

## ACCOUNTING PERSPECTIVE ON THE ISLAMIC-DRIVEN ACCOUNTABILITY IN A TRADITIONAL ISLAMIC ORGANISATION IN JAVA

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### ABSTRACT

**Purpose** — This study explores an accounting perspective on the Islamic-driven accountability in Gus Miek's Jantiko Mantab community, a traditional Islamic organization in Java. The Jantiko Mantab is an East Java-based community initiated by KH. Hamim Tohari Jazuli (Gus Miek) in 1970s. Regardless a unique and controversial method of Gus Miek, this community was selected as the object due to its progressive development in Islamic movement on the number of followers especially in grass root and marginalised communities in Java. The study focuses on two main public activities of the Jantiko Mantab, which continuously held from one place to other places, namely Al Quran recitation (*Semaan*) and praising Allah using holy sentences (*Dzikrul Ghofilin*) in congregation.

**Design/methodology/approach** — This study is a qualitative research with a spiritual paradigm approach and uses a spiritual perspective analysis method through *tawasul*, *zikir*, and *syir* (pray). The study is conducted through bibliography reviews, interviews, and direct observations.

**Findings** — The results of this study showed Religious activities within the community were experienced to gain a comprehensive understanding on the founder, leader, and member perspectives on the organisation's accountability. Accountability in Jantiko Mantab was understood as formal aspect of accounting, such as financial report, and also performed and nurtured in accordance to the human task as *Khalifatullah fil Ardh*. The concept of *Khalifatullah fil Ardh* embedded in their community and considered as the accountability uniqueness of Jantiko Mantab.

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**Practical implications** — Semaan Al-Qur'an and Dzikrul Ghofilin of Jantiko Mantab should 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 hadiths.

**Originality/value** — This Islamic value, which also delivered and reflected by their leaders, are likely driven the member perception on the organisation accountability.

**Keywords** — Accountability, Islamic value, Islamic organisation, Indonesia.

**Paper type** — *Case Study*

## **INTRODUCTION**

Accountability is a form of clarifying an activity that has been done. Ibrahim (2015) defines that accountability is a process of which an organization acknowledges openly their responsibility for something that they believe, they done or have not done by involving all actively related parties who respond to the lessons learned.

Religious organizations accountability is a very interesting problem because religious organizations have a sacred mission rather than formal accountability. The "holy" environment proved to be against rational thought (Morgan, 1990) and dominated by "non-financial" ideologies (Lightbody, 2003). The application of "sacred compared to secular" missions has been a matter of debate (Booth, 1993; 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). Religious thinking in the context of the accounting framework can be linked to accounting concepts and practices. The role of religion in the development of accounting is done through integration of theory with an understanding of socio-political structure, multi-paradigm issues that arise in assessing religious processes (Sukoharsono, 2008).

The current research on the accountability of religious organizations focuses on religious structures and organizations, faith-based welfare programs, religion-based banking and the impact of religion on welfare such as income and education. Religion as spiritual capital has a role as an externality of religious networks in encouraging the development of accounting. The emergence of challenges in understanding the concept of accountability in religious organizations is because religious organizations tend to promote sacred missions more than follow the rules of accountability such as in the commercial sector and public sector (Cadge and Wuthnow, 2006). Religious organizations focus more on belief values than commercial structures (Cadge and

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Wuthnow, 2006; Clemens, 2006) and produce formats that are not fully compatible with formal financial reporting (Rose-Ackerman, 1996).

Previous research on accountability in religious organizations has been carried out in the context of Christianity, Buddhism and Hinduism. Theological characteristics also reflect eternal truths and doctrines related to religion and have the same philosophy. Buddhists and Hindus also have important differences in their belief systems. The interaction between Buddhism and Hinduism is analogous to that shown between Protestants and Catholics, especially Buddhism is seen as a Hindu religious reform movement (Snodgrass, 2007). Buddhist and Hindu societies have a long history built by a collection of socio-religious beliefs and practices for everyday life. Buddhist and Hindu societies live their lives and spirituality by the teachings of Hinduism or Buddhism.

Sinclair (1995) expresses the debate over the literature approach in determining and interpreting accountability 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; Unerman and O'Dwyer, 2006b; Gray *et al.*, 2006). Accounting researchers initially explored the level of accounting systems and practices used in religious settings from evidence-based mindsets, recommended and modernized in financial accountability systems (Swanson and Gardner, 1986; Zietlow, 1989; Bowrin, 2004). However, there are also thoughts that arise in organizational understanding in social and spiritual contexts where accounting practices and accountability are operated.

