

FINANCIAL MANAGEMENT ACCOUNTABILITY IN THE PERSPECTIVE OF SHARI'AH ENTERPRISE THEORY

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Abstract

Shari'ah Enterprise Theory (SET) is a theory that explains accountability not only to stakeholders but to wider stakeholders, namely God, humans, and nature. The purpose of this study is to examine financial management accountability in the perspective of Shari'ah Enterprise Theory at the Ministry of Religion of East Luwu Regency. This study uses a phenomenological approach with qualitative methods that rely on data in the form of text and images to understand meaning. The results of the study show that the financial management of the Ministry of Religion of the East Luwu Regency in managing its finances has fulfilled the principles of accountability and good governance which can be seen from the planning process to reporting and accountability carried out based on the provisions and regulations in force. In addition, the Ministry of Religion of East Luwu Regency has instilled spiritual values in managing state finances by being aware of accountability to Allah, humans and nature in accordance with the principles of the shari'ah enterprise theory.

Keywords: Accountability, Financial Management, Shari'ah Enterprise Theory

1. Introduction

Cases of deviant behavior are increasingly being highlighted on television screens and making headlines in various print or online media. As is the case with corruption, which is the problem with the largest case faced by the Indonesian nation. The KPK (Corruption Eradication Commission) issued an issue about an insinuation addressed to the Ministry of Religious Affairs regarding the frequent cases of corruption, which even the Ministry of Religious Affairs is in second place after the Ministry of Transportation. Some of the cases that occurred in the Ministry of Religious Affairs are cases of misuse of Hajj fees and people's endowment funds, corruption cases in the procurement of Qur'ans and Madrasah laboratories, cases of ministerial operational costs and cases of buying and selling positions (Andryanto, 2021).

Corruption cases within the Ministry of Religious Affairs that occurred in 2000-2004 dragged the name of the Minister of Religious Affairs at that time Said Ahil Husin Al-Munawar, committing a case of misappropriation of the Umat Endowment Fund which is estimated to receive money reaching Rp 4.5 billion from the Hajj Pilgrimage Organizing Board (BPIH) and Rp 15 million from the Chairman of the Umat Endowment Fund Management Board (DAU). The second case in 2012-2013, which also involved the Minister of Religious Affairs Suryadharma Ali, was convicted of corruption in the Hajj project and the Endowment Fund, which is considered to have caused losses to state finances of IDR 27,283,090,068 and 17,967,405 Saudi Arabian riyals (P, 2019).

Departing from this, the Inspectorate General of the Ministry of Religion issued an early warning letter in the management of state finances (Harnanto, 2021). Because

financial management can become a business field for those who want to enrich themselves or in other words benefit by embezzling some of the state's assets which has a negative impact on the country's economy (Putri et al., 2021). Various manipulations planned by a handful of people make it easy to commit fraud in a government agency (Rosidah et al., 2023). An agency can be said to be clean if it is honest, efficient, effective, responsible and transparent, especially in financial management (Pratama et al., 2019). However, as we see the case in the Ministry of Religion which carries the label "religion", it should be an example for other ministries but instead it is tarnished with corruption cases (Andryanto, 2021).

With this warning letter, the government is expected to improve accountability and transparency, which is needed not only in the management of public resources, but also in the planning and implementation of government work programs. Providing open and honest financial information to the public is a must, because the public has the right to know clearly how the government manages the resources entrusted to them and their compliance with laws and regulations, which in turn is a concrete manifestation of the concept of transparency (Yusuf et al., 2021). The openness of financial management can foster public trust in financial management performance as a form of accountability. As in the legal basis of al-Hadith:

عَنِ النَّبِيِّ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ قَالَ: إِنَّ الصِّدْقَ يَهْدِي إِلَى الْبِرِّ، وَإِنَّ الْبِرَّ يَهْدِي إِلَى الْجَنَّةِ، وَإِنَّ الرَّجُلَ لَيَصْدُقُ حَتَّى يَكُونَ صَدِيقًا، وَإِنَّ الْكَذِبَ يَهْدِي إِلَى الْفُجُورِ، وَإِنَّ الْفُجُورَ يَهْدِي إِلَى النَّارِ، وَإِنَّ الرَّجُلَ لَيَكْذِبُ حَتَّى يُكْتَبَ عِنْدَ اللَّهِ كَذَّابًا

Meaning:

The Prophet said: "Verily, Honesty leads to Goodness and verily, Goodness leads to Paradise and verily, one who is always honest is recorded with Allah as honest. And verily, lying leads to Evil and verily, Evil leads to Hell and verily, a person who always lies is recorded with Allah as a liar." (Muttafaq 'alaih).

