IJAMESC, Vol. 4 No. 3, June 2026
DOI: https://doi.org/10.61990/ijamesc.v4i3.815
e-ISSN 2986-8645

SPIRITUAL ACCOUNTABILITY IN AL-QURAN DONATION MANAGEMENT: JARIAH CHARITY PROJECT COMMUNITY

Zainal Potton[1]*, Alimuddin[2], Syarifuddin[3]
[1.2.3]Universitas Hasanuddin, Indonesia
*Corresponding Author:
zainalpottton@gmail.com

Abstract
This study aims to understand the meaning of spiritual accountability in the management of Al-Qur'an donations within the Jariah Charity Project Community in Enrekang Regency. This research employs a qualitative approach with a phenomenological method to explore the experiences, understandings, and meanings constructed by administrators, volunteers, donors, and beneficiaries in donation management practices. The data were collected through in-depth interviews, observation, and documentation, and were analyzed through data reduction, coding, theme grouping, phenomenological interpretation, and conclusion drawing. The findings show that the management of Al-Qur'an donations is carried out through several stages, namely receiving donations, simple recording, procuring Al-Qur'an copies, distributing them to beneficiaries, and reporting to donors through documentation and direct communication. Spiritual accountability in this community is shaped by the values of trustworthiness, sincerity, transparency, hereafter accountability, and public benefit. Accounting practices in this context do not merely function as administrative recording tools, but also serve as a means of maintaining trust, fulfilling entrusted responsibilities, and being accountable to both human beings and Allah SWT. This study concludes that spiritual accountability in the management of Al-Qur'an donations represents a combination of social and spiritual responsibility, forming a simple yet meaningful accounting practice within a socio-religious community.

Keywords: Spiritual Accountability, Al-Qur'an Donation, Trustworthiness, Phenomenology, Charity.

1. Introduction

Management of donations in socio-religious communities is an important issue in accounting studies, particularly because the funds managed originate from public trust. Donations provided by the community do not only have economic value, but also contain social, moral, and spiritual values. In the Islamic context, donations for religious activities, such as the procurement and distribution of the Qur'an, are understood as part of worship and continuous charity or amal jariah (Himmawan et al., 2025)(Ainol-Basirah & Siti-Nabiha, 2023a). Therefore, the management of Qur'an donations should not merely be viewed as a process of receiving and distributing funds, but also as a form of accountability for the trust entrusted by donors.

The Jariah Charity Project Community in Enrekang Regency is one of the socio-religious communities engaged in collecting and distributing Al-Qur'an donations. This community was established as a form of concern for the needs of communities, mosques, Qur'anic learning centers (TPA), tahfidz houses, majelis taklim, schools, and religious study groups that still require copies of the Al-Qur'an. These activities indicate that donation management practices are not only oriented toward social assistance, but also toward spiritual values and public benefit (Widiastuti et al., 2022a). Donations collected from the community constitute a trust that must be managed, recorded, used, and distributed in accordance with the donors' intended purposes (Maulina et al., 2023a).

In the practice of socio-religious communities, accountability is often not always manifested through formal financial reporting systems as applied in large organizations. Volunteer-based communities usually face limitations in terms of human resources, administrative systems, and reporting mechanisms. However, these limitations do not mean that such communities lack accountability practices (Hengevoss, 2023). Accountability may appear in the form of simple records, activity documentation, direct communication with donors, publication of aid distribution, and the moral awareness of administrators to maintain trust (Antwi Owusu & Agyemang, 2025). This indicates that accountability in socio-religious communities needs to be understood contextually, in accordance with the values, culture, and beliefs underlying the community's practices.

An important issue underlying this study is the continued dominance of an understanding of accountability that is oriented toward formal, administrative, and material aspects. Accountability is often understood merely as an organization's ability to prepare financial reports, provide evidence of fund utilization, and meet the demands of external parties. However, in religious-based communities, accountability is not only directed toward donors and society, but also toward Allah SWT. Thus, the management of donations in socio-religious communities contains a spiritual dimension that cannot be ignored(Ainol-Basirah & Siti-Nabiha, 2023a). This dimension is reflected in the values of trustworthiness, sincerity, transparency, hereafter accountability, and orientation toward public benefit.(Masruki et al., 2022)

Spiritual accountability is important to examine because it provides a broader understanding of accounting practices within religious communities. Accounting does not merely function as a tool for recording and reporting, but also serves as a means of maintaining trustworthiness, building trust, strengthening the value of honesty, and aligning intentions in fund management. In the context of the Jariah Charity Project Community, donation recording, distribution documentation, and communication with donors are not merely administrative activities, but also part of spiritual awareness that every fund received will be accountable both to human beings and to Allah SWT.(Raja Adnan et al., 2022)(Mohaiyadin et al., 2022)

The urgency of this study is also related to the increasing role of socio-religious communities in addressing community needs. Communities such as Projek Amal Jariah play an important role in expanding public access to the Qur'an and supporting religious learning activities. However, the greater the public trust placed in the community, the greater the demand for donation management that is trustworthy, transparent, and accountable(Zakiy et al., 2023a). Therefore, a study is needed to explain how socio-religious communities develop accountability practices based on the spiritual values embedded within the community (Almaghrabi & Alhogail, 2022)

This study is relevant because research on accountability in religious organizations has generally focused more on formal institutions such as mosques, zakat institutions, waqf institutions, Islamic boarding schools, or Islamic philanthropic organization (Ainol-Basirah & Siti-Nabiha, 2023a). Meanwhile, small volunteer-based communities engaged in Al-Qur'an donation activities remain relatively underexplored. In fact, such communities have distinctive characteristics: they operate flexibly, are based on trust, are managed in a simple manner, and are driven by religious values. This condition provides an opportunity to understand how accounting practices and spiritual accountability are formed outside formal organizational structures.

Based on this background, this study aims to understand the meaning of spiritual accountability in the management of Al-Qur'an donations within the Jariah Charity Project Community in Enrekang Regency. Specifically, this study seeks to explain how the donation management process is carried out, how the community demonstrates accountability to donors and beneficiaries, and how the values of trustworthiness, sincerity, transparency, hereafter accountability, and public benefit shape spiritual accounting practices within the community.

This study is expected to provide both theoretical and practical contributions. Theoretically, it enriches the literature on spiritual accounting and accountability in socio-religious organizations, particularly within small communities based on Al-Qur'an donations. This study also broadens the understanding that accountability should not only be viewed through formal reports, but also through spiritual values that shape the behavior of fund managers. Practically, this study is expected to provide insights for socio-religious communities in strengthening their practices of recording, reporting, documentation, and communication with donors in order to maintain public trust.

Thus, this study positions spiritual accountability as an important perspective in understanding the practice of managing Al-Qur'an donations. Accounting in socio-religious communities is not merely regarded as a technique for recording numbers, but as a social and spiritual practice that plays a role in maintaining trust, building confidence, and realizing public benefit. Through a study of the Jariah Charity Project Community in Enrekang Regency, this research seeks to show that simple accounting practices can have profound meaning when grounded in the values of trustworthiness, sincerity, transparency, and accountability to Allah SWT.

2. Theoretical Background

2.1 Accountability in Religious Social Organizations

Accountability is an important concept in accounting because it relates to the obligation of resource managers to provide responsibility to the parties who have entrusted them. In the context of business organizations, accountability is generally manifested through financial reports, internal control systems, audits, and compliance with accounting standards(Antwi Owusu & Agyemang, 2025)(Jacinto et al., 2023). However, in socio-religious organizations, accountability is not only related to administrative and formal aspects, but also involves moral, social, and spiritual dimensions.

In socio-religious organizations, the resources managed often come from public donations (Sawmar & Mohammed, 2021a). Therefore, managers have a responsibility to ensure that the donations received are used in accordance with the donors' intended purposes. Such accountability is important for maintaining donor trust, strengthening the legitimacy of the community, and ensuring the sustainability of socio-religious activities(Bin-Nashwan et al., 2021)

Accountability in socio-religious communities does not always take the form of formal financial reports as applied in large organizations (Hamdani et al., 2024). In many volunteer-based communities, accountability may emerge through simple record keeping, activity documentation, direct communication with donors, publication of aid distribution, and openness in the use of funds(Cordery, Goncharenko, Polzer, McConville, et al., 2023a). Therefore, accountability needs to be understood contextually, according to the characteristics, capacity, and values embedded within the community.

2.2 Spiritual Accountability

Spiritual accountability is a form of accountability that is not only directed toward human beings but also toward God (Wati, Ardini, Fidiana, et al., 2022a). From an Islamic perspective, every trust entrusted to humans must be managed properly because it will be accounted for before Allah SWT. Therefore, donation management is not merely understood as an administrative activity, but also as a moral and religious practice (Antwi Owusu & Agyemang, 2025).

Spiritual accountability places religious values as the basis for managing resources. These values include trustworthiness, honesty, sincerity, transparency, hereafter accountability, and public benefit. Trustworthiness requires managers to safeguard funds in accordance with the purpose of the donation. Honesty requires administrators to convey information truthfully (Antwi Owusu & Agyemang, 2025). Sincerity encourages administrators to carry out activities not for personal interests, but as a form of worship. Transparency serves as a form of openness to donors and the community (Sawmar & Mohammed, n.d.). Meanwhile, hereafter accountability indicates that every action is believed to be under the supervision of Allah SWT.

