



## **ISLAMIC ACCOUNTING: AN OVERVIEW OF IDEOLOGICAL INTERPRETATIONS**

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### **Abstract**

*The paper aims to explore the ideological interpretation of Islamic accounting. It is hoped that the results of various interpretations of Islamic accounting are obtained comprehensively. The research method used is qualitative research. Qualitative research is called Participant-Observation because the researcher himself must be the main instrument in collecting data by directly observing the object being examined. While the research approach uses a literature study. The results of this study found that there are several views on the interpretation of Islamic accounting ideology. The fragile philosophical foundation of context knowledge is enough to create counter paradigm rivals as a consequence of the scientific revolution (science revolutions) in the form of an alternative paradigm shift due to the failure of the old paradigm to answer a set of problems. The content of the Islamic substance is liberation, making accounting perceived as a treatise.*

**Keywords:** *Interpretations, Ideology, Islamic Accounting.*

### **Abstrak**

Artikel ini bertujuan untuk mengeksplorasi penafsiran ideologis akuntansi Islam. Diharapkan bahwa hasil dari berbagai interpretasi akuntansi Islam diperoleh secara komprehensif. Metode penelitian yang digunakan adalah penelitian kualitatif. Penelitian kualitatif disebut Participant-Observation karena peneliti sendiri harus menjadi instrumen utama dalam mengumpulkan data dengan secara langsung mengamati objek yang sedang diteliti. Sedangkan pendekatan penelitian menggunakan studi literatur. Hasil penelitian ini menemukan bahwa ada beberapa pandangan tentang interpretasi ideologi akuntansi Islam. Fondasi filosofis yang rapuh dari pengetahuan konteks sudah cukup untuk menciptakan saingan paradigma

berlawanan sebagai konsekuensi dari revolusi ilmiah (revolusi sains) dalam bentuk perubahan paradigma alternatif karena kegagalan paradigma lama untuk menjawab serangkaian masalah. Isi dari substansi Islam adalah pembebasan, membuat akuntansi dianggap sebagai risalah.

**Kata Kunci:** Penafsiran, Ideologi, Akuntansi Islam.

## Introduction

Islamic accounting liberation is a product of the process of integration of religion (Islam) with knowledge.<sup>1</sup> Religion as a source of resistance (ideology), through ideologizing Islam in accounting, requires accounting to be perceived doctrinally rather than theoretically (scientist).<sup>2</sup> The content of the value of liberation in Islam then translated doctrinally in accounting, leads to the role of liberating Islamic accounting in articulating the liberation of the oppressed, marginalized, wronged, and deprived of their rights. Islamic Accounting Model liberation rests on the ideological role of accounting in freeing the oppressed both individual and social scale, society and nature, agents and structures, oppressors and theoppressed from oppressors<sup>3</sup> Liberation is the basic character of Islamic teachings both reviewed theologically<sup>4</sup> and historically<sup>5</sup>. Thus, liberation theology is a derivative of *maudū'i*'s interpretation which was born as a dialectical construct between transcendent normative values and social reality. Religion is interpreted functionally in the context of freeing humans from the attachment of structures that do not reflect God. Placing Islam as an ideological or doctrinal school in relation to science requires the character of the elaboration between social reality as a phenomenon and event (read: science) with revelation, will give birth to theoretical and practical conceptions that contain deconstructive elements of a system, social structure, and oppressive science.<sup>6</sup> This is what researchers

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<sup>1</sup> Abdul-Rahman, Abdul-Rahmin, and Andrew Goddard. *Accountability Verstehen: A Study of Accounting in State Religious Councils in Malaysia* (School of Management, University of Southampton: 2003).

<sup>2</sup> Sami Zubaida, *Beyond Islam: A New Understanding of the Middle East* (London: IB Tauris, 2011).

<sup>3</sup> Rob Gray, Dave Owen, and Carol Adams. "Some Theories for Social Accounting? A Review Essay and A Tentative Pedagogic Categorization of Theorizations around Social Accounting", in M. Freedman, and B. Jaggi (eds.), *Sustainability, Environmental Performance and Disclosures* (London: Emerald Group Publishing Limited, 2009), p.1-54.

