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The Objectives of Sharia Management Accounting Information Reporting: Identification of Values and Characteristics

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Abstract

There is an idea to build sharia management accounting starting from constructing the sharia management accounting conceptual framework. The framework has been developed, one of which contains the objectives of sharia management accounting information reporting. This article aims to develop further the objectives of sharia management accounting information reporting to find the value and characteristics of sharia management accounting information. Qualitative research is used in this study. The data in the form of text were analyzed using the reflective method. The analysis uses a quadrant that articulates the objectives of sharia management accounting information reporting with the management hierarchy and the network of value-creating activities. The study found the nature, type, and value of information that should be presented by a sharia management accounting information system.

Keywords: management accounting, sharia management accounting, conceptual framework, information reporting, management hierarchy, information system.

I. INTRODUCTION

The development of the business, social and technological environment has triggered academics and practitioners to develop accounting following their needs. The rapid development of accounting is sharia accounting, especially in countries with a large Muslim population. In Indonesia, sharia financial accounting standards have been officially published (IAI, 2017). Although initially, the published standards put more emphasis on the banking industry, in the future, it will certainly continue to develop according to the needs of sharia-based institutions and companies. Development of existing sharia accounting, both theoretical and practical, is still in the field of financial accounting, which aims to present financial reports for the public interest. Thought and development have not yet reached other areas of accounting, such as management accounting. This article seeks to elaborate further on the objectives of sharia management accounting information reporting (ShMAIR) initiated by Sonhaji (2017).

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There is an idea to build sharia-based accounting in the management accounting field, namely sharia management accounting (ShMA) (Sonhaji, 2016; 2017). This is based on the consideration that the company's information system is a unified information system consisting of several subsystems. Some of them are accounting and non-accounting information systems. Accounting information systems can be further divided into financial accounting information systems and management accounting information systems. If the company operates based on sharia, the information system must be based on sharia. It is irrational if one subsystem, namely the sharia-based financial accounting information system, operates simultaneously with the non-sharia-based management accounting information system. Therefore, the development of ShMA becomes essential.

For the field of management accounting (MA), a conceptual framework is essential as stated by Riahi-Belkaoui (2002, p. 3): "there is a need, then, for the accounting profession to develop a conceptual framework in management accounting to guide the development and use of techniques". The idea of developing an ShMA can be started from the sharia management accounting conceptual framework (ShMACF), which is based on Islamic values (Sonhaji, 2017). Thus, ShMACF is important for technical development guidelines, development maps and sharia corridors. The next step is operationalizing the concepts in the framework into methods and techniques. Studies are needed to develop the items in the framework.

The development of ShMA should be based on the objectives of ShMAIR. For this reason, these objectives must be part of the structure of the ShMACF. The construction of ShMACF is based on the assumption that the company operates based on sharia values. There is a compatibility between the company's goals and the process of achieving them with sharia values. Thus, the reporting accounting information should not use the word "sharia" as the label only. It needs to be a reporting information of activities that comply with sharia.

From the previous paragraph, it can be stated ShMA, which is embodied in the sharia management accounting information system (ShMAIS), can direct ShMA information users to the activities expected by the system. There is a reciprocal effect between the system and user behavior. Triyuwono (2000, p. xxxiii) describes that accounting, including management accounting, is a discipline and practice that is shaped and shapes the reality of its environment. Because it intersects with the environment in which it is applied. Of course, this also applies to ShMA.

As the author mentioned in the previous discussion, ShMACF has been initiated. The framework is not a final result but still needs to be discussed to find a form of structure, arrangement, and content that follows the demands of the needs. Therefore, this study further develops one of the framework elements, namely the objectives of ShMAIR. After explaining the background of this study, this article will describe the development of ShMACF, followed by research methods. After that, it will explain the results of the study as well as the discussion related to the objectives of ShMAIR and, finally, the closing.

II. THEORETICAL PERSPECTIVE

2.1. The Sharia Management Accounting Conceptual Framework

The importance of a ShMACF was discussed in the introduction. This section describes the construction approach, structure, and content of the ShMACF. Conceptual frameworks are more commonly used in the field of financial accounting than MA. Therefore, it is necessary to explain ShMACF. As a discipline, ShMA is like

science and its technological derivatives; it is not value-free (Golshani, 2004; Kartanegara, 2007). This opinion is in line with Covaleski et al. (2006) views, who stated that the intense use of the methods and techniques makes management accounting possible to internalize the embedded value and contribute significantly to the change and direction of behavior for its users. Of course, such internalization can occur in ShMA. The important question is, what embedded values should be used for the construction of the ShMACF?

