

UNDERSTANDING ZAKAT ACCOUNTING PRACTICES BASED ON LOCAL CULTURAL VALUE: A STUDY OF ISLAMIC ETHNOMETHODOLOGY

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ABSTRACT

Purpose: This study aims to understand zakat accounting practices based on local cultural values.

Design/methodology/approach: This study uses an Islamic paradigm with an Islamic ethnomethodological approach. There are five data analysis stages: charity, knowledge, faith, revelation information, and courtesy.

Findings: The study results in show that zakat accounting practices collect zakat funds by government regulations, record them on simple paper, and collect them in cash. This zakat accounting practice is conditional on the value of the trust. This value is reflected through the actions of the amil and muzakki, who collect and pay zakat based on the belief that zakat is an obligation for Muslims. In the Islamic culture of Gorontalo, the value of this mandate is often advised by the elders through lumadu "diila o'onto, bo wolu-woluwo" which means invisible but there. The meaning of this phrase teaches that in life, don't just chase what is visible but also look for something that is invisible but exists.

Research implications: The implication of the results of this research is to present the concept of zakat accounting practices based on local cultural values.

Keywords: Zakat Accounting; Mosque; Islamic Ethnomethodology

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ABSTRAK

Tujuan Penelitian: Penelitian ini bertujuan untuk memahami praktik akuntansi zakat berbasis nilai-nilai budaya lokal.

Desain/Methodologi/Pendekatan Penelitian: Penelitian ini menggunakan paradigma Islam dengan pendekatan etnometodologi Islam. Terdapat lima tahapan analisis data yaitu; amal, ilmu, iman, informasi wahyu, dan ihsan.

Hasil Penelitian: Hasil penelitian menunjukkan bahwa terdapat praktik akuntansi zakat berupa mengumpulkan dana zakat sesuai dengan ketentuan pemerintah, melakukan pencatatan dana zakat di kertas secara sederhana, zakat dikumpulkan dalam bentuk uang tunai. Praktik akuntansi zakat ini syarat dengan nilai amanah. Nilai tersebut tercermin melalui tindakan para amil dan muzakki yang mengumpulkan serta membayar zakat berdasarkan keyakinan bahwa zakat merupakan kewajiban bagi umat muslim. Dalam kebudayaan Islam Gorontalo, nilai amanah tersebut sering dinasihatkan oleh para tua-tua melalui lumadu "diila o'onto, bo wolu-woluwo" artinya tidak kelihatan tetapi ada. Makna ungkapan ini mengajarkan bahwa dalam kehidupan, jangan hanya mengejar yang kelihatan, tetapi juga mencari sesuatu yang tidak kelihatan tetapi sebenarnya ada.

Implikasi Hasil Penelitian: Implikasi dari hasil riset ini adalah menghadirkan konsep praktik akuntansi zakat berbasis nilai budaya lokal

Kata kunci: Akuntansi Zakat; Masjid; Etnometodologi Islam

INTRODUCTION

Zakat, according to the terms of Islamic fiqh is a certain number of assets that must be removed from the wealth of rich people (the have) to be handed over to people who are entitled to receive it according to the rules or Shari'a of Allah Swt (Anshori, 2006). Accounting studies with the theme of zakat accounting have been carried out by several researchers, for example (Arief et al., 2017; Budiman & Firmansyah, 2021; P & Umah, 2011; Qomar et al., 2019; Rahman, 2015; Ritonga, 2017; Shahnaz, 2015, 2016; Siregar, 2019; Trisnawati, 2015). However, unfortunately, this study reveals that zakat accounting is limited to techniques and calculations and ignores non-material values, cultural values, and religiosity, which shape the practice of zakat accounting.

Accounting is not value-free knowledge. But on the contrary, it is shaped by culture and can ultimately shape the culture of the environment in which it is implemented (Triyuwono, 2015). Several researchers state that there are other values, especially cultures that are very close to accounting practices run by a successful company, and sometimes these values are not covered in an accounting theory (Combs et al., 2013; Khlif, 2016; Russell et al., 2017). The recognition and presentation of zakat accounting are limited to this material because accounting knowledge (including zakat accounting) is currently the result of adopting accounting knowledge from the West, which is conditioned by modern values, one of which is the value of materialism. One of these values is reflected through the presentation of financial statements, which are limited to material and ignore non-material values (Kamayanti, 2016; Ludigdo & Kamayanti, 2012).

