

## Jihat Ammah: Redefinition of Assets in Islamic Boarding Schools Accounting Framework

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### ABSTRACT

Most of study “stuck” on pragmatic level, they have grasped the Islamic boarding school possessing same character with non-profit entity. As a result, all of the accounting concepts have the same “taste” as modern accounting. In particular, asset definition in Islamic Boarding Schools Accounting Guidelines inclined provides same meaning with it. By looking at the nature of Islamic Boarding Schools beyond non-profit entities, this study aims to, first, conduct a “power” review of assets in the Islamic Boarding School Accounting Guidelines through a critical perspective. Second, re-determining definition of Islamic boarding schools asset based on Al-Quran and Kitab Kuning. Through postmodernist *aqidah* methodology, the research methods used are literature studies, extracting the nature of pesantren through the Kitab Kuning, and in-depth interviews with informants. Extraction of the definition of assets refers to the Qur'an to obtain depth of analysis. Finally, this study re-proposes a definition of Islamic Boarding Schools assets that goes beyond modern accounting in which pesantren assets are classified as Jihat Ammah.

Keywords: Asset, Jihat Ammah, Islamic Boarding School Accounting Guidelines



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### INTRODUCTION

Research on Islamic Boarding Schools Accounting Guidelines published at the end of 2017 is always interesting to study. According to Romli (2018), Islamic Boarding Schools Accounting Guidelines is opportunity and challenge for Islamic boarding schools in Indonesia. The financial management of Islamic boarding school has to use generally accepted standards of Financial Reporting for Non-Profit Organizations (PSAK 45) and Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP) (Senjiati et al., 2020). Unfortunately, some Islamic boarding schools do not apply both of PSAK 45 and Islamic Boarding Schools Accounting Guidelines on arranging their financial statement (Solikhah et al., 2019). This result is supported by Suherman (2019) particularly on Al-Mutuq Islamic Boarding school also has not used Islamic Boarding Schools Accounting Guidelines in recording and reporting the financial. Even Al Mutuq already has accountancy application system namely Zahir, but the outcome of financial statement has not been

appropriate with Islamic Boarding Schools Accounting Guidelines. Indeed, financial statement of boarding school in generally is only in the form of Cash Flow Statement (Biduri et al., 2019). The difference of result of research above showing that research of Islamic Boarding Schools Accounting Guidelines is interesting for further research.

Generally, the above studies have been only stuck at a pragmatic level which seeing boarding school equal with entities without significant public accountability and non-profit entities. Most of researchers tended to blame the boarding school have not applied Islamic Boarding Schools Accounting Guidelines and accounting standard in financial records. We do not want to blame boarding school because perhaps the Islamic Boarding Schools Accounting Guidelines have not been appropriate with need of boarding school. Hines (1989) clarify that accounting cannot be separated from the environment effect because it is formed by environment through complex social interaction. So, we carry out to raise the awareness about the nature of boarding school so that the concept of assets in the Islamic Boarding Schools Accounting Guidelines is trapped on modern accounting.

Research about assets has always become an attractive to study, considering most of researcher more focusing on profit at anti mainstream frame. Landali et al., (2020) said that meaning of profit in Islamic perspective which is being metaphorized as DOA concept (Da'wah, Organization and Amanah). Profit is defined as salvation from the losses of the world by always believing, doing good deeds, preaching and being patient. Furthermore, Mulawarman (2020) find the concept of profit out which is far from materialistic and capitalistic tendencies, namely Fallah. Exploring the concept of profit from an Islamic perspective using hermeneutics by Ekasari, (2014) interpreted that business is not only to maximize the profit of company but also to prosper each human, nature and surrounding environment. In fact, Bakhtiar (2019) compiling the meaning of profit from a variety of research perspective. His result indicates that material profit must be alongside with "others" profit beyond materialism such as spiritual value, inner satisfaction, dignity and savings in the afterlife.

Furthermore, Shulthoni & Arifanti (2016) examine asset in positivism perspective where individual's understanding toward asset related to satisfaction in company. On the other side, Mamulati (2015) argued that other meaning of asset in charity business in Muhammadiyah that is asset as preaching, as a meaning of brotherhood, and organizational sustainability tools. The same thing was done by Probowulan & Martiana (2021) where the economic assets of Muhammadiyah's charitable businesses interpreted as economic asset based on people and human resource as the support of people's economy. On boarding school context, Luayyi (2014) accentuate that boarding house's assets are interpreted into two terms namely physical assets and spiritual assets. Physical asset is every wealth belonging to the boarding house that is visible and can be measured materially whereas spiritual assets are a combination of mental assets and spiritual assets that are invisible or materially measurable.

