

Zakat Accounting: Islamic Ethnomethodology Study

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Abstract

Purpose: This research problem revolves around the prevailing focus in zakat accounting studies, primarily on techniques and calculations, while neglecting the importance of local cultural values and religiosity. This study aims to reveal zakat accounting practices based on local cultural values and religiosity.

Methodology/approach: The research employs a qualitative approach and utilizes two data collection methods, interviews and observations, involving three informants.

Results: The findings reveal various zakat accounting practices, including the adjustment of zakat rates based on government decisions; straightforward zakat accounting records; the distribution of zakat to the poor, needy, converts, and zakat administrators; and the accountability of zakat funds communicated via mosque loudspeakers. These practices are deeply intertwined with local cultural values, emphasizing honesty and trustworthiness.

Limitations: The limitations of this research are that the research informants have yet to present information from religious leaders regarding zakat accounting practices.

Contribution: The theoretical implication lies in the potential integration of religious values, such as trustworthiness and honesty, into zakat accounting, facilitating the development of guidelines and standards that resonate with spiritual and cultural values and align organizations with their religious principles. Practically, this may create opportunities for developing zakat-based financial instruments tailored to specific cultural and spiritual contexts.

Keywords: *zakat accounting, culture, Islamic ethnomethodology*

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1. Introduction

Zakat is one of the pillars of Islam, which is obligatory for every free Muslim and has assets of up to a certain amount that has reached the nisab (the minimum amount that causes assets to be subject to zakat obligations) (Nurhayati & Wasilah, 2013). In Indonesia, the management of zakat has been regulated in Law No.38 of 1999 concerning the accountable management of zakat to increase effectiveness and efficiency in the management of zakat, which was later replaced by Law No.23 of 2011 with the same name. The law (UU No. 23 of 2011) states that the management of zakat can be carried out by the National Amil Zakat Agency (BAZNAS), Provincial BAZNAS and Regency/City BAZNAS, Amil Zakat Institutions (LAZ), and Zakat Management Units (UPZ). In accounting, the recording and reporting of zakat are regulated in PSAK no. 109 concerning accounting for zakat infaq and alms which applies as of January 1, 2012 (Dewan Standar Akuntansi Keuangan Ikatan Akuntansi Indonesia, 2008).

Numerous writers have conducted various investigations into zakat accounting. For instance, in 2016, Shahnaz discovered that the BAZNAS of North Sulawesi Province needed to adopt PSAK No. 109 for preparing financial reports. The financial report of North Sulawesi provincial BAZNAS was limited to income and fund distribution records, necessitating the creation of financial positions, fund reports, asset change reports, cash flow reports, and financial statement notes. Similarly, in 2019, Qomar, Yulinartati, and Nastiti observed that Zakat financial reports at the At-Taqwa Mosque did not conform to applicable standards, specifically PSAK 109. The mosque's financial reports were basic, encompassing only income and expenditure data, resulting in a final balance. However, a different

outcome was documented in 2021 by Budiman and Firmansyah, who found that Zakat recognition at BAZNAS Tegal Regency primarily adhered to PSAK 109 provisions. They followed the measurement guidelines for Zakat distribution as stipulated by PSAK 109. Moreover, the acceptance and distribution of zakat were reflected in the financial position. Regrettably, Tegal Regency Baznas did not disclose zakat-related transactions in their 2019 financial reports.

Looking more closely, some zakat accounting studies confine zakat accounting practices to limited materials only. From a modern accounting perspective, this is a natural thing. Because in the perspective of modern accounting life with values in the form of materialism. However, from a spiritual and cultural perspective, of course, this becomes a problem because the development of zakat accounting knowledge is limited to material that has the opportunity to lose awareness of religious values and the value of local wisdom in them (Triyuwono, 2015).

Departing from the problems previously disclosed, the writer was moved to examine zakat accounting practices based on cultural and spiritual values. This study focuses on Gorontalo, specifically at the Nurul Ikhsan mosque, in the East Bulotadaa sub-district, Gorontalo City. The writer chose this location because, firstly, the activity of collecting and distributing zakat fitra through mosque administrators has been going on for more than three years, and it has become a habit for the local community to make mosque administrators as intermediaries in managing zakat funds; secondly, the Gorontalo Region is one of the provinces in Indonesia which has a distinct cultural value, namely a culture based on the values of Islamic religious law. This is as stated in the philosophy of life of the people, namely "*Adati Hula-Hula Syareati, Syareati Hula-hula to Kitabullah*" (adat is based on Shari'a, Shari'a is based on the book of Allah (Al-Quran) (Anwar, Amaliah, & Noholo, 2015; Baruadi & Eraku, 2018; Jasin, 2015). Studying zakat accounting in this area has an excellent opportunity to find zakat accounting wrapped in local wisdom and spiritual values

Based on the previous discussion, the importance of this research theme lies in its effort to preserve zakat accounting practices based on local cultural values and religiosity amidst the dominance of adopting and developing zakat accounting studies detached from local cultural values. The research question is how do informants practice zakat accounting? What are the local cultural and spiritual values that are the informants' primary motivation to practice zakat accounting? This study aims to explore the practice of zakat accounting based on local culture and spirituality.