<sup>4</sup> There are many verses of the Qur'an and hadith that emphasize Islam as the doctrine of liberation. "Jihad" in the Qur'an is a symbol of the meaning of liberation (QS. al-Nisā[4]: 75).

<sup>5</sup> Historically, Islam existed in the age of oppression (*jāhiliyyah*) with the mission of liberating society. Social idols mean oppression, and Tawhid is a symbol of liberation, which socially means justice, equality and mutual prosperity.

<sup>6</sup> George E. Marcus, and Michael MJ Fischer. *Anthropology as Cultural Critique: An Experimental Moment in the Human Sciences* (Chicago: University of Chicago Press, 2014).

call the liberation theology paradigm in the construct of science (theory). So that Islamic Accounting terminology implies deconstructive and revolutionary liberation accounting for the establishment of conventional accounting<sup>7</sup> on the basis of ideology, that Islam is the teaching of justice, rejects all forms of social and natural inequality by placing social inequality as a product of oppressive social structures.<sup>8</sup> Inequality in the distribution of rights within business entities is a product of social relations built by the oppressive engineering paradigm of science.<sup>9</sup>

Accounting as a product of ideology plays a role in shaping the social structure of society<sup>10</sup> because the basic pattern of distribution of rights is determined by the basic structure of accounting. This is because of the basic philosophy of being a postulate accounting is part of the ideological power chain.<sup>11</sup>

Departing from the basic goal of Islamic economics is shared prosperity,<sup>12</sup> this is where the terminology Syariah 'Islamic' is interpreted as a slogan to articulate voicing the process of social marginalization in economic community entities. The Engineer emphasized that the construction of liberation theology comes with an anti-establishment form, both establishment religious and economic to defend the *mustadā'afīn*. Efforts to fundamentally change the exploitative system into a just system.<sup>13</sup>

## 1. Paradigm Shifts and Historical Trends in the Qur'an

As stated above the hermeneutic paradigm and the critical paradigm, basically are in the realm of qualitative research. Qualitative research has various

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<sup>7</sup> Accounting with the character of capitalism both in the form of pure capitalism and which binds itself with the face of religion and other humanistic faces

<sup>8</sup> Oppressive social structure is the basic philosophy of the presence of religion in every period including the teachings of Muhammad. In Arab society, oppression takes place in various sectors, in the economy of oppression in the form of capitalistic attitude of Arab society who likes to pile up wealth and accumulate wealth, gharar and other speculative efforts to create control of economic access that is not balanced (monopoly) until the birth of social-economic inequality. Islam exists to deconstruct the system (QS. Al-Humazah [104]: 1-6; al-Baqarah [2]: 275).

<sup>9</sup> Philip McMichael, *Development and Social Change: A Global Perspective* (California: Pine Forge Press, 2012).

<sup>10</sup> Stuart Burchell, et al. "The Roles of Accounting in Organizations and Society", *Accounting, Organizations and Society*, Vol. 5, No. 1, 1980, pp. 5-27.

<sup>11</sup> What distinguishes ideology is the underlying philosophy. In the context of 'rights,' all ideologies have their concepts, both capitalism, socialism and Islam

<sup>12</sup> In Islam, the absolute right of ownership belongs only to God. The universe was created not for a handful of people but all of His creatures (*ra ḥmahli al-ālamīn*) (Q.S al-Baqarah [2]: 29).

<sup>13</sup> Asghar Ali Engineer. *Islam dan Teologi Pembebasan*, translated by Agung Prihantoro (Yogyakarta: PustakaPelajar, 2009), p. 9

names, for example, *verstehen* (understanding), because it questions the meaning of a socio-cultural phenomenon in-depth and thoroughly. Qualitative research is called Participant-Observation because the researcher himself must be the main instrument in collecting data by directly observing the object being examined. Qualitative research is called a case study because the object under study is unique, *casuistic*, second to none. Qualitative research is called ethnography, ethnomethodology, phenomenology because it examines human behavior, culture, and human interaction. Qualitative research is called natural inquiry because its context is natural, not artificial. Qualitative research is called interpretative inquiry because many involve subjective factors, both from informants, research subjects and researchers themselves.<sup>14</sup> Given these various names, it is not easy to provide a definition of qualitative research, because it is not limited to the problem of data, but also concerns the object of study, or even the research procedure.