In the context of Al-Qur'an donation management, spiritual accountability is highly relevant because such donations are closely related to religious activities and ongoing charity (amal jariah) (Ainol-Basirah & Siti-Nabiha, 2023a). Al-Qur'an donations do not only have material value, but also spiritual value, as their benefits are believed to continue flowing as long as the Al-Qur'an is read, studied, and practiced (Wati, Ardini, Fidiana, et al., 2022a). Therefore, the management of Al-Qur'an donations must be carried out carefully, honestly, transparently, and in accordance with the objectives of the charitable act.

2.3 Spiritual Accounting

Spiritual accounting is an accounting approach that places divine, moral, and human values as the foundation for recording, reporting, and accountability practice(Kuma et al., 2023). From this perspective, accounting is not only understood as a technique for recording financial transactions, but also as a social practice that contains ethical and spiritual values (Englund & Gerdin, 2020).

Conventional accounting often emphasizes objective measurement, recording, and reporting. However, spiritual accounting views accounting practices as not value-free. This means that the way individuals record, report, and account for funds is influenced by the beliefs, culture, religion, and moral values they uphold (Liyanapathirana & Akroyd, 2023) Thus, accounting does not merely produce reports, but can also shape honest, responsible, and trustworthy behavior.

In socio-religious organizations, spiritual accounting can be reflected in simple practices such as recording donation funds, documenting the distribution of assistance, reporting to donors, and exercising caution in using funds. These practices may not always follow a complex reporting system, but they still carry accountability meaning when carried out honestly, transparently, and based on spiritual awareness (Kuma et al., 2023).

In the Jariah Charity Project Community, spiritual accounting can be understood as the community's way of maintaining donors' trust through simple recording and reporting practices, as well as a form of accountability to Allah SW (Zakiy et al., 2023b). Therefore, spiritual accounting does not only function as an administrative tool, but also as a means of worship, a guardian of trust, and a medium for realizing public benefit.

2.4 Trustworthiness as the Basis of Accountability

Trustworthiness is a core value in the management of socio-religious funds. In Islam, trustworthiness refers to the responsibility to safeguard something entrusted by others. Donations given by the community to an organization do not belong personally to the administrators; rather, they are entrusted resources that must be managed and distributed in accordance with the intended purpose of the donors(Nasution et al., 2023).

In the management of Al-Qur'an donations, trustworthiness is reflected in the administrators' commitment to using the funds in accordance with the donors' intentions, namely for the procurement and distribution of Al-Qur'an copies. Trustworthiness is also reflected in efforts to record the received funds, ensure that the purchased Al-Qur'an copies are appropriate and suitable, distribute them to those in need, and provide information to donors after the distribution has been carried out (Ainol-Basirah & Siti-Nabiha, 2023a).

Trustworthiness has not only a horizontal dimension, namely responsibility to donors and the community, but also a vertical dimension, namely responsibility to Allah SWT. The awareness that donation funds will be spiritually accountable can encourage administrators to be more careful in managing the funds (Ainol-Basirah & Siti-Nabiha, 2023a). Therefore, trustworthiness becomes an important foundation in the practice of spiritual accountability.

2.5 Sincerity in Charitable Activities

Sincerity is an important spiritual value in socio-religious activities. Sincerity indicates that an action is carried out with the intention of worship, rather than to gain personal benefit, praise, or social recognition. (Sholihin & Afriadi, 2026) In volunteer-based communities, sincerity becomes the main motivation that encourages administrators and volunteers to carry out charitable activities voluntarily. However, sincerity does not mean that donation management can be carried out without accountability. In the context of spiritual accountability, sincerity should instead be manifested through responsibility, prudence, and openness (Sholihin & Afriadi, 2026). Incere administrators do not merely carry out activities with good intentions, but also ensure that the funds received are used properly and distributed to those in need(Anderson & Gilin, 2024).

Thus, sincerity and accountability cannot be separated. Sincerity serves as an inner motivation, while accountability represents the concrete form of the administrators' responsibility in managing the entrusted mandate (Wati, Ardini, & Fidiana, 2022a). In the Jariah Charity Project Community, sincerity can be seen in the involvement of administrators and volunteers in distributing Al-Qur'an donations without any orientation toward material gain, while still striving to maintain proper recording and reporting to donors (Sholihin & Afriadi, 2026).

2.6 Transparency in Donation Management

Transparency refers to the openness of managers in conveying information regarding the receipt, use, and distribution of funds. In donation management, transparency is important because donors have the right to know that the funds they provide have been used in accordance with their intended purpose (Sawmar & Mohammed, 2021a).

Transparency also serves as a means to build and maintain trust between fund managers and donors.

In socio-religious communities, transparency does not always have to be manifested through complex formal financial reports. Transparency can be carried out through simple reports, photo documentation, lists of aid recipients, publication of activities, or direct communication with donor (Cordery, Goncharenko, Polzer, McConville, et al., 2023a). Such forms of transparency can be adjusted to the community's capacity, as long as the information provided is accurate, clear, and trustworthy (Hamdani et al., 2024).

In the perspective of spiritual accountability, transparency is not merely an administrative obligation, but also part of amanah. Openness to donors reflects the awareness that donation funds must be accounted for honestly (Wati, Ardini, Fidiana, et al., 2022a). In addition, transparency also has a spiritual dimension because the administrators believe that Allah SWT knows the entire process of fund management, both what is visible and what is hidden from human beings.

2.7 Hereafter Accountability

Hereafter accountability refers to responsibility oriented toward life in the hereafter. This concept emphasizes that every human action, including the management of donation funds, will be accountable before Allah SWT. Hereafter accountability is the main distinction between spiritual accountability and conventional accountability(Wati, Ardini, & Fidiana, 2022b)(Owusu & Agyemang, 2026)

In conventional accountability, responsibility is generally directed toward external parties such as fund owners, regulators, auditors, or the public. Meanwhile, ukhrawi accountability extends this responsibility to Allah SWT as the highest authority who oversees all human actions(Owusu & Agyemang, 2026). With this awareness of ukhrawi accountability, administrators are encouraged to act honestly and cautiously, even when they are not always formally supervised.

In the management of Al-Qur'an donations, hereafter accountability is reflected in the belief that funds used for religious activities must be carefully safeguarded. Misuse of funds is not only understood as an administrative error, but also as a moral and spiritual violation (Ainol-Basirah & Siti-Nabiha, 2023a). Therefore, hereafter accountability serves as an inner control that strengthens spiritual accounting practices.

2.8 Continuous Charity and Public Benefit

Continuous charity refers to good deeds whose benefits continue to flow even after the donor has passed away. The distribution of the Qur'an can be understood as a form of continuous charity because the donated mushaf can continue to be read, studied, and practiced by the beneficiaries (Maulina et al., 2023b). Qur'an donation carries a strong spiritual meaning.

Sharing Al-Qur'an copies not only provides benefits to individual recipients, but also supports religious education, strengthens Qur'anic literacy, and enhances the religious life of the community (Subki, 2025). Therefore, the management of Al-Qur'an donations needs to be directed toward maslahah, namely broader benefits for society.

In the context of spiritual accounting, public benefit becomes the ultimate objective of donation management. The funds received are not only recorded and reported, but must also generate real benefits for the recipients (Ainol-Basirah & Siti-Nabiha, 2023a). Thus, spiritual accountability does not end with reporting, but also includes accountability for the social and religious impacts of the distributed donations.

3. Methods

3.1 Research Design

This study employs a qualitative approach with a phenomenological method. The qualitative approach was chosen because this study aims to deeply understand the meaning of spiritual accountability in the management of Al-Qur'an donations within the Jariah Charity Project Community in Enrekang Regency. This study is not intended to examine statistical relationships between variables, but rather to explore the experiences, understandings, values, and meanings constructed by community members in carrying out donation management practices.

The phenomenological method is used because this study focuses on the subjective experiences of informants in interpreting trustworthiness, sincerity, transparency, hereafter accountability, and public benefit in Al-Qur'an donation activities. Through this approach, the researcher seeks to understand how administrators, volunteers, donors, and beneficiaries experience and interpret the practice of spiritual accountability in community activities.

3.2 Research Location and Object

This research was conducted at the Jariah Charity Project Community in Enrekang Regency, South Sulawesi. This location was selected because the community is actively involved in collecting and distributing Al-Qur'an donations to mosques, Qur'anic learning centers (TPA), tahfidz houses, Islamic study groups, schools, and communities in need.

The object of this research is the practice of spiritual accountability in the management of Al-Qur'an donations. The focus of the study is directed toward the process of receiving donations, recording funds, procuring Al-Qur'an copies, distributing them to beneficiaries, reporting to donors, and the spiritual values underlying these practices.

3.3 Research Informants

In qualitative research, the term used is not population and sample in the statistical sense, but research informants. The informants were selected using purposive sampling, namely the selection of informants based on the consideration that they had knowledge, experience, and direct involvement in the management or utilization of Al-Qur'an donations.

The informants in this study included the administrators of the Jariah Charity Project Community, who understood the history, objectives, and direction of the community's activities; the donation manager or treasurer, who was involved in recording, receiving, and using donation funds; community volunteers, who assisted in the procurement and distribution of Al-Qur'an copies; donors, who provided donations to the community; and beneficiaries, who received Al-Qur'an copies, such as mosque administrators, TPA managers, tahfidz house managers, majelis taklim members, schools, or community members.