The development of ShMACF has been carried out by exploring Islamic values whose primary source is the Qur'an (Sonhaji, 2017). For a Muslim scientist, who uses the Qur'an as a guide for his life, the verses of the Qur'an can be a tremendous inspiration in building guided assumptions (Mustofa, 2014). There is no doubt that the Qur'an encourages people to think and seek the truth (Guessoum, 2011, p. 584). To encourage humans to explore science, the Qur'an also inspires people in their activities in the scientific field through His verses. Exploration of Islamic values inspires the development of ShMACF.

Sonhaji (2017), in his study for the construction of ShMACF, used a type of qualitative research with the method of zikr, prayer, and contemplation (ZPC), as has been done by Triyuwono (2015) and Abdurahim et al. (2016). The data collected comes from the precept of Islam as contained in the Qur'an and *hadith* and the documented "Khabar Sodiq" (excellent and valid news). Searching data like this is usual in the Islamic tradition (Islamia, 2005). Prayers are praise and calls to Allah SWT accompanied by requests and supplications to Him. Zikr is oral speech, body movements, and heart vibrations to get closer to Allah SWT (Dasuki, 1994a; 1994b). *Tafakur* (contemplation) is a reflection activity that is carried out seriously on information obtained from thoughts and feelings confirmed in the Qur'an and *hadith* (Abdurahim et al., 2016). In this method, *tafakur* must lead to divine awareness, one with dhikr and prayer.

Sonhaji (2017) filtered the data obtained through its suitability with the *muamalah*[1] criteria, ShMA definition, and ShMACF characteristics. Conventional MA concepts that are relevant to the ShMACF are still being used by first redefining the concept according to the Islamic worldview. The use of the redefined conventional concept uses fiqh rules, namely "something that cannot be taken completely don't leave it entirely" and "maintain the good old one, and take the better new one" (Gaus, 2010). Sonhaji (2017), in analyzing the data and including it in the structure of the ShMACF used the metaphorical method of the "mosque pulpit," which is parallel to the ShMACF construction, which is also used to help to construct the structure. Metaphors are commonly used to elaborate phenomena or theoretical thinking and analysis in research to connect something unfamiliar to the familiar (Llewelyn, 2003). It is for this reason that the metaphorical method is used.

The pulpit of the mosque is a place specially made for the delivery of Friday prayer sermons. The articulation of the mosque pulpit with the construction of the ShMACF is (1) where the material presented to the congregation is analogous or related to the information dimension of the ShMA, (2) the support or pulpit body is analogous

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[1] *Muamalah* is a form of activity from the worship of Ghairu Mahdhah (not purely a relationship with Allah), namely worship which in addition to being a servant's relationship with Allah is also a relationship or interaction between servants and other creatures, such as seeking knowledge. Another type of worship is *Mahdhah* worship, which is pure servitude that is only a direct relationship between the servant and Allah (Shiddieq, 2008).

to important things as a support for the preparation of ShMA information, and (3) the basis of the pulpit is analogous to the foundation or the basic concept of a conceptual framework (Sonhaji, 2017).

There are several ideas related to the conceptual framework; for financial accounting taking into account the environmental values by Suwardjono (1992) and for Sharia accounting by considering Islamic values by Mulawarman (2011) and Triyuwono (2012). As for management accounting, Riahi-Belkaoui (2002, p. 8) suggest that the conceptual framework of management accounting should include at least: (1) the objectives of management accounting, (2) qualitative characteristics of management accounting information, (3) management accounting concepts, and (4) management accounting techniques and procedures. By considering the idea of the framework proposed by these authors and Islamic values, Sonhaji (2017) builds ShMACF as shown in Figure 1.

Figure 1
Conceptual Framework of Sharia Management Accounting

| **Goal of ShMA:** To assist in the achievement of *Liqaa-a rabb* | ↔ | **Goals of sharia economy-business:** *Falah & Hayat Toyyibah* and *Hasanah* |

Methods & Techniques

Conceptual Framework of ShMA
Qualitative Characteristics of ShMA Information:
1. Relevance/mutuality of objectives.
2. Accuracy/precision/reliability.
3. Consistency/comparability/uniformity.
4. Verifiability/objectivity/neutrality/traceability.
5. Aggregation.
6. Flexibility/adaptability.
7. Timeliness.
8. Understandability/acceptability/motivation/fairness.
9. Prayer/dhikr/*taqarrub.*
10. Honest/transparent.
11. Dakwah/*tabayyun.*

Objectives of ShMA Information Reporting:	**Conceptual Basis of ShMA Information Reporting:**
1. Information of *hasanah* goals.	1. Measurement.
2. Information at all levels of management and value network processes.	2. Communication.
	3. Information.
3. Information of spiritual-transcendental.	4. System.
	5. Planning.
4. Information of spreading mercy.	6. Feedback.
	7. Control.
5. Information of damage avoidance.	8. Cost behavior.
	9. Creating worship value.
	10. Sharia complience.
	11. Damage avoidance.