History requires the dynamics of human life. The historical process which takes place positively is a reflection of how humans take a role in it.<sup>15</sup> So that historical relativity is a certainty that is bound to the historical norm itself. Paradigm as a basic building of knowledge is a variable that influences the direction of historical development.<sup>16</sup> The paradigm shift is a form of a human shift in looking at the reality of the universe. The dominant mysticism in primitive societies gradually shifted to the emergence of the theocentric paradigm. From theocentric to anthropocentrism to positivism, it is a historical record that society experiences a dynamic process.

## 2. Historical Norms in Islam: Relevance of Basic Structure with Superstructure

In contrast to Marxism which places the factor of production as the basic structure in shaping human history. Islam as an ideological base places human as possessing being's freedom of will (effort) as a basic structure in history.<sup>17</sup> Islam regards society as a living organism. So that history does not take place

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<sup>14</sup> P. Irawan, *Penelitian Kualitatif dan Kuantitatif untuk Ilmu-ilmu Sosial* (Jakarta: Fakultas Ilmu Sosial dan Politik UI, 2006).

<sup>15</sup> David Boud, Rosemary Keogh, and David Walker. *Reflection: Turning Experience into Learning* (London: Routledge, 2013).

<sup>16</sup> Danielle D'Amour, et al. "The Conceptual Basis for Interprofessional Collaboration: Core Concepts and Theoretical Frameworks", *Journal of Interprofessional Care*, Vol. 19. No. 1, 2005, pp. 116-131.

<sup>17</sup> QS. al-Ra'd [13]: 11; al-Anfāl [8]: 53.

deterministically,<sup>18</sup> although historical change itself is bound by historical and necessary historical laws.<sup>19</sup> Human freedom is not contrary to the laws of history, does not conflict with the universality of history and does not conflict with the fact that history is subject to certain laws.<sup>20</sup>

The content of the human heart as the spiritual side drives history and together with the combination of ideas and human will.<sup>21</sup> Because humans are understood as the embodiment of God's creative power. So that the structure of society changes in line with changing human ideas and desires. The connection between the human content and the community superstructure is a causal link.<sup>22</sup>

Islam understands that the historical process does not always take place linearly,<sup>23</sup> because there are times when historical deviations occur. Historical deviations occur when history is guided outside the corridor of human nature,<sup>24</sup> so history like that only leaves the problem of life for humans themselves which accelerates the destruction of a civilization.<sup>25</sup>

Ibn Khaldun emphasized that before the destruction of social order, history first entered the phase of saturation and vulnerability.<sup>26</sup> A historical phase when human greed is actualized, humans are immersed in the luxury obtained through injustice between humans and humans with nature (exploitative).<sup>27</sup> When materialism has become 'the new God', man is proud to sever his bonds with his Lord (read: secularization). Baqir in his *Trend History in the Qur'ansays*:

A society that plays with the sacred laws of nature means that it has signed the death certificate in its own hands. Because deviations from natural tendencies will involve them in so many deviations, the consequences will lead to destruction and destruction. That is why we say that it is possible to break these laws for a certain

<sup>18</sup> QS. Al-Insān [76]: 3.

<sup>19</sup> QS. Al-Isrā' [17]: 77; al-Jin [72]: 16; and al-Nisā' [4]: 123.

<sup>20</sup> Murtadha Muthahhari, *Manusiadan AlamSemesta: Konsepsi IslamTentangJagad Raya*, translated by Ilyas Hasan (Jakarta: Lentera, 2008), p. 314.

<sup>21</sup> Isaiah Berlin, *The Crooked Timber of Humanity: Chapters in the History of Ideas* (Princeton: Princeton University Press, 2013).

<sup>22</sup> Muhammad Baqir Ash Shadr, *Paradigma dan Kecenderungan Sejarah dalam Al-Qur'an Sebuah Konstruksi Filsafat Sejarah: Study Atas Hukum dan Norma Sejarah dalam Masyarakat*, translated by M.S.Nasrullah (Jakarta: Shadra Press, 2010), p. 162.

<sup>23</sup> QS. al-Māidah [5]: 66.

