

**THE CONCEPT OF SHIDDIQ IN FINANCIAL ACCOUNTABILITY: AN
ETHNOMETHODOLOGY STUDY OF BOARDING SCHOOL
FOUNDATION**

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ABSTRACT

Purpose - The purpose of this study is to interpret the concept of income mechanism accountability from a prophetic point of view on financial acceptance activities at the Hidayatullah Islamic Boarding School Foundation Foundation.

Design / Methodology / Approach - This study uses an interpretive paradigm with an ethnomethodological approach. This is done to see social reality and reflect to understand the context or events that are happening.

Findings - the result of this research is that the revenue at Hidayatullah Islamic Boarding School Foundation uses a centralized revenue mechanism and revenue management based on its management authority. All contextual actions that appear in the activism of acceleration acceptance accountability reflect one of the prophetic characteristics, *Shiddiq*.

Practical Implications - In the context of Islamic boarding schools as Islamic entities that continue to change according to the times and still adhere to Islamic values, it is hoped that the results of this research can

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be used as a practice guide and the development of financial accountability by the management of the boarding school.

Originality / value - In November 2017, Bank of Indonesia (BI) in collaboration with the Indonesian Institute of Accountants (IAI) launched Islamic Boarding School Accounting Guidelines (PAP). This research has a novelty in the concept of Islamic boarding school of income mechanism accountability based on prophetic characteristics, shiddiq.

Keywords: *Accountability, Honesty, Prophetic, Income, Islamic Boarding School Foundation*

Paper Type: Research Paper

INTRODUCTION

The organization must be able to provide accountability to stakeholders as an indicator of good governance (Karim, 2010; Xue & Hong, 2016). The inability of an organization to manage and provide a concept of accountability in accordance with its character can cause various problems (Abdul-Rahman & Goddard, 1998). A boarding school is an example of a non-profit organization engaged in education (Islam). It is not an exaggeration if management in Islamic boarding schools needs to have an integrative goal, a combination of worldly and eternal elements. The combination of these two elements in an Islamic perspective is regulated in the Qur'an by obeying the orders and leaving His prohibitions (Taufiq, 2015). A non-profit organizations do not aim to maximize shareholder wealth, but non-profit organizations carry out activities in society to increase social values (Ardini, 2019; Ardini, et al, 2016).

The number of Islamic boarding schools throughout Indonesia registered at the regional offices of the Ministry of Religion at the central level in 2017/2018 was 25,938 in total. Islamic boarding schools that are registered at the Regional Office of the Ministry of Religion are Islamic boarding schools that are legally incorporated. Islamic boarding schools that are not yet legally incorporated are not registered at the Regional Office of the Ministry of Religion and automatically have not received a legal operational permit from the government. The form of this boarding school legal entity can be in the form of individual ownership, foundations and so on. The composition of the distribution of Islamic boarding schools in Indonesia with legal status based on the territory of the island of Java and outside Java in the percentage is as follows: 17.8% or around 4,617 Islamic boarding schools outside Java, while those in the island of Java are 82.2% or around 21,321 Islamic boarding schools (Pendis Kemenag-Data EMIS 2017/2018).

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Implementation of Islamic Boarding School Accounting Guidelines is not easy, of course it will face a big challenge, they are the willingness and awareness of the Islamic boarding school to implement it (Ervina, Sufiawati, & Abdul, 2015). According to Suprayogi (2018) Islamic boarding schools in Indonesia generally have not prepared financial reports (according to IAI standards). The Regional Office of the Ministry of Religion continues to urge Islamic boarding schools to prepare and submit their internal financial reports but until now this has not been optimally realized. The appeal of the Regional Office of the Ministry of Religion as an extension of the government which has the authority to regulate Islamic boarding schools has not been responded to by Islamic boarding schools in Indonesia.

The weak response of Islamic boarding schools in preparing and reporting financial reports as expected by the government is a current phenomenon. This condition is caused by various factors, among others: the heterogeneity of the conditions of the boarding schools, and the diversity of cultures or cultures of the boarding school which give rise to uniqueness. The uniqueness of the Islamic boarding school is influenced by various factors such as: the books it studies, the streams adopted, the area where the boarding school exists, the role of the *kyai* as the leader of the boarding school and other factors. Salamah (2013) states that the role of the *kyai* is very dominant and is the full authorizer in realizing accountability in various operational activities in the boarding school environment. The *kyai* in the boarding school is a figure boarding school is central, authoritative, and the center of all policy and change. The values of leaders can influence others and create an organizational culture that shape the process and the outcome (Yaghi *etal.*,2001; Yaghi, 2009; Werther and Berman,2001).

Financial management for Islamic boarding schools is not new. In the Islamic environment, accounting has been applied since the time of the Prophet Muhammad (Ardini, 2019; Rehman & Askari, 2010). After the emergence of Islam in the Arabian Peninsula under the leadership of Rasulullah SAW. As well as the formation of *Daulah Islamiyah* in Medina, the Prophet's attention began to clean up *muamalah maaliyah* (finances) and the elements of usury as well as all efforts to take other people's assets impulsively. Rasulullah places more emphasis on the element of financial recording and this profession is called *Hafazathul amwal* which means financial supervisor (Adnan and Labajo, 2006: 68).