Referring to the several studies above, there is a research gap in order to build a definition of Islamic boarding school assets. Based in modern accounting perspective, assets are resource and wealth which owned by entity. Assets are an important part for entity to be managed properly in order to give economic benefit. This definition is considered as inappropriate if used by the Islamic boarding schools. So, the purpose of this research first conducting a "power" review of assets in Islamic boarding schools accounting guidelines through critical perspective. Second, reformulate the definition of Islamic boarding schools assets by referring to Al Qur'an and Kitab Kuning. The result gives big contribution to the Indonesia Chartered Accountants as input and consideration in designing the holistic Islamic boarding schools accounting guidelines.

## METHODS

The construction of asset concept is started with convince that “self” consist of physical and spiritual body. So, the social ontology include reality of physical and spiritual. One of the god’s laws in the universe is the law of pairs so that everything is created in pairs. In order to acquire knowledge (epistemology) involves rational and intuitive. Last, the purpose of knowledges becomes more humanist and divine. Through “self” comprehension ontology, epistemology and axiology, so this method constructs the asset concept using postmodernist aqidah methodology. Basically, postmodernist aqidah methodology use mindset which is derived from paired epistemology namely synergizing something that already exists from modernism with something else from Islamic beliefs.

To answer the aim of this study, QS Al-Nur (33): [24] used to construct the asset concept in Islamic boarding schools Accounting Guidelines, but formerly studying literature to know “power” behind the definition of Islamic boarding school assets. This is carried out to trace the definition of asset in modernism. Furthermore, discourse about the reality of Islamic boarding school by viewing that Islamic boarding school is an indigenou-traditional Islamic educational institution that believed as fundamental footing in development the definition of Islamic boarding school’s asset. The acquisition of the reality of Islamic Boarding schools was taken from Kitab Kuning and depth-interview with Mr Abdu Hamid (not real name) is one of the figure of the famous Islamic boarding school in East Java.

## RESULTS AND DISCUSSION

### Study “Power” behind of the definition of Asset in Islamic boarding school’s accounting

The composing of Islamic boarding school Accounting Guidelines by Institute of Indonesia Chartered Accountants refer to SAK ETAP (the standard of Entity Financial Accounting without Public Accountability) which that standard arranged with adopted IFRS for SME has been modified appropriate to the condition in Indonesia. Indonesia Chartered Accounting is a standard setter which has important role to give “taste” to the definition asset of Islamic boarding school nowadays. Unfortunately, the definition asset of Islamic boarding school has same taste with modern accounting. When follow the modern accounting cause the fact that Islamic boarding school as the institutions that were born and developed with indigenou archipelago culture become alienated. For instance, eliminating the role of Kiai in managing Islamic boarding school’s asset whereas the role of Kiai is very central. Moreover, commonly the managing of Islamic boarding school is closed, kinship and there is no separation between Islamic Boarding school asset and individuals (Sukmadilaga, 2021).

In truth, modern accounting does not only appear in empty room (Lee, 2013), in the opposite accounting shaped by environment through complex social interaction (Hines, 1989). So, accounting is not free value but it is a science that is full of values. For instance, Chiapello (2007) argues that accounting can shape capitalist behavior by controlling calculative behavior through double entry bookkeeping (DEB). In addition to plan the profit, accounting also raises the spirit to accumulate as much as capital. After industrial revolution, company count profit by reducing cost (particularly raw materials, wages and depreciation cost) from their income (Richard, 2015). Furthermore, the emerging of basic equation conventional accounting, profit maximization, shareholder value maximizing, capital as a prominent factor in production and market is the one and only real and fair measure of value as witchcraft the capitalist ideology (Collison, 2003; Rudkin, 2007). By emerging IFRS (The International Financial Reporting Standards), modern capitalism seems to have reached its “highest stage” of recklessness.