The conclusion that can be drawn is that Islam has ordered its servants to make records openly, honestly and fairly between the two parties concerned. Government financial reports serve as a means of accountability for the management and use of resources. By carrying out accountability to the public, so that the government has the responsibility to provide information as an effort to fulfill community rights, including the right to know and the right to voice their wishes (Erniati, 2019).

In the study of accounting science, there are differences in accountability regarding conventional accounting with sharia accounting in the concept of Shari'ah Enterprise Theory. Shari'ah Enterprise Theory (SET) provides a theory of accountability primarily to Allah SWT, then humans and finally to the natural environment. Shari'ah Enterprise Theory (SET) positions God as the main stakeholder and becomes the only goal in human life (Hermawan & Rini, 2016). Thus, the role of humans is only as Khalifatullah fil Ardh (His representative) who carries the mission of creating and distributing prosperity for all mankind and nature (Triyuwono, 2006a).

Therefore, in an Islamic perspective, accountability can be concluded to have a broader level of coverage than conventional accounting, namely a form of awareness and responsibility that is borne not only to be accountable to humans, but the responsibility to God is far more important and not forgetting the universe in other words, sharia accounting in the perspective of shari'ah enterprise theory encourages the emergence of

accountability in the world and the hereafter. In this study, the Ministry of Religion of East Luwu which is of interest to researchers as a place of research because the Ministry of Religion as a sharia entity is a place to accommodate the community in carrying out religious activities mandated by Allah SWT in accordance with Islamic law or principles specified in the Qur'an should apply shari'ah enterprise theory. So that the level of public trust in the performance and responsibility of the Ministry of Religion is very high. Furthermore, researchers will examine the extent of financial management that occurs at the Ministry of Religious Affairs of East Luwu whether it has followed the signs or concepts of shari'ah enterprise theory.

2. Theoretical Background

2.1 Stewardship Theory

Stewardship theory according to Donaldson and Davies 1991 which states that there are no situations where management is motivated to achieve individual goals, but rather focus on the main goal, namely the interests of the organization. Stewardship theory has a psychological and sociological basis that has been arranged for executives as stewards who are motivated to act in accordance with the wishes of the principal, and also steward behavior will not leave the organization because the steward seeks to achieve the goals and objectives of the organization (Anton, 2010). Stewards believe that the public interest will be in the same position as the interests of the company and the owner. So that the steward's motivation is to obtain utility that is directly intended for the organization and not for personal purposes.

2.2 Shari'ah Enterprise Theory (SET)

Shari'ah enterprise theory is an enterprise theory that has been adapted to Islamic values in order to produce a humanist and transcendental theory (Alif Reskiawan et al., 2022). So that the concept of shari'ah enterprise theory is the result of modification of enterprise theory which can be used to state that economic power is no longer in one hand (stakeholders), but in many hands, namely stakeholders (Kurniati, 2023). Resources used by humans in the perception of shari'ah enterprise theory both individually and collectively are given a limit, because in essence all resources or assets are a trust or entrustment from Allah SWT, and stakeholders (humans) are only given the right to manage these resources with a full sense of responsibility and used properly.

Humans are basically Khalifatullah fil Ardh who carry the mission of creating and distributing welfare for all humans and nature. Therefore, to realize the value of justice to humans and the natural environment, so that the purpose of shariah enterprise theory is to bring benefits to stockholders, stakeholders, the community (whether or not providing financial contributions and skills) and the natural environment and do not leave a very important obligation by paying zakat as a manifestation of worship to Allah (Triyuwono, 2006b). Shari'ah enterprise theory is present in providing accountability, especially to Allah SWT. As the highest stakeholder, then describe it in the form of being responsible to humans and the natural environment.

2.3 Accountability

Accountability is a requirement that is carried out to account for the performance and actions of a person or leader of an organization to parties who have the right or authority to hold accountable. Accountability is the basis of government financial reporting based on the public's right to know and receive explanations for the collection of resources and

their use (Martini et al., 2019). Muchtamarini & Jalaluddin (2020) in his research says that accountability can be interpreted as someone who holds a mandate and gives his responsibility in presenting, disclosing and reporting all activities and activities as a result of having the authority and rights that are his responsibility.