The number of informants was determined based on the adequacy of data in the field. Data collection was carried out until data saturation was reached, namely when the information obtained became repetitive and no longer produced significant new themes.

3.4 Types and Sources of Data

This study uses two types of data, namely primary data and secondary data. Primary data were obtained directly from informants through in-depth interviews and observations. The primary data include the experiences, perspectives, understandings,

 e-ISSN 2986-8645

and meanings given by informants regarding the practice of spiritual accountability in the management of Al-Qur'an donations. Secondary data were obtained from documents or archives related to community activities, such as donation receipt records, transfer receipts, lists of Al-Qur'an purchases, distribution documentation, social media posts, activity reports, and lists of beneficiaries. Secondary data were used to strengthen and verify the information obtained from interviews and observations.

3.5 Technical Data Collection

Data collection techniques in this study were conducted through in-depth interviews, observation, and documentation. First, in-depth interviews were carried out using a semi-structured approach with selected informants. Semi-structured interviews were used so that the researcher had an interview guide while still allowing informants to freely explain their experiences and meanings. The interview questions focused on the donation management process, understanding of trustworthiness, forms of transparency to donors, the meaning of sincerity, and spiritual responsibility in Al-Qur'an sharing activities.

Second, observation was conducted by observing community activities related to donation receipt, recording, Al-Qur'an procurement, distribution, and reporting to donors. Observation was used to directly understand accountability practices and to examine the consistency between informants' statements and actual practices in the field.

Third, documentation was carried out by collecting and reviewing relevant documents, such as donation records, proof of Al-Qur'an purchases, distribution photos, lists of beneficiaries, simple reports, and community activity publications on social media. Documentation was used as supporting data to strengthen the findings from interviews and observation.

3.6 Operational Definition of Research Focus

Because this study uses a qualitative approach, it does not employ variables in the quantitative sense. However, to clarify the focus of the research, several key concepts are operationally defined as follows. Spiritual accountability refers to a form of responsibility in donation management that is not only directed toward donors and society, but also toward Allah SWT. Spiritual accountability is reflected in the values of trustworthiness, honesty, sincerity, transparency, and hereafter accountability.

Management of Al-Qur'an donations refers to a series of community activities that include receiving donations, recording received funds or goods, purchasing or procuring Al-Qur'an manuscripts, distributing them to beneficiaries, and delivering accountability reports to donors. Trustworthiness refers to the awareness of community administrators that donations are entrusted resources that must be used according to their intended purpose. Sincerity refers to the spiritual motivation of administrators and volunteers in carrying out Al-Qur'an sharing activities as a form of worship, without being oriented toward personal gain. Transparency refers to the community's openness in conveying information regarding the receipt, use, and distribution of donations to donors and the public. Hereafter accountability refers to the awareness that every action in managing donations will be held accountable before Allah SWT. Public benefit refers to the social and religious benefits generated from distributing Al-Qur'an manuscripts to those in need.

3.7 Data Analysis Techniques

Data were analyzed using qualitative analysis techniques with a phenomenological approach. The data analysis was conducted in several stages. The first stage was data

DOI: https://doi.org/10.61990/ijamesc.v4i3.815 e-ISSN 2986-8645

reduction, which involved selecting and focusing on data relevant to the research objectives. Data obtained from interviews, observations, and documentation were classified based on the main themes, such as trustworthiness, sincerity, transparency, hereafter accountability, and public benefit. The second stage was data coding, in which codes were assigned to informants' statements or field findings that contained significant meanings. For example, informants' statements regarding funds as entrusted resources were coded as "trustworthiness," while statements concerning the delivery of reports to donors were coded as "transparency."

The third stage was theme grouping, which involved organizing similar codes into major themes. These themes were then used to understand the patterns of meaning that emerged in the practice of managing Al-Qur'an donations. The fourth stage was phenomenological interpretation, which involved interpreting the informants' experiences to reveal the deeper meaning of spiritual accountability. At this stage, the researcher sought to understand how informants experienced, interpreted, and practiced spiritual responsibility in community activities.

The fifth stage was drawing conclusions, in which the research findings were formulated based on the themes obtained from the field data. The conclusions were developed by linking empirical findings, the concept of spiritual accountability, and the socio-religious context of the Jariah Charity Project Community.

3.8 Data Validity Test

Data validity in this study was maintained through triangulation, member checking, and persistent observation. Triangulation was conducted by comparing data from various sources, namely community administrators, donation managers, volunteers, donors, and beneficiaries. In addition, triangulation was also carried out by comparing the results of interviews, observations, and documentation.

Member checking was conducted by reconfirming interview results or initial interpretations with the informants to ensure that the meanings captured by the researcher were consistent with the informants' experiences. Meanwhile, persistent observation was carried out by examining the data deeply and repeatedly so that the researcher could identify patterns, meanings, and spiritual values emerging in the practice of donation management. Through these techniques, the data obtained are expected to have an adequate level of credibility and to provide a deeper understanding of spiritual accountability practices.

3.9 Research Ethics

This study observes the principles of research ethics. Before conducting the interviews, the researcher explained the purpose of the study to the informants and requested their willingness to participate. Informants were given the freedom to answer questions based on their own experiences and to refuse to answer questions they considered sensitive.

The identities of the informants may be anonymized to maintain their confidentiality and comfort. The data obtained are used solely for academic purposes. The researcher also maintains objectivity, respects the values of the community, and does not unilaterally alter the meaning of the informants' experiences.

4. Results and Discussion

4.1 General Overview of the Jariah Charity Project Community

The Jariah Charity Project Community is a socio-religious community engaged in collecting and distributing Al-Qur'an donations in Enrekang Regency. This community was established as a form of concern for the needs of the community, mosques, Qur'anic learning centers (TPA), Islamic boarding schools, and religious study groups that still require copies of the Al-Qur'an. The main activities of the community include collecting donations from the public, procuring copies of the Al-Qur'an, and distributing them to parties considered to be in need.

The existence of this community is not only motivated by social concern, but also by religious awareness to expand the benefits of the Al-Qur'an to society. One informant explained:

"The Qur'an is distributed on request. Targets are usually given to landfills, tahfidz houses, taklim councils, mosques, and even schools. As for mosques and Qur'an and iqro schools, the ones we distribute are limited. Meanwhile, the taklim council or similar landfill is not limited to the condition that there is a person with clear documentation. (Informant S)

The informant's statement indicates that the distribution of Al-Qur'an copies by the Jariah Charity Project Community is carried out based on the needs of beneficiaries, such as Qur'anic learning centers (TPA), tahfidz houses, majelis taklim, mosques, and schools. This distribution pattern shows that the community's activities are not merely charitable in nature, but are also oriented toward public benefit and expanding community access to religious learning facilities. In the context of Islamic social finance, the management of religious donations should be directed toward tangible social benefits, openness, and accountability to those who entrust the funds in order to maintain public trust. This is in line with (Ainol-Basirah & Siti-Nabiha, 2023b) who emphasize that accountability in waqf/Islamic philanthropic institutions can be understood through management practices, reporting, governance, and the achievement of social benefits.

In practice, the community's activities do not only reflect social engagement but also embody religious values. The administrators view the activity of sharing copies of the Qur'an as a form of amal jariah, whose benefits do not end when the Qur'an is handed over to the recipients, but continue as long as it is read, studied, and practiced. This perspective becomes a spiritual foundation that influences the way the community manages donations. This is reflected in the following statement from an informant:

"Initially, it was not because I wanted to share a lot of Qur'an. The initial intention was not even about fulfilling learning facilities but how to invite people to do charity. How can the closest people have charity. Departing from personal habits that are increasingly rarely done, so instead of breaking up, invite others so that many do it. Normalization of kindness with the trend of charity. If you are alone, it is likely to be interrupted from doing this good. But as time went by, we became more and more aware of our vision and mission, which was to ground the Qur'an, especially in our own area. (Informa S)

The quotation indicates that the activities of the Jariah Charity Project Community are not merely driven by social objectives, but also by religious awareness to create sustainable charitable deeds. Al-Qur'an donations are interpreted as a form of worship whose benefits continue to flow to donors, administrators, and beneficiaries. This is in line with studies on Islamic social finance, which position zakat, waqf, infaq, and sadaqah as socio-religious instruments that not only help society, but also carry spiritual values and promote public benefit for the ummah (Maulina et al., 2023c)(Sawmar & Mohammed, 2021b) Thus, spiritual motivation becomes an important foundation that shapes the direction, commitment, and sustainability of the community's activities.

Donation management in this community is carried out in a simple manner, while still emphasizing the values of trustworthiness and openness. The receipt of funds, the purchase of Qur'an copies, and their distribution are handled by administrators who have their respective roles. Although the recording system is not yet fully formalized as in larger organizations, the community continues to make efforts to be accountable to donors through activity documentation, distribution evidence, and the communication of information regarding the use of donations. One administrator stated:

"It is in the form of funds. We accept in the form of money and donations in physical form with the condition that they are new suitable for use. The funds collected according to our target are immediately spent without being accommodated. The Qur'an or iqro that we distribute, we try to make the best love by paying attention to the suitability of the target. Like the Qur'an for TPA students of the Tajweed type Qur'an with a color translation of A5 size, iqro which is equipped with a large size juz amma while for parents we give a large A4 size Qur'an because of parents whose vision is starting to decrease." (Informant S)

The statement indicates that accountability practices within the community are not always presented in the form of formal financial reports. Instead, accountability can be realized through simple record-keeping, distribution documentation, and direct communication with donors. This practice is in line with the view of (Cordery, Goncharenko, Polzer, McConville, et al., 2023b) who state that non-governmental organizations with limited resources can still build accountability through the disclosure of information to stakeholders, including donors and beneficiaries. Thus, the documentation and communication carried out by the community serve as a means of maintaining trust and ensuring that donations are distributed in accordance with the donors' intentions.

