

# Deconstruction of Conventional Accountability: A Criticism Built from Mousque Accountability

Riyanti<sup>1</sup>, Damayanti<sup>2</sup>, and Syarifuddin<sup>3</sup>

Magister of Accounting, Faculty of Economic and Business  
Hasanuddin University, Makassar, Indonesia.

**Abstract:-** This study aims to find and understand the meaning of accountability for the takmir of the mousque and then deconstruct the conventional accountability model from the perspective of Islamic values contained in the accountability of the mousque. This research is a type of qualitative research using Derrida-style deconstruction as a method of deconstruction and Islamic values as a data analysis tool. Data obtained by conducting telephone interviews for three months, checking documents, and doing literacy reviews from various sources. The results show that conventional accountability practices by companies specifically nonprofit organizations are still full of egoistic and materialistic values. Therefore, the logosentime of conventional accountability needs to be deconstructed. Based on research findings, accountability that is free from egoistic and materialistic can be realized with the concept of mousque accountability which is built from the perspective of Islamic values. The findings show the trust and spiritual values become the foundation for takmir in taking responsibility both horizontally and vertically..

**Keywords:-** Conventional Accountability, Mousque Accountability, Accountability, Trusteeship, Spiritual.

## I. INTRODUCTION

Various studies have shown limitations of conventional accounting (Reheul, et al. 2014; Vermeer, et al. 2009). This is indicated by the many accounting scandals and manipulation of financial statements that hit companies and their low awareness of social and environmental responsibility (Sulistiyo, 2015). This condition shows that accounting has failed to describe the reality of the business as a whole. Triyuwono (2006) states that conventional accounting is not able to reflect the non-economic reality created by companies. He was only able to recognize and reflect economic events. This is in line with Prasetio's statement (2017) that in conventional accounting (mainstream accounting), the center of attention that companies serve is stockholders and bondholders while other parties are often ignored.

Systematically, Triyuwono (2006) explains some of the weaknesses that arise related to conventional accounting practices, namely: 1) Conventional accounting ignores two important aspects namely environmental and social so it fails to describe increasingly complex business realities. 2) The nature of egoism is inherent in

conventional accounting so that it is reflected in the form of private costs / benefits and oriented to reporting profits for the benefit of the capital owner / shareholder. Therefore, accounting information becomes selfish and ignores other parties. 3) Conventional accounting is more materialistic in nature so that it marginalizes the values of spirituality even though humans as accountants have two things namely material and spiritual. If humans are directed to carry out accounting practices that are oriented to the material (profit) then the behavior that appears related to the achievement of these goals has the potential to violate the rules and lose ethical values, religion and morality. The egoistic and materialistic nature is clearly expressed by Triyuwono (2006) in the financial statement. A simple example is an income statement that presents the amount of a company's profit or loss. This report shows the accommodation of conventional accounting to the interests (egos) of shareholders to obtain information on the amount of profit which becomes their rights and material profit clearly measured by using monetary units.

The egoistic and materialistic nature is clearly expressed by Triyuwono (2006) in the financial statement. A simple example is an income statement that presents the amount of a company's profit or loss. This report shows the accommodation of conventional accounting to the interests (egos) of shareholders to obtain information on the amount of profit which becomes their rights and material profit clearly measured by using monetary units.

According to critical theory, accounting must be based on the principles of democracy and accountability (Gray, et al. 1996). That is, organizations must provide accountability not only to shareholders, but also to various stakeholders who are affected by the organization's activities (Gray, et al. 1996). In addition, the accountability of various stakeholders must go beyond financial orientation and include social impacts as well. This is the basis for making organizations more accountable (Andreas and Costa, 2014).

Mashaw (2006) states that accountability is a concept of behavior to supervise other parties, to assess whether they have fulfilled their responsibilities, and to impose sanctions if they have not fulfilled responsibilities. The obligation to provide reports to others, to answer questions about how various resources have been used and what their impact (Trow, 1996).

On the other hand accountability is the right and obligation of the Lehman organization (2005), but in practice in Non Government Organizations (NGOs) it is still very weak (Fries, 2003 and Brown & Moore, 2001) cited by Prasetio (2017). Although the concept of accountability has been widely discussed in academic literature, it remains a complex and diverse concept, especially with reference to nonprofit organizations (Gray, et al. 2006). The accountability of nonprofits cannot be based solely on economic and financial performance because this information can be misleading. Accountability of non-profit organizations must consider the relationships with stakeholders and the ability of the organization to achieve predetermined goals, which by definition are not only financial but also relevant to the social dimension of people's lives.

Islam has the view that accountability is the responsibility of a human being as caliph on earth to the creator, that is Allah, because whatever has been entrusted to humans is Amanah and every human being must be held responsible for what has been done or done. As in the word of Allah Q.S Al-Muddasir: 38:

Meaning: Each person is responsible for what he has done (Q.S. : Al-Muddasir: 38) .46

Then strengthened in the word of Allah Q.S An Nisa ': 58:

It means: "Verily, Allah has ordered you to deliver the message to those who have the right to receive it, and (told you) if you establish a law among men so that you will establish it fairly. Surely Allah gives you the best teaching. Surely Allah is All-Hearing, All-Seeing. Q.S An-Nisa verse 58

According to Kholmi (2012) the paragraph above explains two obligations of humans as leaders namely; First, giving the mandate to the right that is addressed to those who get the trust and people who hold the affairs regulate human rights. Second, giving legal decisions between people with fair or telling the truth to their owners, as well as tackling the person who took away that right and usurped it from being given to the rightful person. Therefore according to the view of Kholmi (2012) the concept of accountability has three dimensions: human relations with humans, human relations with nature and human relations with God. In this case God as the trustee is the highest center, and humans are responsible for what has been done by humans and nature in the management of this earth everything must be accountable to God.

