

The Implementation of Islamic Education in Strengthening Students' Professional Ethics in the Public Sector Financial Management Study Program at Akademi Bisnis Lombok

Raden Sumiadi¹, Gita Sarwadi², Syahrir³

¹²Akademi Bisnis Lombok, ³Universitas Pendidikan Mandalika

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Abstract

Higher vocational education is not only oriented toward the development of technical competencies but also bears the responsibility of shaping students' character and professional ethics as prospective members of the workforce. In the context of the Public Sector Financial Management Study Program, professional ethics is particularly important because students are prepared to engage in financial management, public services, and responsibilities related to the public interest. This study aims to analyze the implementation of Islamic Education in strengthening the professional ethics of students in the Public Sector Financial Management Study Program at Akademi Bisnis Lombok. The study employed a qualitative approach with a descriptive research design. Data were collected through observations of the learning process, interviews with lecturers and students, and documentation related to the implementation of Islamic Education. The data were analyzed through three stages: data reduction, data display, and conclusion drawing. The findings indicate that the implementation of Islamic Education is not limited to the delivery of religious knowledge but also involves the internalization of Islamic values through learning activities and students' academic lives. The core values developed include honesty, trustworthiness, responsibility, discipline, justice, cooperation, and social concern, which serve as foundations for strengthening students' professional ethics. These values are internalized through lecturer role modeling, the habituation of positive behaviors, discussions of ethical cases, religious reflection, and the integration of Islamic values with situations that students may encounter in the workplace. This implementation contributes to developing students' awareness that professional competence needs to be accompanied by moral integrity and social responsibility. The study concludes that Islamic Education plays a strategic role in strengthening the professional ethics of vocational students, particularly in preparing graduates who are not only technically competent but also possess integrity, responsibility, and a strong commitment to public service. This implementation model can be further developed as a contextual approach to Islamic Education that is aligned with the needs and characteristics of higher vocational education

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Corresponding Author:

Raden Sumiadi

Akademi Bisnis Lombok, Indonesia

Email Coresspondent: radensumiadi@bisnislombok.ac.id

1. INTRODUCTION

Higher education bears the responsibility not only for developing students' academic abilities and professional skills but also for shaping character as the foundation of their behavior in social life and the workplace. The demands of today's labor market cannot be adequately met through technical competence alone. Higher education graduates are also expected to demonstrate integrity, honesty, responsibility, discipline, the ability to work collaboratively, and the capacity to make ethical decisions. Therefore, higher education institutions need to maintain a balanced focus on both competency development and character formation among students.

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These needs have become increasingly important in higher vocational education. Vocational education places a strong emphasis on skills development and students' readiness to enter the workforce. Students are expected not only to understand theoretical concepts but also to apply them effectively in real-world work situations. Within this context, professional ethics constitutes an essential component of graduate competence. Professionals are evaluated not only based on their ability to perform tasks effectively but also on how those tasks are carried out whether with honesty, responsibility, discipline, fairness, and a commitment to serving the public interest. (Aisyah& Rahayu, 2025)

This issue is particularly relevant to the Public Sector Financial Management Study Program. Public sector financial management is closely associated with the principles of integrity, transparency, accountability, fairness, and responsibility. Students who are prepared to work in this field need to understand that financial management is not merely a matter of technical and administrative procedures but also involves trust and moral responsibility toward society. Weak integrity and ethical standards in financial management may lead to various problems, including abuse of authority, dishonesty, conflicts of interest, and declining public trust. Therefore, fostering professional ethics while students are still in higher education is an important necessity.