The adoption and implementation of zakat accounting, which is conditional on modernity values, is not without problems, but on the contrary, raises problems regarding the loss of local wisdom values behind zakat accounting practices. This has also been reminded by some experts, for example. (Shima & Yang, 2012) that the existence of a single standard (adopting IFRS) can kill uniqueness as a nation, and this is not a significant concern for decision-makers in the Indonesian accounting profession. (Cooper et al., 2003) by adhering to a single international standard (IFRS), local norms and culture will be eroded by globalization showing a drive toward homogenization. (Kamayanti & Ahmar, 2019) IFRS, which is a widening of the wings of globalization, will result in cultural alienation or a 'horror' culture, namely the loss of national identity.

Departing from these problems, the researcher was moved to study zakat accounting based on local wisdom values in Gorontalo. Gorontalo is one of Indonesia's provinces with unique cultural values, namely, culture based on Islamic religious law. This is as contained in the cultural philosophy of the local community in the form of "*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). This means that all cultures are based on Islamic religious Shari'a (Ataufiq, 2017; Heryati, n.d.; Jasin, 2015; Maili, 2018; Nadjamuddin, 2016). Interestingly, the values of Islamic religious law also form the basis of every activity in the life of the local community, including the collection and payment of zakat fitra (Thalib, 2022).

The research question is how do the informants practice zakat accounting? What are the values of local wisdom that are the paramount enthusiasm of the informants to practice zakat accounting? Based on the two formulations of the problem, this study aims to construct zakat accounting practices based on local cultural values.

LITERATURE REVIEW

Accounting

Accounting is a process of identifying, measuring and producing financial information from a company that is used by various parties who need this information to make business decisions (Sarmigi, Abdallah, & Maryanto, 2021).

Zakat

Zakat is an activity of giving certain assets that are required by Allah SWT in a certain amount and calculation to be handed over to those who are entitled. Zakat is not the same as voluntary donations, contributions, or shadaqah. Zakat is an obligation for Muslims that must be fulfilled and is not a right, so they cannot choose whether to pay it or not. Zakat has clear rules, regarding what assets must be zakat, the limits on assets subject to zakat, as well as the method of calculation, even anyone who may receive it has been regulated by Allah SWT and His Prophet (Hery, 2018); (Sarmigi, Syukrawati, Azhar, Desiana, & Ramadani, 2023).

METHOD

This research uses the Islamic paradigm. The researcher chose this paradigm because, in the Islamic paradigm, reality is not limited to material things but conditions with non-material values, namely emotional and spiritual values (Triyuwono, 2015). This is in line with the aim of this study, which is to reveal zakat accounting practices that are not limited to materials and techniques, and calculations, but conditions with non-material values in the form of local wisdom and religiosity.

This study uses an Islamic ethnomethodology approach. This approach is a development of Garfinkel's Modern ethnomethodology approach. Modern ethnomethodology is an approach that aims to study the way of life of group members who believe that this way of life is created by creativity among group members without God's involvement (Garfinkel, 1967). Islamic ethnomethodology is a study that studies the way of life of group members who believe that this way of life can be created by group members with the permission of the Creator (Thalib, 2022).

The type of method used in this study is qualitative. This type of method is appropriate for this study because the purpose of this study seeks to understand social activities, in this case, zakat accounting practices. This is in line with the purpose of this qualitative method: to understand or make sense of social situations (Creswell, 2014).

The data collection technique used in this study is structured interviews and passive participatory observation. Structured interviews are a data collection technique where before conducting interviews, the researcher first compiles a detailed list of questions related to the research topic. The next researcher explored information on informants based on the interview guidelines (Djamal, 2015). Technically, before conducting interviews with informants, the researcher compiled a detailed list of questions about how the informants practiced zakat accounting. Meanwhile, passive participant observation is a data collection technique in the form of observation where the researcher is limited to observing social activities but is not directly involved in these activities (Djamal, 2015). Technically, in this study, the researcher were limited to observing how the informants practiced zakat accounting but were uninvolved.