<sup>24</sup> QS. al-A'rāf [7]: 96.

<sup>25</sup> QS. al-Kahf [18]: 59.

<sup>26</sup> Robert Irwin, *Ibn Khaldun: An Intellectual Biography* (Princeton: Princeton University Press, 2018).

<sup>27</sup> MunzilHitami, *Revolusi Sejarah Manusia: Peran Rasul SebagaiAgenPerubahan* (Yogyakarta: LKIS, 2009), pp. 203-204.

time, but it is not possible to ignore them for a long time, because the abandonment of these laws will lead to annihilation.<sup>28</sup>

The destruction is not personal/individual annihilation, but the destruction of the community order, in this case, is civilization.<sup>29</sup> Civilization itself in human history is part of the human worldview framework. Therefore, destruction does not see individuality whether there is a good person in the relevant order or not, because society is determined by the behavior of the majority of its members.<sup>30</sup> The process of destruction will be followed by the birth of another order.<sup>31</sup>

The model of historical change is based on historical tendencies determined by humans themselves.<sup>32</sup> Because the community's superstructure can only change if the basic structure changes which are nothing but a paradigm that becomes the basic framework (knowledge) of humans in creating their actions that shape civilization.

### 3. Construction of Ideology in Accounting

Accounting as a concept, not only as a bookkeeping system, classifies activities to report (reporting system), but far from that accounting cannot be separated from its historical identity as a basis for ideology. Therefore, Accounting is not only developed to respond to information needed by the community but also lost in the soul of capitalism.<sup>33</sup>

As revealed by Tricker, accounting is a child of the culture of the society where accounting is practiced. Efforts to reflect human thought in its position as civilized creatures, then accounting is a product of culture, values and environmental conditions that represent the reality of society, as well as ideologically playing a role in creating reality.<sup>34</sup> Accounting is a superstructure of a complex basic structure namely ideology. Marx confirmed this pattern, by saying that (conventional) accounting is part of a complex system (the

<sup>28</sup> Muhammad Baqir Ash Shadr, *Paradigma dan Kecenderungan*, p. 143.

<sup>29</sup> Bronislaw Malinowski, *Freedom and Civilization* (London: Routledge, 2015).

<sup>30</sup> QS. al-Anfāl [8]: 25.

<sup>31</sup> QS. Āli'Imrān [3]: 140. The Qur'an mentions it as well as the destruction of the Madyan tribe Syu'aib (Hūd [11]: 84-95), the story of the Noah (al-Ankabūt [29]: 14), Luth (QS.al-Zāriyāt [51]: 31-34). The prophet Hūd over the people of 'Ad (QS. al-Hāqqah [69]: 6-8),

<sup>32</sup> Eric R Wolf, *Europe and the People without History* (California: University of California Press, 2010).

<sup>33</sup> Muhammad. "Penyesuaian Akuntansi Syariah: Perspektif Akuntansi Sosial dan Pertanggung Jawaban", *IQTISAD: Journal of Islamic Economics*, Vol. 3, No. 1, 2002, pp. 67-87.

<sup>34</sup> Marko Järvenpää, "Making Business Partners: a Case Study on how Management Accounting Culture was Changed", *European Accounting Review*, Vol. 16, No.1, 2007, pp. 99-142.

ideology of capitalism),<sup>35</sup> which is used as an instrument in shaping false awareness and realistic information, to legitimize the situation, capitalist socio-political structure.<sup>36</sup>

The close relationship between accounting and the ideology of capitalism has long been revealed by Sombart. Sombart believes that the double-entry accounting system is one of the technological tools (technological devices) that supports the development of capitalism because accounting influences two important characteristics of capitalism namely profit-seeking and economic rationality.<sup>37</sup>

Gambling and Karim emphasize the colonial model approach, that when the community concerned is Islam, the economic system must also be Islamic and automatic accounting must also be based on Islam.<sup>38</sup> Likewise, with capitalist society, the economic system to theorization and practice of accounting is also a condition with the values of capitalism.<sup>39</sup> Accounting formed by its environment will be able to influence the soul and mindset of accounting, so accounting becomes a scientific discipline that has the power of magic capable of hypnotizing the way of the human mind, dictating human decisions and even enslaving humans.<sup>40</sup>