Research on accountability in religious organizations was reported by Jayasinghe and Soobaroyen (2009) who examined the practice of accountability in Buddhist and Hindu religious organizations in non-Western societies. The results of his research show that in the lives of non-Western Buddhists and Hindus people are bound by the high "Spirit" of religion. The system of accountability in religious organizations is mostly seen as informal and social practices rather than a stakeholder-oriented rational mechanism. Rational accountability mechanisms that are "sacred" by the "spirit" of Buddhism and Hinduism and systems of accountability and religious activities are influenced by "structural elements" of trust, aspirations, patronage and loyalty, social status, power and competition. The practice of accountability applied in Buddhist and Hindu organizations is only something of a "ritual ceremony" that aims to strengthen the image of a religious community. In addition, Randa (2011) reports that local values could coloured the spiritual accountability practice in Catholic church based on an ethnographic approach.

Accountability is a social practice assuming that the role and potential impact of the accounting system can only be understood by referring to certain arrangements (Hopwood and Miller, 1994). Accounting practices and accountability in Buddhist temples by communicating, speaking, acting, feeling and understanding the practice of daily accountability through the "spirit" of religion and "beliefs" combined with structural elements, namely morality and rules. Temples play a major role in these religious societies, especially in regulating the social and political practices of their worshipers (Nelson, 1990). Usually, followers have closeness to religious elements, namely God, eternity, reincarnation and maintain mutual dependence and closeness to the temple and its priests.

Other studies in Protestant society were predominantly dominated by Protestant work ethics, methodical and rational lifestyles, while Buddhists and Hindus had traditional orientations that did not understand financial problems (Northcott and Doolin, 2000; Jayasinghe, 2006). Literature that focuses on accounting and accountability in the practice of religious organizations in Western societies is centred on Christian denominations, except Rahman and Goddard (1998) and Bowrin (2004). Research by Rahman and Goddard (1998) shows that the Islamic worldview includes sacred and secular aspects in which the secular must be related and inseparable to the sacred. However, the sacred aspect is the most significant in the concept of accountability. Secular aspects are seen as preparation for the sacred aspect. Everything in Islam is basically focused on the holy aspect without ignoring the secular aspect.

Research in Christian denominations emphasizes the technical and functional perspective of accounting rather than providing an interpretation of the analysis of how accounting practices are and how accounting interacts with the nature of religious beliefs (Swanson and Gardner, 1986; Zietlow, 1989). Accountability in religious organizations explains the importance of certain interests or groups of users whose information appears more in line with the use of formal accountability mechanisms (Swanson and Gardner, 1986; Berry, 2005). The theoretical approach of post-1980 studies was dominated by sacred versus secular missions which focused on "incompatibility" between religious belief systems and the use of accounting practices and accountability in churches (Laughlin, 1984; Booth, 1993). This means that accounting was considered irrelevant to the life of the organization and was only used to the extent that it supports holiness.

The results of the above study give rise to the use of alternative articulation analysis models as a way out to conceptualize the role of accounting practices and accountability in religious organizations (Gallhofer and Haslam, 2004; Hardy and Ballis, 2005; McPhail *et al.*,

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2005). Hardy and Ballis (2005) argue that the study of accounting in a religious context can be improved by trying to better understand the internal and external community belief systems. Gallhofer and Haslam (2004) suggest the use of theological lessons to conceptualize accounting as an instrument of emancipation from capitalist oppression. This is the reasons to examine the [spiritual] accountability of *semaan* (recitation) Al Quran and Dzikrul Ghofilin by Jantiko Mantab. This was achieved by understanding the spiritual life of their founder and leader (Gus Miek) as the system of trust, both internally and externally.