Harmonization of international accounting through IFRS by Zhang & Andrew (2014) assumed as part of neoliberal architecture that reflects the economic models hegemonic neoliberal and

globalization discourse. This standard also claimed contributing in reinforcement political status quo and economic through giving the coherence and key-idea legitimation from neoliberalism that facilitate the institutionalization of capital market accounting practice (Cooper, 2015; E. Zhang et al., 2012; Y. Zhang & Andrew, 2014). The wide neoliberal agenda involves seeking support for privatization and free market aim to efficiency and distribution fair economic resource. Consistency with logical neoliberalism, so accountant are urged to believe that their role in recording accurately, measuring carefully, and reporting neutral “the reality of economic” that appear from market phenomenon and if they applied it, the accountant will have representational loyalty and accurately reflect the substance of economic transactions (Rodrigues & Craig, 2007).

In fact, determining of IFRS to accounting and financial statement are the part of the reality, they cannot be separated from political pressure. According to Kieso et al., (2014: 13) the users group might be the strongest power in order to persuade the development of IFRS nowadays. Indeed, users group are people who are the most affected to the rule of accounting that is business entity, finance community (bank, analyst), public accounting firm, investor, academician, government and industrial association. Some of them probably want economical phenomenon could be recorded or reported by particularly ways. So, the most effective way to influence IFRS is contributing in formulating this rule and trying to persuade formulator. It also explained by Zeff (2002) that political pressure experienced by IASB (The International Accounting Standards Board) in formulating certain policies is a consideration of the maker’s personal interest which may be detrimental to the interests of other investors. Hence, as long as the formulation process full of debate, bargaining and concessions granting as a political process (Larson & Brown, 2001). In the end, standard setting body of accounting has power to organize the world.

Moving from the topic above, IFRS only satisfy certain groups that is capital owner. When the accounting standard in Indonesia referring to IFRS such as SAK ETAP adopted IFRS for SME so unconsciously Institute of Indonesia Chartered Accountants has contributed in defending of imperialism-accounting (Hamidah, 2013; Kamla, 2009; Kamla & Haque, 2017). Imperialism-accounting continues to the Islamic Boarding Schools Accounting Guidelines. Consequently, starting from the financial statements and especially the definition of assets are equal with modern accounting. The definition of asset in the Islamic Boarding School of Accounting Guidelines as follows:

“Asset is resources controlled by the Islamic Boarding School Institution as a result of past event and future economic benefits are expected to be obtained by the Islamic Boarding School Institution.”

The definition of asset above indicate a derivate of modern accounting that has been formulated by IASB (The International Accounting Standards Board), emphasizing on (1) future-economic benefit (2) Islamic boarding schools is an entity that obtained the benefits (3) transaction makes entity’s right to control the benefits have occurred. Historically, asset definition above refers from modern accounting. So, that definition intended for entities that expect to earn a profit (maximizing profit) such as company. Therefore, asset definition contrary with the purpose of Islamic boarding school institution that becoming Islamic Dakwah Institution in Indonesia.

### **Redefining Islamic Boarding School Assets Beyond Modern Accounting**

In the fact, Islamic boarding school is an epicenter of the development of people in the framework of the culture of Indonesia Archipelago. As an indigenous institution, Islamic boarding school is believed as fundamental footing in the development of Islamic science that stretches across on the history of Islamic civilization in the world. Islamic Boarding schools have created greater Moslem generation through imitating how Kiai educating the student. Kiai bequeath their thoughts and intellectual products. Its caused Islamic boarding school is the oldest educational institution that still survives nowadays, by defending the Kitab Kuning as the tradition of learning media.

In the traditional Islamic boarding schools, the role of Kiai becomes director of the institution in order to reach their future advancement. In addition, Kiai is not only as a leader but also the owner of Islamic boarding schools. The buildings of traditional Islamic boarding school are usually built on the land owned by the Kiai. Along the time, Islamic boarding school is growing greater where the accumulation of wealth is mostly of waqf. Considering that Islamic boarding schools manage people's finance so that accounting plays an important role as financial recording system and accountability instrument to both humans and the god.