In practice, conventional accountability has lost its true meaning as a manifestation of the responsibility of the management or recipient of the mandate to the trust provider. The concept of accountability in the world of capitalism is full of values of rationality. The world of capitalism is experiencing a management crisis because every day there is a corporate scandal, in which leaders betray their own people and try to seek worldly profits. The

CEO takes steps to achieve profit maximization targets and satisfy shareholders. CEOs have forgotten human and social relationships, which have long-term success for the company (Ahmed, 2012).

Conventional accountability in non-profit organizations is still dominated by the rationalization of the principal-agent relationship which shows that the agent as a third party is authorized by the principal to manage the organization and favor the interests of the principal (Ebrahim, 2003). Principal-agent relationship arises because of the separation between the capital owner (principal) and capital management (agent). This separation triggers a conflict of interest between the principal and agent, this is due to the fact that humans have a tendency to prioritize personal (selfish) interests. Unlike those in corporations, mistakes in managing donation funds do not cause complaints from donors to non-profit organization agents including mosque organizations.

One of the concerns of conventional accountability is where it comes from, which of course has a consequence on civilization because when a practice lasts, accounting discourse is formed and ultimately it forms reality. Materialism is already a "gene" of economic rationality (Lehman 2005). Economic rationality places more emphasis on materialism and the benefits derived from western materialist philosophy. The hallmark of this materialism philosophy is the emphasis on the material side, as well as the economic rationality which has such properties. The side of competition, egoism and excessive rationalism are the sides of economic rationality, (Kusdewanti, et al. 2016). The value implication finally enters the level of reality of practice, including conventional accountability.

The solution to the problem above is a necessity when Islamic values really become a paradigm in the application of the concept of accountability. Accountability has economic and social goals, but according to Islamic values accountability has broader goals namely economic, political, religious and social goals (Prasetio, 2017). This means that accountability according to Islamic divine law is a way to source life in a technical sense referring to the legal system in accordance with the Qur'an and hadiths. The Qur'an and Sunnah clearly define what is true, honest and fair, what are the priority priorities of the community, what are the roles and responsibilities of the company, and also, in some aspects, outline specific accounting standards for accounting practices such as accountability. Islam is a system of values, ordinances, and practices of life (Syahra, et al., 2014). Islam has certain values that govern and limit the movement of human steps in his life. These values enter all aspects of life whether political, defense, social, legal and economic. Therefore, accounting is also included.

Armadayanti (2017) mentions accountability as an obligation of individuals or authorities entrusted to manage the public resources concerned with it to be able to answer matters relating to their responsibilities. Accountability to God is related to the nature of trust. Amanah is a behavior

that must be possessed by human beings, trust is also the highest teaching in Islam.

In Islamic sharia requires humans (companies) in spreading mercy (assets) should not only focus on those who contribute both directly and indirectly to the creation of wealth, (Wulandari, 2010). The application of Islamic values can be found in the accountability of mosques. Siskawati's research results, et al (2016) which aimed to explore accountability practices in mosques found that community trust was the main factor held firmly by the caretakers in carrying out mosque activities and programs. To maintain public confidence, the mosque management always upholds the Islamic values that exist in him. Islam comes with teachings that promise the prosperity of the world and the hereafter. That is, conventional accountability that applies to a capacitance system that is full of egoistic and materialistic values will experience purification of the soul if Islamic values are applied in accountability. Thus, the deconstruction of Derrida has become one of the solutions to undermine the established structure that is miserable (Rusbiantoro, 2001: 23).

The understanding of deconstruction according to Triyuwono (2012: 139) is an effort to present other aspects that are outside the big narrative (logocentrism, in this case the thinking of the economic system and modern accounting). Accounting is described by Triyuwono (2006) that postmodernism as a tool for the deconstruction of accounting knowledge that is full of the values of modernism that traps locality and religion in the context of harmonization with a single accounting. Accounting is not actually a product that has similarities sociologically, culturally and even philosophically. Triyuwono (2000) even proves that accounting is not single.

Sarup (2008: 74) describes deconstruction as an attempt to find promising marginal texts, uncover, uncover uncertain moments with positive markers, reverse existing hierarchies, so they can be replaced; disassemble in order to rebuild what has always been written. Thus deconstruction is used as a new strategy to examine the extent to which structures are formed and their boundaries are constantly established and their understanding is single.

Seeing the meaning of deconstruction above, it can be taken a meaning that the author does not eliminate the meaning of the old building that already exists. In this case the author does not negate the meaning of conventional accountability which is full of egoistic and materialistic values, but it raises the meaning of accountability from the perspective of Islamic values, namely trust and justice contained in mosque accountability.