2. Literature review and hypothesis development

2.1 Definition of Accounting

A general understanding of accounting which is limited to technique and calculation is not something that appears suddenly. The two terms appear in most literature on accounting. For instance;

“Accounting is the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions, and events which are, in part at least, of a financial character, and the results thereof” (American Institute of Accountants, 1940)

It is obviously understood that accounting defined by the American Institute of Accountants refers to the terms technique and calculation. The accounting technique lies on its form of recordings which are divided into two types of transactions such as; debit and credit. While, calculation refers to financial transactions. In the end, these two terms of accounting yield information that is beneficial for decision-making. In accordance with the previous explanation, defines accounting, which counts heavily on technique and calculation as follows:

(As) the process of identifying, measuring, and communicating economic information to permit informed judgments and decision users of the information” (Accounting Association. Committee to Prepare a Statement of Basic Accounting Theory American, 1966)

The question lies on whether or not accounting is only limited to technique and calculation. The answer is, of course no. There are several things that need to be taken into consideration, that in the developing of accounting, it is affected by several things such as cultural values , economic sector, law and

regulation system, and social and politics in where accounting develops. (Suwardi & Basrowi, 2008) (Hofstede, 1986) (Mardiasmo, 2002). The practice of accounting in a country is quite different from the others and so is the practice in one area to another. Since each country or area has its own cultural values, economic system, law system and politics, it, therefore, must be understood that there are factors especially one that concerns with the local values could affect the form of accounting, technique of accounting and calculation of accounting.

2.2 Zakat Accounting

(Muhammad, 2008) The essence of accounting is accountability, where every individual must account for their actions primarily to Allah SWT. Therefore, zakat accounting should provide information about an organization's compliance with Islamic Sharia regulations, including information about income and expenditures that are not permissible by Sharia, if they occur, and how they are distributed. According to (Hafidhuddin, 2002), Zakat is the only worship that explicitly requires implementing agents, as stated in Al-Quran and Hadith, as reflected in Surah At-Taubah [9], verses 60 and 103. Hence, zakat is not solely personal responsibility for the payer and recipient but an institutional affair requiring regulation and accountability to other individuals (the public). According to Teten Kustiawan, it is stated that the purpose of the zakat reporting and accounting system is not merely to provide reports to the muzaki, but relatively more comprehensive, namely: 1) Providing information to assist in evaluating the fulfillment of the zakat amil's responsibilities towards the trust of fund collection and maintenance as well as its distribution. 2) Providing information on the compliance of zakat amil with Sharia principles and information on funds received that do not comply with Sharia principles, if any. 3) Enhancing compliance with Sharia principles in all transactions and business activities. 4) Improving work efficiency and effectiveness. 5) Protecting the organization's assets (DEKS Bank Indonesia & P3EI-FE UII, 2016).

3. Research methodology

The paradigm used in this study is Islam. The writer chose this paradigm because, in the Islamic paradigm, the reality of accounting is not limited to physical or material aspects. However, there is a non-material reality in the form of emotional and spiritual. This reality is a unity created by Allah (Kamayanti, 2020; Mulawarman, 2013; Triyuwono, 2015). This is in line with the aim of this study, which is to uncover zakat fitra accounting practices that are not limited to techniques and calculations but explore non-material values in the form of local culture and spirituality, which are the leading spirit of these zakat accounting practices.

The approach used in this study is Islamic ethnomethodology. Islamic ethnomethodology is a study that aims to study the way of life of group members, where this way of life can be created by fellow group members with the permission of Allah Swt (Thalib, 2022). The writer chose this approach because the purpose of this study is in line with the approach of Islamic ethnomethodology, namely to study how informants practice zakat fitra accounting based on local cultural values and spirituality.

Furthermore, there were three informants in this study. The three informants were selected using a purposive sampling technique: determining informants based on specific criteria (Sugiyono, 2017). The criteria for these informants are those who have knowledge and experience related to the research theme. The informants have been amil zakat for more than three years, and one of the informants has been used to donating zakat funds through the amil zakat at the mosque for more than ten years. The following is a summary of the informants' identities in table 1.

