



Islamic accounting anthropology to construct Islamic boarding school (Pesantren) accounting guidelines in Indonesia

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Abstract

This study aims to reassemble the modern and individualistic Islamic boarding school (Pesantren) accounting rules. These two principles are completely inappropriate for use in the management of Islamic boarding schools, which are characterized by a thorough understanding of Islam, an Indonesian setting, ease of administration, and a close bond between the teacher and students. The values of modernism and individuality are considerably different from those of the Pesantren, who place more significance on benefit than individual desires. This study applies Islamic Accounting Anthropology in the development process for Islamic boarding school accounting to develop under the local Indonesian culture, which has values and is reflected in the essence of faith. Accounting standards for Islamic boarding schools can eradicate Islamic and humanism principles that exist in Islamic boarding schools. This argument is evident from the perspective that Pesantren is now considered a potential market participant in supporting the national economy rather than an academic institution that develops members of academics.

Keywords: Islamic Boarding School, Accounting Guidelines for Islamic Boarding School, Islamic Accounting Anthropology.

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1. Introduction

Islamic Boarding School (Pesantren) was Indonesia's earliest and oldest educational institution (Herman, 2013). The qualities of Pesantren, including its Islamic heritage, Indonesian setting, ease of administration, and teacher-students relationship, are what have allowed this educational institution to endure (Herman, 2013). This quality should be absent from Pesantren's modernism. Modernism represents the rejection of an antiquated past preoccupied with myths or the supernatural and looks to the present rather than just placing humans at the center of civilization (Mulawarman, 2013b). According to the general perception of modernity in accounting, tracking cash flow and communicating financial information about a company's economic activities are essential to modern accounting (Mulawarman, 2013b).

By pursuing individual goals, modernity and individualism co-evolved (Mulawarman & Kamayanti, 2018). Positive accounting theory, agency theory, entity theory, stakeholder theory, and other theories that aim to standardize entity management developed due to the cult of self-interest (Mulawarman & Kamayanti, 2018). Modernity made people feel at ease inside a golden cage, a metaphor to demonstrate the irony of modernity's goal and impact on the advancement of science (Koornhof & Villiers, 1999). Ironically, it affected individual constraints in advancing knowledge because modernity aimed to improve individual emancipation (Koornhof & Villiers, 1999).

In partnership with Bank Indonesia, the Indonesian Institute of Accountants (IAI) developed the Accounting Guidelines for Islamic Boarding School (PAP) in 2018. One of their goals was to modernize Pesantren's financial reporting. In order to strengthen the Pesantren economy, the PAP regulated non-binding Pesantren accounting procedures and required financial reports to be prepared under applicable accounting standards (IAI, 2018). PAP can handle the difficulties in managing traditional Pesantren brought on by the caliber of human resources (Gurendrawati et al., 2020; Murdayanti & Puruwita, 2019). As stated in the introduction to Chapter 1, part A, number 2 was:

"Although Pesantren has shown its impact, Pesantren still struggles with various internal and external problems. These problems, among others, in terms of human resources who manage the finances of Pesantren".