Based on the description above, this study aims to deconstruct accountability from the perspective of Islamic values contained in the accountability of the mosque. The mosque which was used as a research site was the Jogokariyan mosque located in Jogokariyan Village or rather on Jogokariyan Street, Mantrijeron District, Yogyakarta City.

## II. LITERATURE REVIEW

### A. A Literacy Review of Deconstruction

Deconstruction is a genre of postmodern philosophy developed by Jacques Derrida, an Algerian Jew who became a literary critic and a philosopher in France. Derrida draws the conclusion, that there is always a reality that hides behind the sign; there is always something hidden behind what is present. It is reality and relationship in reality, and these two things are central to Derrida's study. When reality and relationships in reality emerge in application, namely deconstruction (Mulawarman, 2013).

Furthermore Istanto (2003) explained that deconstruction comes with a background in postmodernism which is based on philosophical thought that the composition of thought that is so integrated, neatly arranged, is now sorted out to its basics. The presence of deconstruction is seen as part of postmodernism, which epistemologically or philosophically knowledge, must accept the fact that humans should not be fixated on a system of thought that is so rigid and rigid.

The understanding of deconstruction according to Triyuwono (2012: 139) is an effort to present other aspects that are outside the big narrative (logocentrism, in this case the thinking of the economic system and modern accounting). This is also in line with the statement of O'Donnell (2009: 63) who argues that deconstruction opens the veil of the possibility of so many meanings, hidden agenda and unconscious aspects of the text. Thus deconstruction is used as a new strategy to examine the extent to which structures are formed and their boundaries are constantly established and their understanding is single. Matters related to this single boundary are intended to be subverted by Derrida with a deconstruction strategy.

Jacques Derrida in *Writing and Difference* quoted in Damayanti (2018: 73) describes a world of signs and a world of texts released from various foundations of truth, in order to create dynamic or productive conditions of textuality or signs. For Derrida, the world is full of uncertainties so there is no need to determine a truth. Uncertainty must be celebrated and dug deeper into its meaning. Humans have the right to interpret the context of their lives freely, in order to find new meaning as a tool to deal with life that is always changing.

### B. Study of Islamic Values

Islam is derived from the word *aslama yuslimu* which means surrender, submission, and peace. In language, Islam contains general meanings, not just the name of a religion. Submission, obedience, and obedience are the meanings of Islam which means that everything that is submissive and obedient to Allah SWT is Islam. Islam regulates all aspects of life in a clear, systematic manner that emphasizes values and their implementation (Rafiki et al. 2014: 1). Ethics in Islam is defined as good principles and values that are based on Islam (Al-Aidaros, et al. 2013: 12).

Although Islam does not provide a comprehensive theory in the field of accounting, it still provides a set of general guidelines that can be applied to achieve the fundamental objectives of management that are not fundamental to materialists (Abuznaid, 2006). Islam provides the most comprehensive understanding of leadership through a highly developed and modern ethical system that is guided by the Qur'an, Sunnah, and the words of the Prophet Muhammad (Billah, 2011).

Accounting according to an Islamic perspective is all about positive norms and carrying self-transcendent values in daily life, seeking God's will and following his commands in the form of the Sunnah of the Prophet Muhammad. The purpose of Islamic accounting and management is not only worldly and money-oriented, but it seeks to seek long-term intrinsic gifts, God's blessing (Ahmed, 2012). Islam holds all leaders and followers responsible for building society and for spreading God's rules on earth. Both parties are equal in God's eyes and therefore must carry out their greatest role with integrity and dedication.

Accountability has economic and social goals, but Islamic accountability has broader goals, namely economic, political, religious and social objectives (Presetio, 2017). It means that accountability according to Islamic divine law is a way to source life in a technical sense referring to the legal system according to the Qur'an and the hadith. The Qur'an and Sunnah clearly define what is true, honest and fair, what are the priority priorities of the community, what are the roles and responsibilities of the company, and also, in some aspects, outline specific accounting standards for accounting practices.

### III. RESEARCH METHODS

This study uses a qualitative study using Derrida-style Deconstruction and Islamic values for data analysis. In qualitative research, researchers are the main instruments in research because researchers can see, feel, describe directly what happened to the object of research and researchers can analyze the phenomena that appear on the object to be studied. Syarifuddin (2018: 24) said that the qualitative study emphasized the subjective and behavioral aspects to understand what and how the meaning of various events in their daily lives was formed. The concept of Derrida Deconstruction is taken from the French deconstruction. The term Derrida is formed is a combination of the words destruction and construction. Istanto (2013) explained that deconstruction is a reaction to modernism in the development of science, art and philosophy. Modernism in the development of the philosophy of science is based on ratios, logos in human intellectuals. To realize his ideas as well as his critique of modernity, Derrida expressed them in the method of deconstruction and the description of "difference" (O'Donnel 2009: 56-57).

The analysis in this study was conducted based on a collection of data obtained from informants on the application of Islamic values contained in the

accountability of the mosque. Accountability has economic and social goals, but according to Islamic values accountability has broader goals namely economic, political, religious and social goals (Presetio, 2017). This means that accountability according to Islamic divine law is a way to source life in a technical sense referring to the legal system in accordance with the Qur'an and hadiths. The Qur'an and Sunnah clearly define what is true, honest and fair, what are the priority priorities of the community, what are the roles and responsibilities of the company, and also, in some aspects, outline specific accounting standards for accounting practices such as accountability.