The implementation of financial activities in Islamic organizations is a very important issue (Choudhury, 2008; Hoque, 1992; Jr & Rosser, 1998). One of the proofs of the seriousness of this problem is the revealed that the longest verse in the Qur'an, namely Surah Al-Baqarah verse 282, is an accounting concept in Islam with an emphasis on the aspect of financial accountability. Another important thing contained in the verse explains the functions of recording (*kitabah*), the basics and benefits as explained by the legal principles that must be guided (Syahatah, 2001: 20).

Based on this empirical phenomenon, researchers are motivated to explore the practice of financial accountability in income mechanism accountability of Islamic boarding school through a prophetic approach which reflects one of the prophetic characteristics, *Shiddiq*. So it is hoped that the be concept of Islamic boarding school income accountability will created which is not only oriented to worldly interests but also oriented to the interests of the *ukhrawi* (the day after).

METHOD

This study used an interpretive paradigm. The interpretive paradigm according to Chariri (2009) focuses on the subjective nature of the *social word* and tries to understand it from the frame of mind of the object being studied. So that it can be concluded about the meaning of individuals and human perceptions of reality not on independent realities that are outside them. Humans are continuously intended to understand the world as it is, to understand the fundamental nature of social creating their social reality in order to interact with others (Burrell and Morgan, 1979: 240). Therefore, to understand the fundamental form of the social world at the subjective level of a person according to Burrell and Morgan (1979: 28) every researcher needs interpretation. Emphasis on language, interpretation and understanding is an emphasis on the interpretive paradigm (Chua, 1986). The process of meaning itself does not just use the senses, but what is more important is the understanding of the meaning and interpretation of the social reality that is being studied.

Ethnomethodology is part of an interpretive approach that sees humans as active creatures and emphasizes the traits of human behavior that make them unique. Ethnomethodology is an empirical study of how individuals respond to their daily experiences of the social world. Ethnomethodology emphasizes rational and practical reasons that are understood by members of the organization / institution so that they continue to produce certain activities in their daily lives.

So, determining Indexicality is a step that is carried out before the researcher reflects on it. Indexicality is all utterances that construct a word and refer to a certain person, time or place, with the mention of something that can be different from what is interpreted by the outside world (Garfinkel, 1967: 5). Meanwhile, reflexivity is the next step after the

researcher performs indexicality. Garfinkel (1967: 8) states that reflexivity is a major condition. Reflexivity is a stage where researchers are required to understand the context or events that are happening. Reflexivity describes a practice which is also a social framework. According to Ludigdo (2007: 73) reflexivity means a two-way relationship between the researcher and the object under study that takes place mutually in which the researcher and the object under study are involved in the same context. In providing an assessment, the researcher reflects on the behavior of the actor under study and tries to make it understandable. Thus, the reality that is created is a reflexive social reality or is the result of reflection on the researcher's mental creations.

The use of ethnomethodology in a study is intended to be able to capture the world with its various organized realities, which can be substantively seen through indexical analysis and reflexivity. The ethnomethodology in this study is used to understand the actors in Islamic boarding schools in practicing and interpreting accountability for income receipts combined with prophetic values. The characteristics of Islamic boarding schools will affect the practice of receiving income which automatically affects its meaning. The revenue accountability that is practiced by Hidayatullah Islamic Boarding School is essentially unique, because the boarding school has holistic goals (worldly and *ukhrawi*). In realizing the aims of the Islamic boarding school, Hidayatullah Islamic boarding school cannot be separated from the teachings of Islam. This study tries to capture the reality of social interaction by combining ethnomethodology and prophetic values in Islamic education institutions, namely Hidayatullah Islamic Boarding School.

Techniques for obtaining and collecting data used in this study are through the stages of observation, interviews and documentation to

gain an understanding of how the Hidayatullah Islamic boarding school carries out its financial accountability. Data collection was carried out by researchers for approximately four months (September 2019-December 2019) at the Hidayatullah Islamic boarding school which is located at: Kejawan Putih Tambak VI No. 1 Mulyorejo Subdistrict Surabaya 60112. In-depth interviews were conducted with key informants, namely:

Table 1 List of Research Informants

No	Name	Information
1	Ustadz Aep Saefuddin	YPPH General Chair 2015-2019 YPPH Treasurer 2019-2024 Period
2	Ustadz Miftah	YPPH Treasurer Period 2015-2019 Head of Department Da'wah and Social Affairs 2019-2024
3	Ustadz Rohis	Principal of the YPPH Foundation
4	Ustadz Harnoko	Business Unit
5	Ustadz Amun Rawi	Principal of Tarbiyah Central Hidayatullah Department
6	Ustadz Andri	Principal of Luqman Al Hakim Middle School

7	Ustadzah Fatimah	Principal of Yaa Kindergarteen
8	Mbak April	<i>Accounting</i>
9	Mrs. Iin	reception counter section

FINDINGS

The results of this study focus on the mechanism of acceptance and grouping of income from the Hidayatullah Islamic Boarding School Foundation (YPPH). The income referred to in this discussion is the entire cash flow that goes to YPPH's Finance Department. Income grouping based on the management authority is divided into the authority of the Foundation and the work unit. Understanding and searching for the meaning implied in the revenue collection mechanism and grouping income is explored using ethnomethodology. This is done to gain an understanding of the daily routines of the actors which are presented in the form of indexicality, which is then used to find the implied meaning in contextual actions presented in reflexivity.

