversion to credits and courses → report and evaluation.

At the socialization event it was also explained that there are several universities collaborating with the Zakat Campus to implement the MBKM policy, including IPB University, Brawijaya University, UPN Veteran Jakarta, Jember University, Airlangga University, UIN Syarif Hidayatullah Jakarta, University of Indonesia, Diponegoro University, University of Padjajaran, Malikussaleh University, Indonesian Education University, Tanjungpura University, Jambi University, UIN Surakarta, UIN FAS Bengkulu, IAIN Kudus, IAIN Tulungagung, Syiah Kuala University, Mulawarman University, Sultan Ageng Tirtayasa University, Surabaya State University, and State University Maulana Malik Ibrahim Malang. Meanwhile, Zakat Management Organizations (OPZ) collaborating in implementing the Zakat Campus internship program include BAZNAS (BAZIS) DKI Jakarta, Bakrie Amanah Foundation, Madania Best Charity Foundation, LAZNAS Infaq Management Institute, Baitul Maal Muamalat, Baitulmal Mosque Activist Communication Forum (*Forum Komunikasi Aktivis Masjid - FKAM*), Baitulmal Ummat Islam BNI, LAZIS Nurul Falah, Smart with Zakat, LAZNAS Al-Falah Social Fund Foundation, Dompot Al-Qur'an Indonesia, Dompot Dhuafa, Solo Peduli, Indonesian Zakat Initiative, Goedang Zakat Al-Khairaat, Orphan Lovers Foundation & Doeafa Indonesia Beloved (*Pecinta Anak Yatim & Doeafa Indonesia Tercinta - PAY & DoIT*), People Caring for the Ummah, LAZ AZKA Al Baitul Amien Jember, Yuk Peduli Foundation, LAZ Al Bunyan, LAZ Al-Azhar, LAZ Al-Ihsan Central Java, LAZ Dana Peduli Ummat East Kalimantan, LAZ Dompot Amal Sejahtera Ibnu Abbas NTB, LAZ Dompot Amanah Umat, LAZ Harapan Dhuafa, LAZ Rumah Orphan Dhuafa Rydha, PPPA Daarul Qur'an, Rumah Zakat, Baitul Maal BRI Foundation, Baitul Maal PLN Foundation, Baitul Maal Hidayatullah, LAZ Rumah Itqon Zakat and Infaq, Indonesian Zakat Park Foundation, Pioneer of Concern, and Baitul Maal Itqan Social Foundation. The process of implementing the Zakat Campus internship program provides a choice of courses that you want to convert so that they still fit the weight of 20 credits and is carried out using three methods, namely assignments accompanied by a supervisor (70%), coaching/mentoring (20%), and internal learning. grade (10%). The following are the courses converted from the Zakat Campus internship activities carried out by FOZ and SAI and the competencies to be achieved from each converted course:

1. Analysis of Sharia Financial Reports and Budgeting

Students capable to prepare activity plans and budgets, present financial performance information, and analyze financial reports and organizational financial performance.

2. Accounting for Zakat and Waqf

Students capable to manage assets, manage financial transaction documents, and prepare financial reports.

3. Sharia Audit

Students capable to carry out sharia supervision of financial reports and carry out management audits.

4. Risk Management

Students capable to manage liquidity, manage risk, and implement APU-PPT policies.

5. Entrepreneurship

Students capable to carry out entrepreneurial synergy.

6. Economics and Management of Zakat 1 and 2 and Development Economics of Islamic Business Planning and Modeling

Students capable to analyze the feasibility of mustahik, prepare plans for zakat distribution and utilization programs, implement zakat distribution and utilization programs, evaluate zakat distribution and utilization programs, and build networks and partnerships for utilization programs.

7. Research Methodology

Students capable to prepare evaluation plan proposals and report the results of observation evaluations and evaluation plans.

Meanwhile, the results of the mapping carried out by FOZ and APSEII STEI SEBI in determining competency units and course conversion from MBKM internship activities are as follows:

1. Sharia Insurance Accounting Course

Students capable to prepare activity plans and budgets, analyze financial reports and organizational financial performance, and present financial performance information.