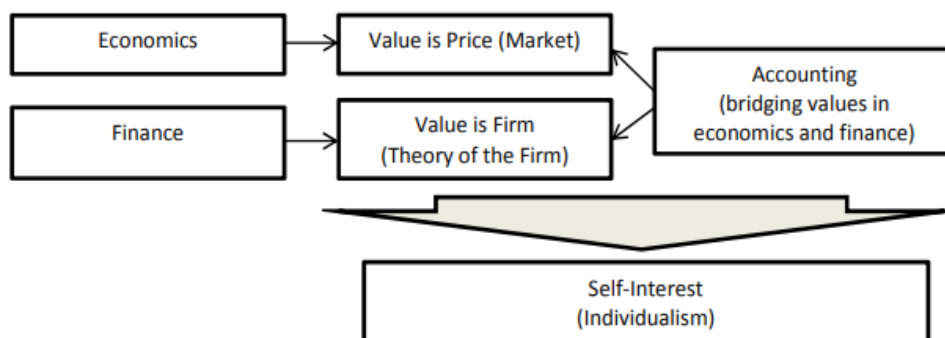
When professional associations wanted to manage Pesantren to gain the association's next market share, they used the quality of human resources as a convenient excuse. In defending the accounting profession, accounting had reached a degree of capitalist dominance (Montagna, 1997). Professional associations will always try to secure power by upholding state confidence in the accounting profession, efforts to maintain this power can be seen from the persistence of accountants in the face of growing disagreement on account assumptions, the reality of economic objectivity, critical interpretive perspectives, and reflection of knowledge about changing systems (Robson et al., 1994). Professional standing is negotiated, proven, and justified by developing a body of knowledge, abilities, and ethical conduct backed by pertinent disciplinary procedures (Robson et al., 1994). The profession's main goal is the public interest. The accountant's claim to position, authority, and respect gives rise to the accounting profession (Robson et al., 1994).

Although they were referred to as "non-binding financial statements," Pesantren was not prohibited from using their qualities and worth when creating financial statements. The three main references for PAP were Indonesian Accounting Standards for Non-Publicly-Accountable Entities (SAK ETAP), Indonesian Financial Accounting Standard (PSAK), and Indonesian

Financial Accounting Standard for Sharia Entities (PSAK Syariah), set by the Financial Accounting Standards Board (DSAK IAI) and the Indonesian Sharia Accounting Standards Board (DSAS IAI). Adopting PAP as an accounting procedure for additional companies impacted by the contractual relationship between agent and principal would result in compliance with this standard. Incorporating different contract types is necessary to drive out the devils of accountant-made contracts (Seal, 2004). Applying social justice to contract-making does not have to increase capitalism's market dominance because the principal and the agent have different levels of bargaining power (contractual freedom), traditional contracts show inequality between the parties (Seal, 2004).

Contract freedom concerns the parties' equality when entering agreements (Saptono, 2014). The entity concept, which distinguishes between private and corporate ownership and maximizes profits for investors, underlies contracts in accounting. Pesantren accounting should not be created based on a legal arrangement that requires openness and responsibility. Pesantren accounting must advance under steadfast Islamic principles and Pesantren culture. In educational exchanges, students and teacher feel sincere in this culture (Herman, 2013). Student and teacher contract differ from educators and students interested in cognitive achievement. It is similar to how children and parents, including God, interact (Herman, 2013; Ryandono, 2018).

The importance of kinship is one of the values that Pesantren shares. For Pesantren, these two principles merge to form a single principle (Annisa, 2019). Pesantrens transform into educational institutions that can create the next generation of knowledge with a straight genealogy from the Prophet and a superior generation of candidates with Rabbani attitudes when seen from the fundamentals of Islam. When considered from an economic angle, this value develops into a large market potential for economic growth. Figure 1 illustrates how the economic perspective is expanding in the worship of individual interests simultaneously (Mulawarman & Kamayanti, 2018).



**Figure 1. Expanding the economic perspective in the worship of individual interests
Mulawarman & Kamayanti (2018)**

The establishment of a Pesantren cooperative that supervises the region's economic activities, whether they take the form of financial institutions, BMT, or the creation of business units, is the goal of the second perspective, which has been the subject of extensive research on Pesantren (Dewi & Widiastuti, 2016; Fathoni & Rohim, 2019; Kholilah et al., 2022; Marlina, 2014; Ryandono, 2018). Accounting will always bridge the market's needs in deciding pricing

and the company's need to make a profit (Mulawarman & Kamayanti, 2018). What must be underlined, though, is what accounting means. As stated in Al-Baqorah verse 282, when accounting is restored to taking precedence over recording, the benefit will follow the procedure.