Islamic values emphasize more on the importance of accountability so that those involved in transactions or economic activities of the company are not disadvantaged and do not cause conflict. Furthermore, if we come to the discussion, that man was created by God on earth, this function and has a dual role, namely: the function of the caliph and Abdullah (representative and servant). In carrying out these functions and roles, of course the role giver will hold responsibility for the implementation of these functions. Therefore, human life as caliph and Abdullah cannot be separated from the accounting process. In other words, humans will always be responsible for all deeds and practices before the trustee, namely Allah SWT.

### IV. RESULT

#### A. Amanah: The Main Rest of the Takmir of Jogokariyan Mosque

Amanah comes from the word amuna, various interpretations of the word amuna are interpreted reliably, honestly, do not mimic and also mean entrusted. In a broader context amuna is understood as everything entrusted to humans, both regarding the rights about themselves, the rights of others to themselves and the rights of God.

Amanah is also a divine manifestation, or divine manifestation (Kusdewanti, 2016). Amanah is a divinely constructed reality, while humans on earth embody these manifestations to all nature with their practices. Amanah is a form of obligation or obligation done by humans on this earth. Allah in Q.S. Annisa verse 58 commands humans to carry out their mandate.

"... verily Allah commands you to fulfill the mandates to their owners; and if you establish the law among men, you should justify the law ... "(Q.S An-Nissa; 58).

The above verse shows about the mandate. It includes all mandates that are mandatory for humans, in the form of the rights of Allah SWT towards His servants, such as prayer, zakat, fasting, expiation, nadzar and so on, all of which are trustees given without the supervision of His other servants. As well as the mandate in the form of the rights of some servants with other servants, such as safekeeping and so on, all of which are mandates carried out without the supervision of witnesses. That is what Allah Almighty commands to fulfill.

In this study, the understanding of the mandate carried out by the mosque takmir comes from two sources, the first is from pilgrims who have entrusted themselves and their property and the second is from Allah SWT who has been entrusted to guard his home in this case the Jogokariyan mosque. The mandate in the view of the Head of the Jogokariyan Mosque is the second mandate that comes from the congregation and the Jogokariyan village community. Ustad Agung Abadi illustrates the responsibility of the pilgrimage is implemented by publishing a bulletin every 1 Shawwal containing financial reports and activities that have been carried out.

Implementation of the mandate of the takmir presents another meaning of accountability that can erode the egoistic values inherent in conventional accountability. Amanah is a general concept which was later revealed to be a concept of accountability. The concept of accountability in Islam applies as a whole in various fields of life. The principle of accountability must be applied at all times both in work involving personal interests and the interests of the people, in the process and the results. With the application of the principle of accountability, work that is charged will be able to run as expected. Accountability in Islam itself is different from the system of accountability that comes from western countries. If the western concept places more emphasis on results, then Islam encourages its adherents to apply the principle of accountability in the process besides of course the results to be achieved. Western management focuses on leaders to achieve goals (Sholehah, 2019).

The opinions of the informants in this study, it can be concluded that the form of accountability shown by the takmir is based on the strength of the values of the mandate adopted so as to give birth to a different meaning of accountability, namely the accountability of the mosque. Mosque accountability is a reflection of the values of the mandate expressed by the mosque takmir. Where the values of the trust are used as a foundation in implementing the responsibility both to the congregation and to Allah SWT.

#### *B. Spiritual: Reflection of Devotion Beyond Mathematical Materialistic Counts*

Spiritualism is a philosophy, doctrine or (a kind of) religion that emphasizes the spiritual aspects of everything. So the basis of spiritualism is the view that the spirit is the essence (essence) of life and that the spirit is alive (eternal), not destroyed by the death of the body or body. This means death cannot kill spirit. Spiritualism emerged as a response to the negative effects of modernism ranging from environmental damage to moral crises (Ismail, 2013).

After conducting an interview with Ustad Agung Abadi as the head takmir of the Jogokariyan mosque, I transcribed the results of the interview while remembering my admiration that even had a speechless hearing Ustad Agung's answer. At that time, I could feel that there was seriousness that stretched the lines of responsibility in the management of the mosque and the services of the congregation with a reflection of faith and piety to Allah by the Jogokariyan mosque takmir.

According to the Islamic view, piety is the concept of a servant's closeness to Allah, Islam views this position as the peak position of a servant where humans are in a spiritual state and an inner consciousness that is united with God. In the state of piety, human beings truly accept the whole heart, submit and obey the commands of God, so that the humanistic and materialistic values of human beings have disappeared and that there is only the existence of God and this is what is believed by takmir in carrying out the mandate as takmir which is possible in mathematical materialistic calculations get nothing.

This form of piety is proven by the strength of the takmir in carrying out the mandate as a mosque takmir. In a mathematical calculation, the commitment to keep doing a job that does not produce rupiah is considered an irrational action. But the belief in the power of the Rich Rich goes beyond mathematical logic, so that the mandate as a mosque takmir remains firm to be carried out. The capitalist spirit that carries conventional accountability is the egoistic and materialistic spirit. Rismawati (2019) writes that in some discussions it is often questioned whether business in Islam should not pursue material gains? Of course the answer is that Islam does not forbid business activities to bring profit, but Islam provides two signs that every human action is judged based on intentions and ways to achieve that goal.

