

Tauhid Accounting for Accountant

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Abstract- The development of accounting has become more widespread, technically accounting has been able to describe things that have not been studied before. Conscious or not, accounting has developed further not only as a means of recording, reporting, and decision making, but also as a representative God in providing justification. Accounting gradually becomes a living guide to market behavior, few even of companies and even countries that have a crisis or even die because of the loss of market believe.

Accounting has become a lifestyle, not only discussed about its ability in terms of recording and predicting the company's economic capabilities, accounting has now been discussed in more detail even to the side of the social, emotional and religious character of an accountant. The behavior of accountants is now in the spotlight because often the failure of the financial statements presents the report appropriately not because of the inability of regulates, but the behavior of the accountant who is not responsible for what he presents.

This article tries to argue that accounting needs to be considered as an accountant's way of serving his religion. The author believes that the religious side of an accountant needs to be developed in order to be a shield so that accountants do the accounting process correctly, *Tauhid* is able to guide accountants to always act in every aspect of life, such as accounting that has become the joint of every line of life. The

limitation in this article in the writing character, the use of the literature study method makes this paper weak in statistical verification. Apart from these weaknesses, the author believes the need for an accountant to improve his ability is not only from the technical side. A part from these weakness, author believes the need for an accountant to improve his ability not only from the technical side.

Index Terms- Accounting, Responsibility, Religious, Behaviour Accounting.

I. INTRODUCTION

This article presents an opinion about the need for an accountant to not only improve his technical abilities, but also pay attention to emotional and spiritual intelligence. Accounting needs to be considered as a way for an accountant to worship his Lord. Through accounting, an accountant practices religiosity such as honesty, responsibility, and other good behavior. Accounting as a social science, it is fitting in practice to contain moral elements of society that are far from individualism and other immoral behavior.

II. IDEA & FINDINGS

A. *Science and Behaviour Accountant*

Science is a gift from the God that can be captured, understood, and practiced by humans as a form of difference between humans and animals. Scientific knowledge assumes the existence of physical world.

However, some people believe that the separation between religion and modern science is still needed to consider cult religion. This principle is known as secularism which it asserted by the right to be free from the religious rule. They consider the religion is traditional thing that impede the science evolutions.

Substantively, studying about science is not forbidden for religious people. Faith provides knowledge obtain from the words of God. Scientific knowledge required to figure out how the universe works to believe the existence of God. Knowledge help the people to be good believers and to recognizance all of what they did during their life in this world.

However, some people do not have a deal with these basic assumptions that we have responsibility for our own life to God. For example, an accountant that influenced by secularism concept will be act as positivism accountant. Refer to Watts and Zimmerman (1986), the functions of positive theory are to explain the relation between variables and to predict what will happen in the future according to the theory or current event. Therefore, the normative question, such as what should we do, is neglected and tend to emotional feelings.

Even though, the accountant (especially corporate or private accountant) is servant who have responsibility of his manner and the result of work to the Manager or Corporate Management. Being an obedient servant, an accountant, has to obey the rule and do his work as good as possible to deliver good financial reporting so it can be used by Managerial Level for decision making process.

As a servant, it is natural that accountants have spiritual behavior. Having believe in the presence of God's supervision, believes that his behavior in the world must be accounted for. So, when an accountant already has monotheism, fraud behavior must not be

done. Tauhid will be a shield on him, a godly man. Tauhid can guide Accountant to be honest in all conditions.

B. Accountant has No Religion?

Accountant is common related to capitalism idea. Yusran (2002) stated education systems in the world mainly influenced by capitalism such as pluralism, syncretism, nationalism, liberalism, secularism, etc. People consider those education systems involves accounting discipline produce accountants with secular mind. It is the result of this discipline accentuate practical and conceptual theory without concern for accountant's professional responsibility.

Those education schemes affect accountant's manner in taking their professionalism requirements. They generally focus of the standard compliances and hardly look at their target or personal benefit without any considering to the responsibilities not only to higher level management but also to God.

An accountant who aware of his responsibility as the God servant hopefully can bring up the positive impact so he is more carefully to do professionalism accountants job with high integrity performance. It is reduce and prevent fraud in financial reporting that could detrimental the users. An accountant who have great Tauhid concept in his mind will lead to the assumptions that all of what he did is always in the sight of God so having positive manner is big ideal.