The meaning of the Qur'an is consistent with Anthropology of Islamic Accounting (AAI) (Mulawarman & Kamayanti, 2018). AAI mobilizes analysis on how Islamic beliefs and Indonesian areas are compatible (Mulawarman & Kamayanti, 2018). This value differs from secularism, which divides the life of this world from the afterlife. Using *ulul albab* in accounting development, ensuring no dichotomy between this world and the afterlife is possible. Under the core of faith, the reason is the general meaning of *ulul albab*. This value can direct Pesantren's recording away from personal interests and toward benefits. So that Pesantren accounting develops under the influence of local Indonesian culture, which has values and is expressed in the fundamentals of faith, this study employs AAI to construct Pesantren accounting with *ulul albab* values (Mulawarman & Kamayanti, 2018). This research is the first study that attempts to reconstruct pesantren accounting guidelines with the AAI approach.

2. Literature Review

Development of Science and Accounting

Since the turn of the twenty-first century, scientific imperialism has been rejected. Deviations from mainstream science are caused by the macho regime, which has replaced capitalism through scientific empiricism, as well as several negative effects that science has had on society and the environment (Sardar, 2002). Science war is a term used to describe the opposing alignments of science that have existed since the 20th century (Mulawarman, 2010). The conflict between capitalists and socialists over the progress of science resulted in a discussion about paradigms (Sardar, 2002). The paradigm separated into the four primary paradigms of functionalism, interpretivism, humanist radicals, and structural radicals (Burrell and Morgan, 1979).

Various research paradigms produce different accounting procedures. The values of capitalism, secularism, and modernity resulting from accounting created according to the Western paradigm differ greatly from Indonesia's human values. Capitalist ideas, frequently employed as a guide in accounting practice, show the impact of the paradigm. For instance, the theory of legitimacy, stakeholders, public interest, and agency theory demonstrates its agreement with investors as parties who must place their demands first. Other researcher even assert that there are only two categories for applying accounting theory: radical accountant content and critical legal theories (Hogler et al., 1990).

According to critical legal theories, the requirement for accounting as a tool for management accountability to capital owners is explained by agency theory and the legitimacy of accounting practice; as a result, the practice must be motivated by the need to serve this interest (Hogler et al., 1990). In viewing agency theory as a way to establish an equilibrium where present interests can be conditional and modified to the requirements of all parties without highlighting one party as the dominant party, radical accountant content is more humanistic (Hogler et al., 1990). Nevertheless, while being creations of the West, these two ideals continue to support the predominance of some parties in contractual relationships. Additionally, they do not apply the concept of divinity while applying accounting theory.

Even though the scientist who produced it did not openly refer to it as a paradigm, the history of knowledge creation in Islam has divided opinions (Zarkasyi, 2005). There are four paradigms; a) according to Maulana Al-Maududi, the Islamic paradigm is known as *Islamic Nazariyat* (Islamic Vision), which is a perspective on how to integrate the recognition of God's unity in all human endeavors; b) Shaykh Atif al-Zain described the paradigm as the application of *aqidah fikriyyah* and referred to it as *al-Mabda' al-Islami* (Islamic Principle), which unites the union of faith and reason, c) according to Sayyid Qutb, the paradigm is known as *al-tasawwur al-Islami* (Islamic Vision), and d) Seyyed Naquib Al-Attas called it *Ru'yatul Islam lil Wujud* (Islamic Worldview), which refers to the Islamic understanding of reality and truth that are discernible to the eyes of the heart and the nature of existence (Zarkasyi, 2005).

3. Methodology

The modified AAI paradigm from Islamic anthropology (Tapper, 1995) is used in this study (Mulawarman & Kamayanti, 2018). The following assumptions are tailored to the goals of this study and applied in the application of AAI: using the Quran and hadith as the main sources and adapting them to the Pesantren accounting methods, the principal references to the Quran and hadith forcefully support the doctrinal aspects of Islam, and the evolution of AAI within the context of Pesantren financial reporting discourse (Mulawarman & Kamayanti, 2018).