Indexicality

Before the evening call to prayer reverberated on Thursday, October 17, 2019, researchers prepared everything to stay in touch with Ustadz Rohis, who is the Head of Finance Section of the Hidayatullah Islamic Boarding School Foundation. Ustadz Rohis provided a time at 18.00 WIB precisely (the researcher got the information from his wife). On the way to Ustadz Rohis' house, the notification *WhatsApp* on the researcher's cell phone rang. The wife of Ustadz Rohis informed the researcher that he had been waiting for the researcher. The researcher

hastened his steps towards his house. Arriving in front of his house, the fence of the house is not locked. The researcher immediately opened the fence and entered and closed it back in accordance with its original position. Arriving at the door of Ustadz Rohis's house, the researcher said greetings: "Assalamualaikum ...", then there was a greeting from a woman ... "Walaikumsalam ..., please come in ma'am ..." while opening the brown wooden door of his house. ... I will call the *abi*, "said Ustadz Rohis wife." "Yes ma'am... thank you" the researcher replied. Ustadz Rohis wife cleared up her son's toys that were scattered in the living room saying "Sorry, ma'am... the house is messy... cleaned up again by Hanan (Ustadz Rohis' youngest son, who was approximately 3 years old)". In the same time, Ustadz Rohis emerged from in the living room while saying "This is sitting under it, no, ma'am ..." The researcher answered "Yes ... no, Ustadz, I'm sorry I disturbed the time." Next, the conversation began:

Ustadz Rohis : What can I do for you, ma'am?

Researcher : Regarding my research, sir, according to the letter I have previously submitted.

Ustadz Rohis : Yes... in the office I read it earlier and when was it I was told Ustadz Aep. So it's like this ... for the finance department of the foundation, its job is to receive all income and classify building fees, tuition fees and annual activity fees received from student or students. The building money is

managed by the foundation. tuition fees is managed by the unit for unit activities. Units may carry out business for catering activities, procurement of books, and uniforms.

Researcher : So the foundation also received tuition fees, right sir?

Ustadz Rohis : Yes... only receiving but still the right of each unit. They already know how much....

The conclusion that can be drawn from the above chat is that all income is received by the Finance Department of the foundation. Income receipts are differentiated based on types such as tuition fees, activity fees and building fees. The income grouping will also be adjusted to the respective management authority. Tuition fees income and building management fees fall under the authority of the unit, while building management fees fall under the authority of the foundation.

A. Centralized Revenue Receipt in the Finance Section of the Foundation

The researcher finds indexicality based on the above chat as follows: "Centralized revenue is in the Foundation's Finance Section" which was revealed by Ustadz Rohis' explanation below:

"... if the foundation's financial department, its job is to receive all income. . .".

Ustadz Rohis's statement above is in line with what Ustadz Aep said as treasurer of the foundation, Ustadz Andri as Principal of Luqman Al Hakim Middle School and Ustadzah Fatimah as Head of Kindergarten Yaa Bunayya below:

Centralized and centralized acceptance aims to stabilize everything. (Ustadz Aep)

Hierarchically finance is centralized in the finance section of the foundation. (Ustadz Andri).

"... YPPH is central finance. So here all revenues are centralized in the Foundation Finance Section". (Ustadzah Fatimah).

All income is received by the foundation's Finance Department. The financial division of the foundation in carrying out this centralized revenue function is supported by 4 (four) Human Resources consisting of: Ustadz Rohis as Head of the Finance Section and 3 (three) staff, each of whose duties are clear as follows:

I have 3 staff: (1) Ms. April, Staff *Accounting*. Miss April is very thorough. (2) My second staff, Mr. Mukminin, the cashier division distributes cash (3) Mr. Pur this is the Income Division (Ustadz Rohis)

There are 2 (two) mechanisms or methods for receiving income at the foundation's Finance Department, namely (1) cash receipts and (2) bank receipts using the *virtual accounts* of each student. Cash receipts are made through the counter or through the front office school / work unit

which is then deposited at the counter. Receipts through the counters or *front office* school are entrusted and must then be deposited to the Foundation's Finance Department no later than H + 1 from the day of receipt. This condition is as conveyed by Ustadz Rohis as follows:

"... it is entrusted, the *front office of the* school that receives it later that day must also deposit it at the counter then the deposit counter to the foundation at the latest if it is manual visit".