2.4 Good Governance

Good governance is a concept that refers to the process of achieving decisions and implementing them that can be accounted for (Israr & Syofyan, 2022). The definition of good governance is any action or behavior that has the nature of directing, controlling or influencing public affairs with the aim of realizing these values in everyday life (Kamaluddin, 2019). Along with the desire to realize good governance, the system of government administration in the current era of autonomy needs to pay attention to the principles of democracy, service, responsiveness, transparency, accountability, participation and consistency in policy and legal certainty. So that at least the requirements for the creation of good governance in government administration and public services include transparency, responsiveness, effectiveness and efficiency and not forgetting accountability (Santrio, 2019).

2.5 Financial Management

One of the points in order to realize good governance by managing state finances properly and in accordance with statutory regulations because the financial aspect is the basis for all activities that will be carried out by the government (Oktaviani et al., 2022). To realize good management, there are principles of financial management, namely the principles of openness and accountability (Suryo Wibowo & Sulistya Hapsari, 2022). In connection with this, the government then carried out public sector financial reform, namely with the issuance of Law No. 17 of 2003 concerning State Finance as the basis for conducting an overhaul policy in the management of State Finances, then several implementing regulations were also issued such as Law No. 1 of 2004 concerning State Treasury, Law No. 15 of 2004 concerning Examination of State Financial Management and Responsibility (Widayati, 2014).

Based on (Government Regulation of the Republic of Indonesia Number 12 of 2019 concerning Regional Financial Management, 2019) Financial Management is all activities that include planning, budgeting, implementation, administration, reporting, accountability, and supervision of financial management. In Indonesian Law Number 17 of 2003 concerning State Finance, to assist the implementation of good governance, it is necessary for state financial management to be carried out professionally, openly and responsibly in accordance with the main rules stipulated by the Constitution. The reality in managing finances is public funds so that the importance of the government's role is to provide financial information that is indispensable for the public interest in an accurate, relevant, timely and reliable manner (Chalid, 2005).

3. Methods

The type of research used in this study is qualitative research. The purpose of qualitative research is to see and find hidden meanings, understand the interaction of subject experiences and social phenomena of the research subject's experience, such as behavior, perception, motivation, then describe actions and others in the form of words and language (Moeloeng, 2017).

This research was conducted at the Ministry of Religious Affairs located in Malili, East Luwu Regency, South Sulawesi. This research uses a phenomenological approach that is expected to provide an understanding of the application of shari'ah enterprise theory in financial management to maximize accountability. The phenomenological approach is a research approach that explores and finds information from human experiences of themselves and their lives.

The use of primary data in this study was obtained from interviews with informants at the Office of the Ministry of Religious Affairs of East Luwu Regency. Interviews were conducted by asking questions directly to informants starting from the head of the office, treasurer, administrative subdivision, expenditure treasurer, budget planning, general administration executor, Islamic community guidance executor and the community related to the process of financial management of the Ministry of Religion including its accountability.

The data collection method used in this research aims to obtain relevant and accurate data related to the problems discussed later. The data collection methods used in this research are observation, interviews, documentation and internet searching.

4. Results and Discussion

4.1 Financial Management at the Ministry of Religious Affairs of East Luwu Regency

State financial management so far is still not optimal, there are many things that need to be improved in order to improve the quality of accountability of state financial management. State financial management is realized in the APBN and APBD so that there is an obligation in managing state finances to account for all activities carried out from each stage of the APBN/APBD by managing state finances in an orderly manner, obeying laws and regulations, effectively, efficiently and transparently and also paying attention to a sense of justice and compliance (BPKP, 2012).

The principle of state financial responsibility is the authority given to several parties to manage state finances must be accountable for the finances they manage and the financial accountability report must be audited by an independent audit institution. Regarding the importance of state financial management, Mr. H. Misbah (Head of the Office of the Ministry of Religious Affairs of East Luwu Regency) testified that:

"The temptation in managing state finances is still very large in the bureaucratic world, therefore managing state finances is very important. Because if it is wrong in managing it, it will have an impact on individuals and this agency itself."

Not only that, he also emphasized to agency employees, especially the finance department that:

"State financial management must be carried out properly and carefully in accordance with the laws and regulations Article 23 paragraph (1) of the 1945 Constitution that the state revenue and expenditure budget as a form of state financial management is determined annually by law and implemented openly and responsibly for the greatest prosperity of the people".

The quote indicates that financial management at the Ministry of Religious Affairs of East Luwu Regency is carried out in accordance with Article 23 paragraph (1) of the 1945 Constitution concerning the APBN which is used as a form of state financial management that must be carried out openly and responsibly. What is meant by financial management is all of the activities that include planning, implementation, administration, reporting and accountability. Thus, the suitability of financial management at the Ministry of Religion with applicable regulations makes a benchmark that state finances at the Ministry of

Religion of East Luwu Regency are in accordance with applicable statutory provisions with the principle of openness and responsibility.