In this study, researcher used a purposive sampling technique to determine informants. (Mulya et al., 2016) explained that purposive sampling is a data collection technique in which informants are selected based on specific criteria. This criterion can be in the form of experience and knowledge of informants related to the research theme. In this study, the researcher chose informants because the informants were actively involved in managing zakat funds. The following is information about the three informants in this research.

Table 1.
Research Informants

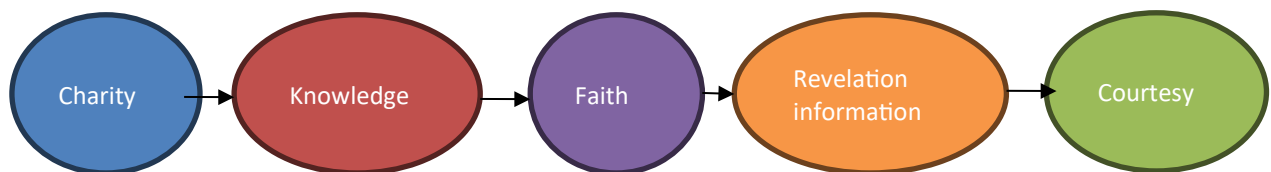
No	Full Name	Age	Origin	Position	Length of Service Experience	Location
1.	Mr. Cipto Linggulu	59 Years old	Gorontalo	Head of Ta'mirul Masjid/ Coordinator Amil Zakat	2 Years	Ianatutthalibina Mosque. Hunggaluwa, District. Limboto, Regency. Gorontalo
2.	Mrs. Iyam Polamolo	52 Years old	Gorontalo	Amil Zakat	2 Years	
3.	Mrs. Hapsah Naue	63 Years old	Gorontalo	Amil Zakat	2 Years	

Source: results of data processing researcher, 2023

Table 1 previously contains information related to data from research informants in this research. The first informant is named Mr. Cipto. He is currently 59 years old. Mr. Cipto is the chairman of the mosque management as well as the amil zakat coordinator. The second informant was named Mrs. Iyam. She is currently 52 years old. Mrs. Iyam is amil zakat. The third informant was named Mrs. Hapsa. She is currently 63 years old. She is an amil zakat at the Ianatutthalibina mosque.

This study uses data analysis techniques from Islamic ethnomethodology to analyze charity, knowledge, faith, revelation information, and courtesy. The following is a picture of the stages of data analysis in this study.

Figure 1.
Analysis of Islamic Ethnomethodology Data



Source: Thalib (2022)

The first stage of data analysis is charity. In the study of Islamic ethnomethodology, charity analysis is all expressions or actions of group members that refer to their way of life (Thalib, 2022). In this study, charity analysis focuses on finding expressions or actions from informants, especially those related to how they practice zakat accounting.

The second stage of data analysis is knowledge. In the study of Islamic ethnomethodology, knowledge is the rational meaning of expressions or actions that refer to the way of life of group members (Thalib, 2022). Technically, in this study, the knowledge analysis seeks to find a rational meaning from how informants practice zakat accounting. The next stage of data analysis is faith analysis. In Islamic ethnomethodology, 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 seeks to find non-material values, local wisdom, and religiosity from how informants practice zakat accounting.

The fourth stage of analysis is the revelation of information. This analysis connects the non-material values of the way of life of group members with the values contained in Islamic religious law (Thalib, 2022). Technically, in this study, the analysis of revelation information functions to relate non-material values from how the informants practice zakat accounting with the values contained in His word, namely the Koran and hadith.

The fifth stage of data analysis is courtesy. In Islamic ethnomethodology, the courtesy analysis serves to unite the four previous data analyses into a single unit so that a holistic meaning can be obtained from the way of life of group members (Thalib, 2022). Technically, in this study, courtesy analysis unifies the four previous data analyses into a single unit to obtain the meaning behind how the informants practice zakat accounting.