The conditions above are in line with the statement by Mrs. Iin, who is in charge of helping Mr. Pur to receive payments from the student guardian / parents of the santri in cash below:

My job is to only accept and tick the names of the students who have paid, later in the afternoon I will immediately deposit it to Mr. Pur. If there are students who have not paid before the 10th, I will remind you via *chat WhatsApp* or phone. (Mrs. Iin)

The counter clerk (Mrs. Iin) is not only in charge of accepting cash deposits from the parents of students, but also has the responsibility to remind parents of students or students who have not paid tuition fees at a predetermined time limit.

Apart from receiving cash from the student guardian, the counter clerk (Mrs. Iin) also coordinates with *the front office*, school's which is responsible for receiving cash payments from new students or students. Every unit there is one person in charge of finance. This was expressed by Ustadz Rohis as follows:

In addition to the counter (Mrs. Iin) who helps Mr. Pur in each unit, there is also a person in charge of receiving this cash deposit, usually for new students, then pay directly to the counter, if Kindergarten is Yani, if primary school is Ajeng. So they will make the receipt. That's what I called the *front office of the school* earlier ... (Ustadz Rohis)

Income received by the front office of the deposits school / work unit are then deposited at the counter then the counter is deposited with Mr. Pur as a staff of the Foundation's Finance Division Revenue Division. Miss April, as an *Accounting Staff*, delivers a statement that is in line with Ustadz Rohis as follows:

If it is cash that takes care of Mr. Pur, deposit it to Mr. Pur who is responsible for this cash deposit. So Mr. Pur must continue to coordinate with the counter (Mrs. Iin who is in the cooperative). (Ms. April -*Staff Accounting*)

All receipts paid in cash are the responsibility of the Revenue Division.

Meanwhile, the receipt of income through the bank using the *Virtual Account* of each student will be checked and directly inputted by the Accounting staff as conveyed by Ustadz Rohis and Miss April below:

Ms. April, the input section of her duties every day continues to monitor the tuition

fees paid through bank through the *virtual account* of each student / santri. (Ustadz Rohis)

If I receive tuition fees, I take care of the *virtual account* from the bank. (Ms. April)

The contextual action that accompanies the revenue collection mechanism is implemented via cash / manual and via bank. Income receipt cash / manual payment is not directly paid to the foundation's Finance Department, but can be through the Front Office and also through the payment counter. Such receipts must be deposited into the foundation's account on the same day or a maximum of H + 1. Deposit is made based on proof of acceptance. If the tuition fee is paid through the counter in cash, in addition to being subject to a fee of *Virtual account* Rp. 1,000 is also subject to a bank deposit fee of Rp. 4,000. Nominal value for tuition fees in Figure 5.1 is Rp. 1,000,000, committee fee Rp. 20,000, fee *virtual account* Rp. 1,000 and a bank deposit fee of Rp. 4,000. So the total paid is Rp. 1,025,000. Meanwhile, the parents or guardians of the students will receive proof of payment of tuition fees.

The nominal value paid includes the committee fee Rp. 20,000, maintenance fee of *virtual account* Rp. 1,000. Therefore, the tuition fees nominal value in the picture above is Rp. 750,000. The total amount that must be paid by the students is Rp. 771,000. Contextual action that follows indexicality means that the foundation's Finance Department establishes procedures for receiving its income to try to minimize the occurrence of fraud.

The next process is that the *Accounting staff* will input and check the data of all students, both those who pay through the bank or those who pay through the counter, which are then transferred to Mr. Pur, then deposited at the bank. This becomes a second contextual action, where staff The Finance Division of the foundation's Income Division will check financial data relating to cash flow coming in through the counter, which is then transferred to the foundation's Finance Department, then deposited to the bank. Thus, all students can be identified whether they have paid the bill or not. The amount of money that is entitled to each unit can automatically be seen, as stated by Ustadz Rohis below:

So, all incoming money is controlled by Mr. Pur. So, we (the foundation's finance department) know how much money is left in this unit, or how much balance or your money has run out ... this is subsidized by the foundation, then the data will be *forwarded* to the *Accounting*. (Ustadz Rohis)

This check of income receipts is continuously monitored by Mr. Pur. Ustadz Rohis expressed the seriousness of checking his income as follows:

If Mr. Pur checks the income after the dawn prayer congregation at the mosque will immediately check it until 9.00 WIB, it is still the support ... (Ustadz Rohis)

Ustadz Rohis statement above is similar by Ustadz Harnoko statement which states:

the development and operation of our schools, based on the *methodology of Systematic Revelation of Revelation*. **AI-**

Alaq-iqro 'paying close attention does not only mean reading but, investigating in the name of Allah. Furthermore, we frame everything with rules that are adjusted to God's rules. For example: Here the working time is set with prayer times. Because there is a blessing in itself. That's what we believe. (Ustadz Harnoko)

Based on the statements of Ustadz Rohis and Ustadz Harnoko above, the Revenue Division is accountable for its accountability report not only to the Head of Finance and Treasurer of the foundation, but the Income Division also carries out its main duties and functions as an individual which is created by Allah SWT. This condition is reflected in the actions of the Revenue Division who carry out its duties after carrying out its obligations to Allah SWT, then carry out its duties as a form of personal responsibility which is a member of the organization / community. Revenue Division staff will also continue to coordinate with the Counter Section. If it passes from the 10th of each month (tuition fees payment limit), the Counter Section will help the Income Division to remind the parents. The form of warning is related to tuition fees in *WhatsApp*.