Financial management basically has five important points, namely planning, implementation, supervision, evaluation, reporting and accountability in this case will be described in the following discussion:

4.1.1 Planning Stage

The Planning and Finance Section is part of the subsection of the Administration in charge of preparing materials for coordinating the preparation of plans, activity programs and budgets, evaluations and reports, as well as implementing financial affairs. It is necessary to hold a work meeting before entering the beginning of the new year to design work programs and budgets that will be implemented for the next year. This meeting is held to propose a work program that will be implemented along with the budget that will be used for operational activities at the Ministry of Religion of East Luwu Regency. Related to this, Mrs. Damaris said that:

“Before proposing a budget that will be used for operational activities at the Ministry of Religious Affairs of East Luwu Regency sourced from the APBN, first invite the Work Unit or all elements involved in the implementation of the task to discuss the program plan that will be financed each year. Furthermore, representatives of the work unit propose a draft work program and if agreed by the Head of the Office of the Ministry of Religious Affairs and its staff then sent to the Office of the Ministry of Religious Affairs of South Sulawesi Province for approval”.

This is reinforced by a statement by Mrs. Herlina S.EI (Budget Planning of the Ministry of Religious Affairs of East Luwu Regency) who said that:

“For the procedure, the first is that we meet to plan the annual budget, after that compile the budget, then evaluate the budget planning, propose budget planning, finalize budget planning. And finally pouring it into the application (SAKTI WEB)”.

The above statement indicates that financial management at the Ministry of Religious Affairs of East Luwu Regency has been guided by Government Regulation of the Republic of Indonesia Number 12 of 2019 concerning State / Regional Financial Management. This is evidenced by the preparation of the Draft State Budget (RAPBN) which is carried out by inviting all work units to discuss the draft work program to be implemented for the following year. As said by H. Misbah (Head of the Ministry of Religious Affairs Office) that:

“In conducting meetings or meetings with work units (Satker), I provide direction through coordination to the Head of Subdivision and work units in making every budget planning and work program that will be funded as well as instructions and mechanisms for each budget fund. So that budgeting planning can produce accumulative outputs so that it can provide progress for the work program set”.

Therefore, it can be understood that what was conveyed by Mr. H. Misbah (Head of the Office of the Ministry of Religious Affairs) was in accordance and directed to the applicable laws and regulations. The work program and budget are very important elements in a plan. In carrying out a plan, it is necessary to pay attention and consider well the work program that will be implemented in the future, whether it provides a useful, mature work program design, in accordance with the vision and mission and does not violate the rules that apply in the Ministry of Religion of East Luwu Regency.

Due to the lack of maturity of the work program and budget planning, the implementation of its activities is not effective and efficient because it is not in accordance with the planning as it should. Planning is an important part in terms of the

budget where the budget is formed due to planning to arrange an activity in the work unit that will be carried out in one year in order to realize the vision and mission of the work unit. By looking at the main purpose of a plan is to become a reference for accountability in an agency in managing finances so that it can be detailed and in accordance with the rules that have been determined properly.

4.1.2 Implementation Stage

The Budget Implementation List (DIPA) is a budget implementation document prepared by the work unit together with the budget user authority (KPA) which is valid for one fiscal year as the basis for implementing activities and using the budget. So this DIPA is used so that it can be used as a tool for implementation, control and supervision in organizational activities and budgets. The implementation of programs and budgets is in line with what has been programmed and prepared as effectively as possible. The work program and budget are the starting point of a step that is carried out in order to realize the vision and mission by achieving the set goals and objectives.

Furthermore, in implementing the approved work program, work units that want to carry out their activities or work programs for the process of disbursing funds or budgets are carried out after the work program is implemented. This was conveyed by Mrs. Damaris (Treasurer of the Ministry of Religious Affairs of East Luwu Regency) that: *“The activities or work programs that take place for their needs or equipment have been provided by providers who have been appointed and agreed to work together on these activities. So, the person in charge of the field that carries out the work program, when he has carried out his work program, makes an LPJ or accountability report which is later submitted to the Treasurer. After the LPJ is complete and approved, I make an SPM (Payment Order) and then submit it to KPPN (State Treasury Service Office). Furthermore, if the SP2D (Surat Perintah Pencairan Dana) has been issued, the liquid funds will be brought to the activity provider for the payment process”*.