Table 1. Research Informants

| No. | Full Name | Nick Name | Age | Position | Long Term |
|-----|-------------------|-------------|--------------|---|-----------|
| 1 | Mr. Syaiful Anwar | Mr. Syaiful | 29 Years Old | Chairman of Takmirul Masjid Nurul Ihsan / Amil zakat | 3 Years |
| 2 | Mr. Dedi Gobel | Mr. Dedi | 45 Years Old | Secretary of the Nurul Ihsan Mosque/ Amil zakat | 3 Years |
| 3 | Mrs. Salma | Mrs. Salma | 64 Years Old | Residents of the East Bulotadaa/Muzakki Village Community | 10 Years |

Source: Results of data processing writer, 2023

Data analysis technique. In this study, the data analysis used is from Islamic ethnomethodology, which consists of five stages of data analysis: charity, knowledge, faith, revelation information, and courtesy. The following is an overview of the stages of data analysis.

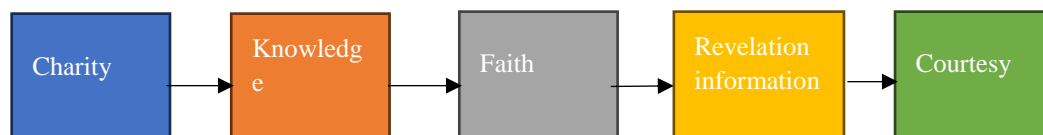


Figure 1. Analysis of Islamic Ethnomethodology Data (Thalib, 2022)

The first stage is a charity analysis. Amal is an expression or action that refers to the way of life of group members (Thalib, 2022). Technically in this study, the charity analysis seeks to find expressions or actions from informants that refer to the way they practice zakat accounting.

The second stage of analysis is knowledge. Knowledge is the rational meaning of charity which group members share (Thalib, 2022). Technically, in this study, scientific analysis functions to find the rational meaning of the informants' expressions or actions that refer to how they practice zakat accounting.

The third stage of analysis is faith. Faith is non-material values, both emotional and spiritual values, which are the leading spirit of the way of life of group members (Thalib, 2022). Technically, in this study, faith analysis functions to find non-material values, cultural values, and religiosity, which are the primary enthusiasm of the informants to practice zakat accounting.

The fourth stage of analysis is the revelation of information. This analysis connects non-material values from the way of life of group members with the values contained in Islamic religious law, namely the Al-Qur'an or hadith (Thalib, 2022). Technically in this study, the analysis of revelation information relates the non-material values that become the spirit of the informants to practice zakat accounting with the values contained in Islamic religious law.

The fifth stage of analysis is courtesy analysis. This analysis serves to unify the four previous findings into one unit. This is intended so that the way of life of group members can be interpreted holistically (Thalib, 2022). Technically, in this study, courtesy analysis unifies the four stages of previous data analysis to understand how informants practice zakat accounting based on local culture and religiosity.

The type of research used in this study is qualitative. The writer chose this type of method because this research aimed not to generalize the findings but to understand and make sense of social reality, in this case, the way informants practice zakat fitra accounting. (Moleong, 2015) explained that this qualitative method is appropriate if the research aims to understand or interpret social reality rather than to look for causes and effects and test influences. Data collection techniques used in this study were structured interviews and passive participatory observation.

4. Results and Discussion

The determination of the nominal amount of zakat that must be paid by muzakki is based on government regulations. This is as expressed by Syaiful as follows:

So the amount of zakat fitrah, according to PERDA (regional regulations), differs in different cities and regencies. In Bone Bolango it's different, Boalemo, Pohuwato, Gorut, and then in the city. According to the agreement of the city government, in the city of Gorontalo, according to the SK from the city government, the amount is Rp. 35,000 per person or person according to the price of the raw commodity rice. If Arabized Wheat is brought here, it is finished rice. The calculation is 2.5 kilograms of rice. 35,000 calculated for this year has been determined by the Gorontalo City Council of Indonesian Ulemas, Mr. Kodi, chairman, Mr. Head of the City National Basis, with you and Islamic organizations, so it was discussed and the amount of zakat fitrah in Gorontalo city was set at Rp. 35,000, last year it was only Rp. 30,000 because every year it is different because it's adjusted to the amount or price of essential commodities. It can go up; get used to it going down by regional regulations. Mr. Magenta signed it as the mayor like that, so when we announce the amount of zakat fitrah, we await it. The city government will decide, and we convey to the public that each city's amount of zakat fitrah differs.