Actually, Islamic boarding school involved *jihat amah* (public property) where the position is same with mosque. In the treatise of *Al Ma'had wa Masiluhu fi Nadzoril Fiqhi* mentioned that Islamic boarding school consist of Islamic students (*santri*), not only the building as the misperception of some people. *Al Ma'had* means organization. According *'uruf* (habit) in Indonesia is the name of organization contains Islamic student whereas the building is the one's own or charitable (*waqf*). This definition was commented by Syaikh Abdul Hamid Al-Syarwani in his holy book entitled *Hasyiyah Al Syarwani ala al Syarh Tuhfatul Muhtaj* explaining that Islamic boarding school belongs to *jihat amah* (public property) is equal with mosque that must be managed by manager who can manage their asset with *maslahah* orientation. If use this definition, Islamic boarding school belongs to *jihat amah* (public property) has same position with mosque. The duties of *Nadzir* absolutely (without any limitation) are development, maintenance of property and profit getting profit, distributing the wealth of Islamic boarding school to the right person and others which are involving various things that contain benefits.

Based on previously explaining can be understood that Islamic boarding school belongs to *jihat amah* (public property) has same position with mosque whereas the status of mosque is charitable (*waqf*) which has same utilizing as an orphan's property. So, *Nadzir* is prohibited to loan the asset of Islamic boarding school without any emergency things. The status of mosque building is charitable (*waqf*) which the rule of using (*tasarruf*) is equal with an orphan's property. Consequently, the orientation of managing asset of Islamic boarding school must contain benefit (*maslahah*) no longer restricted on "economical benefit" as modern accounting.

Considering that Islamic boarding school has equality with mosque, so it can have assets through grants, alms and *infaq*. Referring to provisions of *waqif* (*waqf* donors), the property of Islamic boarding school is divided into three types: first, asset for *imaroh* (construction) comes from grants, alms and *waqf*. Second, asset sourced from grants and alms and proceeds from *waqf* goods intended for benefit (*maslahah*). Third, the wealth of Islamic boarding school has no provisions (absolute).

According to the previous research, Luayyi (2014) explained a variety of asset based on Kiai perspective. Luayyi (2014) said that asset of Islamic boarding school has meaning exceed from the definition asset in modern accounting. Based on Islamic boarding school, there are two types of asset namely physical asset and spiritual asset. First, physical asset is concrete that used in operation of Islamic boarding school that can be used to achieve the prosperous and benefit of people. Second, spiritual asset is intangible asset such as wealth of heart represented by trust and sincere in managing physical asset to get the blessing and benefit. On Islam, asset or wealth named as *al-mal* involved food (*tha'am*), land (*ardhun*) and money (*dirham*).

Holly Qur'an Al-Nur (33):[24], Allah SWT said:

".....and give them part of the treasure of Allah which has given to you....."

Referring to Holly Qur'an Al-Nur (33):[24] Allah is the absolute proprietor in the world (include asset or wealth). The wealth ownership of human is relative and definite to execute the mandate that are managing and utilizing based on God's order. Every human cannot claim to have property absolutely because it is only commission from Allah. Therefore, every wealth owned by someone

has to share with others so every Moslem should pay zakat. This obligation is missing in modern accounting.

Revert to the definition of asset in modern accounting, the definition tends to persuade someone to collect as much wealth as possible in order to gain particularly profit in the future. This is contrary to Islam which encourages the continuous distribution of asset in society. Thus, the wealth seems to belong to all humans, not the ownership of a person.

So, formulation of alternative definition to the Islamic boarding school asset as follows:

“Asset (maal) are all properties controlled by jihat amah (public property) managing and utilizing only in accordance with provisions of Allah which aims for *maslahah*”.

This formulation supported by Ibnu Abidin (w.1836) in his book *Roddul Mukhtar ‘ala Durriil Mukhtar* explains the definition of asset is something preferred to human behavior, can be controlled and can be stored for use when needed.

## CONCLUSION

Based on re-determining definition of asset in Islamic boarding school Accounting Guidelines, this study has attempted arousing self-consciousness to revert to intellectual treasure of Islam with searching for principle of Islamic boarding school and based on Al-Qur’an as well as *Kitab Kuning*. It is not only viewed as entity but also as the traditional education institution that was founded in long-term ago. The definition of “critic” concerning with asset has provided that the definition of asset currently in Islamic boarding school Accounting Guidelines born of modern accounting. Therefore, the definition of asset contained neoliberalism and capitalism values as western-ideology. Re-determining asset of Islamic boarding school based on Al-Qur’an provide concept of asset to become more transcendental.

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