Within this context, Islamic Education holds a strategic position in providing a moral foundation for students' character development. In essence, Islamic Education is not merely oriented toward the acquisition of religious knowledge but also encourages learners to internalize religious values and translate them into their everyday behavior. Values such as honesty, trustworthiness, responsibility, justice, discipline, hard work, social concern, and respect for others are highly relevant to the development of professional ethics. Accordingly, Islamic Education can be designed not only to address questions concerning what is considered right according to religious teachings but also to emphasize how these values can be applied in academic and professional life.(Husein, 2025)

Nevertheless, Islamic Education in higher education is often still understood primarily as a course focused on the acquisition and understanding of religious knowledge. In fact, the challenges faced by students in academic life and the workplace require a more contextualized learning approach. Religious values need to be connected to real-life issues encountered by students, including academic integrity, discipline, responsibility for assigned tasks, ethical use of technology, teamwork, service, financial management, and decision-making in professional settings. Through such an approach, Islamic Education can serve as an instrument for character development that is more closely aligned with the needs and characteristics of vocational students.

Several studies on character education have highlighted the importance of value internalization through learning processes, role modeling, habituation, and real-life experiences. However, studies that specifically examine the relationship between the implementation of Islamic Education and the strengthening of professional ethics among students in higher vocational education, particularly students in Public Sector Financial Management programs, remain limited and require further development. Vocational education has distinctive characteristics that differentiate it from academic-oriented education, as students are directed toward developing work readiness and the ability to apply their competencies in professional environments. Therefore, further research is needed to examine how Islamic Education can be implemented contextually to bridge religious values with the professional ethical requirements of vocational students.

AKBIL, as a higher education institution providing vocational education, plays an important role in preparing students to acquire competencies that are aligned with the needs of the labor market while also developing strong character. In the Public Sector Financial Management Study Program, strengthening professional ethics is particularly important because graduates are expected to possess competencies related to financial management and public services. The Islamic Education course can serve as a strategic space for integrating religious values with the development of students' professional character.

Based on these conditions, this study is important for understanding how Islamic Education is implemented in the process of developing students' professional ethics. The study examines Islamic Education not only in terms of content delivery but also by exploring the process of value internalization through learning activities, role modeling, habituation, academic interactions, and its relevance to students' future professional lives. Accordingly, this study is expected to provide an overview of the contribution of Islamic Education to developing vocational students who are able to achieve a balance between professional competence and moral integrity.

This study aims to analyze the implementation of Islamic Education in strengthening the professional ethics of students in the Public Sector Financial Management Study Program at Akademi Bisnis Lombok. Specifically, the study seeks to identify Islamic educational values that are relevant to the development of professional ethics, analyze how these values are implemented in the learning process, and examine their contribution to the development of students' professional character. The findings are expected to contribute to the development of a more contextualized approach to Islamic Education that is aligned with the characteristics of vocational education and the demands of the labor market, particularly in preparing graduates who are competent, possess integrity, demonstrate trustworthiness, and have a strong sense of social responsibility.

2. METHOD

1. Research Approach and Design

This study employed a qualitative approach using a descriptive research design. A qualitative approach was selected because the study aimed to gain an in-depth understanding of the implementation of Islamic Education in strengthening students' professional ethics, including the values instilled, the learning approaches applied, the process of value internalization, and students' behavior in academic life. The study was not intended to statistically measure relationships between variables but rather to obtain a comprehensive understanding of the processes and experiences occurring within the context of Islamic Education learning.

The study was conducted in the Public Sector Financial Management Study Program at Akademi Bisnis Lombok. The research site was selected based on the characteristics of the study program, which prepares students to develop competencies in public sector financial management and public services. Consequently, strengthening professional ethics constitutes an important aspect of developing graduate competencies.

2. Research Participants

The research participants were selected using purposive sampling, based on the consideration that the informants possessed relevant knowledge and experience related to the focus of the study. The participants consisted of lecturers who taught the Islamic Education course and students in the Public Sector Financial Management Study Program who were currently taking or had previously completed the course. To obtain more comprehensive data, the study could also involve supporting informants, such as study program administrators or academic staff who were familiar with the implementation of the learning process and the development of students' character. The number of participants was not rigidly predetermined but was adjusted according to the needs of the study and the adequacy and saturation of information obtained from the field.