Thus, the Jariah Charity Project Community can be understood as a socio-religious community that carries out Al-Qur'an donation activities based on a combination of social concern and spiritual values. Although the donation management practices are carried out in a simple manner, they still reflect meaningful accountability because they are grounded in trustworthiness, sincerity, openness, and the awareness that the funds received are entrusted resources that must be accounted for both to donors and to Allah SWT.

4.2 Practices of Managing Al-Quran Donations

The research findings show that the management of Al-Qur'an donations in the Jariah Charity Project Community is carried out through several stages, namely receiving donations, recording, procuring Al-Qur'an copies, distributing them, and reporting to donors. These stages indicate the existence of a simple accounting process practiced by the community in managing public funds. Although the community has not yet used a formal financial reporting system, it continues to maintain order in fund management so that the donations received can be distributed in accordance with their original purpose.

At the donation receipt stage, the community receives support from donors in the form of cash, bank transfers, and direct donations of Al-Qur'an copies. The donations received are then recorded by the administrators or by individuals entrusted with managing the funds. This recording aims to identify the amount of funds received, the number of Al-Qur'an copies that can be purchased, and any remaining balance if available. One informant explained:

"*We report donations in the form of transfers and cash every month to donors. We detail including donations that come in without confirmation. How much is the amount of expenses, income and even the remaining balance that has not been spent because the value has not met the target." (*Informant S)

The informant's statement indicates that donation recording, although carried out in a simple manner, serves as an important instrument in maintaining community accountability. Details of donation receipts, expenditures, and remaining balances do not merely function as administrative records, but also represent a form of transparency to donors so that the use of funds can be clearly traced. This is in line with studies on the accountability of socio-religious institutions, which emphasize that transparency and information disclosure play an important role in building public trust and ensuring that social funds are managed according to their intended purposes (Sawmar & Mohammed, 2021b). In addition, the practice of reporting to donors also reflects horizontal accountability, namely the community's responsibility to those who have entrusted their donations, while also serving as a control mechanism to prevent donations from deviating from their original purpose.

The next stage is the procurement of Al-Qur'an copies. The collected funds are used to purchase Al-Qur'an manuscripts according to the needs and the amount of available funds. The administrators strive to ensure that the Al-Qur'an copies purchased are of proper quality and suitable for use by the beneficiaries. This was conveyed by one of the informants as follows:

"We use the funds collected to buy the Qur'an. We also pay attention to the quality, because the Qur'an will be used to study and read continuously, so it must be feasible and comfortable to use."(Informant S)

The quotation indicates that the procurement of the Qur'an does not only focus on the number of copies, but also on their quality and usefulness for the recipients. This is in line with(Widiastuti et al., 2022b) who state that the management of Islamic social finance needs to be directed toward the effectiveness of benefits for society. This emphasizes that accountability in Islamic social institutions includes managing entrusted resources in accordance with the objectives and needs of the beneficiaries.

After the Al-Qur'an copies are available, the community distributes them to mosques, TPA, Islamic boarding schools, or communities in need. The distribution of the Al-Qur'an is carried out by considering the needs of the recipients. The community usually distributes the Al-Qur'an to places that conduct religious learning activities but still lack sufficient copies of the mushaf. One volunteer stated:

"Usually, we first see who really needs. For example, a landfill with many students but limited in the Qur'an, or a mosque whose mushaf has been damaged. After that, we will distribute it."(Informant S)

The quotation indicates that the distribution of Al-Qur'an copies is carried out based on considerations of need and benefit. The community first identifies recipients who genuinely need assistance, such as Qur'anic learning centers with a large number of students but limited mushaf, or mosques whose Al-Qur'an copies are already damaged. This practice shows that donation distribution is not conducted randomly, but is directed toward the principle of public benefit (maslahah). From the perspective of Islamic social finance, the management of socio-religious funds should ideally emphasize not only fundraising, but also targeted distribution, accountability, and tangible benefits for recipients (Maulina et al., 2023c).

During the distribution process, the administrators also carry out documentation as evidence that the donations have been distributed. This documentation is then used as part of accountability to donors. The documentation may include photos of the Qur'an handover, lists of recipients, or simple reports delivered through direct communication or the community's social media. One informant explained:

"After the Qur'an is distributed, we usually take documentation. We send the photo to the donor or we share it on social media so that the donor knows that the aid has reached the recipient."(Informant S)

The informant's statement indicates that photo documentation functions not only as evidence of distribution, but also as a means of transparency that strengthens donors' trust. By sending documentation to donors or publishing it on social media, the community demonstrates that the donations have been distributed according to their intended purpose. This practice is consistent with the findings of (Cordery, Goncharenko, Polzer, Mcconville, et al., 2023) who explains that in the era of digital transformation, non-governmental organizations utilize digital media to strengthen performance, governance, and accountability to stakeholders. Thus, the documentation of Al-Qur'an distribution can be understood as a simple yet meaningful form of horizontal accountability, as it openly connects community administrators with donors and the wider public.

In addition to serving as a form of openness, reporting to donors is also interpreted as part of maintaining trustworthiness (amanah). The administrators realize that the funds received are entrusted resources that must be accounted for. This is reflected in the following statement from an informant. The quotation indicates that documentation functions as a medium of transparency and accountability. Although the reports prepared are not yet in the form of formal financial statements, the documentation of distribution serves as evidence that the community strives to remain open to donors. This practice reflects horizontal accountability, namely accountability to donors and the wider community. In addition to serving as a form of openness, reporting to donors is also interpreted as part of maintaining trustworthiness (amanah). The administrators realize that the funds received are entrusted resources that must be accounted for. This is reflected in the following statement from an informant:

"We feel that donations are trustworthy. So after use, we have to give the donor a notification. Not because it was asked, but because it was our responsibility."(Informant S)

The informant's statement indicates that donation management is understood as an entrusted responsibility that must be accounted for to donors through the provision of information after the funds have been utilized. The practice of informing donors reflects a form of simple accountability, as accountability within socio-religious institutions may be manifested through recording, reporting, and management practices that demonstrate responsibility over entrusted resources. This finding is consistent with (Ainol-Basirah & Siti-Nabiha, 2023b) who explain that accountability in waqf and Islamic social finance institutions can be understood through the perspectives of accounting, reporting, management, and holistic accountability.

These findings indicate that the donation management practices within the Jariah Charity Project Community are not merely oriented toward the receipt and utilization of funds, but also toward aligning the donors' intentions, the community's objectives, and the needs of the beneficiaries. The processes of receiving, recording, procuring, distributing, and reporting form a simple cycle of accountability grounded in the values of trustworthiness, transparency, and public benefit. Therefore, the management of Al-Qur'an donations within this community can be understood as a form of accountability that is both social and spiritual.

4.3 The Meaning of Trustworthiness in Donation Management

Trustworthiness *(amanah)* serves as the core value underlying the management of Al-Qur'an donations within the Jariah Charity Project Community. For the administrators, the donations received are not considered personal property, but rather a trust entrusted by donors that must be used according to its intended purpose. This awareness encourages the administrators to exercise caution in receiving, recording, utilizing, and distributing the funds. One informant stated:

*"We always consider the donations that come in as a mandate. So the money does not belong to us, but a deposit from donors that must be used according to their intentions, namely for the procurement and distribution of the Qur'an." (*Informant S)

The informant's statement indicates that donations are understood as an amanah that must be safeguarded and utilized in accordance with the donor's intentions. The funds received are not viewed as the personal property of the administrators, but rather as entrusted resources carrying moral, social, and spiritual responsibilities. This understanding is consistent with (Ainol-Basirah & Siti-Nabiha, 2023b) who explains that accountability in Islamic institutions is not merely related to reporting to human beings, but also encompasses accountability grounded in religious values and trust. Therefore, the management of Al-Qur'an donations must be carried out carefully to ensure that it remains aligned with the donors' intentions and the underlying value of amanah.

Trustworthiness is not only understood as a responsibility to donors, but also as a responsibility to Allah SWT. The administrators realize that donation funds carry spiritual value because they are intended to support religious activities. Therefore, the misuse of donation funds is not merely considered an administrative error, but also a moral and spiritual violation. This is reflected in the following statement from an informant:

"If donation funds are misused, it is not only shameful for the donor, but also for the fear of Allah. Because this is a fund for the Qur'an, so it must be really maintained." (Informant S)

The informant's statement indicates that trustworthiness *(Trust)* in donation management is understood not only as a social responsibility toward donors, but also as a spiritual responsibility toward Allah SWT. Fear of Allah serves as an inner control mechanism that encourages the administrators to exercise caution in managing Al-Qur'an donation funds. This finding is consistent with the study of (Baehaqi et al., 2025) which explains that accountability in Islamic social finance institutions encompasses dual accountability, namely accountability to God and accountability to human beings. Therefore, the meaning of amanah within this community extends beyond the obligation to report the use of donation funds; it also reflects a spiritual awareness that every action in managing donations will ultimately be accountable before Allah SWT.