C. Behaviour Degradation Accountant Responsibility

Accountancy can't be separated from its environment because they have strong interaction and give influence for each other. Environment will always change as a necessity of life. The fact show that a lot of scandals and frauds in financial reporting entity and the lack of concern in social responsibility

implied big evolution is occur in accountant behavior.

The behavior of accountants is a determinant in the financial statements, it does not mean that regulation is not important, but accountants who only have technical capabilities without having a spiritual value have the potential to take irresponsible actions through rules gaps. Many events have proven that an accountant is an actor behind financial report fraud. As a result, many disadvantaged parties, including the accountants themselves, both economically and non-economically. Accountants who act fraudulently cause stigma in society that accountants have experienced moral degradation.

Accountants as the human have two sides, managerial and spiritual. Modern accountancy assert the accountant to be more materialistic so the spiritual values are neglected. Therefore, human is heading to be profit oriented and to practice materialistic accountancy. In the way to achieve that objective, the offense and the loss of ethics values and morality are possible to come up due to moral degradation of accountant.

This conditions implied that accountancy deteriorate in reflecting business reality perfectly. Triyuwono (2006) claimed that modern accountancy is not be able to reflect non-economic reality created by the company and only able to admit and to reflect economic events. Refer to Harahap (2008), financial report, the main product of conventional accounting (modern), has some following points of limitation:

- Financial accounting customer is the people who embrace secularism, materialism, and rationalism. They belief in absence of God.
- The purpose of the financial accounting is for certain ideologist or Americans.
- The majority user of financial accounting is a large or go public company.

- The aim of capitalism in financial accounting is obtaining information to get the accreditation of wealth.
- The financial accounting is historical based.
- The main service of financial accounting is public, so this is not private.
- Focus on materialistic information.
- Qualitative information is ignored.

D. Accountant as Servant

Professional behavior values of accountant is engaged ethics, while the fundamental values of self influenced assumptions about how to construct and to deal with the reality. Self perception's as homo economics (economic man) will generate an opinion become more realistic in economical point view. The consequences will tend to the reality configuration which is more concentrated in economy than social reality.

Taking behavior in just one point of view such as economic view leads to accountant to be more individualist in social reality. The reality often cause the accountant against the rule without any consternation. A book by Kamayanti (2012) titled "Cinta: Tindakan Berkesadaran Akuntan (Pendekatan Dialogis dalam Pendidikan Akuntansi)" explained that life is not only having religious but also nationality while people can embrace both like ideology Pancasilaism. Pancasilaism can deeply embedded as fundamental mind as accountant profession in financial reporting.

The existence of Pancasilaism ideology that becomes the spirit of the accounting profession is one example that accounting is part of social science. As a social science, it is natural that accounting has social values. Individualism, cheating, and other immoral behavior must not be in an accountant behavior because it will damage accounting as a social science. An

accountant who has no morals, he measures religious and social values.

It will be an optimistic view for the accountants to have a comprehensive perception about their religion to realize who they are as the servants that obligatory to create the best reporting as much as possible by obeying the rule.

III. CONCLUSION

Based on the description, it has been explained that accounting has been discussed in more detail to the side of the accountant's social, emotional and religious behavior. Accountant's responsibility is a joint review after several frauds in the presentation of financial statements. Some opinions actually consider the moral degradation some accountant's due to the immoral behavior. In this article it is stated that should be an accountant's has the ability in the technical field as well as in emotional and spiritual abilities. This article believes that the attitude of an accountant servant helps guide him to believe that he must be responsible for his behavior.

Accounting needs to be considered as a way for accountants to serve their religion. The author believes that the religious side of an accountant needs to be developed in order to be a shield so that accountants do the accounting process correctly, Tauhid is able to guide accountants to always act in every aspect of life, such as accounting that has become the joint of every line of life.

This article has the hope that accountants are not only concerned with technical and regulatory capabilities, but also the hope of improving the behavior of accountants. As a representative of God, the financial statements made by accountants have become the source of life for some companies and even the State. The increasing impact of the financial statements

needs to be accompanied by an increase in the emotional and spiritual side of the accountant, not only for accountants, but also for the lives of many people.

The limitation in this article in the writing character, the use of the literature study method makes this paper weak in statistical verification. Apart from these weaknesses, the author believes the need for an accountant to improve his ability is not only from the technical side.

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