Based on the argument of Mrs. Damaris above, after the work program is carried out, do not forget to make an accountability report. With the accountability report, we can know that what has been planned is in accordance with what is done in the field. The need to make an accountability report as a form of detailed description of the process of implementing activities. This accountability report can also be used as an evaluation material to measure the ability of the work units involved in carrying out activities and to account for the results of their respective work, especially regarding the budget which includes income and expenses in carrying out activities. So that with this accountability report as a manifestation of the value of honesty and truth from the work unit in implementing its work program.

Referring to what was conveyed by Mrs. Damaris, the researcher then gave a more in-depth statement in order to get noesis related to the motivation and principles held by the Ministry of Religious Affairs in implementing the work program and budget. In connection with this, Mr. H.M. Jusri as Head of Administration in implementing the work program and budget holds the principle, namely:

“So, in carrying out this work, it must be in accordance with what has been planned so that the work program and policies of the leadership can be carried out, and if it runs smoothly, the leadership will like our performance, so that is what makes us work professionally so that we hold the principles, namely discipline, then honesty and innovation in carrying out our duties and responsibilities”.

The statement of Mr. H.M Jusri (Head of Subdivision of Administration) indicates that in the implementation of financial management at the Ministry of Religious Affairs of

East Luwu Regency in implementing work programs and budgets work professionally in accordance with what has been planned before by upholding the values of honesty, discipline and carrying out their mandates and responsibilities.

A high sense of responsibility shows our discipline at work, seen from the way we carry out the assigned tasks and complete them on time. Discipline in work is not only defined in accepting the tasks given, but completing tasks properly is also a form of our responsibility for the work given. Time discipline is needed to organize which tasks we can do first. The application of this attitude can prevent delays in other tasks that we will do. One of the efforts to realize transparency and accountability in financial management is to submit an agency's financial accountability report in a timely manner and prepared in accordance with generally accepted government accounting standards. In the sense that every implementation and use of the budget by the government must be accountable. Do not let there be a budget that has been planned and approved for purposes that are not clear or not in accordance with its allocation (Advokat Konstitusi, 2021).

4.1.3 Supervision Phase

Supervision is an activity that must exist in a government agency. This is because the continuity of the work program or activities and tasks of the agency is funded by the State Budget (APBN). Supervision can also be interpreted as an activity or effort in order to find out and assess the actual conditions of reality regarding the implementation of work programs, activities or tasks and budgets, whether they are in accordance with the plans that have been set, and whether they have followed the orders or rules given. Supervision basically aims to determine the accuracy of implementation according to plans, command policies in this case applicable rules, prevent waste and irregularities, and can foster public trust in organizational leadership.

Regarding the form of supervision of financial management at the Office of the Ministry of Religion of East Luwu Regency, Mr. H.M Jusri as Head of Administration in the interview said that:

“Supervision in financial management in this office is attached as HOKI. So, the administrative section as the person in charge at the Secretary General, the first thing that is done is the administration section, then secondly in the form of performance and thirdly in the form of evaluation. Yes, that's what I do in the context of supervision in managing finances at the General Secretary of the Ministry of Religion of East Luwu Regency, especially in the administrative section”.

The researcher then conducted a more in-depth interview related to what motivated Mr. H.M Jusri (Head of Administration) in overseeing the financial management of the Ministry of Religious Affairs of East Luwu Regency that:

“If it is to motivate, it does not seem to motivate. But indeed, financial management is a form of accountability for the implementation of activities carried out by an agency. Yes, so this finance is a responsibility given by the state for us to use in accordance with its designation.”

We can interpret the two statements above that the importance of supervision is carried out in order to evaluate the results of work programs and budgets that have been carried out. Because without good supervision, it could be that the goals to be achieved will be less than optimal. We can know together that an agency in the aspect of its activities continues to move and is getting more complex from time to time with the many resources available. And it is possible that it will make mistakes or deviate from its goals. So that the need for supervision aims to prevent someone from falling into something wrong, so that later it can improve the quality of employee performance whether it is in accordance

with tupoksi and its goals and objectives. Supervision is carried out as a check on the course of planning in an agency to avoid failure or worse consequences. And Islam teaches everyone to always do good in accordance with the teachings of Allah SWT and his Messenger because all human actions and will be accounted for before Allah SWT.