Contextual action that follows indexicality has meaning staff The Revenue Division carries out its duties with full responsibility. The responsibility it carries is not only responsibility related to humans or *muamalah (hablu min Annas)* but also responsibility towards Allah SWT (*hablu min Allah*). The third contextual action, after the reception of the counter has been checked and deposited to the bank then the data is *forwarded* to the department of *Accounting*. department *Accounting* will

check all revenue received through the bank. The check was carried out by Miss April as a staff *Accounting*, as Ustadz Rohis put it:

Ms. April is part of the input, her job is to monitor the tuition fees paid through the bank every day. *virtual account* each student. Well, now every student has a *virtual account*. (Ustadz Rohis)

The above statement was also admitted by April's Miss who said "tuition fees receipt, I take care of the *Virtual Account* from the bank".

Checks conducted by the staff *Accounting* regarding the suitability of the payment status and the total bill of each student / student based on their *virtual account*. Student or parents of students can check the status of payment by: (1) logging into the *website* <http://tagihanhidayatullah.smartpayment.co.id>, (2) enter the last 10 digits of the number *virtual account*, (3) click check bill. If there is a discrepancy, you can confirm to the counter by bringing proof of payment. Contextual action that follows indexicality means that the staff *Accounting* performs their duties carefully and conscientiously minimizes the occurrence of the serving. The creation of these conditions is motivated by individual competence as Human Resources. The Human Resource Competencies required by YPPH must also be accompanied by morals, worship and religious understanding. This is as expressed by Ustadz Aep below:

the basic potential for choosing human resources, the size and requirements, among others: morals, worship, religious understanding, competence. (Ustadz Aep)

Ustadz Aep's statement reflects a form of human responsibility as a creature created by Allah SWT. Competence of the foundation's finance department is not only competent in the field of work but also competence as a creature of Allah SWT who has morals, worship and understands his religion.

Thus, it can be concluded while contextual actions that follow the indexicality of revenue receipts are centralized in the Foundation's Finance Department, namely: (1) trying to minimize the risk of fraud (2) full responsibility (3) working carefully and carefully minimizing the occurrence of misstatements.

B. Grouping of Income Based on Management Authority

The next indexicality is obtained from the explanation by Ustadz Rohis as the head of YPPH's finance division who said "The task of the foundation ... classifies building fees, tuition fees, and annual activity fees received from students". Classification of income as a basis for identifying types of income and their use. This condition was expressed by Ustadz Aep as treasurer of the foundation below:

"... for education whose sources of funds are from tuition fees and activity money, for example what activities are needed, facilities and infrastructure *maintenance*, security support in education, where the sources of funding are, it must be clear. all". (Ustadz Aep)

Ustadz Aep's statement above reveals that there is a grouping of income aimed at making use of it according to its designation. Thus, all income that goes to the account of the foundation's finance department is controlled, as Ustadz Rohis' statement below:

Everyone has status ... this is building money, this is tuition fees. building fees for foundations, then tuition fees and money for activities due to school rights. So if the school withdraws the funds, it is clear how much money has been disbursed and how much is left. (Ustadz Rohis)

This is followed by a contextual action on a number of examples of detailed proof of student's parent receipts for each type of income. Any income that has been received by the Finance Department the foundation either through a cash payment mechanism or through a bank will then be recapitulated and reported to the foundation treasurer.

The status of all incoming receipts is clear so that controlling funds is also easier. Ustadz Aep also expressed this condition:

Anyway, all the money that came in was in accordance with its name... the authority to use it was clear. (Ustadz Aep)

Income grouping based on the management authority is divided into 2, namely: (1) revenue whose management authority is by the work unit (2) revenue whose management is carried out by the foundation. This condition is explained by Ustadz Andri as the Principal of Junior High School Luqman Al Hakim below:

If the technical implementation unit. For the development foundation through the provision of facilities and infrastructure, as well as human resource development. The

foundation manages building fees to build kindergartens, elementary schools, junior high schools. There is already an off-campus development discourse for junior high school girls, in Seloliman Trawas. (Ustadz Andri)

Schools / work units as technical implementers have the authority to manage tuition fees and activity fees used to fund routine work programs. Ustadz Andri's statement above clearly states the management authority of each income group. Furthermore, Ustadz Andri explained in more detail about the use of tuition fees and activity fees whose management is the authority of the following units:

Routine work programs are funded from student tuition fees, while activities are *outdoor* financed from activity money paid by students at the beginning of the school year. The activity money is paid at the time of heregistration, as well as for one school year. (Ustadz Andri)

In addition to income from tuition fees and activity fees, there is also income from committee fees. Committee fees are managed by the committee. Income from committee fees is also received by the foundation's finance department every month as well as tuition fees. Management of committee money falls under the authority of the committee. This was expressed by Ustadzah Fatimah as follows:

The committee has a committee... who are replaced every 2 years. Well, the money managed by this committee is used to facilitate or support large programs such as *outings*, *for* example. Usually for accommodation, we are assisted by the committee from the student's monthly tuition. In addition, it is also used for releases at the end of each year. So rent the building, souvenirs, souvenirs and others That is from the committee money that is managed by the committee. (Ustadzah Fatimah)

In connection with committee fees that are managed by committee administrators, Ustadz Andri as the Principal of Junior High School Lukman Al Hakim said:

The function of the committee is to provide *support* financial from committee fees that are paid by students every month in the form of drinking water, activities *parenting*, taklim studies, *workshops* students for academic strengthening, self-development, and their diniyah ... (Ustadz Andri)

Fund revenues other than tuition fees, activity fees, committee fees, and building fees have clear sources and uses. In addition to information from informants, researchers conducted data searches through internal documents filed by the foundation's Finance

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Department. The sources of revenue from the Hidayatullah Islamic Boarding School Foundation are as follows:

Income

- 1) Building money from the parents of the students
- 2) Public facilities payments from the payments unit
- 3) Business: kitchens and cooperatives
- 4) Government subsidies, darmasiswa subsidies, BMH subsidies, supermarket zakat deposits, and infaq reception.
- 5) Contribution of human resources unit
- 6) Miscellaneous revenues, such as profit sharing funds, and others.
- 7) Receipt of tuition fees
- 8) Annual student activities
- 9) BOS funds / BOPDA funds / government subsidies deposits
- 10) Contribution
- 11) Structural salary
- 12) Other income from the work done by the work unit.

Furthermore, all revenues are grouped based on the group of management authority, whether the income falls under the authority of the work unit or is the authority of the foundation in managing it. The division of authority for revenue management is in accordance with mutually agreed policies. The distribution of management authority for revenue receipts is written on internal documents in the foundation's finance department. The researcher obtained the following information:

Revenue receipts whose management is under the authority of the foundation are as follows:

- 1) Receipt of building fees from parents of students
- 2) Public service payments from the unit
- 3) Business unit deposits: kitchens and cooperatives

- 4) Government subsidies, Darmais subsidies, subsidies BMH,"Sakinah" deposits *supermarket*, and infaq receipts
- 5) Contribution of HR units
- 6) Miscellaneous revenues, such as profit sharing funds, and others.

Revenue, the management of which is under the authority of the unit, is as follows:

- 1) tuition fees revenue
- 2) Annual student activities
- 3) BOS funds / BOPDA funds / government subsidies deposits
- 4) Donations
- 5) Structural salary
- 6) Other income from the work done by the work unit

The grouping of income based on its predetermined authority as described above is the basis for the foundation's Finance Department in preparing its income receipt report.

Recapitulation of income receipt reports is made every day. This was expressed by Ustadz Rohis as follows:

Internal reports are made weekly according to the needs of the head of the foundation.

(Ustadz Rohis)

Internal reports are meant to be reports of income receipts that are prepared per day and then recapitulated with the same format on a weekly basis. Report of receipt of counter revenue (cash) is made every day. Income receipts are grouped into two, namely: (1) income receiving groups whose management is under the authority of PPH (foundations) (2) Income receiving groups whose management is under the authority of each unit (TK, SD, SMP, SMA). The Committee has the right to manage the receipt of committee contributions in the amount of Rp. 20,000 per student per month. Each type of reception is clearly categorized. The daily

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counter acceptance report was signed by Mr. Pur as the person in charge of the counter, Ms. April who is responsible for/staff *accounting*, and Ustadz Rohis as the Head of Finance.

Contextual action in progress the preparation of the Daily Counter Receipt Report by the Division of Revenue researchers can observe directly. On December 18, 2019, researchers met Ustadz Rohis at his office to retrieve internal documents needed by researchers. In the office room, Ustadz Rohis sat facing the computer monitor and was watching the monitor screen. On the left of Ustadz Rohis, with the table facing Ustadz Rohis, Mr. Pur played his fingers pressing keys *keyboard* his with a serious expression. The researcher was invited to sit by Ustadz Rohis who was still busy with his computer monitor screen. "Wait a moment, ma'am ... I will finish my work first ... bear this" said Ustadz Rohis. "Do you want Ustadz to wait ... sorry I disturbed the time ..." replied the researcher. While the researcher was waiting for Ustadz Rohis to get the documents needed by the researcher, there was a conversation between Mr. Pur and Ustadz Rohis as follows:

Mr. Pur : *wow ... how come it doesn't fit ... the number is not same.*

(looking at the monitor while holding a calculator)

Ustadz Rohis : *yes... let's check it out ... ask the counter.*

Then Mr. Pur stood out of the room (towards the counter) according to the direction of Ustadz Rohis. At a glance, the researcher, Mr. Pur's face, was tense without a smile. "Yes ... this is our daily life ma'am, we continue to coordinate in reporting the incoming money," said Ustadz Rohis to the researcher with a face that looked tired and tired. The contextual action above means that the foundation's Finance Department works responsibly.