Starting with Mr. Syaiful's previous explanation gave writer an understanding that before, the mosque's administrators, in this case acting as amil, collected zakat fitra funds from the muzakki. They are waiting in advance for instructions from the local government regarding the nominal amount they must collect per person. In this narrative, Mr. Syaiful revealed that per person from zakat fitra must pay Rp. 35,000. In contrast to previous years, the funds to be paid increased from Rp 30,000 to Rp 35,000. Mr. Syaiful revealed that the increase in the nominal zakat fitra was adjusted to the increase in the price of essential commodities.

Based on the explanation from Mr. Syaiful, previously found zakat accounting practices, namely the determination of the nominal zakat fitra per person. This practice is found in charity "for the amount of zakat fitrah, according to PERDA." The science of this charity is that amil zakat administrators collect zakat funds from the community, where the amount of zakat funds is based on decisions from the local government. Meanwhile, the government determines zakat funds adjusted to the price of essential commodities.

The previous explanation from Mr. Syaiful was in line with what was explained by Mr. Dedi. The following is an excerpt from his interview:

Before the zakat funds are distributed, the funds collected are reduced by 1/8 to be distributed to the amil. Each year the nominal zakat that must be collected is different. The previous year the amount that had to be collected per person was Rp 30,000, but this year the amount has increased to Rp 35,000. The determination of the nominal amount comes from the government. takmirul mosques only follow instructions from the government.

Mr. Dedi's previous explanation gave writers an understanding that the nominal zakat funds collected by individuals come from government regulations. According to Mr. Dedi, every year, the nominal can be paid. This year the nominal is greater than the previous year. Mr. Syaiful further explained the distribution of zakat fitra as follows:

If the distribution of zakat fitrah must be spent, thank God for this year, we will get 4 million more distributed to all the poor. To Islamic religious rules, there are eight groups; there are no eight groups here. I have traced most of the poor and needy people; if he is poor today, he gets zakat fitra; today, the funds are used up; if he is poor, he can still be divided. For example, the funds that we give today can be spent tomorrow, then for converts, Christians who convert to Islam, people who are hard to distribute but thank God there are two converts here, we have distributed them,

and for the distribution of zakat fitrah, we have calculated first how many people there are. Who must receive the funds? We recorded 41 people who are entitled to receive zakat. Then of the total funds issued, 1/8 was for the collector named Amilin. Those eight people who get an eighth of their names are mailing from the indigent, poor, converts, ibn sabil, then amylin. There are eight groups, but here most of the poor and poor people, orphans who no longer have male parents, and women, in the distribution of zakat fitrah is distributed among forty people.

Based on Mr. Syaful's previous explanation, he explained to writers that eight groups are entitled to receive zakat fitra. However, more people are classified as poor and needy in the Nurul Hakim mosque. Therefore, zakat funds are distributed to both groups. Then the distribution before the zakat funds were collected, the amil first recorded the people entitled to receive zakat funds; from their search, they found that 41 people were entitled to receive zakat funds.

Starting from the narrative of Mr. Syaful, previously found zakat accounting practices in the form of the distribution of zakat funds. This practice is found in charity: "If, for Islamic religious rules, there are eight groups, there are no eight groups here." The science of this charity is in the rules of Islamic religious law that eight groups are entitled to receive zakat. However, the Nurul Hakim mosque administrators distribute zakat funds only to the needy, the poor, and the amil. This decision was taken because poor and needy people dominated the environment in the Nurul Hakim mosque. Therefore they focus on the distribution of zakat funds to these two groups.

Furthermore, Mr. Dedi revealed things that aligned with Mr. Syaful's previous explanation. The following is his explanation:

The collected zakat funds amounted to Rp. 4,655,000, and of the total, 1/8 percent was taken for the amil zakat. After that, we will distribute the funds to those obliged to receive them. So the total who obtained the funds was 41 people. Each of them received Rp 100,000. We have just completed that amount. So there is also the mosque priest who knows what the Shari'a is like. We leave it to him.

Mr. Dedi's previous explanation showed writers that the total zakat funds collected was around Rp 4,655,000. From this amount, 1/8 percent is reduced for the amil. After that, it is distributed to 41 people obliged to receive zakat. Mr. Dedi explained that each person received Rp 100,000. Mr. Dedi explained that the mosque priest, who knows about Shari'a in Islam for the procedure, assisted them.

Based on the narrative from Mr. Dedi previously found zakat accounting practices in the distribution of zakat funds. This practice is found in charities "The collected zakat funds are Rp 4,655,000, and of the total, 1/8 percent is taken for the amil zakat". The knowledge of this charity is that apart from distributing zakat funds to the needy and poor, zakat funds are also distributed to them as much as 1/8 of the total zakat funds collected. The decision is based on Islamic religious law, where one of the groups receiving zakat is the amil. Furthermore, the same interview excerpt found accounting practices in the distribution of zakat funds. This practice is found in charity ". So the total who obtained the funds was 41 people. Each received Rp 100,000". The science of this charity is that the total zakat funds obtained are Rp. 4,655,000 after deducting 1/8 for the amil, the zakat funds are distributed to the poor and needy. Each of them received zakat funds of Rp. 100,000.