#### 4. Islamic Accounting: An Ideological Review of Accounting

Islam as an ideology has a normative role in creating the reconstruction of a social order based on the values of its teachings. Islam is not only teaching containing rituals<sup>41</sup> but Islam as a teaching that is integrated with life (holistic) without any line of demarcation (dualism) between the world and the hereafter, there is no dichotomy between science and religion in Islam. The basic doctrine as a *Dīn* must be interpreted contextually as an effort to liberate the oppressed

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<sup>35</sup> The inseparability between accounting and ideology was also expressed by Belakoui (1985), and the results of Bailey's (1988) research in a socialist country also concluded the same thing. See: Harahap, *Akuntansi Syariah* (Jakarta: Bumi Aksara, 2004), p. 28

<sup>36</sup> Sofyan Syafri Harahap, *Krisis Akuntansi Kapitalis dan Peluang Akuntansi Syariah* (Jakarta: Pustaka Quantum, 2000), p. 135.

<sup>37</sup> Muhammad Suyudi, "Akuntansi sebagai Realitas Sosial-Phenomenology Sustainability Reporting, Konsep Quardrangle Bottom Line (QBL) dan Dimensi Environmental Performance", *Jurnal Eksis*, Vol. 6, No. 2, 2010.

<sup>38</sup> Hossein Askari, Zamir Iqbal, and Abbas Mirakhor. *Globalization and Islamic Finance: Convergence, Prospects, and Challenges* (New York: John Wiley & Sons, 2010).

<sup>39</sup> Sofyan Syafri Harahap, *Krisis Akuntansi Kapitalis*, p. 7.

<sup>40</sup> Iwan Triyuwono, *Perspektif, Metodologi dan Teori Akuntansi Syariah* (Jakarta: Raja grafindo Persada, 2006), p. 97.

<sup>41</sup> Robert W. Hefner, *Civil Islam: Muslims and Democratization in indonesia* (Princeton: Princeton University Press, 2011).

community. The process of interpreting Islamic teachings to give birth to Islamic Accounting is part of historical needs. As accounting as a theoretical or practical discipline is a historical product as a human need for the complexity of the demands of life in the form of economic development and the growth of business institutions.

Islamic accounting is a form of an effort to reorganize science by the reflection of values in society,<sup>42</sup> so Islamic Accounting plays a role in deconstructing conventional accounting that tends to be capitalistic, by returning the tradition of thought to the reality of value in society. Freeing humans from the bonds of the reality of civilization, along with networks of Newtonian powers that have capitalistic characteristics, will then create alternative realities with a set of networks of Divine power that bind humans in life (ontology of monotheism).

Religion in this position in the context of phenomena plays a role like culture. Creating social behavior that becomes a value to form the habits of the community in social institutions. So that religion can be considered as (turrets) culture (value) which is upheld in society. Thus accounting born from the womb of religion represents the values and culture of the people. The use of the word 'Islamic' not 'Islamic' in the terminology of Islamic Accounting is more a form of emphasis on the accompanying ideological elements. Because the word 'Islamic' which means rule, will certainly be ontologically free when there is no emphasis on attaching the word 'rule'. All teachings and ideologies of the world have their own 'Islamic'.

## 5. Islamic Accounting Values in the Qur'an

The following is the content of the values in the Qur'an which are the philosophical assumptions of Islamic accounting:

*First, justice.* Justice is a conception that regulates the pattern of mapping the distribution of rights and obligations, the implementation of which according to Abu Ubaid will bring social welfare and social harmony.<sup>43</sup> The welfare of a society can not be separated from the role of whether the system is formed based on justice or not, because justice can be considered as a pillar of welfare. Islam strongly emphasizes the importance of justice, even considered

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<sup>42</sup> Ahim Abdurahim et al. "Aminullah: Revealing the Spiritual Values in Islamic Transaction", *International Journal of Management and Administrative Sciences*, Vol. 4, No. 1, 2016, pp. 65-73.