RESULTS AND DISCUSSION

The Ianatut Thalibin Mosque is one of the mosques active as a recipient and distributor of zakat fitra. Activities that the village government usually carried out are now handed over to the mosque to manage zakat fitrah from the community. This was explained by Mr. Cipto as Chair of the Amil Zakat Ianatut Thalibin Mosque that:

“Yes, the village government initially carried out the management of the collection and distribution of zakat fitra. But now it has been handed over to the mosque management. I am its current chairman. The implementation, collection, and distribution of zakat through mosque administrators have been done for two years, since 2021. The amount of zakat fitra has adjusted to government regulations. Usually, the zakat giver adds an infaq of Rp 2,500 to Rp 5,000. So usually they pay Rp. 35,000 to Rp. 40,000 per person, depending on the sincerity of the giver. The point is that per head is Rp 35,000, which is an obligation”.

Based on the explanation from Mr. Cipto previously, researcher understood that the village government initially carried out the process of collecting and distributing zakat fitra. However, since 2021, the village government has entrusted the management of zakat fitra to the administrators of the Ianatut Thalibin mosque. Meanwhile, the amount of zakat fitra payments adjust to regulations set by the government. Usually, muzakki add the amount set by the government. This is counted as infaq by the administrators of the mosque.

In Mr. Cipto's previous narrative, zakat fitra accounting practices were found to determine the nominal amount of zakat payments. This practice is found in the charity "The amount of zakat fitra adjusts to government regulations." The knowledge of this charity is that zakat collectors collect zakat nominal according to government regulations, namely Rp 35,000 per person. The amil zakat usually receives an amount over the amount set by the government, Rp 40,000. Zakat givers usually intend these advantages as alms.

Furthermore, the technical collection of zakat fitra is carried out based on the location of each mosque administrator's house. Mrs. Hapsah explained the location division as amil zakat:

“My job is to collect zakat in environment two from the area in front of the Kantor Pemilihan Umum (KPU office) (Gorontalo Regency) and continue walking here in front of SDN 20 (Limboto) ... environment 1 is the same way. Zakat collection is adjusted to the area where each mosque caretaker lives”.

Mrs. Hapsa's previous explanation gave researcher an understanding that each mosque administrator was entrusted with collecting zakat fitra based on the location of their house. Mrs. Hapsa received the mandate to collect zakat fitra from residents who live in neighborhood 2. In the previous description of Mrs. Hapsa, zakat accounting practices were found in ways to collect zakat funds. This practice is found in charity as "zakat collection

adjusted to the area of each mosque administrator's house." The knowledge of this charity is that zakat collectors collect zakat funds by going directly to each resident's house. The distribution of locations is adjusted to the place of residence of the amil zakat.

Furthermore, Mr. Cipto again explained that the collection of zakat fitra, which the mosque's administrators carry out, is in the form of money. The following is his explanation:

"Usually, residents here pay zakat in the form of money. The collection of zakat fitra in the form of rice has not been done for a long time, only in ancient times, only by our great-grandfathers. In the past, we rarely had (money) because we might have left behind, then we collected a lot of leftover food (rice). But now that people have money, it is not easy to sell this and that. Now anything can be sold; the important thing is not to sell yourself. Because all that can already be turned into money, it's in the form of money."

Mr. Cipto's previous explanation gave researcher an understanding that, generally, giving zakat fitra from muzzaki is in the form of money. Mr. Cipto explained that it was scarce for them to receive zakat in rice. This may be because it is easier for zakat givers to give money than rice. Starting from Mr. Cipto's narrative previously found zakat accounting practices in the form of how zakat payers pay zakat. This practice is found in charity "i Usually, residents here pay zakat in the form of money." The knowledge of this charity is that it has become a habit for zakat payers and amil to collect zakat fitra in the form of money. Residents last paid zakat using rice a long time ago. This is because paying zakat using money is easier and more flexible than paying zakat using rice. Furthermore, regarding the mechanism for collecting zakat fitra, Mrs. Hapsa explained:

"If it's been a tradition here from year to year, if we already have it, greetings 'assalamualaikum, zakat fitrah', they will provide a little rice on a plate. Then the priest will start reading the prayer, and we will write down his/her name. For example, in 1 house, there is one household. How many people are there? For example, there are three people, so multiply them. One person is Rp 35,000, which means three times Rp 35,000 becomes 105,000. Then there is an infaq in the attachment. Don't be prosecuted if the family wants to give an infaq of Rp 5,000 or Rp 10,000 (please)."