In the study of accounting and accountability by Kreander *et al.* (2004) in two Islamic religious organizations, the issues mentioned above were also referred to by Rahman and Goddard (1998). First, the authors argue that there is no secular "division" compared to the sacred mission:

"The Islamic worldview includes world aspects and religious aspects, where the world aspects must be linked in a way that is deep and inseparable from religious aspects, in which the latter has the highest and final meaning ..... without implying any neglected attitude or not concerned with world aspects"

Recognition of the role of formal accounting and accountability in religious settings can be diverse and conceptualized by certain religious teachings or beliefs. Irvine (2005) argues that "different denominations, as institutionalized organizations, will have different views on whether accounting is compatible with their religious beliefs". Pastors and lay people believe that accounting does not interfere with the sacred agenda undertaken by the Church, on the contrary, accounting is an important part integrated with the interests of the Church to achieve a holy mission, because the Church has an interest in raising funds and good financial management to achieve its mission (Irvin, 2004)

However, based on the theory of "A Clash of Jurisdictions", a conflict between accountants and religious clerks arises because there is no separation of authority between each. The theory presented by Laughlin (1984), which states that there is a separation between accounting as secular science and religious life full of holiness, encourages the Jurisdictional Conflict.

On the other hand, for someone who is very religious, all of his points of view will always be based on spiritual understanding, therefore his accounting practice will also be filled with the spiritual dimension. In contrary, for someone who is not religious, it is perceived that accounting is a science that free from the influence of spiritual dimension (Jacob, 2004).

Al Qur'an recitation (in local language known as *semaan* Al Quran) and Dzikrul Ghofilin (praising Allah using holy sentences) by Jantiko Mantab is a congregation based religious activity that initiated in Kediri - East Java, Indonesia by the late (*almarhum*) KH. Hamim Tohari Jazuli, also known as Gus Miek, in mid 1970s. Gus Miek's approaches in spreading Islam and disseminating Islamic values to the locals was considerably controversial due to Gus Miek focused to those who "trapped" in bad and sin situations directly, so-called marginalised people, such as gamblers, hookers, drunker, and criminals. Positive responds were obtained from local people as indicated from the massive numbers of the followers (*jamaah*) as well as wider coverage area. Indeed, K.H. Abdul Hamid – Pasuruan (one of the well-known Muslim scholar in Indonesia at that time) and K.H. Abdurrahman Wahid (Gus Dur), who also the 4<sup>th</sup> president of the Republic of Indonesia, also supported Gus Miek's point of view (Ibad, 2007).

Gus Miek's daily preaching was on the street, from dawn till dusk, bars to bars, jails to jails. Gus Miek named this pathway as *Suluk Jalan Terabas*. His daily clothes were as commonly wore by local people, thus Gus Miek's presence was openly welcomed by them. The Jantiko Mantab community with two public 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 was considered to be one of the influential Indonesian Muslim scholar and his legacy has been growing national-wide since then with more followers and coverage area (Ibad, 2007).

Although the management in Jantiko Mantab has been running in a simple and traditional ways with limited formal document involved, their accountability has been arranged in such a way so that it lead to a massive increase on the number of followers and coverages area. Hence, this raises questions on how this traditional Islamic organisation build their accountability toward their follower and people in general. This paper is trying to identify the Islamic-driven accountability in Gus Miek's Jantiko Mantab community based on accounting perspective.

## **RESEARCH METHOD**

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

Data are in the form of facts or phenomena information that occurred and observed in the field. Data collection was done through participant observation, in-depth interviews with informants (including Gus Miek's sons as his successors) and documentation. Participatory observations were also conducted by the involvement of researchers in the *semaan* Al Qur'an and Dzikrul Ghofilin activities during the span of approximately three months. Interviews are conducted informally in various situations. The 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 Jantiko Mantab community. In addition to interviews, the data collection was also conducted by trying to spiritually present the figure of Gus Miek (the founder of Jantiko Mantab community) through some spiritual activities.

This study uses a spiritual perspectives analysis method through *tawasul*, *zikir*, and *syir* (pray). *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 insufficiently understand the prays will be helped by people who have better understanding and have more faith in prays. These "encouraging" prayers are also for those people whose pray was not accepted because their souls are not clean and have many sins, hence these people need to be cleaned and guided by those who pray better and have pure hearts. *Zikir* is often defined by mentioning or remembering Allah verbally through divine (*thayyibah*) sentences. Recitation or *semaan* 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, love to, always remember and return to Him. The *zikir* in this study was carried out by and followed the Dzikrul Ghofilin practice. A pray 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 created by Dzikrul Ghofilin. In the meaning of accountability information of the recitation of Jantiko Mantab, the researchers also 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.