Furthermore, Mr. Dedi again explained related to the mechanism of zakat fitra as follows:

Suppose the zakat committee is only a few people. Just adjust it to what we get. For example, Rp. 4,655,000 is issued 1/8, so the amil gets Rp. 582,000, then from Rp. 582,000, it is divided again per administrator. For example, there are three administrators. It will be divided into three. So per person gets Rp 193,000

Based on the explanation from Mr. Dedi previously, it gave an understanding to writers that the zakat funds obtained by the amil amounted to Rp. 4,655,000. before being distributed to those entitled to receive, the amount is reduced by 1/8 percent for the amil. In other words, the amil gets Rp 582,000. This amount is divided by the number of amil participating in the zakat collection: three people. As a

result, the amil obtained rights of Rp. 193,000 per person. Based on Mr. Dedi's previous explanation, it was found that zakat fitra accounting practices in the form of distributing zakat to amil. This practice is found in charities "spend 1/8 so the amil gets Rp 582,000". The science of this charity is that after collecting zakat funds from the muzakki, the amil deducts 1/8 percent of the total accumulated zakat. The result is Rp 582,000 for the funds distributed among the amil. The funds were then divided among three amil officers: the takmirul, the secretary, and the mosque priest. Each of them received a share of Rp 193,000.

Furthermore, Mr. Dedi again explained that the amil zakat in this mosque was the mosque's chairperson, secretary, and imam. While mosque youth are not included in the management of zakat fitra. The following is his explanation:

For youth, the mosque is not included in the amil zakat. The amil zakat is the takmirul of the mosque with the imam of the mosque. Once the zakat fitra money is obtained, the funds must be immediately distributed to those entitled. There may not be any remaining zakat fitra funds. The managers of the zakat funds are the mosque priest and the mosque's takmirul. Apart from that, they are only limited to knowing the report to the congregation. So we, the takmirul of the mosque, will report zakat funds through the loudspeakers at the mosque. The report contains how much zakat funds have been collected and how many people will be distributed zakat funds.

Starting Dedi's explanation of the previous impact gave writers an understanding that even though mosque youth were active in every mosque activity. However, Mr. Dedi emphasized that he did not involve them in collecting zakat funds. The amil zakat is the mosque's chairman, secretary, and imam. Mr. Dedi explained that the zakat funds obtained must be immediately distributed to those entitled, and the zakat funds must not be left over. Reporting of zakat funds is announced through mosque loudspeakers regarding the number of funds collected, as well as how many people will be distributed zakat funds.

From Mr. Dedi's previous explanation, zakat accounting practices were found as zakat fund accountability. This practice is found in charity "We, the takmirul of the mosque, will report zakat funds through the loudspeakers at the mosque." The science of this charity is that mosque administrators, namely the mosque's chairman, secretary, and imam, are responsible for zakat funds to the community through mosque loudspeakers. They report the collected zakat funds to the community and how many people will be distributed the zakat funds.

Furthermore, Mr. Syaiful explained that for this year, the zakat given by the muzakki is in the form of cash, not rice. The following is his explanation:

The muzakki gives more zakat in cash compared to rice. Last year, there were still muzakki who gave zakat in the form of rice, but this year there are no more. From my observations, they want it to be simple by just paying money. Rice is considered a hassle for those who give zakat funds to more than 100 people. The secretary of the mosque recorded the names that gave everything. I have told him to record all those who give zakat so that the bookkeeping is transparent.

Based on the explanation from Mr. Syaiful previously, it gave writers an understanding that the muzakki currently gives zakat in cash. In previous years, the muzakki still gave zakat in the form of rice, but everything is in the form of money this year. Furthermore, Mr. Syaiful revealed that over 100 muzakki gave zakat funds, and the mosque secretary recorded all the data.