4.1.4 Evaluation Stage

Evaluation is an activity to determine the results of the conclusion in the form of a comparison between real conditions with benchmarks or desired conditions. Evaluation in financial management aims to assess work programs and the achievement of the goals of each work unit, identify problems, as a consideration for the leadership in formulating policies for structuring and fostering organizational and work procedures within the Ministry of Religion. In connection with this statement, Mr. H.M Jusri (Head of Administration) said that:

"We certainly conduct an evaluation which is carried out every semester, so it is carried out every 2 years to find out the extent of budget absorption in each work unit and also to find out if there is an absorption of DIPA (List of Budget Implementation Inputs) that is not in accordance with the expected target."

Based on the above statement, we can interpret that the importance of evaluation is carried out in order to find out whether the budget utilization is in accordance with the program that we have planned and to find out whether it is in accordance with the duties and functions of each work unit at the Ministry of Religion of East Luwu Regency. Thus, evaluation in the implementation of work programs and budgets must be implemented as well as possible in order to develop and oversee sustainable activity work programs. In addition, the evaluation also aims to find out whether there are obstacles during the implementation of the work program and budget so that a solution can be found and the implementation of the next activity can run according to plan.

4.1.5 Reporting and Accountability Stage

Reporting is a form of accountability and disclosure of financial statement information from the executor to the leadership and to the public. As stated in Indonesian Law Number 15 of 2004 concerning Examination of Financial Management and State Responsibility which explains that financial reports are a form of accountability. The reporting referred to in state financial management at the Ministry of Religion is to submit a report on the realization or implementation of the state budget and work program in writing. This explanation is in line with that expressed by Mrs. Indarti (Section Implementing General Administration and Financial Reports of the Ministry of Religion of East Luwu Regency) who stated that:

"So, after the implementation of the work program, each work unit reports the results of the work program that has been carried out. After that, we have a meeting with the field of the work unit with the treasurer as well. Then we take the results of this meeting to the KPA (Full Authority of the Budget).

Mrs. Indarti's statement is in line with what Mrs. Damaris, SE (Treasurer of the Ministry of Religious Affairs of East Luwu Regency) said:

"...so, the person in charge of the field that implements the work program when it has carried out its work program then makes an LPJ or accountability report which will be submitted to me. After the LPJ is complete and approved, I make an SPM (Pay Order Letter) and then submit it to KPPN. Furthermore, when the SP2D has been issued, the liquid funds will be brought to the activity provider for the payment process"

Seeing from the results of the statements spoken by the two informants above, it can be seen that after the work unit field implements its work program, they make an

accountability report. With the accountability report, it can be seen that the work program has been carried out and also what has been planned previously is in accordance with what was done. So that the need to make an accountability report as a form of detailed description, as a form of implementation of the mandate and at the same time as evidence of the achievement of the implementation of the work program. The accountability report can also be used as an evaluation material for the entire implementation of activities that have been running, which later the results of this evaluation will be used as a consideration for making improvements or improving the quality of performance and activities in the future.

The form of reporting and accountability in the Ministry of Religion has been regulated by the Ministry of Finance that as said by Mrs. Herlina, S.EI (Budget Planning of the Ministry of Religion of East Luwu Regency) who said that:

"We make the accountability report in accordance with the rules and regulations. So there is a PMK (Ministry of Finance Regulation). And we also use a web application system (SAKTI WEB) which previously used the SIMAK SAIBA application".

From the interview excerpt above, it can be seen that the form of accountability reports for work programs and budgets at the Ministry of Religion of East Luwu Regency is poured into the SAKTI WEB application, which this application is a means for work units in supporting the implementation of SPAN (State Treasury System) to carry out state financial management which includes the planning stage to budget accountability. The use of SAKTI WEB is expected to realize orderly, efficient, economical, transparent and accountable state financial governance because the system used is electronic. With this application, it is necessary to instill honesty in its management because the government is responsible for what is done according to its duties and functions.

4.2 Accountability of Financial Management of the Ministry of Religious Affairs of East Luwu Regency in the Perspective of Shari'ah Enterprise Theory.

Accountability is a form of obligation to provide accountability by explaining the performance and actions of someone who has the right to hold accountable. Accountability is not only financially and formally accountable but includes responsibility to society, government and compliance with laws and regulations. Shari'ah enterprise theory is a self-reflection that seeks to understand that in addition to purposeful rational action, which is a basic action in human relations with nature, and also communication actions in relationships with others as objects that have basic actions related to human relations with their Creator.