2. Public Sector Accounting Course

Students capable to manage financial transaction documents, prepare financial reports, and present financial performance information.

3. Financial Report Analysis Course

Students capable to prepare activity plans and budgets, analyze financial reports and organizational financial performance, and present financial performance information.

4. Auditing Course 2

Students capable to carry out sharia supervision of institutional financial reports and carry out internal management audits.

5. Fiqh Riba and Gharar Course

Students capable to analyze the feasibility of mustahik, implement zakat distribution and utilization programs, make reports on zakat distribution and utilization programs, and evaluate zakat utilization programs.

6. Fiqh Zakat, Waqf and Mawaris courses

Students capable to group potential muzakki candidates, serve muzakki transactions, maintain relationships with muzakki, and handle muzakki complaints.

7. Practicum for Sharia Accounting Courses

Students capable to manage financial transaction documents, prepare financial reports, and present financial performance information.

8. Research Proposal Seminar Courses

Students capable to report observation results and evaluation plans.

Based on the explanation above, the competency units to be achieved, both in the MBKM internship activities at the Zakat Campus and the collaborative MBKM internship activities between FOZ and APSEII STEI SEBI, tend to only focus on the cognitive and psychomotor domains, while in the affective domain it is not visible what unit of competence is to be achieved. This is in line with what was expressed by Magdalena *et al.* (2020) that students are generally weak in mastering the affective domain. Magdalena *et al.* (2020) explains that in education there are three domains of Bloom's Taxonomy, namely the cognitive, affective and psychomotor domains which are important and very necessary, where the cognitive domain develops students' skills through knowledge, the psychomotor domain develops students' skills to be able to apply theories of knowledge that are abstract into real actualization so that participants not only memorize a theory and definition but can also actualize it, and the affective domain can be reviewed through moral aspects which are demonstrated through students' feelings, values, motivation and attitudes. However, considering that this internship activity has the theme of the Zakat Campus, it needs to be emphasized that the affective domain reviewed must be through aspects of Islamic morals and especially the code of ethics for sharia accountants.

One of the reports on the results of internships for students who took part in the collaboration Zakat Campus internship program between FOZ and APSEII STEI SEBI in 2022 stated that the internship activities were held for four months at one of the Amil Zakat Institutions (*Lembaga Amil Zakat - LAZ*) and were carried out in the management, utilization/program, and finance (Alyaa, 2022). Alyaa (2022) further explains that the internship activities carried out in these sections include:

1. Management section: getting to know LAZ, implementing governance of amil institutions, implementing mandatory zakat requirements and types of zakat according to Islamic law, and calculating zakat according to Islamic law.
2. Utilization/program section: identifying criteria for zakat recipients according to Islamic law, preparing program plans and budgets, and reporting the results of observations/surveys.
3. Financial department: prepare financial reports, manage financial transaction documents, present financial performance information, and analyze financial reports and the organization's financial performance.

Based on the internship results report above, it can also be seen that the same as the competency units achieved in the mapping results previously explained, the competency unit achievements of students who have undertaken Zakat Campus internships also tend to be only in the cognitive and psychomotor domains, while the competency achievements in the affective domain have not yet been seen.

Conclusions

The implementation of the Independent Learning – Independent Campus (*Merdeka Belajar Kampus Merdeka* - MBKM) internship program is getting better from year to year with the implementation period also becoming longer. One example of an internship program in the accounting field is the Zakat Campus internship program carried out by FOZ – SAI in collaboration with several universities in Indonesia and has been running well. This is proven by the graduation of 141 students and the implementation of the Batch 2 zakat campus internship program. However, the competencies to be achieved tend to be only competencies in the cognitive and psychomotor domains, while competencies in the affective domain, especially attitudes as a sharia accountant who have a code Ethics tends to be less explored in sharia accounting internship programs. Therefore, it is necessary to add converted courses by adding business and professional ethics courses in the internship activities of students majoring in accounting so that competence in the affective domain can be achieved.

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