## RESULT AND DISCUSSION

The accountability in Jantiko Mantab is "qualitative" accountability rather than "quantitative", for example marked by the use of accounting terminology (*e.g.* records), numbers (*e.g.* time and money use) and performance appraisals (*e.g.* routine reports reading of the book of prayer and praying) underlying religious life in the IONA community, as reported by Jacobs and Walker (2004). Furthermore, Jacobs and Walker (2004) and Kreander *et al.* (2004) mentions strong aspirations, in the effort to integrate the physical to the spiritual, with the spirit of action is the centre of Jantiko Mantab community.

*Semaan* Al-Qur'an and Dzikrul Ghofilin of Jantiko Mantab, which is always attended by thousands of worshipers, requires huge amount of funds. The operational expenses comes from the pilgrims donations either as permanent or non-permanent donors. In order to run these activities and gain public trust, the committee will also account for the management of the finances. The financial management of the *semaan* Al-Qur'an and Dzikrul Ghofilin is different from financial management in the government sector and the private sector. This is because these are religious activities that tend to present accountability in their sacred missions.

Financial reports produced by Jantiko Mantab community are not in the form a formal financial report. There are no financial statements regarding financial position, activity reports, cash flow statements or notes to the financial statements. Their accountability based on financial reports is in a very simple format using a single entry. The accountability used by this community are cash-based financial reporting and trust-based financial management. Even the financial statements are presented in a very simple way, only recording the amount of income and expenses in general. All financial donations (*shodaqoh*) and non-financial assistance are recorded by the committee and will be submitted to and reviewed by their leaders. During their event of *semaan* Al Quran and Dzikrul Ghafilin, the committee will present a detailed balance of funds regarding the total income of donations and expenses.

Moreover, all committees and people who involve in the *semaan* Al Quran and Dzikrul Ghafilin did not receive wages, incentives, or salaries. The committee and volunteers carried out their work to seek the pleasure of Allah SWT and as part of their strong belief in the spirit of Suluk Jalan Terabas implementation. The funds managed in *semaan* Al Quran and Dzikrul Ghafilin are all used for the operation and for improvement of facilities and equipment. Furthermore, Jantiko Mantab invites all the followers to learn how to prioritise 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

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times in congregation (*jamaah*), and be more familiar with the Qur'an. Gus Miek invited people to return to the Al Quran viewpoint. Preparation of the right priority scale in everyday life, so that they will gradually improve their quality of life, and gain peace and inner tranquillity.

The *semaan* Al-Qur'an and Dzikrul Ghofilin in Jantiko Mantab is not only focuses on physical worship, but also arranging and guiding all who are involved in the community to do the appreciation and deepening of the worship they performed so that they are not stuck with the physical routines. Through this collective act of worship and selective interaction among all who engage in this activity, the "standard *akhlaq* (behaviour) values" was taught and transferred by Gus Miek. The values of humanity and the slavery is necessary to properly attain predicate as both human and servant of God.

The concepts in the Al Qur'an are how to keep life safe, orderly, neat, responsible, and humane. The activities in the *semaan* Al-Qur'an and Dzikrul Ghofilin presents the principles of implementation as a guide, as follows: (1) all who participate or deliberately involved must 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 worthy before God. Focus on worship, there is no need to use too many "accessories" that potentially divert or turn the intention from the main direction.

In regards to sincerity, Jantiko Mantab community promotes and implements it, in which everyone should be physically and spiritually prepared and focused. Also, their intentions should be merely for worship only, studying *zuhud* and *kholwa*. The Jantiko Mantab emphasizes their congregation not to be infected by the disease of "*al-jarrawalmajrurumuta'alliqunbilfulus*" (the person who invite and being invited should not be materialistic).

The *semaan* Al Qur'an and Dzikrul Ghofilin in Jantiko Mantab gave directions to the *huffazdhul* of the Qur'an (person who fully memorise and do the recitation of Al Qur'an) to be self-sufficient by preparing all of their needs before coming to the assembly of the *semaan* Al Qur'an, including transportation and accommodation. This is in order to maintain their intention for worshiping Allah SWT only and expecting nothing from the host. Gus Miek believes that the factor that will make this worship gain the pleasure of God was the sincere persistence and resilience (*istiqomah*) of all attendees that involved, for the God's sake only.

For those who are trusted to organise the event, the *semaan* Al Qur'an and Dzikrul Ghofilin in Jantiko Mantab calls on each of them to have a servant mentality, which is ready to give their best service rather than demanding to be served by others. In everyday language, Gus Miek explains the hadith of the Prophet Muhammad (S.A.W.) ibn Abdillah: "*A'adhomunnasajrankhodimuhum*" (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/her. 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 not to be involved in this activity.