Starting from Mr. Syaiful's explanation previously, it was found that zakat accounting practices are in the form of types of zakat paid by muzakki. This practice is found in charity "zakat in cash." The knowledge from this charity is that the types of zakat that muzakki can pay are zakat in cash or rice, but residents tend to pay zakat in cash. Still, in the same interview excerpts, zakat accounting practices were found in the method of recording zakat accounting. This practice is in charity: "The mosque's secretary records the names that give everything." The science of this charity is that when receiving zakat from the muzakki, the zakat amil keeps simple accounting records. The information recorded is

limited to the name and nominal amount of money paid by the muzakki. The following is a simple documentation of zakat accounting records.

| No. | Nama Muzakki | Jumlah (Rp.) | No. | Nama Muzakki | Jumlah (Rp.) |
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| 96. | ... | ... | ... | ... | ... |
| 97. | ... | ... | ... | ... | ... |
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Figure 1. Documentation of Zakat Accounting Records by Amil

Figure 1 previously contains information related to zakat accounting by amil. The picture shows simple accounting records, such as information on zakat fitra collected for 2023, followed by the name of the muzakki and the amount of zakat they pay. Giving zakat in the form of cash is also in line with the explanation from Mr. Dedi, the following is his explanation:

In Islamic law, paying zakat in the form of rice is permissible, but generally, the people around the Nurul Ihsan mosque are more dominant in paying zakat in cash. They may want it more manageable by just paying money. If the rice is no longer there

Mr. Dedi's previous story taught writers that it is permissible to pay zakat using rice in Islamic religious law, but local people generally pay directly in cash. This is because the payment is more manageable compared to rice. This is in line with the following statement by Mrs. Salma

I prefer to pay zakat using cash. This is because if I have more rice to do, for example, I have to buy rice at a shop if cash, it is quicker to give it. That's why I chose to tithe with cash.

Furthermore, Mr. Syaful explained that examples of people who are entitled to be given zakat are as follows:

For example, those who don't have a job and don't have a husband, older adults are vulnerable at home, this year the vulnerable parents don't give it because they have died, so they are replaced with those who deserve it, zakat fitra cannot be given to rich people, zakat fitra should be given to less able people. Thank God, for this year, zakat fitrah is distributed Rp. 100,000 per person. Last year it was Rp. 75,000, some Rp. 50,000. This year, alhamdulillah, the zakat fitrah that people give has increased. But for this year, thank God, there are more than 410 residents who receive zakat fitra. Zakat fitra cannot be saved. Zakat fitra must be distributed to those entitled to receive it if we refer to the eight groups, Rp. One hundred thousand per person cannot be divided because a lot must be given.

Based on Mr. Syaiful's previous explanation, he gave writers an understanding that examples of citizens who are entitled to be given zakat fitra are those who no longer have a job in old age. Zakat fitra must be immediately distributed to those entitled to receive it. Zakat fitra should not be left over and kept as mosque funds. This year, zakat fitra funds are distributed Rp. 100,000 per person, this

nominal has increased compared to previous years. This amount was distributed to 41 people who were entitled to receive it. Generally, those given are poor and poor citizens.

The previous explanation from Mr. Syaiful was in line with what was revealed by Mr. Dedi that every year an evaluation would be held regarding residents entitled to receive zakat fitra. The following is his explanation:

Every year we replace some who have died, widows who have been left by their husbands and continue not to work. It is not easy to establish. Some converts need help to work. We also provide them but are true converts. So he evaluates the reporting every year because it's adjusted according to the incoming funds. It's different every year, so this year, it's Rp. 35,000. According to local regulations, I need to find out how much for next year.

Starting from this explanation, the writer understands that the people entitled to receive zakat are widows whose husbands have left, and these widows cannot work anymore. Then we will also give zakat to converts who have difficulty finding work. So every year, the zakat administrators will evaluate the citizens entitled to distribute zakat. So the recipients of zakat fitra may vary. Even the nominal amount of zakat can also be different every year. This is adjusted to the decisions of the central and regional governments.

Furthermore, Mr. Syaiful again explained that before distributing the zakat funds, he and other co-workers ensured the residents were entitled to receive zakat. The following are some of the criteria set by them regarding those who are entitled to receive zakat:

We must first confirm the data related to citizens entitled to receive zakat fitra. Zakat funds should be distributed to something other than economically capable people. Zakat funds are usually distributed to a widow who has many children but does not have a permanent job. Second, orphans who no longer have mothers and fathers and don't work or have odd jobs. Third, poor people who don't have jobs stay at home, for example, residents who are elderly and residents who don't have a job. I could hear and see that's why he just stayed at home. Fourth, residents who have jobs as laborers, their jobs are temporary. So we have to investigate people like this because they are the ones who are entitled to receive zakat.

Starting with Mr. Syaiful's previous explanation, writers understood that before the zakat funds are distributed to those entitled to receive them, the amil first collects data regarding the residents entitled to receive them. Some of the criteria previously mentioned by Mr. Dedi are widows who do not have a job, orphans, indigents who have physical disabilities, and residents who do not have permanent jobs or are manual workers. Mr. Dedi revealed that citizens like these are entitled to receive zakat. Zakat funds should not be distributed to people who have economic advantages.