In practice, the value of trustworthiness (amanah) is reflected in the community's efforts to ensure that the use of funds remains aligned with the purpose of the donation. Funds collected for the distribution of the Al-Qur'an are used specifically to purchase and distribute Al-Qur'an copies, rather than for other purposes unrelated to the donors' original intentions. This demonstrates that amanah functions as a moral control in the community's accounting practices. One informant explained:

"If donors donate to the Qur'an, then we use the funds for the Qur'an. We don't dare to divert it for other needs, unless there is an agreement or the purpose is clear."(Informant S)

The informant's statement indicates that amanah is understood as a commitment to maintaining consistency between the donors' intentions and the use of the funds.

Donations provided for the procurement of Al-Qur'an copies are not viewed as resources that can be freely diverted, but rather as entrusted resources that must be utilized in accordance with the donors' intended purposes. This practice reflects Islamic accountability, in which the value of amanah serves as a fundamental basis for financial accountability within the community, because fund managers are accountable not only to donors but also to Allah SWT. This finding is consistent with the study of(Irfan Tarmizi et al., 2023) which found that accountability in Islamic communities is influenced by the values of the Qur'an, hadith, amanah, and sincerity as the foundation of spiritual accountability.

The value of trustworthiness also strengthens the relationship of trust between the community and donors. When donors see that the donated funds are managed properly and distributed according to their intended purpose, their trust in the community increases. This trust becomes an important social capital for the sustainability of the community's activities. One donor stated:

"I believe in donating through this community because there is usually a report or documentation after the Qur'an is distributed. So we feel at peace because the help provided has really reached those in need."(Informant S)

The informant's statement indicates that trustworthiness (amanah) in donation management is not only understood as the responsibility of the administrators, but is also experienced by donors through the availability of distribution evidence. Simple reports and activity documentation make donors feel assured because the use of their donations can be clearly traced. This finding is consistent with the study of Schnurbein et al., which shows that perceptions of financial transparency are positively associated with donor trust in nonprofit organizations (Ghoorah et al., 2025a). Thus, the documentation of Al-Qur'an distribution becomes an important part of practicing amanah, as it helps maintain donor trust while simultaneously strengthening the community's spiritual accountability.

Based on the description above, the meaning of trustworthiness (amanah) in the management of Al-Qur'an donations is not merely limited to using the funds according to their intended purpose, but also encompasses spiritual awareness, prudence, honesty, and responsibility before Allah SWT. Trustworthiness serves as the guiding value that shapes the practices of recording, utilizing funds, distributing the Al-Qur'an, and reporting to donors. In the context of the Jariah Charity Project Community, amanah becomes the core of spiritual accountability practices because it connects horizontal accountability to donors with vertical accountability to Allah SWT.

4.4 Sincerity as the Spiritual Motivation of the Administrators

In addition to trustworthiness, sincerity also becomes an important value in the practice of spiritual accountability. The administrators and volunteers of the community carry out Al-Qur'an sharing activities not merely to gain social recognition, but as a form of worship. Sincerity serves as an inner motivation that encourages the administrators to continue carrying out these activities even without receiving material rewards. One informant stated:

"We carry out this activity not because we want to be praised or known by people. His intention is only to help and seek rewards from Allah. If there are people who are helped by the Qur'an that is distributed, it has become a happiness for us."(Informant S)

The informant's statement indicates that the involvement of administrators and volunteers is not merely driven by social interests, but also by spiritual orientation. Sincerity serves as the fundamental motivation in carrying out Al-Qur'an donation

DOI: https://doi.org/10.61990/ijamesc.v4i3.815
e-ISSN 2986-8645

activities, as these activities are interpreted as acts of worship and continuous charity (amal jariah), rather than as a means of gaining praise or personal benefit. This finding is consistent with (Hughes & Siddiqui, 2024) who explain that contemporary Muslim philanthropic practices are not only related to acts of giving and volunteering, but are also influenced by behavioral motivations rooted in religious values. Thus, sincerity within this community functions as a moral force that sustains the continuity of activities while strengthening the spiritual accountability of the administrators.

In this context, sincerity does not mean that donation management is carried out without accountability. On the contrary, sincerity encourages administrators to work honestly and responsibly. Sincere administrators understand that every donation received must be safeguarded because it is closely related to the good intentions of the donors and the expectations of the beneficiaries. This was emphasized by one of the administrators:

"Even though we work voluntarily, it does not mean that donation funds can be managed carelessly. Precisely because this is a mandate and intended for worship, we have to be more careful in recording and distributing it."(Informant S)

The quotation indicates that sincerity does not lead administrators to neglect accountability; rather, it becomes a moral motivation to manage donations more carefully. In the context of socio-religious communities, donation funds are understood as a trust (amanah) that must be recorded, utilized according to their intended purpose, and reported to donors. This is consistent with studies on the accountability of Islamic organizations, which emphasize that transparency and the disclosure of information to the public are essential elements in building trust and strengthening the accountability of religious institutions (Faiz & Taib, 2026)

From the perspective of spiritual accounting, sincerity broadens the meaning of accountability. Accountability is not carried out merely to appear good in the eyes of others, but also because of the awareness that Allah SWT knows every action. Thus, sincerity becomes an internal value that encourages administrators to manage donations properly even when formal supervision is not always strict. One informant explained:

"Sometimes donors may not ask in detail, but we still feel that we have to be responsible. Because most of all, God knows how we manage the funds."(Informant S)

The statement indicates that the sincerity of the administrators not only serves as a motivation in carrying out charitable activities, but also shapes their awareness to remain responsible even in the absence of direct supervision from donors. In this context, donation management is understood as part of worship; therefore, accountability is directed not only socially toward human beings, but also spiritually toward Allah SWT. This is in line with (Wati, Ardini, Fidiana, et al., 2022b) who explains that from an Islamic perspective, accountability is not merely oriented toward financial aspects, but is also directed toward worship to Allah and the pursuit of blessings. Thus, sincerity becomes the inner foundation that encourages administrators to manage donations honestly, transparently, and prudently.

These findings indicate that within socio-religious communities, spiritual motivation can serve as a powerful control mechanism. When administrators possess a strong sense of worship and devotion, the practices of recording, reporting, and distributing donations are carried out not merely as administrative obligations, but as part of their spiritual responsibility. Thus, sincerity within the Jariah Charity Project Community functions not only as a personal motivation, but also as an ethical foundation in building spiritual accountability in the management of Al-Qur'an donations.

4.5 Transparency as a Form of Accountability to Donors

Transparency is one form of accountability practiced by the Jariah Charity Project Community. Transparency is realized through the disclosure of information regarding the funds received, the Al-Qur'an copies purchased, and the locations where the donations are distributed. Such information may be conveyed through direct communication with donors, photo documentation, simple reports, or the publication of activities through social media. One informant explained:

"Usually if there is a donation that comes in, we record it first. After the Qur'an is purchased and distributed, we send photos or documentation to donors so that they know that the aid has been used for its purpose."(Informant S)

The informant's statement indicates that transparency within the Jariah Charity Project Community does not necessarily have to be manifested through formal financial reports, but can instead be implemented through simple record-keeping, photo documentation, and direct communication with donors. These practices serve as a form of accountability for the funds received while also maintaining donors' trust. In non-profit organizations, performance reporting is not only related to financial aspects, but also to information concerning the achievement of social missions and the benefits received by beneficiaries (McConville & Cordery, 2021).

For the community, transparency is essential to maintaining donors' trust. Donors need to know that the funds they have contributed are used in accordance with the intended charitable purposes. Therefore, the documentation of Al-Qur'an distribution becomes an important part of the accountability process. Documentation not only functions as administrative evidence, but also serves as a means of demonstrating that the trust entrusted by donors has been properly fulfilled. This is reinforced by the statement of one donor.

"I feel calmer if there is a report or photo of the distribution. Not because we don't believe it, but so that we know that the donations are really reaching those in need." (Informant S)

The quotation shows that transparency plays an important role in fostering donors' trust. Simple reporting and distribution documentation not only serve as administrative evidence, but also signal that the community manages donations openly and responsibly. This finding is in line with (Dethier et al., 2024) who explain that transparency in nonprofit organizations, from the donors' perspective, includes the accessibility, completeness, and accuracy of information, which can strengthen donors' trust in the organization. Therefore, the documentation of Al-Qur'an distribution can be understood as a simple yet meaningful form of accountability in maintaining a trust-based relationship between the community and its donors.

However, the transparency practiced by the community tends to be simple and informal. This condition is understandable because volunteer-based communities generally do not yet have complex formal accounting systems. Nevertheless, the simplicity of the system does not diminish the meaning of accountability, as long as the administrators continue to provide information honestly, openly, and reliably. One of the administrators stated:However, the transparency practiced by the community tends to be simple and informal. This condition is understandable because volunteer-based communities generally do not yet have complex formal accounting systems. Nevertheless, the simplicity of the system does not diminish the meaning of accountability, as long as the administrators continue to provide information honestly, openly, and reliably. One of the administrators stated:

"We don't have financial statements that are too formal like large institutions. But we still record every fund that comes in and out, then we convey it to donors in the form of simple reports or activity documentation."(Informant S)

This statement indicates that transparency does not always have to be manifested through formal financial reports as commonly applied in large institutions. In the context of volunteer-based communities, simple record-keeping, activity documentation, and the delivery of information to donors already represent meaningful forms of accountability. This is in line with (Dethier et al., 2024) who explain that transparency in nonprofit organizations is perceived by donors through three main aspects, namely accessibility of information, completeness of information, and accuracy of information. Therefore, the simple reporting and distribution documentation carried out by the Jariah Charity Project Community can be understood as transparency practices that help maintain donors' trust.