The piety described by takmir is a reflection that illustrates spiritual implementation. Kusdewanti (2016) explained that spiritual is a major urgency that must be carried out to retrace the values that will become the fundamental basis of accountability and as a way to escape from the grip of materialism and rationalism. Triyuwono (2006) also explained the importance of incorporating spiritual values in accountability, supported by sharia enterprise theory principles that provide a form of primary responsibility to God (vertical) which is then elaborated again in the form of accountability (horizontal) to humanity and nature.

Incorporating spiritual values into accountability has been implemented by the takmir of the Jogokariyan mosque with a reflection of the submission to Allah. In the Qur'an, the measure of the closeness of a servant with his Lord is piety. Someone who claims to be devoted means that he has "completely surrendered to God", following all the commands of God (Triyuwono, et al. 2016) with full awareness that he is a servant. This is reflected in the commitment and sincerity of carrying out the mandate as a takmir of the mosque even though it does not get material benefits so that what they implement is a process of the birth of mosque accountability.

#### *C. Towards Mosque Accountability*

A life orientation that stops at the material area is normal for secularists and capitalists. An understanding that separates world life from religion; where the main purpose of the establishment of an entity is to bring benefits to the owners of the company. In addition, the traits that accompany these understandings such as materialistic,

individualistic, egoistic and atheistic will also affect human nature (Triyuwono, et al. 2016). These traits make humans slave to the material and use various means to get it, to the point where people will feel frustrated because what is sought does not bring happiness to him.

The consequence of the material dimension is the strengthening of the materialistic nature. Materialistic is a concept where everything must be measured materially and represented through numbers. From this materialistic nature, it will foster other qualities, namely egoistic. This egoistic nature is considered normal for adherents of capitalism. In this doctrine of understanding, the company will do anything that will benefit itself.

The egoistic and materialistic nature is clearly expressed by Triyuwono (2006) in the financial statement. A simple example is an income statement that presents the amount of a company's profit or loss. This report shows the accommodation of conventional accounting to the interests (egos) of shareholders to obtain information on the amount of profit which becomes their rights and material profit clearly measured by using monetary units. Accounting is seen as something separate from the reality around it (Kusdewanti, 2016). That way, accountability born in the accounting womb described above reduces the moral and ethical aspects that cover it so that accountability also claims the separation of other dimensions, such as political, cultural, social, and religious.

Conventional accountability in non-profit organizations is still dominated by the rationalization of the principal-agent relationship which shows that the agent as a third party is authorized by the principal to manage the organization and favor the interests of the principal (Ebrahim 2003). One concern with the issue of accountability is where it comes from, which of course ultimately has consequences for civilization because when a practice lasts, accounting discourses are formed and ultimately shape reality as well. Materialism is already a "gene" of economic rationality (Lehman, 2005). The hallmark of this materialism philosophy is the emphasis on the material side, as well as the economic rationality which has such properties. The side of competition, egoism and excessive rationalism are the sides of economic rationality. The value implication finally enters the level of reality of practice, including accountability.

Accountability should be able to enter accounting without being concerned or fragmented in certain types of accounting. Reflection on this view can be seen in the form of the financial statements themselves, which are totally incapable of being a container of interest for human rights, social and environment. The simplest example of this picture is the income statement that produces the final

report in the form of profit. Expenses are matched in that period if it generates income. Then finally other things that are considered unable to produce an income are not included in the income statement because the reality that appears profit and loss is only economic reality. The income statement shows the accommodation of conventional accounting for the interests (egos) of shareholders to get information on the amount of profit that becomes their rights and material profit clearly measured using monetary units.

Separation of all values and the ethical side ultimately leads to misery for the community, but benefits for the holder of power. This is one of the weaknesses of the form of accountability which is derived from two relationships namely the principal-agent who considers that an organization is only a set of contracts (Kusdewanti, 2016). As a consequence, this form of accountability is not based on even the slightest trust, because it is very transactional. Then religion becomes a liberator from selfish constraints and excessive materiality.

In the end, because of the egoistic materialism inherent in accountability, accountability cannot be separated from the accounting harmonization agenda by creating an "accountable world order" (Lehman, 2005) aimed at "controllers" namely capital holders. This certainly has logical consequences for the formation and inculcation of individualistic values in organizations, so it becomes logical that the reflection of economic reality carried "hereditary" only always revolves around material reality, does not touch the realm of spirituality, nature, the environment, and the most important thing is God. Therefore, the egoistic and materialistic values inherent in conventional accountability have become logos, which according to Derrida's view needs to be deconstructed.