Basic concepts: *Amal saleh* (work righteousness), *ikhlas* (sincere), *salim* (clean heart), and *takwa* (piety)

Tawhid

Source: Sonhaji (2017).

In the Figure 1 there are qualitative characteristics of ShMA information. Eight characteristics adopted from the Riahi-Belkaoui (2002, p. 8) version of management accounting information consists of: "relevance/mutuality of objectives, accuracy/ precision/reliability, consistency/comparability/uniformity, verifiability/ objectivity/ neutrality/traceability, aggregation, flexibility/adaptability, timeliness, and understandability/acceptability/motivation/fairness". For these characteristics, Sonhaji (2017) adds what is in accordance with the ShMA, namely prayer/zikr/*taqarrub* (closeness to God), honest/transparent, and *da'wah* (invite people to be better)/ *tabayyun* (check carefully first). As for the conceptual basis of ShMA information reporting of the Riahi-Belkaoui (2002, p. 8) version consists of: "measurement, communication, information, systems, planning, feedback, control, and cost behavior." Sonhaji (2017) adds three concepts; creation of worship value, sharia compliance, and damage avoidance. The concept of version Riahi-Belkaoui (2002) is a conventional management accounting concept that is still used in ShMA. Sonhaji (2017) redefines according to Islamic values and include the objectives of ShMAIR to framework.

III. RESEARCH METHODS

This study uses a type of qualitative research with an approach like Sonhaji (2017), namely the zikr, prayer, and contemplation (ZPC) method, which emphasizes *tafakur* or reflective for data analysis and discussion. This approach was chosen because it fits the purpose of this study. The data of this research is text data from the sources of Islamic precepts contained in the Qur'an. The selection of the text used to find value and meaning is done through intense reading and linking the text with the research objectives.

The reflective method is used to make decisions in this study. This method is used throughout the data analysis and discussion, including data reduction, presenting relevant data, and the decision-making process proposed by Huberman and Miles (2009). Data screening was carried out to determine the relevant text by using the criteria of conformity with the definition of ShMA and the elements of ShMACF. These criteria will consist of ShMA and ShMACF characteristics. The quadrant is used as a tool for analysis and discussion.

The quadrant articulates the objectives of ShMAIR with two main things in the organization, namely the management hierarchy and the network of value-creating activities. From this quadrant, the writer finds the type, nature, and meaning of management accounting information.

IV. RESULTS AND DISCUSSION

4.1. The objectives of ShMAIR

The position of the objective of of ShMAIR is between the foundation and the main objective of ShMACF. It appears in the ShMACF that there are the objectives of ShMAIR. The operationalization of objectives to quantitative and qualitative information must support the above objectives based on the basic concepts, namely *amal saleh* (work righteousness), *ikhlas* (sincere), *salim* (clean heart), and *takwa* (piety). Assuming that ShMA can be influenced by designers and affect users, the objectives of ShMAIR must be expressed in a form that can move users to better behavior, compatible with sharia.

In terms of its function in the organization, ShMA is not different from MA. Both functions present information; in the management process, from the parts that supply and distribute to the parts that need it, based on the hierarchy of

the management structure, and for the creation of cultural values and values in the entire network of organizational activities. ShMA has unique characteristics, namely functioning as a medium to achieve material-economic and spiritual well-being, and a medium of prayer, dhikr, and getting closer to Allah SWT (*taqarrub*) (Sonhaji, 2017).

ShMACF shows that the purpose of ShMAIR is the presentation of information consisting of; (1) information of *hasanah*[2] goals, (2) information at all levels of management and value network processes, (3) Information of spiritual-transcendental., (4) Information about spreading mercy, and (5) Information of damage avoidance (Sonhaji, 2017). The objectives include; organizational goals, overall processes in the management hierarchy and network of value-creating activities, spiritual-transcendental needs, and ways of carrying out activities that provide benefits while avoiding harm. As already mentioned, the information system must be able to direct users to better behavior. The following section describes the nature of information related to the purpose of reporting information whose inspiration comes from the verses of the Qur'an. From here, the author tries to explore the meaning and values that should be internalized in the information.