Moreover, Jantiko Mantab community 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. It is unexpected that because of caution-less, the heart becomes polluted and tarnished.

In term of simplicity, which is the standard and fundamental values, the *semaan* Al Qur'an and Dzikrul Ghofilin are held with simplicity but worthy before God, avoiding burdensome for the hosts or locals, with the priority of togetherness and mutual cooperation. The implementation must be neat and humanly. All people that involved, were 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 this activity. Anyone who is trusted to continue the mandate of the people must carry it out with high trust and responsibility, and on target according to the intention of the host. The implementation is and can be simplified by focusing on the efforts of implementing good quality of worship.

Based on the above findings, the concept of accountability in the *semaan* Al Qur'an and Dzikrul Ghofilin in Jantiko Mantab community is always carrying a holy mission with accompanied by ethics and humanity as *khalifatullah fil ardh* (God's representative on earth) and servants for fellow human being. The *khalifatullah fil ardh* concept was also mentioned in Abdurahim study (2016) on Aminullah. Aminullah's point of view on human characteristic, based on Al Quran, was built by the terms of *khalifatullah, Abdullah, and Abdurrahman*.

### **Religious Spirit**

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In Jantiko Mantab community, the role of "trust" is an important factor of accountability. "Trust" is a problem in maintaining all forms of accountability (Dixon *et al.*, 2006). Our point of view is that the belief of "religiosity" plays an important role in increasing "trust" and is the output of formal accountability mechanisms. Strong levels of "trust" and "religiosity" can be felt from the personality, actions and executions of Jantiko Mantab's activities.

The "religious ritualisation" of formal accountability mechanisms in Jantiko Mantab leads in part to the development of more practical and socialising forms of accountability (Roberts, 1991; Roberts, 1996; Jacobs and Walker, 2004; Gray *et al.*, 2006), focusing on non-financial aspects. This informal accountability then focuses on the verbal and visual exchanges that arise between the meetings, conversations, and recitation of the Qur'an. This "spirit" in ensuring the correct performance of religious practices is reflected by the attendees and their efforts in maintaining and improving the physical facilities / structures of the *auliya's* (religious leader) grave. There are no comments, suggestions, and criticisms related to the infrastructure when administrators are asked about the accountability and performance in Jantiko Mantab. This is acknowledged by the board of Jantiko Mantab, in which they also ensure "proper" physical structure (cleanliness, functionality, better lighting, *etc.*), which generally reflects the "aspirations" to enhance the visible and symbolic features of religiosity and "looking after" the congregation. A follower states:

I do not need to check the financial records related to the *semaan* Al Qur'an and Dzikrul Ghofilin in Jantiko Mantab. We can all see the progress achieved by the board of Jantiko Mantab over the last few years. New buildings, clean and spacious environments, increasing numbers of congregations, *etc.* It is good evidence for its proper and continuous development (interviews in Jantiko Mantab's Nuzulul Al Qur'an event at Aulia Tambak, Kediri)

This indicates how Jantiko Mantab appreciate the aspirations of the administrative in conveying the religious spirit of the congregation from the disclosure of accounting figures, when it concerns the perception of accountability. For the attendees or followers, religious "spirit" and "symbolic expression" of the *Imams* (leaders) and members of Jantiko Mantab believes that the execution and quality of activities is more important than the formal physical act of accountability.

The results also reveal how loyalty and patronage relationship are embedded in the accountability of people involved. As mentioned before, there is no legal binding reporting the requirements but rather to some

"self-regulatory" element established through the order of the *Imam / Kiai* (Gus Tajjudin Tjokro, son of Gus Miek). There is no provision to empower the congregation in instituting action against any wrong doing by the board or *Imam* if they violate their responsibilities. This is because of the nature of patronage and loyalty that belongs to the followers in the service of *Kiai / Imam* in Jantiko Mantab.