Humans must return to the nature of their creation in order to achieve happiness. The process to fitrah requires complete awareness of the purpose of creation. Full recognition of God's laws (sunnatullah) makes human behavior towards the environment and others better, and this is what is called ethics (Islam calls it moral) (Huda, 2011). Thus, for conventional accountability to return to nature, the concept of accountability needs to be built from Islamic values. I feel that it involves Islamic values such as trust and spiritual values (ie, revelation, the Prophet and God) which are implemented by the takmir of Jogokariyan mosque, so they need to enter into the body of science, especially accountability. The concept formulation is the concept of mosque accountability which is a reflection of the application of Islamic values, that is trust and spiritual. An illustration of the concept of mosque accountability can be seen in the scheme below:

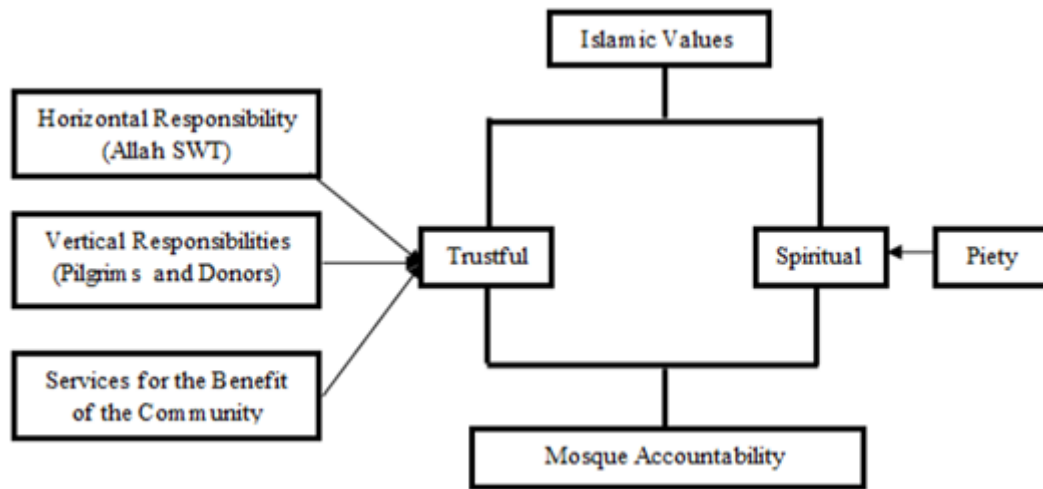


Fig 1

Schema 7.1 Concept of Mosque Accountability

The above scheme is the result of conventional accountability deconstruction. The scheme is a reflection of the implementation of Islamic values in the practice of mosque accountability by takmir. The implementation of Islamic values is a reflection and behavior that elevates human nature as a substitute for God on earth who carries out the mandate of both Allah SWT and fellow human beings, so that they take responsibility forms based on Islamic values that embrace karimah as a way to return and form their love. to Allah SWT.

Reconstruction of conventional accountability with the mandate and spiritual values that is packaged in the concept of accountability of this mosque is an effort to bring God into the body of accountability. This deconstruction offers a new view that conventional accountability which is loaded with egoistic and materialistic values, is modified towards a more humanist and divinely oriented view, which is based on Islamic values such as trust and spiritual values implemented by the takmir of Jogokariyan mosque.

The mandate values are illustrated by understanding that the task as a takmir of the mosque is a trust from two directions, namely from Allah SWT and from the congregation, namely and donors so that the form of accountability is also carried out in two directions, namely to Allah SWT as a form of accountability in the future and to the congregation as well as donors in the form of accountability which is packaged in one bulletin which is reported every 1 st. Spiritual values are described as the commitment and piety of a takmir where managing a mosque is part of the symbol of submission and sincerity to fight in the cause of Allah. Positioning God in its proper place, which is everything, is the most basic form of recognition of the faith of a servant in which God is the only place to return all affairs.

Mosque accountability means that accountability in this world, especially in accounting not only to humans but

also to Allah SWT as the main trustee so as to realize the welfare of the entire universe, not only human beings, but also other creatures besides humans. Thus, a harmonious order that is divinely oriented can be realized. The mosque's accountability is expected to be able to provide an overall accounting transformation because it departs from a holistic view. This integrity will be the first step to return to the one. Mosque accountability is a form of the establishment of a mandate that is built from a single reality and is born entirely from the view that God is the center of accountability.

In harmony with Triuwono (2004) and Damayanti (2018: 237), the purpose of this deconstruction is still based on a balance that is egoistic-altruistic, materialistic-spiritualistic, quantitative-qualitative (Triuwono, 2004). Individualistic values juxtaposed with values that are concerned with togetherness and foster mutual cooperation, the element of materiality is juxtaposed by putting down the spiritual element, an attitude that is always willing to compete and win the competition coupled with an attitude that emphasizes harmony (Damayanti, 2018: 237). Thus, in this study juxtaposing the egoistic values with the values of the mandate which is considered by the takmir of the mosque not only to come and be appointed by pilgrims only but the mandate to come and be ordered by Allah SWT. Materialistic values juxtaposed with spiritual values illustrated through the piety of a takmir where managing a mosque is part of the symbol of submission and sincerity to fight in the way of Allah SWT.

V. CONCLUSION

Accountability born from the womb of modernity is derived from the principal-agent model, transactional costs, and monitoring mechanisms with a vision of mastery over humans and is based on egoism (Toms, 2006). This certainly has logical consequences for the formation and inculcation of individualistic values in organizations, so it becomes logical that the reflection of economic reality carried "hereditary" only always revolves around material reality, does not touch the realm of spirituality, nature, the

environment, and the most important thing is God. Therefore, the egoistic and materialistic values inherent in conventional accountability have become logos, which according to Derrida's view needs to be deconstructed.