<sup>43</sup> Michael Walzer, *Spheres of Justice: A Defense of Pluralism and Equality* (New York: Basic books, 2008).



as part of the nature of human creation with the mandate to uphold justice on earth.<sup>44</sup> Accounting plays an important role in upholding justice, whether, in the accounting structure, methods of valuation, recognition, and recording reflect fairness or vice versa.<sup>45</sup>

*Second*, the truth. The principle of truth cannot be separated from its role in upholding other values. The truth for humans is synonymous with honesty<sup>46</sup> and moral commitment<sup>47</sup> to acting and making responsible decisions.

*Third*, humanist. Humanist accounting means accounting that is formed refers to the placement of humans in their existence, namely as beings who have a pure nature.<sup>48</sup> With it, Islamic accounting is expected to be able to simulate human behavior to be more humane as God's creatures who tend goodness.<sup>49</sup> This situation will strengthen self-awareness about the nature of the man himself who will create emancipatory value in Islamic accounting. The process of humanization as part of human rights to obtain justice.

*Fourth*, emancipatory. The emancipatory principle is the principle of equality and equality.<sup>50</sup> Business tendencies that only recognize the interests of stakeholders by setting aside other stakeholders are concepts that are not based on the principle of equality. Islam emphasizes its teachings as teachings that uphold equality,<sup>51</sup> as a form of Islamic resistance to all forms of oppression both social and economic. Oppression is nothing but a social disease that is born out of a misconception that tends to place and sort out the social reality within the hierarchical demarcation boundaries.

*Fifth*, theological. The value of accounting is not solely a profane business instrument but also as an instrument that crosses the limits of the profane world. The form of accountability to God is the main doctrine of Islamic teachings. This makes people aware that business practices are part of worship to God.<sup>52</sup> Theological is an ethical concept that results from the doctrine of human eschatology as a theo-morphic being who has a desire to return to

<sup>44</sup> Amartya Kumar Sen, *The idea of Justice* (Harvard: Harvard University Press, 2009).

<sup>45</sup> Michael McCrae, and Max Aiken. "Accounting for Infrastructure Service Delivery by Government: Generational Issues." *Financial Accountability & Management*, Vol. 16, No. 3, 2000, pp. 265-287.

<sup>46</sup> QS. al-Mu'minun [23]: 71; and al-Baqarah [2]: 188.

<sup>47</sup> QS. al-Baqarah [2]: 42

<sup>48</sup> QS. al-A'raf [7]: 172; and al-Rum [30]: 30.

<sup>49</sup> QS. Ali 'Imran [3]: 110.

<sup>50</sup> QS. al-hujurat [49]: 13.

<sup>51</sup> Hadith of Muslim, No. 4651.

<sup>52</sup> Iwan Triyuwono dan As'udi, Mohammad. *Akuntansi Syariah: Memformulasikan Konsep La badalam Konteks Metafora Zakat* (Jakarta: Salemba Empat, 2001), p. 28.

the one who created it in a state of calm and holy.<sup>53</sup> Personal purification has relevance to the redemption of a human social mandate as avoidance of social sin by engaging in efforts to create a just, prosperous materially and spiritually social order.

These values are the difference between Islamic and conventional accounting, besides being a strength in achieving Islamic Accounting orientation that is in line with the objectives of Islamic economics, namely the distribution of welfare for the whole ummah, as a form of Islamic society as a communal society. The welfare of both material and non-material Ummah in Islam is considered part of the social system. Welfare is not left to 'personal good' but is translated into a legally binding social system.

#### ***a. Exemption as Islamic Accounting Minutes***

Freeing the soul of accounting which has been embedded in the steel cage of selfishness, pragmatism, and materialism towards the soul of altruism,<sup>54</sup> as a means of liberating the oppressed. As Islam places God as the center of reality, Islamic accounting also positions God as the center of accounting,<sup>55</sup> as a starting point in carrying out the minutes of liberation as the minutes of creation.<sup>56</sup> Unlike the accounting of capitalism which has an anthropocentric style, it positions the power of capital (financiers) as the center of accounting in carrying out the accumulation,<sup>57</sup> which ends to reproduce domination and oppression.