The verse of the Qur'an that inspires information about the purpose of *hasanah* is the verse in *surah Al Baqarah* (2), namely verses 200-202.[3] Information should be able to cause remembering God and describe the company's orientation or purpose, which includes *hasanah* in this world and the hereafter. Thus, information on *hasanah* goals can be in the form of quantitative and qualitative data that has meaning and describes the achievement of *hasanah* goals that are carried out correctly following sharia. This information includes narratives, phrases, or sentences, which indicate that the purpose of *hasanah* is carried out with good activities, does not violate sharia and government laws. The method should not harm other people and damage the environment. The achievement of *hasanah* goals is the goal of the parts and the whole organization.

The verses of the Qur'an that inspire information at all levels of management and the network of value creation activities are the verses in *surah Al Baqarah* (2), namely verses 148, 158, and 197. In *surah Ali Imran* (3) are verses-paragraphs 148 and 172. The inspirational value that can be found in these verses is for information at all levels of management and a network of value creation activities, namely information about efforts to do good that is done with a voluntary heart. There is a belief that for good deeds, surely God will know and give a great reward in this world and a good reward in the hereafter. Information at all levels of management and network of value creation activities is information sourced from all levels of the organization and internal and external network units of the organization that is disseminated to these levels and networks. This information should ensure that activities from suppliers to customers are recorded and reported. Information should indicate the extent to which activities have been carried out and how far they have been achieved. Deviations from the goal and established means must be detected quickly. The information must also meet the needs of top management, middle management to the lowest operational level. The design of this information must be aimed at supporting the achievement of objectives in each unit.

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[2] *Hasanah* can be interpreted as "good", which also means "... all the pleasurable things in the world and have pleasant results in the next day" (Shihab, 2012, p. 532). There is freedom from fear, not only in the hereafter but also freedom from the torments of hell.

[3] Regarding the reference to the verses of the Qur'an, the author uses the musaf published by Al-Huda, namely the noble Qur'an (Al-Huda, 2014).

The verses of the Qur'an that inspire spiritual-transcendental information are the verses in *surah Al-Baqarah* (2), namely verses 165 and 186. In *surah Ali Imran* (3) are verses 31 and in *surah Al-Hujurat* (49) is 07. The value of inspiration is that God is very near, and God grants requests. Loving God must always be done by following the path of the Prophet so that faith becomes beautiful. Spiritual-transcendental information implies that public information can be used as a medium for prayer and remembrance, fulfillment of spiritual needs, increase in Divine consciousness, and closeness to God (*taqarrub*). Thus, the information is not only in the form of material, numbers, and narrative that is mundane but also includes transcendental dimension. This type of information should trigger the user to appreciate the meaning behind the spiritual-transcendental information.

Organizations are formed not only as a medium of achieving goals but also as a medium of spreading prosperity. Inspiration about the nature and meaning of information on the spread of mercy can be obtained from the verses in *surah Al-Baqarah* (2), namely verses 177, 215, and 263. In *surah At-Taubah* (9) are verses 60 and in *Surah At-Taubah* (9) Al-Isra' (17), verse 26. The value of inspiration for information dissemination of prosperity consists of; spend and give the treasures he loves to other parties who are entitled and say good things and prohibit them from being extravagant. Thus, information on the distribution of grace shows the organization's willingness to share with the environment and how far it has provided benefits to society and the environment. The benefits of the organization through the achievement of *hasanah* goals are internal and external. The information used as a medium for prayer and remembrance is internal and invites external parties. So, ShMA with the information is useful for internal purposes and as a medium of spreading grace with a *da'wah* function.

The avoidance of harm should also accompany the attainment of good. This effort should be a concern of the organization so that the built information system must produce information to avoid damage. The inspiration for designing this information can be obtained from the verses in *surah Al-Baqarah* (2), verse 11; *surah Al-A'raf* (7), verses 56 and 74; *surah Yunus* (10), verse 81; *surah Huud* (11), verse 85; *surah Asy-Syu'ara'* (26), verses 151 and 152. The value of inspiration for information to avoid damage consists of; do not follow those who cross the line by making evil and corruption in the earth rampant, and God will not spare those who make mischief. Damage avoidance information relates to awareness and quick response to avoid destructive things and keep activities away from achieving natural goals. This information is essential to ensure that the attainment of *hasanah* goals is not contaminated by actions contrary to the nature of *hasanah*, namely those that are destructive to life and the environment. Designing this type of information is needed to remind weak people, forget about good achievements, and are easily tempted to do bad things.