In the context of spiritual accountability, transparency is not only directed toward donors, but is also understood as a form of the administrators' moral awareness. Openness is perceived as part of amanah (trustworthiness) and worship. Therefore, transparency has two dimensions: a social dimension as accountability to human beings, and a spiritual dimension as accountability to Allah SWT. One emphasized informant:

"For us, being open to donors is part of the mandate. Although humans may not see everything, God knows how we manage these donations."(Informant S)

The informant's statement indicates that transparency for the Jariah Charity Project Community is not merely understood as an administrative obligation to donors, but also as part of a spiritual trust (amanah). Openness in communicating the use of donations serves as a means of maintaining donors' trust while also reflecting the awareness that the management of socio-religious funds carries a dimension of accountability before Allah SWT. This is consistent with (Ainol-Basirah & Siti-Nabiha, 2023c) who explain that accountability in Islamic social institutions is not only related to responsibility toward stakeholders, but is also closely connected to religious values and spiritual accountability.

4.6 Ukhrawi Accountability in Community Accounting Practices

An important finding of this study is the presence of ukhrawi accountability awareness in donation management practices. Ukhrawi accountability refers to the belief that every human action, including the management of donation funds, will ultimately be accountable before Allah SWT. This awareness serves as the primary foundation of the community's spiritual accounting practices. One informant stated:

"We always remember that these funds do not belong to us. This is a mandate from the donor and will also be accountable before Allah. So, we have to be careful in managing it."(Informant S)

This statement indicates that the community administrators perceive donations not merely as social funds, but as a spiritual trust that carries accountability both to the donors and to Allah SWT. This awareness shapes their carefulness in the processes of receiving, recording, utilizing, and distributing donations. These findings are consistent with the study of (Ainol-Basirah & Siti-Nabiha, 2023b) which explains that accountability in Islamic religious institutions is not only administrative in nature, but also contains moral and spiritual dimensions that require managers to uphold a broader form of responsibility.

For the administrators, Al-Qur'an donation funds hold a sacred value because they are closely related to worship and continuous charity (amal jariah). Therefore, their management must be carried out with utmost care and responsibility. Every decision, starting from receiving the funds, purchasing the Al-Qur'an copies, determining the

DOI: https://doi.org/10.61990/ijamesc.v4i3.815
e-ISSN 2986-8645

recipients, to reporting the distribution, is understood as part of a trust (amanah) that is not only monitored by human beings but also by Allah SWT. This is emphasized by the following informant:

"If we donate for the Qur'an, we feel that the responsibility is great. Because this is not only about money, but also about worship. Do not let the funds intended for the Qur'an be used inappropriately."(Informant S)

The informant's quotation indicates that the management of Al-Qur'an donations is not merely understood as a financial activity, but also as a religious trust (amanah) that carries spiritual consequences. The awareness that donation funds will ultimately be accountable before Allah SWT encourages the administrators to exercise greater caution in utilizing the funds in accordance with the donors' intentions. In this context, hereafter accountability functions as an internal moral control that strengthens honesty, prudence, and compliance with the objectives of the donations. This finding is consistent with (Kamaruddin & Auzair, 2023) who explains that financial management practices and internal controls play an important role in strengthening the accountability of Islamic social organizations and maintaining public trust. Thus, hereafter accountability becomes the main distinction between spiritual accountability and conventional accountability, because responsibility is directed not only toward donors and society, but also toward Allah SWT.

In conventional accountability, responsibility is usually focused on fulfilling the demands of fund owners, regulators, or external parties. Meanwhile, in spiritual accountability, responsibility also includes a transcendental dimension, namely the relationship between humans and God. One community volunteer expressed:

"Reporting to donors is important, but what we are most afraid of is that this trust is not right in the sight of Allah. Because man may not see everything, but God does."(Informant S)

The informant's statement indicates that hereafter accountability serves as the moral foundation in the community's accounting practices. Reporting to donors remains important as a form of social responsibility; however, the awareness that every trust (amanah) will also be accountable before Allah SWT encourages the administrators to be more cautious in recording, utilizing, and distributing donations. This finding is consistent with the study by (Nurkhin et al., 2024) which explains that accountability in Islamic institutions is dual in nature, encompassing responsibility to both human beings and God. Therefore, accounting practices within the community do not merely function as administrative tools, but also as a means of safeguarding trustworthiness and maintaining spiritual integrity.

This ukhrawi awareness makes accounting practices more meaningful. The recording of funds, donation reporting, and activity documentation are not merely understood as administrative routines, but as part of worship. Thus, accounting functions as a means of maintaining trust (amanah) and preventing misconduct. This is reflected in the following statement from the informant:

"We record donations not only so that there is a report, but so that it is clear and there is no mistake. If everything is recorded, the heart is also calmer because the mandate can be accounted for."(Informant S)

The quotation shows that the simple recording practices carried out by the community hold a spiritual meaning. Donation records do not merely function as evidence of fund utilization, but also serve as a medium for providing inner peace to the administrators because the entrusted responsibility has been managed clearly and responsibly. The quotation indicates that donation recording is not only understood as an administrative obligation, but also as a form of safeguarding trustworthiness that brings inner peace to the administrators. In the context of a faith-based community, simple recording practices become part of spiritual accountability because they help administrators ensure that donation funds can be traced, used according to their intended purpose, and morally accounted for. This is in line with (Owusu & Agyemang, 2025a) who explain that accountability in faith-based organizations is not merely formal accountability to donors, but is also shaped by religious values and moral responsibility embedded in organizational practices.

Based on the description above, ukhrawi accountability in the accounting practices of the Jariah Charity Project Community is reflected in the awareness that the management of Al-Qur'an donations is a trust with spiritual consequences. Donation funds are not only accounted for to donors through reports and documentation, but also to Allah SWT through sincere intentions, honesty, prudence, and the proper use of funds in accordance with the charitable purpose. Therefore, ukhrawi accountability becomes an essential foundation in shaping spiritual accounting practices within socio-religious communities.

4.7 Accounting as a Socio-Spiritual Practice

The research findings indicate that accounting within the Jariah Charity Project Community cannot be understood merely as a technique for recording numbers. Instead, accounting exists as a social and spiritual practice closely related to trustworthiness, responsibility, sincerity, and public benefit. The recording of funds and activity reporting become part of the community's efforts to maintain good relationships with donors, beneficiaries, and Allah SWT. One informant explained that donation recording was carried out not merely to determine the amount of funds received and spent, but also to uphold the trust entrusted by donors. This is reflected in the following statement:

"If there is an incoming donation, we still record it, even though the recording is still simple. For us, it's important to be clear about who the money comes from, what it's used for, and where it's been channeled."(Informant S)

The informant's statement shows that donation record-keeping, although carried out in a simple manner, serves a social function as a means of maintaining transparency and donors' trust. Records concerning the sources of funds, the purposes of their use, and the locations of distribution represent a form of accountability by the community to those who have entrusted them with the donations. This is consistent with the findings of (Pilon & Brouard, 2023) who explain that accountability in nonprofit organizations is not merely understood as a formal process, but also as the provision of information to stakeholders based on a sense of responsibility. Therefore, accounting practices within the Jariah Charity Project Community are not merely administrative tools, but also social practices that maintain trust, clarify the flow of donations, and strengthen the relationship between the community and donors.

Donors will have greater trust when the community is able to demonstrate that the funds provided have been used according to their intended purpose. Beneficiaries also experience the positive impact of well-targeted donation management. One donor stated:

"I feel more confident that after donating, there is information or photos of distribution. It's not that we don't believe it, but it lets us know that the help is really reaching those in need."(Informant S)

The informant's statement indicates that the documentation of donation distribution serves as a medium for strengthening trust between donors and the community.

DOI: https://doi.org/10.61990/ijamesc.v4i3.815 e-ISSN 2986-8645

Information in the form of simple reports or distribution photos makes donors feel assured that the assistance they provide has genuinely reached the intended beneficiaries. This finding is consistent with previous research showing that perceptions of financial transparency are positively associated with donor trust in nonprofit organizations (Ghoorah et al., 2025b) Therefore, transparency within this community is not merely a form of administrative reporting, but also a means of building stronger social relationships between donation managers and donors.

In addition to having a social dimension, accounting within the community also possesses a spiritual dimension. The administrators record and report funds not merely due to formal demands, but because of an awareness that every trust (amanah) must be accounted for. Spiritual accounting in this context does not only produce reports, but also shapes honest, careful, and responsible behavior. This was emphasized by one of the administrators:

"We always remember that these funds do not belong to us. This is a mandate from the donor and will also be accountable to Allah. So, no matter how small the donations come in, we try to use them according to their intentions."(Informant S)

The informant's statement shows that accounting practices within the community are not merely understood as activities of recording funds, but also as a means of maintaining spiritual trustworthiness (amanah). Donation funds are perceived as entrusted resources that must be utilized according to the donors' intentions and accounted for before Allah SWT. This is consistent with the study of (Ainol-Basirah & Siti-Nabiha, 2023d) which explains that accountability in Islamic institutions is not only administrative in nature, but also encompasses moral and religious responsibilities toward stakeholders. Therefore, the recording and reporting of donations within this community become both social and spiritual practices that function to maintain trust, honesty, and awareness of accountability in the hereafter.