Capitalism perpetuates the hierarchy of interests in accounting, whereas Islamic Accounting liberation rests on emancipation<sup>58</sup>, as a consequence of the concept of 'God as the center of accounting.' all stakeholders in their position are only those who are given the mandate to carry out the message of creation on earth cooperatively.<sup>59</sup> There is no opposition binary in a superior-inferior pattern,<sup>60</sup> both between investors,

<sup>53</sup> QS. al-Fajr [5]: 27-28; and al-Inshiqāq [84]: 6.

<sup>54</sup> QS. Yūsuf [12]: 53

<sup>55</sup> QS. al-Anfāl [8]: 44.

<sup>56</sup> QS. al-Nisā' [4]: 75.

<sup>57</sup> God strongly condemns the practice of accumulation, because what is accumulated is basically the rights of others who are not distributed (deprived) (QS. al-Ma'ārij [70]: 18; al-Taubah [9]: 34-35).

<sup>58</sup> Both social and natural (QS. al-ḥujurāt [49]: 13; al-An'ām [6]: 38).

<sup>59</sup> QS. al-'Alaq [96]: 2.

<sup>60</sup> He made a parable for you from yourself. Are any among the bondage possessed by your right hand, an ally to you in (having) the sustenance that We have given you; then you are the same as those in (the right to use) sustenance, you are afraid of them as you are afraid of yourself? Thus, we explain the verses for the wise (QS. al-Rūm [30]: 29).

laborers, nature, society, even the state, but rather mutually as a network of interactions in achieving the system's goal of mutual welfare. In contrast to accounting for capitalism, the capital ruler occupies a superior position in controlling reality other than himself, as a consequence of the dualism paradigm in viewing reality. Capital power dominates the 'arena' or accounting structure, subjecting labor, nature, society and even the state. In Islamic liberation accounting, the reality of stakeholders united in a pattern of oneness,<sup>61</sup> there is no demarcation whatsoever differentiation (dichotomy). *Manunggal* does not mean rejecting differences, but the difference in question, not a distinction. Workers, financiers, society and the united realm are on the same footing as God's provisions.

It is different from the accounting of capitalism which creates control models in the power of capital (binary opposition), reproduces dominative patterns and productive hegemony, marginalizes and even controls the reality of labor and nature.<sup>62</sup> To achieve performance that lies in the accumulation of material, then, in reality, capitalism accounting legitimizes the "seizure" models of rights that workers are exploited for their welfare and nature is controlled by ironic ecological damage. Islamic liberation accounting as an ideological role structure in freeing labor and nature through the distribution of surplus-value as a form of accounting in carrying out the treatise (separating between the true and the false). The more accumulated value in capitalism accounting must be distributed in Islamic Islamic accounting as the right of God inherent in society the weak (downtrodden).<sup>63</sup> The accumulation of surplus value in the accounting of capitalism is the idol form<sup>64</sup> in Islamic liberation accounting.

### ***b. Minutes of Accountants in Accounting***

Islamic accounting in its position is perceived as God's message at the face of the earth,<sup>65</sup> is different from capitalism which views accounting as a product of history and the power that is present because of the demands of power in the middle business complexity.<sup>66</sup> Therefore Islamic liberation

<sup>61</sup> QS. al-Anfāl [8]: 63.

<sup>62</sup> Fernando Coronil, "Towards a Critique of Globalcentrism: Speculations on Capitalism's Nature", *Public Culture*, Vol. 12, No. 2, 2000, pp. 351-374.

<sup>63</sup> QS. al-Taghābūn [64]: 17.

<sup>64</sup> QS. al-An'ām [6]: 150.

<sup>65</sup> QS. al-Baqaraah [2]: 282.

<sup>66</sup> Accounting as a market product signifies that accounting is a product of the power of stakeholders who control the market. Demands for increasingly complex business needs lead to the birth of accounting as an instrument and accountant (as a profession) whose role is in recording, calculating efficiently and effectively business interests. That is also why the power of the capitalist is

accounting is not subject to human power as capitalism accounting, but subject to God's will and provisions regarding rights.<sup>67</sup> In its context, Islamic accounting plays an ideological role in mapping the rights to the whole creation of God as God's provisions about it. The complexity of the times does not change the substance of the essential role of Islamic accounting in the face of the earth.<sup>68</sup> In contrast to capitalism and socialism which follows a pattern of historical change (historical determinism).