4.2.1 Accountability to Allah SWT.

Accountability is all activities that can be accounted for to stakeholders as superiors as a human being is responsible to God for what has been done. The Ministry of Religious Affairs of East Luwu Regency interprets accountability as an accountability that must be carried out for the management of state finances in this case the APBN which is carried out starting from the planning, implementation, supervision, evaluation to accountability reporting stages. Mr. H.M Misbah in the interview said that:

"Well, we already know that financial issues are very risky. Therefore, the name of financial management must really be carried out with full responsibility in accordance with the rules that have been set, which we as employees who are entrusted with the mandate by Allah SWT carry out this role and work properly in accordance with the teachings of our religion, namely honesty, trustworthiness and responsibility".

From the explanation of the informant as the Head of the Office of the Ministry of Religion of East Luwu Regency, we can know that the Ministry of Religion of East Luwu Regency is trying to carry out the mandate given by the state in managing state finances by instilling Islamic values of working sincerely, honestly and with a sense of responsibility to all its work units as their main task as servants who believe in Allah SWT. Allah calls on His servants to always be trustworthy in carrying out orders entrusted from their superiors. We as Muslims must realize that the nature of trustworthiness in work must be embedded in ourselves because it should be a leader or someone who is given a mandate not to abuse the authority and position, he has to carry out an act of breaking the rules and using property that does not belong to him in this case it can also be said that it is more concerned with the individual than with the organization. So that we need to instill in ourselves that in carrying out our duties and obligations we must be full of a sense of responsibility while reminding us of the importance of everyone to work as much as possible because everything will be held accountable on a later day.

4.2.2 Accountability of Humans

Accountability in state financial management is related to the dimension of the relationship between humans and God because Allah SWT is the owner of all resources in this world, so accountability to Him is the most important thing. Furthermore, there is human accountability with humans because of the mandate given which will later be held accountable for those who carry out state financial management. The form of accountability made by the work unit of the Ministry of Religion of East Luwu Regency can be seen from the information obtained from Mrs. Damaris as treasurer, namely:

“If we are here, there is already a form of accountability, it has been determined from PPK. So, the field of the work unit when it has carried out its work program makes an accountability report whose contents are details of its activities, both the time and place of implementation, the equipment purchased and also supported by documentation of the implementation of its activities. Now after the work unit makes an LPJ, my job is to make SPM then we submit it to KPPN. After KPPN issues the SP2D, I immediately take the money and pay it to the provider who has agreed or cooperated with this office. For the delivery, I convey it directly to my superior, namely the KPA as the head of this office.

Seeing the results of the interview above, it can be interpreted that accountability to humans is carried out as evidence of seriousness in carrying out the duties and functions assigned to them and working professionally as evidenced by the accountability report reported to the authorities. So, it can be indicated that the accountability carried out by the Ministry of Religion of East Luwu Regency is carried out accountably in accordance with shari`ah enterprise theory, namely making accountability reports to direct stakeholders as proof of having carried out the mandate given so as to produce good state financial management and in accordance with the rules.

Furthermore, accountability to indirect stakeholders, namely parties who do not contribute to the agency (either financially or non-financially) but in shariah enterprise theory they are entitled to get welfare from the agency. As for the form of welfare provided by the Ministry of Religion of East Luwu Regency, we can find out together from the results of an interview with Mrs. Indarti (Executive of General Administration and Financial Reports):

“Our accountability to the community is probably as a form of service. We provide public services to the community properly and professionally in accordance with the rules and procedures that have been established in an effective, efficient and transparent manner.”

The form of accountability of the Ministry of Religion to the community can be seen from the results of interviews conducted with Hj. Sabariah as the Executive of Islamic Community Guidance who said that:

“...if for social benefits in this office there is no budgeted but if in assistance such as orphans there is, where the Dharma Wanita of the Ministry of Religious Affairs of East Luwu funds, the point is that we are here every month there is a deduction from the Dharma Wanita salary. Now the salary that is deducted is used as a social assistance fund. So, the salaries of Dharma Wanita who are civil servants are deducted and then used as social assistance”.

Based on the results of the two informant answers above, it can be seen that the form of accountability provided by the Ministry of Religion through services, namely providing services to the community fairly both public goods services, public services and administrative parts have been in accordance with PMA No. 65 of 2016 concerning Integrated Services at the Ministry of Religion, namely public goods services covering all procurement services and distribution of goods or assistance. Public services that include services to the community related to consultation and finally administrative services include all government services that lead to the issuance of decision letters. As for the form of social assistance at the Ministry of Religious Affairs of East Luwu Regency, it is not budgeted, but social assistance is still carried out to orphans and people in need which comes from a special Dharma Wanita salary cut for civil servants.