Secondary sources from historical information, current events, and literature reviews on accounting and Pesantren were gathered for the research analysis. According to ulul albab, AAI is suitable for examining Pesantren since it promotes Islamic principles and acknowledges the local culture, which is quite strong in Pesantren. The research results will be used to explore the evolution of science and accounting in order to position AAI in the conversation, the history of Pesantren in Indonesia, which focuses on the cultural diversity of Pesantren in order to maintain its existence, and Ulul Albab in the development of Pesantren accounting.

4. Results

Regarding the absorption of religious principles, the four paradigms are comparable. Previous researcher expressly highlights the significance of creating a new paradigm beyond postmodernism, namely the effort to include God in advancing knowledge, discusses the internalization of religious values (Mulawarman, 2020). Idealistic pursuit of perfection and human sincerity is based on the prophetic tradition of *Mufahhamun*. The growth of knowledge is focused on the sincere longing for God that spans place and time so that people can go from the vacuum to the unity of holiness. Six stages for the deconstruction of science, which does not simply focus rationalism, a) philosophical deconstruction and demystification of modern accounting theory, b) determination of Philosophical-Theoretical Shariah Accounting, c) establishment of a Hierarchical Philosophical-Theoretical Structure of Shariah Accounting, Synergistic Binary Opposition (In shariah accounting, this is done by the Metaphor of Zakat), d) decentering of Western Accounting Technology by Differing the Technological Process, and Decentering of Western Accounting Technology, e) innate Structuring Capacity of Western Accounting Technology with enzymaticization of the Appropriate Structure through *Tazkiyah* towards Accounting Technology Shariah, and f) reconstruction of Technology for the Formation and Distribution of VA by deconstructing the cultural values embedded in VAS that have Islamic values and become purposeful (Mulawarman, 2013a). Local components have not been incorporated into the reconstruction process (locale is not used in the sense of a general

locality; rather, it refers to Indonesia only). As a result, this study applies AAI to balance indigenous Pesantren culture with Islamic principles.

5. Discussion and Conclusions

Pesantren Simplicity and Million Benefits

The ancient educational system in Indonesia, known as pesantren, has existed there since before the Islamic monarchy (Herman, 2013). Pesantren is an institution where santri/student (a Sanskrit term for Sastri that denotes Sastri or from the Javanese language cantrik) learn from their teacher (Kyai) (Herman, 2013). Age boarding demonstrates a form of Islam that requirement by the locality of Indonesia. According to the definition, the key components are Kyai, Santri, and dorms. These three factors play a big part in how Pesantren spreads Islam and influences Indonesian social, political, and religious life (Herman, 2013). Since the time of Sheikh Maulana Malik Ibrahim, the founder of the pesantren, the hermitage has existed (Herman, 2013). The hermitage students disperse around Indonesia and impart the knowledge they have acquired. This spread evolved into the model for several Pesantren in Indonesia.

West Java has 8.410 Pesantren and 718.167 students, Banten has 4.794 Pesantren and 284.527 students, and East Java has 4.692 Pesantren and 654.404 students, making up the three provinces with the highest concentration of Pesantren (Ryandono, 2018). Due to the highest ratio of santri to Pesantren compared to the other provinces in East Java, the province of East Java is referred to as a "Santri city" (Subekti, 2017). Starting with the *da'wah* movement, the Pesantren movement in Indonesia has grown to include the fight for independence, the formation of the national character, and economic battles (Ryandono, 2018).