Humans must return to the nature of their creation in order to achieve happiness. Thus, for conventional accountability to return to nature, the concept of accountability needs to be built from Islamic values. The concept formulation is the concept of mosque accountability which is a reflection of the application of Islamic values, that is trust and spiritual.

As mosque takmir, they always remember that serving mosque worshipers is a trust that comes directly from God and their profession as mosque takmir is a trust from the worshipers. These two forms of consciousness illustrate how they always hold fast and make the mandate a primary support in life. So that these two forms of consciousness demand that the takmir be in a balanced coordinate line between the vertically perpendicular longitude as a servant of the congregation or "servant of Allah" in His house in this case the mosque and horizontal latitude as a form of *hablum minannas*. The mandate attitude was also implemented through the Rupiah Zero Infaq Remaining program, the management of the infaq Rupiah Balance balance was seen as a form of collective management based on a trustful and very unethical attitude when the infaq balance of the mosque was piling up but around them there were still many residents who felt the difficulties of life so that the Zero Infaq Balance program was intended not only for the prosperity of the mosque but also for the benefit of the people.

Incorporating spiritual values into accountability has been implemented by the takmir of the Jogokariyan mosque with a reflection of the submission to Allah. In the Qur'an, the measure of the closeness of a servant with his Lord is piety. Someone who claims to be devoted means that he has "completely surrendered to God", following all the commands of God (Triuwono, et al. 2016) with full awareness that he is a servant. This is reflected in the commitment and sincerity of carrying out the mandate as a takmir of the mosque even though it does not get material benefits so that what they implement is a process of the birth of mosque accountability.

## REFERENCES

- [1]. Abuznaid, S. 2006. *Islam and Management: What Can Be Learned? Thunder bird International Business Review*, 48: 125-139
- [2]. Ahmed, Alim Al Ayub. 2012. Accounting in Islamic Perspective: A Timely Opportunity A Timely Challenge. *ASA University Review*. Vol. 6 No. 2, July–December, 11-31
- [3]. Al-Aidaros, Al-Hasan, et al., 2013. *Ethics and Ethical Theories from an Islamic Perspective. International Journal of Islamic Thought* Vol. 4: (Dec.): 1-13
- [4]. Al-Qur'an dan terjemahannya. 2008. Departemen Agama RI. Bandung: Diponegoro.
- [5]. Andreas, Michele dan Costa, Ericka. 2014. Toward An Integrated Accountability Model For Nonprofit Organizations. *Accountability and Social Accounting for Social and Nonprofit Organizations. Advances in Public Interest Accounting*. Volume 17, 153-176
- [6]. Armadayanti, Fitri. 2017. Dekonstruksi Akuntabilitas Spiritual dalam Konsep Islam. ( Studi Pada Rumah Makan Ayam Bakar *Wong Solo Cabang Makassar*). Skripsi. Sarjana Ekonomi Jurusan Akuntansi pada Fakultas Ekonomi Dan Bisnis Islam UIN Alauddin Makassar.
- [7]. Billah, Dr. Alim Al Ayub Ahmed Arif dan Alidul, Islam. 2011. *Accounting in Islamic Perspective: A Timely Opportunity, a Timely Challenge*. IIUC STUDIES, ISSN 1813-7733, Vol.- 9, December 2011 (p 187-214)
- [8]. Damayanti, Ratna Ayu. 2018. *De(re)konstruksi Relasi Eksekutif-Legislatif*. Makassar: Parahyangan.
- [9]. Ebrahim, A. 2003. Making sense of accountability: Conceptual perspectives for northern and southern nonprofits. *Nonprofit Management & Leadership*, 14(2), 191-212.
- [10]. Gray, R., Adams, C., & Owen, D. 1996. *Accounting and accountability: Changes and challenges in corporate social and environmental reporting*. Upper Saddle River, NJ: Prentice Hall.
- [11]. Huda, Sokhi. 2011. Teologi Mustad'afin Di Indonesia. *TSAQAFAH* 7 (2).
- [12]. Ismail, Ilyas. 2013. *True Islam Moral, Intelektual, Spiritual*. Jakarta: Mitra Wacana Media
- [13]. Istanto, Freddy H. 2003. Dekonstruksi dalam Desain Komunikasi Visual: Sebuah Penejelajahan Kemungkinan, Studi Kasus Desain Iklan Rokok A-mild. *NIRMANA*. Vol. 5, No. 1, Januari 2003: 48 – 71
- [14]. Kholmi, Masiyah. 2012. Akuntabilitas Dan Pembentukan Perilaku Amanah Dalam Masyarakat Islam. Universitas Muhammadiyah Malang: *Jurnal Studi Ekonomi Islam*, volume 15 Nomor 1: 2012, hlm. 65
- [15]. Kusdewanti, A.I dan Hatimah, H. 2016. Membangun Akuntabilitas Profetik. *Jurnal Akuntansi Multiparadigma*. Volume 7, Nomor 2, Halaman 156-323
- [16]. Lehman, G. 2005. "A Critical Perspective on the Harmonisation of Accounting in a Globalising World." *Critical Perspectives on Accounting*, Vol. 16, No. 7, hlm 975– 92.
- [17]. Mashaw, Jerry L. 2006. *Accountability and Institutional Design: Some Thoughts on the Grammar of Governance, In Public Accountability: Designs, Dilemmas And Experiences* 115 (M. W. Dowdlead., Cambridge University Press
- [18]. Mulawarman, Aji Dedi. 2010. Integrasi Paradigma Akuntansi: Refleksi atas Pendekatan Sosiologi dalam Ilmu Akuntansi. *Jurusan Akuntansi FEB Universitas Brawijaya*
- [19]. Mulawarman, Aji Dedi. 2013. Nyanyian Metodologi Akuntansi Ala Nataatmadja: Melampaui Derridian Mengembangkan Pemikiran Bangsa "Sendiri". *Jurnal Akuntansi Multiparadigma*. Volume 4, Nomor 1, Halaman 1-164.



