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PERSPECTIVE ON ACCOUNTABILITY IMPLEMENTATION IN INDONESIA'S DZIKRUL GHAFILIN AND AL QUR'AN RECITATION COMMUNITY

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ABSTRACT

The disadvantages of conventional accounting approach reporting only economic and financial data suggest that the majority of accountability remains in the form of physical financial statements and human-centred accountability superiority. This raises criticism by finding a more comprehensive new approach. The spiritualist paradigm produces a spiritualist research design based on spiritual spontaneity. Spiritual spontaneity is a spiritual experience between a person, the environment and God. The approach of the spiritual paradigm of accounting comes from the Qur'an and the Hadeeth. The informants in this study were Gus Miek's son and worshipers as well as trying to communicate with Gus Miek through spiritual activities. The results of this study indicate that accountability is not only seen from the physical side only because in accordance with the human task as Khalifatullah fil ardh.

KEY WORDS

Accountability, financial reports, spiritual paradigm.

The conventional accounting approach has attracted criticism that highlights the inability of conventional approaches to consider inconsistencies, inequities, invisibilities and inequalities in Western life to provide social change (Gray, 2002; Mathews, 1997). This means that the conventional accounting framework has been designed to identify, collect, measure and report economic and financial data (profit or loss) to support managerial decision-making. Thus, the conventional accounting framework mainly reflects the needs of shareholders regarding the economic and financial performance of the organization.

Mainstream accounting is reflected in the concept of income. This leads to accounting practice to generate income for shareholders. This concept is the view of entity theory (Triyuwono, 2012). This view argues that the company will exist if it can create income that raises the values of egoism. Kam (1990) uses the concept of pairing to not let the egoistic nature by using the concept of value added income. The concept uses enterprise theory which views the income earned by the company as a result of the company's efforts from many participants. Meanwhile, Triyuwono (1997) believe in a broader concept in which the income should be distributed to many participants and to the universe (nature).

Accountability philosophy in accounting is more emphasized on "value" in financial statements, but in non-profit organizations, accountability is not just limited to the "value" of a person, but rather to "value" spiritually manifested through sincerity and gratitude in giving something (Silvia and Ansar, 2011). Religious and religious organizations face challenges in understanding accountability (Cadge and Wuthnow, 2006). Religious-based organizations tend to promote holy missions rather than following accountability rules like the commercial and public sectors (Goodin, 2003). Religious-based organizations tend to focus on beliefs and values rather than commercial structures (Cadge and Wuthnow, 2006; Clemens, 2006) and produce accounts that are not fully compatible with formal reporting (Rose-Ackerman, 1996).

Critical Accounting argues that accounting should serve as an intermediary between the organization and society, thus recalling its role in the wider social context (Lehman, 1992). According to critical theory, accounting must be based on principles of democracy and accountability (Gray *et al.*, 1996). That is, organizations must provide accountability not only

to shareholders but also to various stakeholders who are affected by organizational activities (Gray et al., 1996). In addition, the accountability of various stakeholders must go beyond financial orientation and include social impact as well. This is the basis for making the organization more accountable (Andreus and Costa, 2014). Triuwono (2012) deconstructs the value of accounting by incorporating the value of love which is also the character of God who brings peace.

Jayasinghe and Soobaroyen (2009) examines accountability practices in Buddhist and Hindu religious organizations in non-Western societies. Religious organizations such as temples played a major role in society at the time, especially in regulating social and political practices (Nelson, 1990). Usually, many attached to the element of religiosity, namely God, immortality, reincarnation and maintaining mutual dependence and closeness with the temple and the leader.

In addition, a broader issue of accountability in religious organizations on some research outlines the importance of particular interests or user groups whose information needs to appear more in harmony with the use of formal accountability mechanisms (Swanson and Gardner, 1986, 1988; Laughlin, 1990; Berry, 2005). Moreover, the theoretical approach to most post-1980 studies has been dominated by a sacred mission rather than a secular divide focusing on the perceived "discrepancy" between religious belief systems and the use of accounting practices and official accountability in churches (Laughlin 1984, 1988; Booth, 1993).