Jantiko Mantab's followers expressed their closeness and relied on the *Kiai / Imam* for their "religious spirit" and reluctantly questioned it. They develop loyalty and patronage relationship with *Kiai / Imam* and supports him through various ways, namely praise, donation, and free labour. Everything the congregation does is to give pleasure and happiness. This emotional imperative (Northcott and Doolin, 2000) is reflected in the congregational perception of accountability. No one is willing to question the *Kiai / Imam* or their activities, for they fear that it may damage the relationship they have with the *Kiai / Imam*. A pilgrim states:

The *semaan* Al Qur'an and Dzikirul Ghofilin of Jantiko Mantab is very important to all of us in the village. We need the service and very grateful of this event, both in our good and bad moments. The Jantiko Mantab activities are an integral part of us. Thus, we have to protect it and in return, it will protect us. I am very happy with our *Kiai / Imam*. He made no mistake whatsoever. We have no reason to question about his sacred work. We all support it. I always wanted to show him my gratitude for his service and keep trying to help him in any possible way.

This illustrate on how the social dimension can undo the rational accountability mechanisms in Jantiko Mantab and highlight on how the followers have more passionate about the "spirit" of religion behind actions than the act itself. The results of this study indicate the difference between rational expectations and the true reality of accountability mechanisms. Authors also found that rational accountability mechanisms were "purified" by the "spirit" of Islam. The accountability system in Jantiko Mantab is influenced by "structural elements" of trust, aspiration, patronage, loyalty, and social status. First, the religious "spirit" associated with "trust", "aspiration" and "loyalty and patronage relationships" become the main mechanism of accountability. Secondly, "modern" knowledge such as financial literacy, accounting and administration became the power of knowledge for the middle class. This shows that the practice of accountability in the *semaan* Al Qur'an and Dzikirul Ghofilin of Jantiko Mantab does not operate in the same manner as envisaged by the principle of rational accountability. An illustration of

the relationship between accountability practices, structural elements and "spirit" of Islam is presented in Figure 1.

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; Unerman and O'Dwyer, 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 (Swanson and Gardner; 1986; Zietlow, 1989; Bowrin, 2004). However, there is also a growing interest in a deeper understanding of social, organisational and more crucial, spiritual contexts in which accounting and accountability practices are operated.

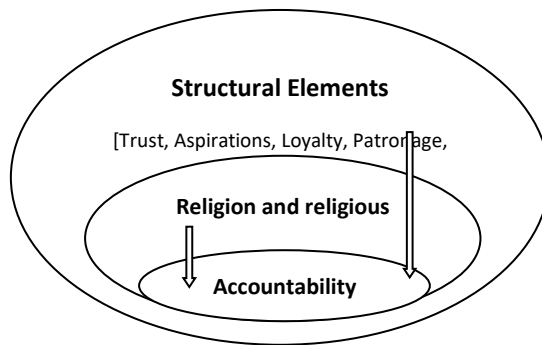


Figure 1. Conceptual Framework Accountability in Jantiko Mantab.

In connection with the unique "sacred" environment that defies rational proof and calculation (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 (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 (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 organisations, 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 itself. In the concept of *Tauhid* (The Oneness of Allah the Almighty God), Islam has developed its own concept of accountability, everyone is obliged to accept all duties, obligations and benefits of any ownership or responsibility entrusted to them and this will be held accountable on "The Day of Judgement". 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, *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 Al 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 (afterlife) 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 sees the truth and will shows everyone's

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account on the day of 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 the 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 is *haram*, both must be obeyed. 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.

This finding implies that religious "spirit" is an integral and important part of accountability in the *semaan Al Qur'an* and *Dzikrul Ghofilin* of Jantiko Mantab. The structural elements of accountability are highlighted by the historically-built "religions" and "religious spirits" of Jantiko Mantab community. The religiosity among the Jantiko Mantab reciters and attendees is dominated by the high religious "spirit" to engage in an "act".

The results of the study showed that the attendees or followers of *semaan Al Qur'an* and *Dzikrul Ghofilin* in Jantiko Mantab were very obedient to all of their leader's (imam) actions. The "spirit" of Islam believed by Jantiko Mantab's followers is seen to be not contradicting with the formal accountability system and the inherent representation of money and assets.