In Mr. Syaiful's previous explanation, zakat accounting practices were found as accountable for zakat fitra funds. This practice is found in charity "We must first confirm the data related to citizens who are entitled to receive zakat fitra." The knowledge from this charity is that amil zakat already has data related to zakat fitra recipients in 2022. However, before redistributing the zakat funds to the recipients, they check again to ensure that they are still eligible this year. This is done so that zakat funds entrusted to them can be distributed to people who need them.

Mr. Dedi further revealed that they determined the criteria for receiving zakat fitra as regulated by the Ministry of Religion. This is expressed by him as follows:

We still refer to the 41 potential beneficiaries from last year's initial data but recheck the data. We again ask or directly evaluate the zakat recipients. Suppose they are still included in the criteria or are no longer included as recipients of zakat fitra. If they are no longer included in the group that receives zakat, then we will immediately replace them with those more deserving of it. The criteria for recipients of zakat fitrah already exist in regulations at the Ministry of Religion. For example, for poor

people, converts, or widows, there are criteria at the Ministry of Religion. So we continue to carry out according to the provisions of the Ministry of Religion.

Based on the previous explanation from Mr. Dedi gave writers an understanding that they already had data related to residents who received zakat in 2020. The 41 people who received zakat were residents, most of whom were included in the previous year's data. Even though they already have data from the previous year, the amil rechecks the data to ensure they are still eligible to receive zakat fitra this year. If, in the previous data, there are residents who are no longer included in the criteria for receiving zakat, they will immediately be replaced with residents who are more entitled to receive it. Mr. Dedi explained that the criteria for receiving zakat fitra were contained in the regulations of the Ministry of Religion. They used these regulations as guidelines in determining citizens entitled to receive zakat.

Mr. Dedi further revealed that residents in the previous year received zakat. However, when the amil did the data again, these residents refused to be included as zakat recipients. This is because he has earned enough fortune this year. The following is an explanation from Mr. Dedi:

Yesterday when our committee collected data on residents who were entitled to receive zakat, one of the residents, who had received zakat the previous year, explained that he did not need to receive zakat this year because this year he had enough fortune. Based on these observations, we replaced him with another person entitled to receive zakat. This could be an example that we have to re-check the data from the previous year because it could be that in last year's data, a citizen was included in the criteria for receiving zakat, but on the contrary, in this year, he is the giver of zakat. If so, we will replace the zakat recipient data in the previous year with residents who are entitled to receive zakat this year

Based on Mr. Dedi's previous explanation, he gave the writer an understanding that when the zakat amil checked the data of citizens who were entitled to receive zakat, one of the residents who had received zakat in the previous year revealed that he no longer wanted to be included in the list of zakat recipients in 2023. This is because he already had enough sustenance that year to finance his life. Based on this information, the amil zakat then looks for a replacement.

The previous discussion found that the amil of the Nuruh Ihsan mosque practice zakat accounting practices. The accounting practices are in the form of (1) determining the nominal amount of zakat based on a government decision; (2) distribution of zakat funds to the needy, poor, converts, the amount of which per person is Rp 100,000; (3) the distribution of zakat to the amil in the amount of 1/8 percent of Rp 4,655,000; (4) accountability of zakat funds reported through loudspeakers at Nurul Ihsan Mosque; (5) a simple zakat accounting method; and accountability for the distribution of zakat funds in the form of re-checking zakat recipient data to ensure the eligibility of zakat recipients. Furthermore, contemplating these accounting practices provides writers with an understanding of the existence of non-material values in the form of trust and honesty behind these accounting practices. The value of this mandate is reflected through the actions of the amil who carry out their duties by government regulations and Islamic religious law, such as collecting zakat nominal per person is Rp 35,000, distributing zakat not only to the needy and poor but also to amil zakat, carrying out simple accounting records, to be able to account for the trust entrusted by the amil, as well as reporting the number of funds they receive from the muzakki through loudspeakers at the mosque. Meanwhile, the value of honesty is reflected through the actions of residents who refuse to be made zakat recipients in 2023 because he has an excess fortune in that year. Put, zakat accounting practices are not limited to material things but conditions with non-material values as well, in this case, the values of trustworthiness and honesty.

Furthermore, the values of trustworthiness and honesty are values of kindness often advised by the elders through the expression (*lumadu*) "*diila o'onto, bo wolu-woluwo*" which means invisible but there. This expression contains the meaning to teach that in life, do not only chase what is seen but also look for something that is not visible but exists. O'onto or visible is material, while what is invisible but exists is the one who provides the material, namely Allah Subbahana Huwata'ala (Daulima, 2009). The actions of the amil zakat who maintain and strive for the collection and distribution of zakat to run well reflect

the life of the value of trust in them because, in essence, they believe that the Creator sees everything they do and will ultimately be accountable to Allah.