Spiritual values are also reflected in the way the administrators interpret the activity of distributing the Qur'an as an act of worship and continuous charity (amal jariah). Fund management is directed not only toward the accuracy of fund utilization, but also toward sincere intentions and the benefits generated for society. One volunteer stated:

"We don't work for profit. What we hope is that the Qur'an can be used to study, learn, and become charity for all who help."(Informant S)

The informant's statement indicates that accounting practices within the community are not merely understood as activities of recording funds, but also as social and spiritual practices aimed at maintaining trustworthiness (amanah), strengthening the intention of worship, and ensuring that donations provide benefits to the recipients. This finding is consistent with the study by (Owusu & Agyemang, 2025b) which explains that in faith-based organizations, accountability processes are influenced by religious beliefs, so that accountability is directed not only toward human beings but also toward God.

These findings reinforce the view that accounting is not a value-free practice. In socio-religious communities, accounting is influenced by religious values, culture, and the beliefs of the actors involved. Practices of recording, reporting, and documentation do not merely serve technical functions, but also carry social and spiritual functions. Therefore, accounting practices need to be understood contextually, especially within communities engaged in charitable and worship-related activities. Accounting within the Jariah Charity Project Community can be understood as both a social and spiritual practice. As a social practice, accounting builds trust between the community, donors, and beneficiaries. As a spiritual practice, accounting serves as a means of maintaining

DOI: https://doi.org/10.61990/ijamesc.v4i3.815
INDEX COPERNICUS INTERNATIONAL
e-ISSN 2986-8645

trustworthiness, organizing sincere intentions, and strengthening the awareness that every management of donations will ultimately be accountable before Allah SWT.

5. Conclusion

This study aims to understand the meaning of spiritual accountability in the management of Al-Qur'an donations within the Jariah Charity Project Community in Enrekang Regency. Based on the research findings, spiritual accountability in this community is understood not merely as an administrative obligation in the form of recording and reporting funds, but also as a form of moral and spiritual responsibility. Al-Qur'an donations are perceived as a trust (amanah) from donors that must be managed honestly, distributed according to their intended purpose, and accounted for not only to human beings but also to Allah SWT.

The findings reveal that the practice of spiritual accountability within the Jariah Charity Project Community is shaped by the values of trustworthiness (amanah), sincerity, transparency, hereafter accountability, and public benefit (maslahah). Trustworthiness serves as the foundation for administrators in safeguarding and utilizing donation funds according to the donors' intentions. Sincerity acts as a spiritual motivation that encourages administrators and volunteers to carry out Al-Qur'an distribution activities as a form of worship and continuous charity (amal jariah). Transparency is implemented through simple record-keeping, documentation of distribution activities, informal reporting, and direct communication with donors. Meanwhile, hereafter accountability functions as an internal spiritual control that encourages administrators to act carefully, as they believe that every fund managed will ultimately be accountable before Allah SWT.

This study also finds that accounting practices within socio-religious communities do not always have to take the form of formal financial reporting systems. In the Jariah Charity Project Community, accounting practices are reflected through donation records, the procurement of Al-Qur'an copies, activity documentation, and the delivery of information to donors. Although these practices are simple, they carry a strong meaning of accountability because they are grounded in spiritual values and an awareness of maintaining trust. Thus, accounting within this community can be understood as a social and spiritual practice that functions to safeguard trustworthiness, build public trust, and realize socio-religious benefits for society.

Based on the discussion, it can be concluded that spiritual accountability in the management of Al-Qur'an donations represents a combination of horizontal responsibility to donors, beneficiaries, and society, as well as vertical responsibility to Allah SWT. These findings answer the research objective by demonstrating that donation management within the Jariah Charity Project Community is not only directed toward the proper use of funds, but also toward intentions of worship, openness, honesty, and sustainable benefits for society.

References

Ainol-Basirah, A. W., & Siti-Nabiha, A. K. (2023a). Accountability in waqf institutions: a meta-narrative review. *Journal of Islamic Accounting and Business Research*, *14*(1), 181–201. https://doi.org/10.1108/JIABR-12-2021-0326

Ainol-Basirah, A. W., & Siti-Nabiha, A. K. (2023b). Accountability in waqf institutions: a meta-narrative review. *Journal of Islamic Accounting and Business Research*, *14*(1), 181–201. https://doi.org/10.1108/JIABR-12-2021-0326

Ainol-Basirah, A. W., & Siti-Nabiha, A. K. (2023c). Accountability in waqf institutions: a meta-narrative review. *Journal of Islamic Accounting and Business Research*, *14*(1), 181–201. https://doi.org/10.1108/JIABR-12-2021-0326

Ainol-Basirah, A. W., & Siti-Nabiha, A. K. (2023d). Accountability in waqf institutions: a meta-narrative review. *Journal of Islamic Accounting and Business Research*, *14*(1), 181–201. https://doi.org/10.1108/JIABR-12-2021-0326

Almaghrabi, A., & Alhogail, A. (2022). Blockchain-based donations traceability framework. *Journal of King Saud University - Computer and Information Sciences*, *34*(10), 9442–9454. https://doi.org/10.1016/J.JKSUCI.2022.09.021

Anderson, G. G., & Gilin, D. A. (2024). Examining the motivational profiles and work outcomes of nonprofit workers and volunteers. *Current Psychology 2024 43:42*, *43*(42), 33077–33088. https://doi.org/10.1007/S12144-024-06827-3

Antwi Owusu, C., & Agyemang, G. (2025). *Accounting Forum Turning to religion: NGO accountability in a faith-based development organisation Turning to religion: NGO accountability in a faith-based development organisation*. https://doi.org/10.1080/01559982.2025.2505810

Baehaqi, A., Jatmiko, T., Prabowo, W., & Chariri, A. (2025). Accountability in Zakat Institutions: A Bibliometric Analysis and Systematic Literature Review. *International Journal of Economics and Management Journal Homepage*, *19*(1), 43–56. https://doi.org/10.47836/ijeam.19.1.03

Bin-Nashwan, S. A., Abdul-Jabbar, H., & Aziz, S. A. (2021). Does trust in zakat institution enhance entrepreneurs' zakat compliance? *Journal of Islamic Accounting and Business Research*, *12*(5), 768–790. https://doi.org/10.1108/JIABR-09-2020-0282

Cordery, C. J., Goncharenko, G., Polzer, T., Mcconville, D., & Belal, A. (2023). *NGOs' performance, governance, and accountability in the era of digital transformation*. https://doi.org/10.1016/j.bar.2023.101239

Cordery, C. J., Goncharenko, G., Polzer, T., McConville, D., & Belal, A. (2023a). NGOs' performance, governance, and accountability in the era of digital transformation. *The British Accounting Review*, *55*(5), 101239. https://doi.org/10.1016/J.BAR.2023.101239

Cordery, C. J., Goncharenko, G., Polzer, T., McConville, D., & Belal, A. (2023b). NGOs' performance, governance, and accountability in the era of digital transformation. *The British Accounting Review*, *55*(5), 101239. https://doi.org/10.1016/J.BAR.2023.101239

Dethier, F., Delcourt, C., & Dessart, L. (2024). Donor Perceptions of Nonprofit Organizations' Transparency: Conceptualization and Operationalization. *Nonprofit and Voluntary Sector Quarterly*, *53*(5), 1230–1260. https://doi.org/10.1177/08997640231211212;PAGE:STRING:ARTICLE/CHAPTER

Englund, H., & Gerdin, J. (2020). Contesting conformity: how and why academics may oppose the conforming influences of intra-organizational performance evaluations. *Accounting, Auditing and Accountability Journal*, *33*(5), 913–938. https://doi.org/10.1108/AAAJ-03-2019-3932/FULL/HTML

Faiz, I. A., & Taib, F. (2026). Developing a public accountability assessment model for Islamic non-government organisations (INGOs) in Indonesia: an information perspective. *Journal of Financial Reporting and Accounting*, *24*(2), 744–763. https://doi.org/10.1108/JFRA-07-2024-0486

Ghoorah, U., Mariyani-Squire, E., & Zoha Amin, S. (2025a). Relationships between financial transparency, trust, and performance: an examination of donors' perceptions. *Humanities and Social Sciences Communications 2025 12:1*, *12*(1), 315-. https://doi.org/10.1057/s41599-025-04640-2

Ghoorah, U., Mariyani-Squire, E., & Zoha Amin, S. (2025b). Relationships between financial transparency, trust, and performance: an examination of donors' perceptions. *Humanities and Social Sciences Communications 2025 12:1*, *12*(1), 315-. https://doi.org/10.1057/s41599-025-04640-2

Hamdani, L., Sunarsih, S., Yusfiarto, R., Rizal, A., & Khoirunnisa, A. N. (2024). Social media, trust and intention to pay zakat through institution: lessons from Indonesian experience. *Journal of Islamic Marketing*, *15*(9), 2399–2418. https://doi.org/10.1108/JIMA-01-2023-0016

Hengevoss, A. (2023). Comprehensive INGO Accountability to Strengthen Perceived Program Effectiveness: A Logical Thing? *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations 2023 34:6*, *34*(6), 1270–1283. https://doi.org/10.1007/S11266-023-00556-0