Mrs. Hapsa's previous explanation gave researcher an understanding that, technically, the collection of zakat fitra was carried out by mosque administrators by visiting people's houses one by one to collect zakat fitra. Then she again explained that when collecting zakat fitra, the donors usually donate Rp. 5,000 or Rp. 10,000 infaq depending on the sincerity of each head of the family. The infaq is given voluntarily without coercion.

Based on the explanation from Mrs. Hapsa, researcher found zakat accounting practices in the form of zakat recording methods. This practice is in the charity "we will write down his/her name." The knowledge of this charity is that when the muzzaki pay zakat, the amil record the name and amount they paid. Meanwhile, if the muzzaki wants to donate simultaneously, the amil zakat will record the infaq on a different sheet. Still, in the same interview excerpts, zakat accounting practices were found as nominal zakat payments. This practice is found in charity: "1 person is Rp 35,000, meaning three multiplied by Rp 35,000 becomes Rp 105,000 like that". The knowledge from this charity is that the nominal payment of zakat is Rp 35,000. The central government has determined the nominal value. If in one family head, there are three people, then each soul is obliged to pay zakat of Rp 35,000.

Mrs.. Iyam explained that when they come to each resident's house to collect zakat fitra, they are always welcomed warmly. The following is her explanation:

"Yes, so far, when our administrators collect zakat, thank God, the residents immediately give it. If the residents do not have money at that time, then they will automatically accompany them directly to the mosque. As for those who

pay zakat, alhamdulillah, in the environment where I collect zakat, all those obliged to pay zakat have paid zakat."

Based on the explanation from Mrs Iyam, it can provide an understanding to researcher. Residents have a high awareness of paying zakat. This is reflected through their activeness in paying zakat funds. Furthermore, Mrs. Hapsa said that usually, those who pay zakat and donate are civil servants. This is expressed by her as follows:

"It's normal for an employee to provide additional infaq. But if those who provide infaq are people who do not have a permanent job, it is difficult for them to live daily. Thank God the people here do not seem to have a hard life. However, there are many people in other areas whose economy is difficult. Usually, if someone gives zakat fitra, we remind you if you want to spend. Usually, they answer, "We can only give zakat fitrah, while it is difficult for you to give zakat." Okay, we do not force it there. If the rich have, maybe it has become their usual thing to spend because they have wealth. Where do the poor people get their wealth from? We also understand the condition of each head of the family. So the important thing is zakat fitrah, if infaq please if you can afford it, if not it's okay."

Based on the previous explanation from Mrs. Hapsa, it gave researcher an understanding that when collecting zakat fitra there were residents who also gave infaq. But usually, the infaq is given by people who are well off. Meanwhile, residents who need more income usually give zakat fitra, which is not accompanied by infaq. For Mrs. Hapsa, this was not a problem. For her, the most important thing is that they can pay zakat fitra, while for infaq it is adjusted to each citizen's economic conditions and willingness. Starting from Mrs. Hapsa's previous narrative, zakat accounting practices were found in the form of collecting zakat. This practice is found in charity: "Usually if someone gives zakat fitra, we all remind you if you want to spend or not." The knowledge from this charity is that when visiting residents' homes to pay zakat, the amil zakat also makes an offer if the muzakki wants to spend.

Based on the previous discussion, zakat accounting practices have been found to determine the nominal amount, collect, and record zakat. Reflecting on these accounting practices gives researcher an understanding the value (faith) of trustworthiness awareness to pay zakat. The value of this mandate is reflected in the response of the zakat givers who immediately make zakat payments when the amil comes to their hous. Furthermore, the value of this mandate is also reflected through the actions of the muzakki, who have excess prices to pay zakat and give alms. They do nothing else to be able to help others. The value of trust is also reflected through the actions of the amil who do not force the muzakki to give alms, but for them, the most important thing is that the muzakki pay zakat. This is because in the awareness of the amil zakat fitra is an obligation that the muzakki must pay, while infak can do it voluntarily.