So, the Ministry of Religious Affairs of East Luwu Regency does not provide accountability reports in this case transparency to the public in managing state finances because it is an internal matter where the Ministry of Religion is not directly responsible to the public but still provides good, fast and professional services. In the sense that the Ministry of Religion of East Luwu Regency is directly responsible to the Regional Office (Regional Office) of the Ministry of Religion of South Sulawesi not to the public. But besides that, the Ministry of Religious Affairs of East Luwu Regency instills understanding to the community with counseling to the community in order to create a religiously observant society, get along well and provide services equally without looking at or discriminating against the religion of the community and providing quality religious education in educational units under the auspices of the Ministry of Religion of East Luwu Regency.

4.2.3 Accountability to Nature

As servants of Allah SWT, humans are given a mandate that must be accounted for in the afterlife. Humans as khalifah representatives of Allah on this earth are given the task of leadership to be able to maintain and manage nature as well as possible. Nature is the party that contributes to the establishment of an agency or company on earth as a place to carry out the mandate. Humans as khalifatul fil ardh, namely representatives of Allah SWT as power apprentices who are given a mandate by Allah SWT in order to prosper on this earth with the obligation to process, maintain and preserve nature to fulfill the welfare of their lives.

In fulfilling the responsibility of the Ministry of Religion towards Nature, it can be proven by the results of an interview with Mr. H.M Misbah (Head of the Office of the Ministry of Religion of East Luwu Regency) who said that:

“...well for our accountability with nature is where every Friday we hold a clean Friday around the office environment. And for the preservation of the office environment, we usually do this by planting plants”.

Departing from what was expressed by Mr. H.M Misbah (Head of the Office of the Ministry of Religion of East Luwu Regency), in line with the opinion of Mrs. Hj. Sabariah (Executive of Islamic Community Guidance) who said that:

“In terms of environmental accountability, this office conducts gotong royong which is held every clean Friday, but for budgeting, this office does not budget for environmental accountability such as greening. This is because greening is already handled by the Lutim District Government and the Environmental Agency. But in terms of greening contributions, there are employees who are appointed to participate in planting trees”.

Departing from the statements of the two informants, we can know that the Ministry of Religious Affairs of East Luwu in showing its contribution to nature is not budgeted but still preserves the environment of the Office of the Ministry of Religion by doing clean Fridays. Besides that, in shari'ah enterprise theory should our natural environment get attention and sustainability in its management. So that the task of humans as khalifah on this earth is obliged to cultivate, preserve and maintain the potential of nature.

Seeing the results of the interview above, we can interpret the importance of awareness for humans as khalifatul fil ardh that those who contribute in carrying out the mandate established on earth even though not in the form of money should need to get good attention and processing. The form of responsibility of the Ministry of Religion of East Luwu Regency has been formed with a sense of concern for the surrounding environment, but for work programs or budgeting has not been formed.

5. Conclusion

Based on the results and discussion that has been presented by the researcher, conclusions can be drawn:

- 1) The Ministry of Religion of East Luwu Regency in managing its finances has fulfilled the principles of accountability and good governance, because it is carried out based on objectives and applicable laws and regulations. This can be proven by the entire process in financial management, starting from the planning stage by holding meetings with PPK and all work units to develop work programs, the implementation stage by implementing work programs that have been approved by the Regional Office and outlined in DIPA, the supervision stage, namely the administrative field as the person in charge of the Secretary General in conducting supervision, the evaluation stage which is carried out twice a year, namely every semester, to the reporting and accountability stage which is contained in the SAKTI WEB application and is carried out in accordance with the objectives and laws and regulations
- 2) The Ministry of Religious Affairs of East Luwu Regency instills spiritual values in the financial management of the Ministry of Religion vertically to Allah SWT, which is evidenced by carrying out the mandate given by Allah SWT through his superiors by prioritizing sincerity, honesty, full responsibility in carrying out the mandate. By realizing that all actions taken are fully supervised by Allah SWT, the owner of the entire universe. Furthermore, the form of horizontal accountability to direct stakeholders by making accountability reports as evidenced by financial reports and also carrying them out in accordance with statutory regulations. While the accountability carried out to indirect stakeholders by providing services to the community properly, fairly and professionally and also carrying out social services to orphans and people who are more in need. But for the accountability given by the Ministry of Religion of East Luwu Regency can be proven by preserving the

environment around the office but to make a contribution, the Ministry of Religion of East Luwu Regency does not budget for environmental preservation.

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