Pesantren had previously helped Indonesia gain independence (Fathoni & Rohim, 2019; Herman, 2013). Living at the time was difficult, and the colonizers started to fear the local culture and community's support for the Pesantren, leading to several restrictions on socio-religious activities. However, this restriction has given the Pesantren the drive to stand their ground, and as a result, the form of Kyai's leadership in society is starting to take shape since they have faith in their expertise (Herman, 2013). Santri had a significant role in the campaign for Indonesian independence (Fathoni & Rohim, 2019). The Pesantren's function grew over its evolution. However, modernization, which is seen as the advancement of civilization, also has an impact on Pesantren's educational system. As a result, Pesantren is split into two categories in terms of their development: *salaf* Pesantren (traditional) and contemporary Pesantren.

Salaf Pesantren is always characterized by straightforward management that upholds traditional values (Herman, 2013). The strong relationship between the santri and the kyai, the santri's allegiance to the kyai, the frugal life and full of simplicity, independence, courage to suffer in order to attain a goal, and the awarding of a diploma are only a few of the traits of traditional Pesantren (Syafe'i, 2017). Since Salaf Pesantren is still prevalent in rural regions or the final bulwark of Islamic tradition (Akhiruddin, 2015). The advent of Gontor Pesantren, which have excellent management and infrastructure, has had a major effect on contemporary Pesantren or khalafi (Akhiruddin, 2015; Herman, 2013). A substantial shift in the educational system or its institutional components is the defining feature of the *khalafist* boarding school (Akhiruddin, 2015). Due to the connection developed between Pesantren, the santri and the modernization of Pesantren, Pesantren is now regarded as an educational institution with a significant market share (Annisa, 2019; Kholilah et al., 2022; Rimbawan, 2012). Additionally, Pesantren started to be regarded as a shadow economy. Interests start to enter when the entity is viewed as an

economic potential because management, resources, systems, and accounting are also directed to maximize profits from this potential.

Accounting and Ulul Albab Value

Ulul albab is mentioned in 16 verses and ten letters (Qodratulloh, 2016). In three verses, verses 179, 197, and 269 of Al-Baqarah, the initial letter discusses *ulul albab*. Pesantren accounting standards may eliminate Islamic and humanist principles. This shift may be seen by assuming that Pesantren is no longer a school that creates a cadre of ulama but focuses on Pesantren's potential market share in assisting the national economy. By altering the ontological basis of financial reporting, which is the capacity to differentiate between good and evil in Pesantren accounting records, *ulul albab* accounting can resolve this issue. The three passages are in separate contexts; verse 179 is about *qisos*, verse 197 is about the Hajj and Umrah, and verse 269 is about thinking about Allah's power. Each of the three uses the definition of *ulul albab* to mean the same thing—people with a purpose. The use of reason always brings human piety closer to it. Therefore, the ultimate purpose of human reason is to draw nearer to Allah. The meaning of *ulul albab* in this poem is aimed at people's capacity to develop into wiser beings through the intellect (Qodratulloh, 2016). *Ulul albab* defines as the employment of will to balance human mentality and morality, is also mentioned in QS. Ali Imran verses 7 and 190 (Qodratulloh, 2016).

Verse 100 of QS. Al-Maidah emphasizes developing piety and the capacity to tell good from evil (Qodratulloh, 2016). The ability to learn from the past and past experiences in order to develop wisdom in managing emotions is described in QS. Yusuf verse (Qodratulloh, 2016). Verse 19 of QS. Al-Ra'ad and verse 52 of QS. Ibrahim strongly emphasizes using reason to understand the Qur'an better and make it a source of law (Qodratulloh, 2016). The significance of history is discussed in QS. Shad verses 29 and 43, which are nearly identical to QS. Yusuf verse 111 (Qodratulloh, 2016). This verse increases the critical, tenacious, and upbeat character with preserved emotions: verse 8, verse 19, and verse 21 of QS. Al-Zumar encourages respect for all religions (Qodratulloh, 2016). Science and the Qur'an are reconciled in QS. Al-Mukmin verse 54 (Qodratulloh, 2016). The ability to share newly acquired information is discussed in Thalaq verse 10 of the final surah, QS (Qodratulloh, 2016).