Himmawan, M. F., Ninglasari, S. Y., & Mirzal, H. (2025). A systematic literature review on waqf governance: stakeholder analysis. *International Journal of Ethics and Systems*. https://doi.org/10.1108/IJOES-03-2025-0137/1271085/A-SYSTEMATIC-LITERATURE-REVIEW-ON-WAQF-GOVERNANCE

Hughes, M. A., & Siddiqui, S. A. (2024). From Islamic Charity to Muslim Philanthropy: Definitions Across Disciplines. *Religion Compass*, *18*(10), e70002. https://doi.org/10.1111/REC3.70002;PAGEGROUP:STRING:PUBLICATION

Irfan Tarmizi, M., Nur, M., Birton, A., & Muttaqin, M. (2023). Credulous on accountability at LaaRiba community: A tasawuf critical reflection. *Journal of Accounting and Investment*, *24*(3), 805–827. https://doi.org/10.18196/JAI.V24I3.19284

Jacinto, E., Figueiredo Dalla Costa Ames, M. C., Serafim, M. C., & Zappellini, M. B. (2023). Religion-Spirituality Influences in the Governance of Faith-Based Organizations during the Covid Pandemic. *Public Organization Review*, *23*(2), 1. https://doi.org/10.1007/S11115-023-00704-6

Kamaruddin, M. I. H., & Auzair, S. M. (2023). The impact of financial management practices on accountability of Islamic social enterprise (ISE). *International Journal of Islamic and Middle Eastern Finance and Management*, *16*(4), 669–686. https://doi.org/10.1108/IMEFM-05-2021-0184

Kuma, C., Fukofuka, P., & Yong, S. (2023). Accounting and religious influence in the seventh day Adventist church in the Pacific islands. *Pacific Accounting Review*, *35*(5), 773–799. https://doi.org/10.1108/PAR-03-2021-0040

Liyanapathirana, N., & Akroyd, C. (2023). Religiosity and accountants' ethical decision-making in a religious country with a high level of corruption. *Pacific Accounting Review*, *35*(2), 181–198. https://doi.org/10.1108/PAR-08-2021-0132

Masruki, R., Hussainey, K., & Aly, D. (2022). Stakeholder expectations of the accountability of Malaysian State Islamic Religious Councils (SIRCs): to whom and for what? *Journal of Islamic Accounting and Business Research*, *13*(5), 760–777. https://doi.org/10.1108/JIABR-04-2021-0130

Maulina, R., Dhewanto, W., & Faturohman, T. (2023a). The integration of Islamic social and commercial finance (IISCF): Systematic literature review, bibliometric analysis, conceptual framework, and future research opportunities. *Heliyon*, *9*(11), e21612.

https://doi.org/10.1016/J.HELIYON.2023.E21612

Maulina, R., Dhewanto, W., & Faturohman, T. (2023b). The integration of Islamic social and commercial finance (IISCF): Systematic literature review, bibliometric analysis, conceptual framework, and future research opportunities. *Heliyon*, *9*(11), e21612. https://doi.org/10.1016/J.HELIYON.2023.E21612

Maulina, R., Dhewanto, W., & Faturohman, T. (2023c). The integration of Islamic social and commercial finance (IISCF): Systematic literature review, bibliometric analysis, conceptual framework, and future research opportunities. *Heliyon*, *9*(11), e21612. https://doi.org/10.1016/J.HELIYON.2023.E21612

McConville, D., & Cordery, C. (2021). Not-for-Profit Performance Reporting: A Reflection on Methods, Results and Implications for Practice and Regulation. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations 2021 33:6*, *33*(6), 1204–1210. https://doi.org/10.1007/S11266-021-00411-0

Mohaiyadin, N. M. H., Aman, A., Palil, M. R., & Said, S. M. (2022). Addressing Accountability and Transparency Challenges in Waqf Management Using Blockchain Technology. *Journal of Islamic Monetary Economics and Finance*, *8*, 53–80. https://doi.org/10.21098/JIMF.V8I0.1413

Nasution, H., Shihab, S. A., Al-Hawary, S. I. S., Pallathadka, H., Al-Salami, A. A. A., Van, L., Al-Khafaji, F. A. H., Morozova, T. V., & Muda, I. (2023). Values, accountability and trust among Muslim staff in Islamic organisations. *HTS Theological Studies*, *79*(1), 1–6. https://doi.org/10.4102/HTS.V79I1.8272

Nurkhin, A., Rohman, A., & Prabowo, T. J. W. (2024). Accountability of pondok pesantren; a systematic literature review. *Cogent Business and Management*, *11*(1). https://doi.org/10.1080/23311975.2024.2332503

Owusu, C. A., & Agyemang, G. (2025a). Turning to Religion: NGO Accountability in a faith-based development organisation. *Accounting Forum*, 1. https://doi.org/10.1080/01559982.2025.2505810

Owusu, C. A., & Agyemang, G. (2025b). Turning to Religion: NGO Accountability in a faith-based development organisation. *Accounting Forum*, 1. https://doi.org/10.1080/01559982.2025.2505810

Owusu, C. A., & Agyemang, G. (2026). Turning to religion: NGO accountability in a faith-based development organisation. *Accounting Forum*, *50*(2), 386–410. https://doi.org/10.1080/01559982.2025.2505810

Pilon, M., & Brouard, F. (2023). Accountability Theory in Nonprofit Research: Using Governance Theories to Categorize Dichotomies. *Voluntas*, *34*(3), 585–599. https://doi.org/10.1007/S11266-022-00482-7/METRICS

Raja Adnan, R. A. binti, Abdul Mutalib, M., & Ab Aziz, M. R. (2022). Factors necessary for effective corporate waqf management for Malaysian public healthcare. *ISRA International Journal of Islamic Finance*, *14*(1), 73–88. https://doi.org/10.1108/IJIF-11-2019-0178/FULL/PDF

Sawmar, A. A., & Mohammed, M. O. (n.d.). *Enhancing zakat compliance through good governance: a conceptual framework*. https://doi.org/10.1108/IJIF-10-2018-0116

Sawmar, A. A., & Mohammed, M. O. (2021a). Enhancing zakat compliance through good governance: a conceptual framework. *ISRA International Journal of Islamic Finance*, *13*(1), 136–154. https://doi.org/10.1108/IJIF-10-2018-0116

Sawmar, A. A., & Mohammed, M. O. (2021b). Enhancing zakat compliance through good governance: a conceptual framework. *ISRA International Journal of Islamic Finance*, *13*(1), 136–154. https://doi.org/10.1108/IJIF-10-2018-0116

Sholihin, M., & Afriadi, F. (2026). Religiosity as factor-shaping charitable behaviors–a comprehensive review. *Journal of Islamic Accounting and Business Research*, 1–29. https://doi.org/10.1108/JIABR-10-2024-0396

Subki. (2025). Qiroati Method-Based Quran Learning Management: Bibliometric Analysis and Case Study. *International Journal of Learning, Teaching and Educational Research*, *24*(10), 30–57. https://doi.org/10.26803/IJLTER.24.10.2

Wati, R., Ardini, L., & Fidiana, F. (2022a). The implementation of spiritual and financial accountability in Islamic boarding school. *Al-Uqud: Journal of Islamic Economics*, *6*(1), 84–95. https://doi.org/10.26740/ALUQUD.V6N1.P84-95

Wati, R., Ardini, L., & Fidiana, F. (2022b). The implementation of spiritual and financial accountability in Islamic boarding school. *Al-Uqud : Journal of Islamic Economics*, *6*(1), 84–95. https://doi.org/10.26740/aluqud.v6n1.p84-95

Wati, R., Ardini, L., Fidiana, F., & Info, A. (2022a). The implementation of spiritual and financial accountability in Islamic boarding school. *Al-Uqud : Journal of Islamic Economics*, *6*(1), 84–95. https://doi.org/10.26740/ALUQUD.V6N1.P84-95

Wati, R., Ardini, L., Fidiana, F., & Info, A. (2022b). The implementation of spiritual and financial accountability in Islamic boarding school. *Al-Uqud : Journal of Islamic Economics*, *6*(1), 84–95. https://doi.org/10.26740/ALUQUD.V6N1.P84-95

Widiastuti, T., Ningsih, S., Prasetyo, A., Mawardi, I., Herianingrum, S., Robani, A., Al Mustofa, M. U., & Hady, A. F. (2022a). Developing an integrated model of Islamic social finance: toward an effective governance framework. *Heliyon*, *8*(9), e10383. https://doi.org/10.1016/J.HELIYON.2022.E10383

Widiastuti, T., Ningsih, S., Prasetyo, A., Mawardi, I., Herianingrum, S., Robani, A., Al Mustofa, M. U., & Hady, A. F. (2022b). Developing an integrated model of Islamic social finance: toward an effective governance framework. *Heliyon*, *8*(9), e10383. https://doi.org/10.1016/J.HELIYON.2022.E10383

Zakiy, F. S., Falikhatun, F., & Fauziah, N. N. (2023a). Sharia governance and organizational performance in zakat management organization: evidence from Indonesia. *Journal of Islamic Accounting and Business Research*, *16*(6), 1034–1057. https://doi.org/10.1108/JIABR-06-2023-0188

Zakiy, F. S., Falikhatun, F., & Fauziah, N. N. (2023b). Sharia governance and organizational performance in zakat management organization: evidence from Indonesia. *Journal of Islamic Accounting and Business Research*, *16*(6), 1034–1057. https://doi.org/10.1108/JIABR-06-2023-0188