The use of alternative models of articulation analysis as a way of conceptualizing the role of accounting practices and accountability in religious organizations (Gallhofer and Haslam, 2004; Hardy and Ballis, 2005; McPhail et al., 2005). Hardy and Ballis (2005) argue that accounting studies in the context of religion can be improved by seeking to better understand the internal and external societal belief systems.

The practice of accountability in the context of business and government organizations emphasizes the dimensions of human relationships with human beings. Thus, the nature of management accountability emphasizes more on the physical aspect and ignores the mental aspects. Physical aspects appear in the financial statements and financial performance analysis. This aspect is greater in its disclosure than in the mental aspects. The mental aspect is seen in the efforts of accountability to employees, owners and investors in the form of social programs, health, and so forth. Accountability in the context of religious social organizations emphasizes the physical, mental and spiritual aspects (Amerieska, 2009).

Particularly in East Java, Indonesia, Qur'an recitation (in local language known as *semaan* Al Quran) and Dzikrul Ghofilin (praising Allah using holy sentences) by Jantiko Mantab has been known since mid 1970s. This communal activity was initiated by the late KH. Hamim Tohari Jazuli, also known as Gus Miek. Initially, Gus Miek spreads and disseminates Islamic values to the local people who explicitly perform inappropriate and sinful behaviour such as gamblers, hookers, drunker, and criminals. Thus, his approach on Islamic teaching, he called as *Suluk Jalan Terabas*, considerably controversial in that time. Nevertheless, good responds were obtained from local people as indicated from the increasing numbers of the community member. Gus Miek also gain support and respect from other Indonesian Muslim scholar during his time, two of them were the well-known K.H. Abdul Hamid (from Pasuruan, Indonesia) and K.H. Abdurrahman Wahid (Gus Dur), who also the 4th President of the Republic of Indonesia (Ibad, 2007).

Street, traditional markets, bars, bus stations, jails were Gus Miek's *madrasah*, where he can meet people, help and teach people about Islam. His physical appearance was ordinary and he wore clothes as commonly used by local people, thus Gus Miek's presence are very inclusive and welcome by them. The Jantiko Mantab community with main activities of *semaan* Al Quran and Dzikrul Ghofilin was founded as the nurturing place for those "sinners" to learn Islam and accepting Allah SWT in their lives. After his death, Gus Miek legacy has been growing national-wide since then with more community member and coverage area (Ibad, 2007).

The organisation and/or management of the place of worship are usually assigned to a respected religious figure(s). These influential people or groups usually direct all policies and

organizational management. The typologies of leaders or figures including their choice and policy orientation will be very influential in determining their managerial style. This study discusses the concept of accounting by considering theology as an instrument of emancipation to support the struggle as an instrument of capitalist oppression through observation on the study of Dzikrul Ghafilin and Semaan Al Qur'an JANTIKO MANTAB in East Java-Indonesia founded by Kyai Haji Chamin Djazuli (Gus Miek).

METHODS OF RESEARCH

This research is a qualitative research with spiritualist paradigm approach. The spiritualist paradigm produces a spiritualist research design based on spiritual spontaneity. Spiritual spontaneity is a spiritual experience between a person and the environment and God. This paradigm brings the researcher into a unity with the reality researched with God as the centre of reality.

The data collection tool in this research is the researcher himself. Data in the form of fact or phenomenon information that occurred in the field. Data collection is done through participant observation, in-depth interviews with informants and documentation. Participatory observations were made by the involvement of researchers in the Qur'an recitation process of Jantiko Mantab and Dzikrul Ghafilin during the span of approximately three months. Interviews are conducted unstructured and informal in various situations. Objectives include constructing about people, events, organizations, feelings, motivations, demands, concerns and other aggregates, reconstructing such unanimity as experienced by the past, projecting roundness as expected in the future, verifying, altering and expanding the information obtained from others, both human and nonhuman (triangulation), and verifies, alters and builds complete accountability in the Qur'an recitation of Jantiko Mantab and Dzikrul Ghafilin (Lincoln and Guba, 1985). In addition to interviews, the data collection is done by researchers trying to present the figure of Gus Miek through some spiritual activities.