Reason must be applied in the growth of accounting to prevent people from falling into a rationalist mindset that resists reason in advancing science, and reason must still be focused on religious values. The adoration of logic is rationalism. He ordains localizability as a feature of existence. The argument is sound if it is applied to determine a specific number, such as the sum of six cows plus three cows being nine that are palpable, visible, and touchable. However, logic becomes remote if employed to describe social reality, let alone God, and there will never be a point when the two can come together. In light of this, is it equivalent to talking about how dark forms are to ordain truth exclusively to anything with form, shape, and taste? It can only be felt; it cannot be expressed. Existence is as such. Even if two children are identical twins, it is still illogical to worship logic because it cannot account for how distinct each child is from the other.

A conceptual framework for accounting with greater religious values can be developed in the *ulul albab* context. The Qur'an clearly states the duty to record transactions under the QS in Al-Baqarah verse 282. As a result, efforts to carry out accounting construction under the reasoning of the Qur'an are essential. However, if accounting is merely employed as a language to enhance

human greed in pursuing its interests, then the recording will not be able to approach the worth of divinity. Accounting in *ulul albab* differs significantly from Pesantren's highly socialized accounting system.

The development of Pesantren's accounting is partly a result of agency theory, which emphasizes accountability and transparency in Pesantren's financial management. As part of efforts to strengthen Pesantren's economy so that Pesantren can create financial reports, the goals of the accounting rules are outlined in Chapter 1 of the accounting guidelines for Pesantren (IAI, 2018). Some researcher use this standard by conducted a study that focused on training in creating Pesantren financial reports to enhance Pesantren management and finances (Murdayanti & Puruwita, 2019). Other researcher go so far as to outline the actions that can be taken to enhance the financial administration of Pesantren, either manually or by computerization, in order to reduce management costs (Gurendrawati et al., 2020). Increasing the effectiveness and efficiency of resource management inside the entity is a key component of cost control. According to logic, this argument can be justified in the administration of nonreligious enterprises. If the administration of Pesantren places more attention on cost containment, it changes into something else.

With this objective, it is easy to lose sight of human values and the bond between society and the Pesantren. In the name of learning, Pesantren will be identical to other educational institutions privatized and turned into commodities. Even worse, the Santri will be treated the same as other students who serve as the Pesantren's money generators. Ironically, Shaykh Maulana Malik Ibrahim or Sunan Gresik originally offered up the idea of founding a Pesantren. The great goal of creating a Pesantren is to train students to become preachers who make Allah; nevertheless, if materialistic values are imposed on Pesantren accounting, this beautiful goal of employing the principal incentive in life will be defeated.

Does logic still need to be a valid argument? If true, this example may help people understand the perils of accounting procedures in eradicating Pesantren's Islamic principles. Students' parents have high expectations for Pesantren; thus, they are eager to invest as much money as possible in the school's development. The absence of a formal receipt or record of this receipt demonstrates sincerity. Managers document this income in great detail by implementing Pesantren accounting principles. It can become unrestricted income if released from its usage, temporarily free income if set aside for a certain need, or permanently tied if it is decided to pay for a specific expense. Can you envision the manager approaching the student's guardian to inquire about the money given? What kinds of inquiries might a Kyai make when instructing students that the left hand is illiterate while providing as much information as possible? Can it also be described when the caregiver would still provide pens, stamps, and receipts?

Changing the ontological foundation based on Western theory and ideals into values acceptable to the Indonesian culture is one technique to alter the accounting of Pesantren. As a source of financial data about the reporting entity that is helpful to present and potential investors, lenders, and other creditors in making decisions about giving resources to the entity, this value will impact accounting objectives. Because they are always thought to be able to provide the best decisions in two areas, namely an assessment of the amount, timing, and uncertainty of the prospect of future net cash inflows to an entity and an assessment of management's stewardship of resources, judgments become extremely important in financial reporting as a result of this objective—the entity's financial strength. The capital must always increase because that is the end of the goal.

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