The next mechanism, after the Revenue Division makes a report, is *forwarded* to the staff *Accounting*. This condition is as expressed by Ustadz Rohis as follows:

So we (the foundation's finance division) know how much money is left in this unit, or how much balance or your money has run out, this is subsidized by the foundation. Then the data will be *forwarded* to the department *Accounting*.
(Ustadz Rohis)

Forward data from the Revenue Division received by staff *Accounting* is then recapitulated. Contextual action by staff *Accounting* in compiling the Counter Daily Receipt reports are: (1) separating the tuition fees revenue from the activity money revenue (the Income Division does not separate). This condition was expressed by Miss April as follows:

"... there Mr. Pur did not separate tuition fees from junior high school activity fees, even though the SMP unit asked for separate receipts because the designation was different, so I didn't see the report format Pak Pur kept making his own acceptance report format. the counter, the details are a bit different, but the total must still be the same, (Miss April)

The staff *Accounting* separates each type of income according to the request of the unit which has the authority to manage revenue from tuition fees and activity fees. This was done because the designation was

different even though the management authority was the same. This condition was emphasized by Ustadz Andri with the following expression:

Routine work programs are funded from student tuition fees, while activities are *outdoor* financed from activity money paid by students at the beginning of the school year. (Ustadz Andri)

(2) staff *Accounting* also separates the receipt of building fees (new students and old students) which the foundation has the authority to manage. This was expressed by Miss April as follows:

only if there is a year student new teachings, like he registered in January, the entry is still there July, if there is admission, it is not the right to go to school because he hasn't started enrolling yet, so it's like the school is still in debt because son yet receive the benefits, so do not separate yet. (Ms. April)

Both contextual actions performed by staff *Accounting* in separating the recapitulation of tuition fees and activity fees and separating the recapitulation of building fees for new students and old students is carried out with full awareness in carrying out duties as staff *Accounting*. This condition is emphasized by his expression following:

Mr. Pur not want to be bothered, would not want distinguish, so they makes their own formats. (Ms. April)

The "surrender attitude" conveyed by Ms. April shows that it does not mean admitting that she is wrong but trying to find solutions to provide accurate information according to user needs. This is a form of good moral implementation. Miss April as Accounting Staff realizes that her responsibility is to compile and present income reports according to their types. Contextual action of staff *Accounting* recapitulates according to income groups, which means presenting income recapitulation correctly and accurately.

The next contextual action carried out by the Head of Finance in coordinating with his finance team, treasurers, and foundation administrators is as Ustadz Rohis below:

For coordination and evaluation we schedule it once a month with the treasurer or foundation management, but personal coordination is in the finance department. it's routine. So the coordination is scheduled and some are not scheduled.
(Ustadz Rohis)

Routine coordination between Ustadz Rohis and Mr. Pur (Division of Income) is carried out every day after dawn prayers. After coordinating with Ustadz Rohis, Pak Pur went straight to the work room to check income. This condition is as expressed by Ustadz Rohis below:

Foundation free working hours, the important thing is to finish. If Mr. Pur, every time the congregation prayed at the mosque, he always talked to me. (Ustadz Rohis)

Contextual Action Head of Finance with Revenue Division staff which is carried out every day after the dawn prayer congregation has the meaning of trying optimally to minimize the occurrence of non-procedural acts.

The three contextual actions that follow the indexicality of income grouping based on their management authority reflect the behavior of the Foundation's Finance Department which honest in carrying out their main duties and functions in the Financial Sector and competent as an individual who is part of the community and as a creature of Allah SWT.

Reflection

There are 2 indexicalities in this discussion, centralized revenue revenue and grouping revenue based on their authority. The Finance Section of the Hidayatullah Islamic Boarding School Foundation records all receipts accompanied by evidence and grouped according to their management authority. This condition reflects an honest attitude in carrying out the function of receiving income.

As Islam requires honest bookkeeping in every economic activity in QS Al-baqarah verse 282:

"O you who believe, if you are not in cash for a specified time, you should write it down. And let a writer among you write correctly. And the author should not be reluctant to write it as Allah taught him, so let him write, and let the person in debt imitate (what is written), and let him fear Allah, his Lord, and let him not deduct at all from his debt. If the person in debt is weak in mind or in a weak state or he

himself is unable to condemn, then let the guardian do it honestly. And witness with two witnesses from men (among you). If there are not two men, then (it is permissible) a man and two women from the witnesses that you are pleased with, so that if someone forgets then someone else reminds him. Don't be reluctant (to give testimony) when they are summoned, and don't get tired of writing down the debt, whether small or large until the deadline for paying it. That is fairer with Allah and strengthens your testimony and is closer to not (raising) your doubts. (Write that muamalah), unless muamalah is a cash trade that you run between you, then there is no sin for you (if) you do not write it down. And witness it when you buy and sell, and don't make it difficult for writers and witnesses. If you do (that way), then actually that is the nature of wickedness in you. And fear Allah, Allah taught you and Allah Knows all things "

Indexicality, reflexivity and contextual action that reside in it as well as research findings on the mechanism of receiving income illustrate as follow:

Figure 1. Indexicality dan Reflexivity of the Research

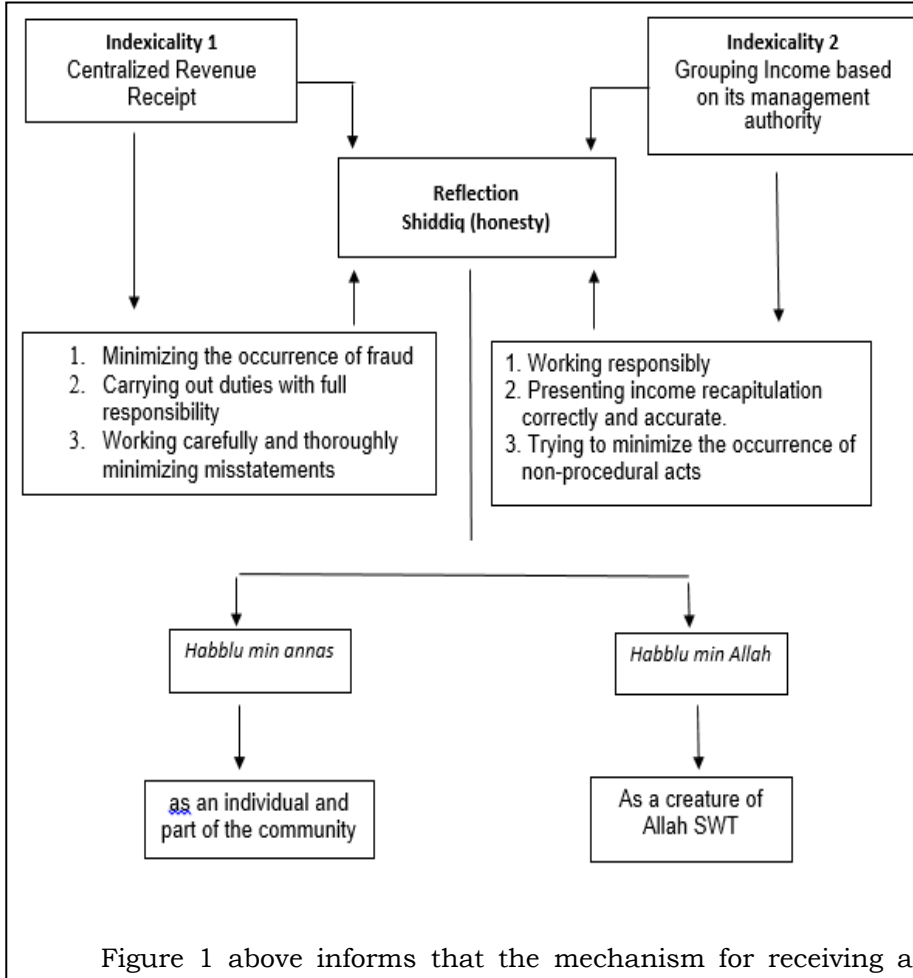


Figure 1 above informs that the mechanism for receiving and distributing funds according to the unit of authority reflects one of the prophetic characteristics, namely shiddiq. Conceptually *Shiddiq* means true, honest and clean. The honesty of the Prophet and Rasulullah was created in both words and deeds. This honesty must be followed by the people of the Prophet and the Prophet not only as a guide for life, but

also reflected in daily life. In practice, *shiddiq* is an indication of the quality of one's productivity, including in accounting activities. In this case, honest terminology becomes important and main in the practice of financial accountability.

Manifestation nature *Shiddiq's* of the financial accountability of the Hidayatullah Islamic Boarding School Foundation is reflected in the revenue receipts that are centralized in the foundation and grouped according to their management authority. The revenue function which is carried out based on the concept of the nature of *shiddiq* results in a revenue receipt report that is free from misstatement. The accuracy of the preparation and presentation of the income receipt report is a matter of great priority.

If not based on *shiddiq* the income statement is, the consequence is that the allocation of income and preparation of financial statements will be wrong. This parallel error does not only have consequences for individuals and organizations, but more than that, Allah SWT. This shows that *shiddiq* does not only relate to fellow human beings but is transcendent to the Seeing One. It is the Creator who truly knows whether the behavior of His creatures is honest or not. The *character of shiddiq* must be implemented by actors as individuals in a way that is honest with themselves, and honest as a member of the community by obeying formal organizational rules that apply and are honest as a creature of Allah SWT. Therefore, the nature of *shiddiq* becomes a strong and main foundation in the practice of prophetic financial accountability.

CONCLUSION

The Hidayatullah Islamic Boarding School Foundation's income mechanism reflects one of the prophetic characteristics, *Shiddiq*. The financial division of the foundation in carrying out its main duties and

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functions as an individual who is part of the community and as a creature of Allah SWT. Prophetic accountability as a mandate as well as accountability to Allah SWT as part of worship for the sake of fair accounting decisions that involve humans and the universe for the sake of the realization of *rahmatan lil alamin* (realizing the welfare of the entire universe). It is hoped that prophetic accountability will be able to provide a comprehensive accounting transformation because it departs from a complete perspective.

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