This study uses a spiritual perspectives analysis method through *tawasul*, *dzikir* and prayer. *Tawasul* is getting closer or pleading with Allah (God the Al Mighty) by means of *wasilah* (intermediary) of a person who has a good faith to Allah. The Muhaqiqin Sufis explain that a *tawasul* is a pray that need to be "pulled", in which people who do not sufficiently understand their prayer will be helped by people who have better understanding and have more faith in prayer. These "encouraging" prayers are also for those people whose pray was not accepted because their souls are not clean, hence these people need to be cleaned and guided by those who pray and have pure hearts. *Dzikir* or recitation is often defined by mentioning or remembering Allah verbally through *thayyibah* sentences. Recitation requires a sense of love and expecting for Allah's love. Therefore, no one will practice it except a soul filled with a sense of liking, and love to always remember and return to Him. The *dzikir* in this study was carried out by and followed the Dzikrul Ghofilin practice. Prayer is a plea to Allah accompanied by humility to get a good and benefit at His side. One of the practice is the *syir* pray of Dzikrul Ghofilin. In the meaning of accountability information of the recitation of Al-Qur'an Jantiko Mantab and Dzikrul Ghofilin, the researchers use literature and revelation through the Qur'an and Hadith by considering the three elements of God, nature and human (macrocosm and microcosm). Revelation in this study is the premise of truth and grand theory that still needs to be translated into operational middle-level theory.

RESULTS OF STUDY

Gus Miek invites all the Semaan pilgrims to learn to prioritize and believe in things that should be prioritised and believed. The most important things concerning the present and the needs of the present, to be less noticeable, is praying five times in congregation, and be more familiar with the Qur'an. Gus Miek invites people to return to the right viewpoint. Preparation of the right priority scale in everyday life, so that will gradually improve the quality of life, and bring peace and inner tranquillity.

Gus Miek not only focuses on physical worship alone, but also arranging and guiding all who are involved in the Qur'anic *semaan* to do the appreciation and deepening of the worship performed so that they are not stuck with the routines. Gus Miek Through this collective act of worship, through selective interaction among all who engage in this activity, Gus Miek teaches the "standard akhlaq values". The values of humanity and the slavery necessary to attain predicate as a human and a servant, to be properly referred to as "human" and as "servant of God".

The concept of the Qur'an is how to keep it safe, orderly, neat, responsible, and humane. Gus Miek presents the principles of implementation as a guide as follows: (1) all who participate or deliberately involved must be eager to be sincere. Eager to really cleanse his heart and focus on God; (2) should be performed with a sympathetic and attractive appearance. All who participate or self-engage must be courteous inwardly. This is because it involves many people and interacts with others; (3) the implementation should be simple but weighty. Focus on worship, no need to use too many "accessories" that potentially divert or turn the intention from the right direction.

With regards to sincerity, Gus Miek invites that during the implementation of the *Semaan Qur'an*, everyone should be physically and spiritually prepared to be focus and their intentions should be for merely worship only, studying *zuhud* and *kholwa*. Gus Miek emphasizes not to be infected by the disease " *al-jarru wal majruru muta'alliqun bil fulus* " (the person who invite and being invited should not materialistic).

Gus Miek gave directions to the *huffadhul* of the Qur'an (person who memorise and recite the Qur'an) to be self-sufficient by preparing for all their own needs before coming to the assembly of the Qur'an, including transportation and accommodation. This is in order to maintain their intention to the assembly of the Qur'an only for the worship and not to expect anything from the host. Gus Miek believes that the factor that will make this worship gain the pleasure of God is the persistence and resilience of all involved in trying to sincerely act for the God's sake.

To those who are trusted to organize worshipers, Gus Miek calls on each of them to have a servant mentality who is ready to give service rather than to demand to be served. With everyday language, Gus Miek explains the hadith of the Prophet SAW: "*A'adhomunnas ajran khodimuhum*" (the greatest man of his reward is who is ready to serve his neighbour), which means that whoever is ready to be a "servant" for others, then "the door of heaven" will be revealed for him. If the person does not have this mentality, as a counterpart he must have a "solid prayer" that will cover his shortcomings in providing benefits to the people. If the readiness to serve does not exist, as well as the "solid prayer", then it is better for him to resign.