- [20]. O'Donnel, K. 2009. *Postmodernisme*. Kanisius. Yogyakarta.
- [21]. Prasetyo, Januar Eko. 2017. Tazkiyatun Nafs: Kajian Teoritis Konsep Akuntabilitas. *Jurnal Analisa Akuntansi dan Perpajakan*. Volume 1, Nomor 1, Maret 2017, Hlm. 19-33
- [22]. Rafiki, Ahmad dan Abdul Wahab, Kalsom. 2014. *Islamic Values and Principles in the Organization: A Review of Literature*. *Asian Social Science*; Vol. 10, No. 9: 2014: 1-7.
- [23]. Reheul, A. M., Caneghem, T., dan Verbruggen, S. 2014. Financial reporting lags in the nonprofit sector: An empirical analysis. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 25, 352-377.
- [24]. Rismawati. 2019. Konsep *Corporate Spiritual Responsibility*: Dekonstruksi Atas *Corporate Sosial Responsibility* Dengan Teologi Al-Ma'un. *Disertasi*. Program Doktor Ilmu Akuntansi. Universitas Brawijaya Malang.
- [25]. Rusbiantoro, Dadang. 2001. *Bahasa Dekonstruksi ala Foucault dan Derrida*. Cetakan I. Yogyakarta: Tiara Wacana Yogya
- [26]. Sarup, M. 2008. *Postrukturalisme dan Posmodernisme*. Jalasutra. Yogyakarta.
- [27]. Sholehah, NL. 2019. Analisis Akuntabilitas Kinerja Anggaran Dengan Perspektif Amanah Dalam Mencegah Fraud Pada Dkad Provinsi Gorontalo. *Jurnal Ilmu Ekonomi*. Volume 2 Nomor 1 (2019) Januari
- [28]. Siskawati, Eka., Ferdawati dan Surya, Firman. 2016. Bagaimana Mousque dan Masyarakat Saling Memakmurkan?. *Jurnal Akuntansi Multi Paradigma*. Volume 7, Halaman 1-155
- [29]. Sulistiyo, Agung Budi. 2016. Memahami Konsep Kemanunggalan dalam Akuntansi: Kritik atas Upaya Mendekonstruksi Akuntansi Konvensional Menuju Akuntansi Syariah dalam Bingkai Taswauf.
- [30]. Syahra, dkk. 2014. Aktualisasi Nilai-Nilai Islami dalam Membangun Harmonisasi Akuntansi. Tesis. Universitas Darussalam Gontor
- [31]. Syarifuddin. 2018. *Dramaturgi Anggaran Pemerintah Daerah*. Makassar: Phinatama Media
- [32]. Toms, S. 2006. Accounting for Entrepreneurship: A Knowledge-Based View of the Firm. *Critical Perspectives on Accounting*, Vol. 17, hlm 336–567.
- [33]. Triuwono, I. 2000. Akuntansi Syari'ah: Implementasi Nilai Keadilan dalam Format Metafora Amanah. *JAAI*. Volume 40, No.1, Juni 2000.
- [34]. Triuwono, I. 2006. Akuntansi Syari'ah Menuju Puncak Kesadaran KeTuhanan *Manunggaling Kawulo-Gusti*. Disampaikan pada Pidato Pengukuhan Guru Besar Akuntansi Syariah di Gedung PPI Univrsitas Brawijaya.
- [35]. Triuwono, I. 2012. *Akuntansi Syariah: Perspektif, Metodologi dan Teori* (2 ed.). Rajawali Pers. Jakarta.
- [36]. Triuwono, I, dkk. 2016. Filsafat Ilmu Akuntansi: Berpikir Kontemplatif, Holistik, Intuitif, Imajinatif, Kreatif, Rasional dan Radikal Dalam Akuntansi. Jakarta: Mitra Wacana Media.
- [37]. Trow, Martin. 1996. Trust, Markets and Accountability in Higher Education: A Comparative Perspective. *Higher Education Policy* 9(4), 309–324.
- [38]. Vermeer, T., Raghunandan, K., dan Forgione, D. 2009. Audit fees at US non-profit organizations. *Auditing: A Journal of Practice & Theory*, 28(2), 289-303.
- [39]. Wulandari, Anis. 2010. Menyingkap Nilai Keadilan (dalam Perspektif Syariah Islam) yang Terkandung di dalam *Good Corporate Governance*. *Jurnal Investasi*. Vol. 6 No.2 Desember 2010, Hal. 95 – 110.