3. Research Focus

The research focused on three main aspects: Implementation of Islamic Education, which included lesson planning, content delivery, learning methods, lecturer role modeling, habituation, discussion, reflection, and the integration of Islamic values into students' everyday lives. Islamic Educational Values Developed, which included honesty, trustworthiness, responsibility, discipline, justice, teamwork, social concern, and integrity. Strengthening Students' Professional Ethics, which included academic integrity, responsibility for academic tasks, discipline, integrity, the

ability to work collaboratively, compliance with rules and regulations, social responsibility, and awareness of ethical principles in carrying out professional duties.

4. Data Collection Techniques

Research data were collected through **observation, interviews, and documentation.**

a. Observation

Observation was conducted to directly examine the implementation of Islamic Education learning and students' behavior within the academic environment. The observed aspects included lecturer-student interactions, learning methods, the process of value inculcation, discipline, responsibility, teamwork, honesty, and forms of character-building habituation that emerged during the learning process.

b. Interviews

Semi-structured interviews were conducted with lecturers, students, and supporting informants. Interviews with lecturers focused on obtaining information regarding learning objectives, strategies for instilling Islamic values, learning methods, forms of role modeling and habituation, and efforts to connect Islamic Education with professional ethics. Interviews with students were aimed at exploring their understanding, experiences, and perceived behavioral changes after participating in Islamic Education learning.

c. Documentation

Documentation was used as supporting data and included lesson plans (RPS), teaching materials, lecture materials, student assignments, documentation of learning activities, and other relevant documents related to the implementation of Islamic Education and the development of students' character.

5. Research Instrument

In qualitative research, the researcher serves as the primary research instrument, playing a central role in determining the research focus, selecting participants, collecting data, analyzing the findings, and drawing conclusions. To support the data collection process, supplementary instruments were used, including an observation guide, an interview guide, and a documentation checklist. The interview guide was developed based on indicators of Islamic Education implementation and students' professional ethics. The questions were open-ended, allowing participants to provide broader explanations of their experiences and perspectives.

6. Data Analysis Techniques

Data analysis was conducted interactively throughout the data collection process until the completion of the study. The analysis followed three stages: data reduction, data display, and conclusion drawing. During the data reduction stage, the researcher selected and categorized information relevant to the research focus. The data were then organized into themes, such as honesty, trustworthiness, discipline, responsibility, justice, and professional integrity.

The next stage was data display. The categorized data were presented in the form of narrative descriptions, matrices, or tables to clearly illustrate the relationship between the implementation of Islamic Education and the strengthening of students' professional ethics. The final stage was conclusion drawing. Conclusions were formulated based on the patterns, themes, and relationships among the findings identified throughout the study. The conclusions were continuously verified during the research process to ensure that the findings were adequately supported by empirical data.

7. Data Trustworthiness

The trustworthiness of the data was established through source triangulation and technique triangulation. Source triangulation was conducted by comparing information obtained from lecturers, students, and supporting informants. Technique triangulation was conducted by comparing findings from observations, interviews, and documentation. In addition, the researcher conducted member checking by reconfirming selected information or interpretations with the

participants to ensure that the data accurately reflected the actual conditions in the field. Through these procedures, the study was expected to produce credible findings that could be academically justified.

3. RESULTS AND DISCUSSION

Research Findings

1. Implementation of Islamic Education in the Learning Process

The findings indicate that the implementation of Islamic Education in the Public Sector Financial Management Study Program is not limited to the acquisition of religious knowledge but also emphasizes the development of students' attitudes and behavior. The learning process is designed to enable students to understand the relationship between Islamic teachings and their academic, social, and professional lives. This implementation is carried out through various activities, including the delivery of religious content, discussions on moral and ethical issues, lecturer role modeling, the habituation of positive behaviors, and the integration of Islamic Education content with situations that students may encounter in the workplace. The learning process goes beyond conceptual understanding by emphasizing practical questions concerning how religious values can be applied in everyday life.

In the context of Public Sector Financial Management students, Islamic Education provides considerable opportunities to address issues such as honesty in financial management, trustworthiness in carrying out responsibilities, accountability toward society, fairness in public service delivery, and the prohibition of actions that may harm others. This approach makes Islamic Education more contextual and relevant to the characteristics of vocational education. The findings further demonstrate that Islamic Education can contribute to strengthening students' non-technical competencies. Technical competencies acquired through professional and specialized courses need to be complemented by character and moral values so that students are able to apply their competencies responsibly.