In other words, the zakat accounting practices implemented by the informants are not only limited to material (money) but conditions with non-material values in the form of awareness of the mandate from the Creator. In Gorontalo culture, the value of this mandate is often instilled by the elders through the expression (*lumadu*) "*diila o'onto, bo wolu-woluwo*" which means invisible but there. The meaning of this phrase teaches that in life, do not just chase what is visible but also look for something that is invisible but exists. The expression *o'onto* or visible is material, while what is invisible, but someone gives that material, namely Allah Subbahana Huwata'ala. Preachers often use this expression as a warning to give thanks, remember, and do good deeds. Don't just get hung up on what is visible so there is a balance between life in this world and the hereafter.

The actions of the informants in this study who collect zakat funds from house to house, then the informants offer the muzakki besides giving zakat as well as giving donations, but not forcing them to donate, as well as the amil zakat who always reveal that the most important thing is that the muzakki pay zakat because of zakat it is an obligation and a reflection of the existence of awareness about *diila o'onto, bo wolu-woluwo*. They believe that the material owned in this world is essentially from the Creator and should be used according to what has been determined, one of which is by paying zakat. The obligation to pay zakat fitra is in line with Allah's commands, especially in the form of revelation information (QS. Al-Baqarah 2: Verse 43). "Establish worship, pay the poor-due, and bow your heads with those who bow (in worship)." In harmony with the value of the mandate in the form of paying zakat, which is an obligation for Muslims with the value in Islamic religious law, it gives awareness (courtesy) to researcher that the essence of zakat accounting implemented by the informants is not only limited to material (money) but conditions with local cultural values and awareness of the mandate from The Creator is in the form of paying zakat.

Furthermore, accounting practices that are conditional on local cultural values and religiosity have been found by several researcher in different research contexts—for example, (Musdalifa & Mulawarman, 2019) through a study of *sibaliparriq* culture in household accounting practices. The study found that the *sibaliparriq* culture made income a fortune and gave birth to mutual trust between husband and wife in income management. Furthermore, there are (Rahmawati & Yusuf, 2020) a study of *sipallambi* culture in profit-sharing practices. The results of this study indicate that the system of sharing crops by farmers and cultivators is not solely used to provide or help other people to earn income. This system is intended to benefit both parties who agree. The distribution of results must prioritize justice in it. The *sipalambi* culture, or the culture of mutual help, is the foundation for this society.

Furthermore, there is (Widhianningrum & Amah, 2014) through the study of ketoprak accounting: an ethnographic approach. The study results indicate that the economic compensation obtained is only a means to preserve and ensure the survival of the ketoprak arts group. The results of the reconstruction of the accounting concept in the Ketoprak arts and culture community show that accounting is seen as a recording activity related to numbers and calculations in economic activities conditional on the value of honesty and responsibility. This is in line with the findings from (Arena et al., 2017) through a study of accounting by batik artisans. The results of the study indicate that batik artisans practice accounting by heart. This is a condition with the philosophy of religious culture that sustenance is not mathematics that must be taken into account.

CONCLUSION

This study aims to reveal how amil practices zakat accounting based on local cultural values. The results showed that there were zakat accounting practices in the form of determining the nominal zakat based on the decision of the central government, the amil zakat received zakat in the form of money, the amil zakat recorded zakat receipts simply as a form of accountability and the amil zakat offered muzakki who had excess sustenance to spend sincerely. This zakat accounting practice is conditional on non-material values in the form of trust. The trustworthiness is reflected through the expressions of the amil zakat that zakat fitra is an obligation for Muslims, besides that the trustworthiness is also reflected through the amil zakat who also offer but do not force the amil zakat to spend at the same time. In the Islamic culture of Gorontalo, the value of this mandate is often advised by parents through the expression "*diila o'onto, bo wolu-woluwo*" which means invisible but there. The meaning of this phrase teaches that in life, don't just chase what is visible but also

look for something that is invisible but exists. The implication of the results of this research is to present zakat accounting practices conditional on local cultural values. This research's limitation lies in the informants who have yet to present information from the muzakki. Suggestions for further research are to study zakat accounting implemented by muzakki.

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