Meanwhile, the elders often instill the value of honesty through the expression (*lumadu*) "*bo ngodindingo dila*" which means just as wide as the tongue. This expression contains the meaning of feelings according to reality or expressions full of honesty. The tongue is a tool for speaking or pronouncing words. The tongue is small, but it can speak as it is or exaggerate, even telling lies or fantasies. What we say is judged by every listener, faithful or not. People who have honesty and fear of sin will speak as it is. On the other hand, people who like natural, arrogant, and arrogant people like to exaggerate. Especially if it brings up other people's ugliness, the elders advised "*posilita bo ngadindingo dila*" which means to speak only as wide as the tongue (Daulima, 2009). The actions of the informants, especially the prospective zakat recipients who refuse to be included in the list of zakat recipients in 2023 because they already have enough fortune, reflect the value of honesty.

Furthermore, the values of responsibility and honesty are in line with what God has commanded in the revealed information in the form of "Al-Anfal Verse 27; "O you who believe, do not betray Allah and the Messenger (Muhammad) and (also) do not betray the messages entrusted to you while you know." (QS: Al-Anfaal verse 27). Furthermore, the value of honesty is contained in Q.S Al-Ankabut: 3 "And indeed We have tested those before them, so Allah knows those who are honest and surely knows those who lie." Invariably, the non-material values of zakat accounting practices with the values contained in Islamic religious law provide awareness to writers that the essence of zakat accounting implemented by the informants in this study is not limited to material but conditions with local cultural values and religiosity.

Furthermore, the results of this research in the form of accounting based on local culture and religiosity align with the results of several previous studies. For example, (Eltivia, Ekasari, Wahyuni, & Soedarso, 2019) through a study of cultural integration in accounting education. The results of this research indicate that the local culture has noble values which, when internalized in accounting education, will bring Indonesian accountants a competitive advantage in global competition. The differentiation values are divinity, synergy and harmonization, and work ethic. This is also in line with a study from (Waluya & Mulauddin, 2020) through research on accounting: accountability and transparency in Q.S Al-Baqarah verse 282-284. The results of this study show that accounting, accountability, and transparency in Islam are interrelated and have a relationship with one another so that they cannot be separated. This refers to the meaning of *al hisabah*, the basic accounting word in Islam.

Furthermore, there are (Handoko & Huda, 2018) study of accounting accountability from Islamic culture. The results of the study show that accountability in Islam is an obligation that must be carried out as a form of accountability to interested parties or the outside community. This is in line with the primary objective of Islamic accounting, which is to provide information that frees those involved in the company from their accountability to society. The findings of this research again emphasize that accounting practice (*zakat*) is not knowledge that is practiced without value but is conditioned by local cultural and religious values. The results of this study are different from several accounting studies. For example (Anasta & Ambarwati, 2023; JuliYanti, 2023; Puspitasari & Nuur Farid Thoha, 2021; Riyani & Maulia, 2023; Wulandari, 2023)

5. Conclusion

The results of the study show that there are accounting practices in the form of determining the nominal zakat based on government decisions; distribution of zakat funds to the needy, poor, and converts; the distribution of zakat to the amil by 1/8 percent; (1) accountability of zakat funds reported through loudspeakers at Nurul Ihsan Mosque; (2) a simple zakat accounting method; and accountability for the distribution of zakat funds in the form of re-checking zakat recipient data to ensure the eligibility of zakat recipients. The accounting practice is conditional on local cultural values through trust and honesty. Elders often express the value of trust in Islamic culture through the phrase "*diila o'onto, bo wolu-woluwo*". The elders often advise the value of honesty in Islamic culture through the expression "*bo ngodindingo dila*". The results of this study reinforce that, in essence, accounting is knowledge conditional on local cultural values where accounting is implemented. The findings of this study have

theoretical implications in that they enable a better understanding of religious values, such as trustworthiness and honesty, to be integrated into the practice of zakat accounting. This can drive the development of zakat accounting guidelines and standards that reflect spiritual and cultural values, helping organizations align more closely with their religious principles. The practical implications of this study are that it can open opportunities for the development of zakat-based financial instruments that are more in line with specific cultural and spiritual contexts.

Limitations and further studies

The limitations of this research are the research informants who have yet to present information from religious leaders regarding zakat accounting practices. Suggestions for further research are to study zakat accounting from the perspective of zakat recipients (mustahik) and explore local cultural values that are the spirit of zakat accounting practices.

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