As mentioned in the previous paragraph, the ShMA should influence the user to follow sharia or kindness. Information should have characteristics that can motivate the achievement of better goals that are also good, not just conveying news to be known. Ismail (2014) and Triyuwono et al. (2016) provide an example that income or profit must be sought, used, and distributed according to Allah SWT's instructions. Thus, the existence of a company must be directed to provide benefits to humans and the environment and at the same time avoid things that are negative or damage. This should be further translated into ShMA methods and techniques so that they can influence user behavior. According to the author, translating these objectives with the dimensions of the process and management hierarchy so that the appropriate

ShMA methods and techniques can be formulated. The authors explore the goals of ShMAIR by articulating them with a network of value creation activities and management hierarchies. From this articulation, the nature and value of the information presented can be found, and then the methods and techniques can be considered.

The first articulation is the objectives of ShMAIR with the management hierarchy. Structurally, management consists of a top, middle and bottom. Each structure requires a different nature and type of information. Linking the purpose of reporting information with each structure in the form of a quadrant will find the nature, type, and value of information in the meeting box between goals and hierarchical positions. The information's nature, type, and value mentioned in the box describes the information needs that an information system must meet. The author uses a quadrant as shown in Table 1 that connects the goals of ShMAIR and the management hierarchy to find the appropriate value.

Furthermore, the author reflects on the meaning, value, and characteristics of the information that should be presented following the characteristics of ShMA.

Table 1
The Articulation of the Objectives of ShMAIR with the Management Hierarchy

The Objective of ShMAIR	Management Hierarchy		
	Top	**Middle**	**Lower**
Information of *hasanah* goals.	*Hasanah* final goals	Assurance to stay in *hasanah* achievement	Achieving *hasanah* target
Information at all levels of management and value networks.	Internal and external aggregates	Motivation and control of activities	Achieving activities target
Information of spiritual-transcendental.	Awareness of ShMACF ultimate goal	Value reminder	Value intensity
Information on the spread of grace.	Spread of results	Assurance and control	Specific activities
Information to avoid damage.	Commitment-strong	Targets and control	Quick response

The second articulation is the objective of ShMAIR with a network of value creation activities, ranging from activities at suppliers, internal companies to sales services. The author uses the quadrant with reflection to find the appropriate value between the objective of ShMAIR and the value creation activity network.

Insert Table 2 here.

The values and characteristics in each box in the quadrant can be used to spark ideas about ShMA information, methods, and techniques. The exploration and translation objectives of ShMAIR should be based on basic concepts and aimed at the primary goal of the ShMACF. In ShMA, technical matters cannot stand alone; Islamic goals must bind them. The authors' ideas have yet to be developed and studied to find more operational ShMA methods and techniques. The next researcher can take the existing values and characteristics for further research to build the ShMA technique.

Table 2
The Articulation of the Objective of ShMAIR with a Network of Value Creation Activities

The Objective of ShMAIR	The Network of Value Creation Activities		
	Suppliers	**Internal**	**Customer**
Information of *hasanah* objectives.	Informing and *da'wah*	Assurance of *hasanah* input and output	Inviting and *da'wah*
Information at all levels of management and value networks.	Value to suppliers	Ensure information distribution	Achievement of value objectives
Information of spiritual-transcendental.	Inviting awareness	Assurance of value awareness	Inviting awareness
Information on the spread of grace.	Awareness of benefits received by suppliers	Distribution assurance	Awareness of benefits received by customers
Information to avoid damage.	Inviting commitment together	Assurance	Inviting commitment together

V. CONCLUSION

The idea of building and developing ShMA has resulted in ShMACF. This framework has yet to be developed to be operationalized into the ShMA methods and techniques. This idea arose because Islamic financial accounting has grown to meet the needs. Even in Indonesia, the sharia financial accounting standard has officially been published. The development of Islamic accounting is still in the field of financial accounting, not yet in the field of management accounting. With the argument that the company is an integrated information system, it does not make sense if one of its information systems is based on sharia and the other is not. It would be rational if one subsystem, such as a sharia-based financial accounting information system, operates in conjunction with another subsystem, namely management accounting information system, which is also sharia-based. So, the development of the ShMA becomes urgent. This idea can be started from ShMACF.

This framework needs to be further developed. The development can be from parts of an existing framework. One part of the framework structure is the objectives of ShMAIR. These objectives consist of five information: *hasanah* goals, information at all management and value networks, spiritual-transcendental information, information on the spread of grace, and information to avoid harm. These objectives should be internalized in the management hierarchy and throughout the network of value creation activities. This research approach is qualitative and uses reflective methods in the analysis.

Through the quadrant that articulates the purpose of ShMAIR with the management hierarchy and network of value creation activities, the authors discover the value and characteristics of ShMA information. These values and characteristics can be used to further translate ShMAIR objectives to develop ShMA methods and techniques. This development requires further research.

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