2. Internalization of Honesty and Trustworthiness

One of the key values identified in the implementation of Islamic Education is honesty. Honesty is understood not only as a religious value but also as a fundamental principle of professional ethics. In academic life, this value can be demonstrated through honesty in completing assignments, taking examinations, preparing reports, using information sources, and presenting work results. Honesty is particularly relevant to the field of Public Sector Financial Management. Students need to understand that public financial management requires individuals who are trustworthy and reliable. Errors in managing data, preparing reports, or utilizing budgets are not merely technical issues but may also have social and moral consequences.

In addition to honesty, trustworthiness is an important value in the development of professional ethics. Trustworthiness implies that every task and responsibility should be carried out conscientiously and in an accountable manner. In the context of vocational students, trustworthiness can be cultivated through taking responsibility for completing assignments, maintaining trust within group work, using campus facilities appropriately, and carrying out practical tasks responsibly. Thus, the internalization of honesty and trustworthiness constitutes an essential foundation for developing prospective professionals in the field of public sector financial management.

3. Strengthening Discipline and Responsibility

The implementation of Islamic Education also emphasizes the development of discipline and responsibility. Both values constitute important components of professional ethics because the workplace requires individuals who are able to respect time, fulfill their obligations, complete tasks according to established targets, and take responsibility for the outcomes of their work. In the

learning process, discipline can be developed through the habituation of punctual attendance, active participation in lectures, timely completion of assignments, and compliance with agreed-upon learning arrangements. Meanwhile, responsibility is fostered through individual and group assignments, as well as opportunities for students to account for and explain the outcomes of their work.

The development of these character traits demonstrates that Islamic Education can be implemented through simple and consistent habituation. Religious values do not always have to be conveyed through lectures or verbal instruction; they can also be manifested through behaviors practiced repeatedly. When such habits are maintained consistently, values can gradually develop into character. From the perspective of character education, this process illustrates the relationship between values, habituation, and behavior. Students first develop an understanding of particular values, are then provided with opportunities to put those values into practice, and subsequently engage in reflection on the behaviors they have demonstrated.

4. Strengthening Integrity and Professional Ethics

The findings indicate that Islamic educational values are strongly relevant to the development of students' professional integrity. Integrity refers to consistency among knowledge, values, words, and actions. Students who possess integrity are expected to act ethically and appropriately even when they are not under direct supervision. In the context of Public Sector Financial Management, integrity holds particular importance. As prospective professionals, students need to recognize that work in the financial sector involves public trust, public resources, and the interests of society. Therefore, technical competence in financial management needs to be accompanied by the ability to consider moral and ethical dimensions.

Islamic Education provides a moral foundation through the values of trustworthiness, honesty, justice, responsibility, and the prohibition of actions that may harm others. These values can serve as guiding principles for students when dealing with ethical challenges in their professional lives. Thus, strengthening professional ethics through Islamic Education is not merely intended to produce students who understand religious teachings but also to develop graduates who are capable of translating religious values into professional practice. (Ibrahim et al. 2024)

5. Lecturer Role Modeling as Part of Islamic Education Implementation

The findings also highlight the importance of lecturer role modeling in the process of developing students' character. Character education is more readily accepted when students observe consistency between the values conveyed and the behaviors demonstrated by lecturers. Role modeling can be manifested through lecturers' punctuality and discipline, honesty in providing information, fairness in assessment, openness in communication, and respectful attitudes toward students. Such behaviors indirectly serve as meaningful learning experiences for students.

In this context, lecturers function not only as instructors of Islamic Education but also as models of professional behavior. Students can learn that religious values are not merely concepts discussed in the classroom but principles that should be reflected in actual conduct. This reinforces the view that character development requires a supportive educational environment. Values taught through classroom instruction are likely to be more effectively internalized when supported by an academic culture that upholds honesty, discipline, responsibility, and mutual respect.