Accounting as a treatise places the source of truth Islamic accounting relies on the definition of the truth of the giver of the treatise.<sup>69</sup> Accounting truth is not a positive truth-scientist as accounting capitalism, but it is a normative-ideological truth. Accounting is no longer understood in terms of what is right and what is wrong, but which one is believed to be ideological truth. In revealing God in accounting as a treatise, giving the role of accountants as agents, bearers of God's message in the context of the profession. The synergy between agent and structure, in the context manifested in the prophetic tasks inherent in the accountant, here lies the partisanship of accountants in fighting against the tyranny of accounting (entities business)<sup>70</sup>, upholding justice to translate God's command in the accounting structure, reveals the truth of the mapping of rights in the structure, to return in a spiral to influence the agents (actors) as a constructed reality efficiently and effectively business interests. That is also why the power of investors is very influential in the accounting structure of capitalism.

This spiral model<sup>71</sup> will form a power network altruism (God), from God-consciousness to God-consciousness.<sup>72</sup> Just as individual purification will purify society, and vice versa. The agent and structure relations are constructive relations, the tug-of-war of power in a spiral. Likewise in the context of capitalism, the contradictions of logic inherent in the structure, in fact, affect and even dictate the agent's consciousness in decision making which also reproduces contradictions and conflicts, creating a paradoxical reality. The spiral of conflict is inherent in the accounting

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very influential in the accounting structure of capitalism.

<sup>67</sup> QS. al-Zukhruf [43]: 32.

<sup>68</sup> QS. al-Maidah [5]: 3.

<sup>69</sup> QS. Yūnus [10]: 35.

<sup>70</sup> Surely Allah will destroy them with (your intercession) your hands (al-Taubah [9]: 14)

<sup>71</sup> Michael Thompson, *Cultural Theory*.

<sup>72</sup> This is what God meant by 'whoever helps the religion of Allah, then Allah will help' (QS. Muḥammad [47]: 7).

character of capitalism in perpetuating the dominance of the weak<sup>73</sup>.  
*The supremacy of Justice in Accounting and Rights Philosophy*

Justice is an object of claim from ideology, so the truththe conception of justice is doctrinal truth, not scientific truth.<sup>74</sup> All ideologies are conceptions of both capitalism, socialism, and Islam, putting justice as the basis of welfare.<sup>75</sup> Manifestations of these conceptual differences are inherently attached to the accounting structure which acts as an ideological instrument in establishing ideology. Herein lies where accounting as a scientific discipline hides substantial reality, where ideology hides behind settings and regulations in accounting.

## Conclusions

The primary weakness of accounting capitalism is inseparable from the building of the underlying knowledge that is full of logic contradictions, thus constructing a reality that is full of contradictions. The underlying issue that forms the basis of the study of Islamic Accounting exemption is whether the established accounting records based on the interests of the capital or management authorities (as accounting for capitalism) or based on God's provisions governing rights. In this reality, accounting is ideologically positioned as an activity that exists to map rights by reasonably showing the rights of stakeholders based on the Islamic philosophy governing rights. In perceptions of Islamic Accounting liberation, reality. The content of Islamic substance is liberation, making accounting perceived as a treatise. Give the role of accountants as bearers of God's message in the context of the profession. Islam has outlined the meaning of justice which is the basis of accounting in terms of valuation, recognition, and presentation of accounting. Justice is based on work supremacy and needs as more value. Work is a condition of ownership of rights and a basis for the objectification of values. While the need to represent the meaning of monotheism (unity), a unity of accounting stakeholders is emancipatory (unified), as a doctrinal side of Islam. In the sense of weak or oppressed community rights attached to the value achieved by business entities that must be distributed as zakat (mandatory).

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<sup>73</sup> Anthony Giddens, *The Consequences of Modernity* (New York: John Wiley & Sons, 2013).

<sup>74</sup> herefore the epistemological truth of Islam is rooted in the reality of revelation as the ultimate truth which must be interpreted and contextualized through the actualization of Islamic epistemology (the nature of rediscovery or contextualization). While capitalism and socialism rely on truth originated (initiated) on natural realities that tend to be created.

<sup>75</sup> QS. al-hadid [57]: 25.

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