Gus Miek strongly dislikes personal or group arrogance that makes someone arbitrary to others or other groups through all sorts of abuses, even if it is just a simple violation, and invites everyone to be a pioneer in becoming a good citizen, to always maintain tidiness and security. Do not because of caution less, the heart becomes polluted and tarnished.

About the concept of simplicity, which is the "standard value" and fundamental how to make this *Semaan Al Qur'an* can be held with simple but weighty, not burdensome, with the priority of togetherness and mutual cooperation. Implementation must be neat and humane. All that involved, were touched and approached according to their ability and opportunity, without imposing themselves beyond their limits. There should be no compulsive, though subtle, attitudes or actions that cause people to engage in difficulty to organize their hearts or feel compelled to participate in the *Semaan Al Qur'an*. Anyone who is trusted to continue the mandate of the people must carry it out with trust, responsibility, and on target according to the intention of the provider. The implementation is simplified by focusing on efforts to implement quality worship.

Based on the above findings, the concept of accountability of *Dzikrul Ghafilin* and the study of Qur'an developed by Gus Miek is always carrying a holy mission with accompanied by ethics and humanity as *khalifatullah fil ardh* (God's representative on earth) and servant for fellow human.

DISCUSSION OF RESULTS

There is a debate on the literature approach in determining and interpreting accountability (Sinclair, 1995) and developing accountability mechanisms, principles and frameworks for non-profit organizations (Fry, 1995; Jordan, 2005; Goddard, 2004; Dixon *et al.*, 2006; Unerman and O'Dwyer, 2006a, 2006b; Gray *et al.*, 2006). Accounting researchers were initially explored the extent to which accounting systems and accounting practices were used in the religious settings of the dominant functional mindset and modernization in financial accountability systems (Futcher and Phillips, 1986; Kreiser and Dare, 1986; Swanson and Gardner, 1986; Faircloth, 1988; King, 1988; Zietlow, 1989; Bowrin, 2004). However, there is also a growing interest in a deeper understanding of social, organizational and more crucial, spiritual contexts in which accounting and accountability practices are operated.

In connection with the unique "sacred" environment that defies rational proof and calculation (Laughlin, 1988; Morgan, 1990) and one that is supposedly characterized as "theoretically extreme and dominated by non-financial ideologies" (Lightbody, 2003), there have been many research on how "Accounting" really interacts with religion. However, debates and discussions of what the so-called "sacred rather than secular" application has become subjects (Laughlin, 1988; Booth, 1993; Abdul-Rahman and Goddard, 1998; Kluvers, 2001; Jacobs and Walker, 2004; Kreander *et al.*, 2004; Irvine, 2005; Jacobs, 2005; Hardy and Ballis, 2005; McPhail *et al.*, 2005).

At the same time, the involvement of spirituality and accounting can be achieved through theological analysis, rather than being articulated primarily from a secular and sociological point of view (Gallhofer and Haslam, 2004; McPhail *et al.*, 2004; Kreander *et al.*, 2004). For now, however, few researchers have studied in detail the characteristics of accountability systems and practices in the context of religious organizations (Laughlin, 1990; Abdul-Rahman and Goddard, 1998; Jacobs and Walker 2004; Kreander *et al.*, 2004; Berry, 2005).

In the study of accounting and accountability in Islamic religious organizations, the above issues were also mentioned by Abdul-Rahman and Goddard (1998). The views of the Islamic world cover both worldly and religious aspects. The mundane aspect must be related in a deep and inseparable way of religious aspect without neglecting the mundane aspect. In the concept of *Tauhid* (The Oneness of Allah the God), Islam has developed its own concept of accountability, everyone is obliged to accept all duties and obligations and benefits of any ownership or responsibility entrusted to them and this will be held accountable on "The Day of Judgment". Unlike traditional concepts and limited accountability (principal-agent and relational-based), they argue that accountability has interrelated aspects: universal and one of history (Willmott, 1996). The universal aspect of accountability is part of human nature and behaviour, in "[...] people continue to engage in creating and giving accounts for others, and for ourselves, about who we are, what we do, and so forth" (Abdul-Rahman and Goddard, 1998) and that accountability can be attributed to human aspirations for communication and social interaction.