Nothing depends on the functioning of formal accountability mechanisms as part of the theology of integration between physical and spiritual (Jacobs and Walker, 2004), nor is there explicitly and consciously realised religious values and financial practices (Kreander *et al.*, 2004). In addition, there is not a single worldview as documented in Islamic organisations (Rahman and Goddard, 1998). Islam promotes social values and moral values to rationalise the social action of the congregation. The followers understand culture and economy through religion and understand religion through culture and economy. Thus, in a more general context, the social and economic activities of these societies are "purified" and their religious activities are separated "ceremonially". The followers also highly appreciate the religious "spirit" behind the actions of the people. From this perspective, it is found that that accountability practices implemented in the *semaan* Al Qur'an and Dzikrul Ghofilin are felt by the attendees as "ritual worship" aimed at strengthening the righteous and wise image of the sacred heart to the religious community. Therefore, different conceptualisations of accountability as a result of different denominations was observed. These activities are essentially diverse and rooted in social context, due to the absence of the elite centre of Jantiko Mantab community. This is very different from previous studies of Jewish-Christian accountability in which religious organisations are powerful and hierarchically controlled. On the other hand, Jantiko Mantab lived and redefined their religion as a "way of life" and therefore this study contributed to the literature by pointing out different sides of the relationship between religion, accounting and accountability.

The above findings confirm that Jantiko Mantab community consist of people who are bound to "high religious spirit" and structural elements of society. Accountability in the Jantiko Mantab is largely seen as informal and social practices rather than a rational, stakeholder-oriented mechanism. This shows how people are more accustomed to socialisation, informal and other forms of responsibility identity in religious "spirit", whereas this lack of "spirit" may make pilgrims demand a more formal mechanism. This high "religious spirit" combined with the structural elements of society produces a kind of "rational substantive" calculative practice.

Assessment of Jantiko Mantab religious activities on accountability practices depends on the social and informal dimensions of trust, aspiration, loyalty, patronage relationships, and social status representatives of the features in social accountability (Roberts, 1991, 1996; Jacobs and Walker, 2004; Gray *et al.*, 2006). The followers are more obsessed with the qualitative factors that shape the formality of accountability, *i.e.* relationships and communitarianism than rational numbers and accounting calculations. The central role of *Kiai / Imam* is



put forward in this study. Overall, several aspects are rarely considered in the published literatures and this study contribute by showing the interaction between people, religion, accounting and accountability.

The study on the *semaan* Al Qur'an and Dzikrul Ghofilin of Jantiko Mantab implies that human knowledge is terraced depending on the degree to which it belongs. If translated in the concept of accountability, then Gus Miek's point of views can be illustrated as such as presented in Figure 2.

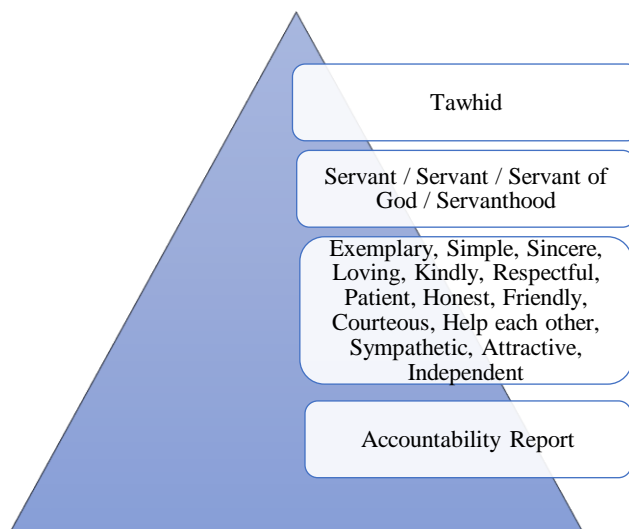


Figure 2. Level of accountability based on Gus Miek’s perspective.

## CONCLUSION

*Semaan* Al-Qur’an and Dzikrul Ghofilin of Jantiko Mantab aims 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 hadiths. The congregation was used as a manifestation of Jantiko Mantab’s point of view in which human are both God's representative on earth (*khalifatullah fil ardh*) and a community servant (*abdullah*) at the same time. The changes, in the concept of accountability that refers to capitalist principles aiming only to generate income, becomes more widespread by adding the values of God's love and mercy.

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, obligations and any benefits of ownership or responsibility entrusted to them and this shall be assessed on the "Judgment Day". Accountability is a human responsibility as *khalifatullah fil ardh* which includes physical form of financial statements up to non-physical with the aim of getting closer to and being blessed by Allah SWT The Almighty God.

However, the concept of accountability developed in Jantiko Mantab is better understood by the community member themselves, because they knew the real intention and purpose of the concept of accountability. Authors are only able to understand the accountability concepts with accounting perspective in a certain timeframe, thus the results may not as comprehensive as the Jantiko Mantab community's point of view.

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