6. Relevance of Islamic Education to the Needs of Vocational Education

Vocational education is characterized by a strong emphasis on students' readiness to enter the workforce. Therefore, Islamic Education should be developed contextually so that it has a direct connection with students' professional needs. Based on the findings of this study, integrating Islamic educational values with professional ethics can serve as an approach to bridge these needs. Students are not only introduced to concepts of what is permissible and prohibited (*halal* and *haram*), right and wrong, or religious obligations and prohibitions, but are also encouraged to understand their implications for professional conduct (Hilmi et al., 2023).

For example, the value of trustworthiness can be associated with responsibility in managing work and resources. Honesty can be related to the preparation of reports and the communication of information. Justice can be connected to public service delivery. Discipline can be associated with punctuality and compliance with established procedures. Meanwhile, responsibility can be linked to the willingness to be accountable for decisions and professional duties. This approach demonstrates that Islamic Education has the potential to contribute to strengthening the professional character of vocational students, rather than functioning as a standalone course disconnected from their professional competencies.

Discussion

Overall, the findings demonstrate that Islamic Education holds a strategic position in developing the professional ethics of students in the Public Sector Financial Management Study Program. This relevance is reflected in the alignment between the core values of Islamic Education and the character required of professionals working in public sector financial management. Honesty, trustworthiness, discipline, responsibility, justice, and integrity are not only religious and moral values but also essential values in professional life. This finding indicates that Islamic Education can serve as a bridge between religious character development and the development of professional competence (Rozaq et al., 2024).

The findings also highlight the importance of shifting the orientation of Islamic Education from a predominantly knowledge-based approach toward one that emphasizes value internalization and application. Students need to be provided with opportunities to engage with real-life ethical issues so that they can connect religious values with professional decisions and actions. For higher vocational education, this approach is particularly important because graduate success is not determined solely by technical competence. The workplace requires graduates who are capable of performing their duties professionally while maintaining a strong sense of integrity. In the field of Public Sector Financial Management, this need is particularly significant because graduates are expected to work in areas involving the management of resources and matters affecting the public interest.

Accordingly, the implementation of Islamic Education in the Public Sector Financial Management Study Program can be directed toward becoming an integral part of a strategy for strengthening the graduate profile of competent, integrity-driven, trustworthy, disciplined, responsible, and public-interest-oriented professionals. This approach also reinforces the distinctive character of vocational education, which should not merely produce graduates who are work-ready, but also graduates who are ethically and responsibly prepared to perform their professional duties.

4. CONCLUSION

Based on the findings and discussion, it can be concluded that the implementation of Islamic Education plays an important role in strengthening the professional ethics of students in the Public Sector Financial Management Study Program at Akademi Bisnis Lombok. Islamic Education functions not only as a means of developing religious knowledge but also as a medium for internalizing values that are relevant to the character development required in both academic life and the workplace.

The implementation of Islamic Education is carried out through the delivery of religious content connected to real-life issues, discussions on ethical matters, lecturer role modeling, the habituation of positive behaviors, and reflection on students' experiences. The values developed include honesty, trustworthiness (*amanah*), discipline, responsibility, justice, teamwork, social concern, and integrity. These values are strongly connected to the demands of professional ethics, particularly in Public Sector Financial Management, which requires professionals who are trustworthy and accountable in carrying out their duties.

The strengthening of professional ethics through Islamic Education takes place through a gradual process involving value understanding, role modeling, habituation, practice, and reflection. This process demonstrates that character development cannot be achieved solely through the delivery of instructional content but requires meaningful experiences and consistent habituation within the academic environment.

Thus, Islamic Education can serve as a strategic instrument in higher vocational education for developing graduates who possess not only technical competence but also moral integrity and professional ethics. For the Public Sector Financial Management Study Program, integrating Islamic values with professional ethics development can support the preparation of graduates who are competent, honest, trustworthy, disciplined, responsible, and oriented toward the public interest. In the future, Islamic Education should continue to be developed contextually by connecting religious values with authentic cases and real-world issues that students may encounter in their professional careers.

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