The role of formal accounting and accountability in religious settings can be conceptualized by certain religious teachings or beliefs. Irvine (2005,) argues that "different denominations, like organizations, will have different views about whether accounting is compatible with their religious beliefs". In Islamic societies, the development of accounting theory must be based on the provisions of Islamic law and the arguments that are not contrary to Islamic law. The Islamic legal view is very clear about the basic principles of how financial reporting and accounting practices should be conducted (Lewis, 2001).

The word Hisab in the Qur'an is repeated more than eight times in different verses (Askary and Clarke, 1997), e.g. Al-Insyiqoq 7-13, Al-Ghasyiyah 25-26, Al-Mu'min 17, Al-Baqarah 202, Al-Imron 19, An-Naba 27 and Al-Anbiya 47. Hisab (account) is the root of accounting, and the reference in the Qur'an is to account in its generic sense, relating to the obligation of every Muslim to Allah for all matters relating to human endeavour. All resources are available to individuals made in the form of trust. For what God gives in the form of

goods, property and assets. The extent to which individuals should use what is entrusted to them is determined in the Shari'a, and individual success in the Hereafter depends on their performance in this world. In this case, every Muslim has an account with God, which records all good and bad actions, accounts that will continue to die, because God shows everyone's account on the day of their judgment. This adds an extra dimension to judgment and deed compared to those already embodied in conventional financial statements.

Hence, the fundamental similarity between reckoning in Islam and accounting lies in the responsibility of every Muslim to carry out the task as described in the Qur'an. Similarly, in business firms, management and owners of capital are responsible for their actions both within and outside their companies. Accountability in this context means accountability to society (*ummah*). Muslims must be committed in both religious and secular dimensions, and their actions are always bound by the shari'a of Islamic law so as to embody a duty and practice including worship, prayer, courtesy and morals, along with commercial transactions and business practices (Lewis, 2006).

Muslims should conduct their business activities in accordance with the requirements of religion to be fair, honest and just to others. Business activities should be broadly inspired and guided by the concept of *tauhid*, *ihsan*, and *tawakkal* with a legal framework committed to values such as justice and the prohibition of *usury* (interest) and the ban on *ihtikaar* (hoarding) and other malpractices. In fact, a large number of Islamic concepts and values determine the level and nature of the business activity (Rahman, 1994). There are many positive values, such as *iqtisad*, *adl* (fairness), *ihsan*, *amanah* (trusted), *infaq*, *sabr*, and *istislah*. On the contrary, there are also some negative values, and thus should be avoided: *zulm*, *bukhl*, *iktinaz*, and *israf*. Economic activity in positive parameters is *halal* and in negative parameters *haram* that must be managed. Production and distribution arranged by halal-haram code must comply with the idea of *adl*. The Qur'an provides a framework of values and concepts for fair business and commercial systems.

CONCLUSION

The implication of this research is that Gus Miek wants to make a change in interpreting the concept of accountability that is currently loaded with capitalist interests by incorporating Islamic values sourced from Al Qur'an and hadeeths through his Dzikirul Ghafilin and the study of the Qur'an's community. The community was used as a manifestation of Gus Miek's point of view that man is God's representative on earth (*khalifatullah fil ardh*) and also a servant serving others (*abdullah*) at the same time. The changes, in the concept of accountability that refers to capitalist principles that aim only to generate income, becomes more widespread by adding the values of God's love.

The concept of accountability is the rights and obligations of humanity as God's khalifah on earth. Every human being shall be obligated to accept all duties and obligations and any benefits of ownership or responsibility entrusted to them and this shall be judged on "Judgment Day". Accountability is a human responsibility as *khalifatullah fil ardh* which includes physically in the form of financial statements up to non-physical with the aim of getting closer to Allah SWT.

The concept of accountability developed by Gus Miek was better understood by Gus Miek himself, because he knew the real intention and purpose of the concept of accountability whereas the researcher only able to seek the building of Gus Miek accountability concepts from various sources which may sometimes have other meaning to Gus Miek's views.

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