

Awareness of Accountability, Mutual Cooperation, and Honesty in the Application of Accounting

Intan Sepfriani¹, Abdul Gafur²✉

¹Universitas Mulawarman, Samarinda, Indonesia.

²Universitas Mulawarman, Samarinda, Indonesia.

✉Corresponding author: abdul.gafur@feb.unmul.ac.id

Abstract

This study aims to find awareness of responsibility, mutual cooperation, and honesty in the Nuha Collection in its recording. Qualitative research is used with the type of phenomenological research, then the subject in this study is the Owner Nuha Collection, Nuha Collection employees in the Production, Cashier, and Admin sections, and the data collection techniques used are interviews and observation. The results of this study indicate that accountability in Nuha prioritizes consumer rights. Mutual cooperation is also seen with the same energy to produce products according to orders. However, honesty here has not run optimally.

This is an open-access article under the CC-BY-SA license.



Copyright © 2024 Intan Sepfriani, Abdul Gafur.

Article history

Received 2024-01-22

Revised 2024-03-11

Published 2024-04-25

Keywords

Accounting

Awareness;

Sharia Enterprise

Theory.

1. Introduction

MSMEs (Micro, Small and Medium Enterprises) are the driving force of the nation's economy, because they play a major role in the absorption of labor and are also one of the indicators of a country's growth. MSMEs contribute more to poverty alleviation efforts in Indonesia (Supriyanto, 2006:1). The intended poverty alleviation is by developing MSMEs into one of the sectors that has potential, both because the MSME sector is the largest contributor in terms of labor absorption.

The development of MSMEs is faced with a number of problems that require more treatment by business actors, including: lack of investment, unaffordable access to the market, including distribution is still not running efficiently (Asmarani, 2006).

Pinasti, (2007) stated that small business actors (MSMEs) do not have more insight into what matters related to accounting, and their awareness of the importance of recording in books for the sustainability of their own business in the future.

Financial conditions are also influenced by the trust (responsibility) factor, which is the state of a person who is obliged and able to bear everything for what happens (willing to be sued, questioned, and sued). Trust in economics and business is an intention that is risky to pay attention to, whether it is in the management of natural resources and people on a large scale or in terms of driving a company.

In addition, honesty is also a factor that must exist in accounting, where this trait requires mental readiness and courage when rejecting the so-called hedonist, the desire to take advantage of oneself for the realization of inner satisfaction. In the accounting process itself, honesty can be seen from the attitude and actions that are as they are, based on real (original) evidence, not reducing or exaggerating the existing data.

The object of the research that the researcher chose was a sewing house (convection) located on Jalan Padat Karya No.10, South Sempaja Village, North Samarinda District. Which is famous by the name Nuha Collection. This sewing house has indeed carried out the bookkeeping process every month, but in a situation the accounting report is still not running optimally. Accounting professionals in terms of human resources are indispensable in the **running of the Nuha Collection in the future**.

1.1. Syariah Enterprise Theory (SET)

Sharia Enterprise Theory (SET) is a concept that not only recognizes the accountability of the business owner himself but also the accountability to the shareholders (stakeholders).

Triuwono, (2000) expressed the opinion that sharia accounting is not always in the form of management responsibility to the business owner/company (stockholder), but it should include responsibility to the investors (stakeholders) and also to God. By referring to this concept (enterprise theory), seeing that the existence of a company will not be separated from the participants who support it (employees, the community, creditors, and the government).

Haryadi, (2010) explained the most important principle of Sharia Enterprise Theory teaches all ummah that absolute ownership only belongs to Allah SWT. alone, we (humans) are given the mandate to make good use of it (caliph fil ardhi). It can be interpreted that in the concept of Shari'ah Enterprise Theory only applies, Allah SWT is the origin of trust and the most important ruler, because He is the owner of the wahid and absolute.

In the view of Shari'ah Enterprise Theory, The distribution of wealth does not stop at the participants who are directly involved in the management of the company (shareholders, employees, creditors, and the government), but participants who do not contribute in terms of finances and skills can also apply.

Value-added statements in sharia accounting can be referred to as profit and loss statements. The Value-added Statement report is firm and clear, presenting information about which parties and the amount of added value created by the company will and has been distributed.

2. Method

Regarding the issues, questions, and research objectives, the researcher uses a type of phenomenological qualitative research. The author in this study uses Transdental Phenomenology, which is an analysis that only focuses on the study of truth. In collecting data, the researcher used primary data whose informant was directly the owner of Nuha Collection. While the method in the study is interview. The informants in the study include: Nuha owners, employees of the production department, and Nuha administration.

After conducting the research process with interviews, the researcher then conducted a bracketing (confinement) of data obtained in the field and matched with accounting awareness. The matching process in this stage aims to bring up the name Noema, Epoche, Noesis, Intentional Analysis, and Eidetic Education. The next step is to raise the possibility of a moral message appearing in the transcript of the researcher's interview. This aims to build an assessment from the researcher's subjective point of view from the data found in the field. After building a subjective angle, then the integration of the findings data with the theme raised by the author is carried out.

As a result of the stages in data analysis in the field by means of interviews, the researcher made a working paper report. Where this working paper report is in the form of a table containing Noema, Epoche, Noesis, Intentional Analysis, and Eidetic Education.

The final result obtained by the researcher is that Nuha Collection in terms of accountability and the spirit of mutual cooperation has run optimally and well. Meanwhile, in terms of honesty, there is still a need for additional employees in the accounting field to tidy up the report in Nuha itself.

3. Results and Discussion

The basic principles in sharia accounting in accordance with the Quran Surah Albaqarah: 282 are as follows:

- 1) Accountability
- 2) Justice
- 3) Truth

However, the results obtained by researchers in the field are very different, including: the principle of accountability, the spirit of mutual cooperation (collaboration), and honesty.

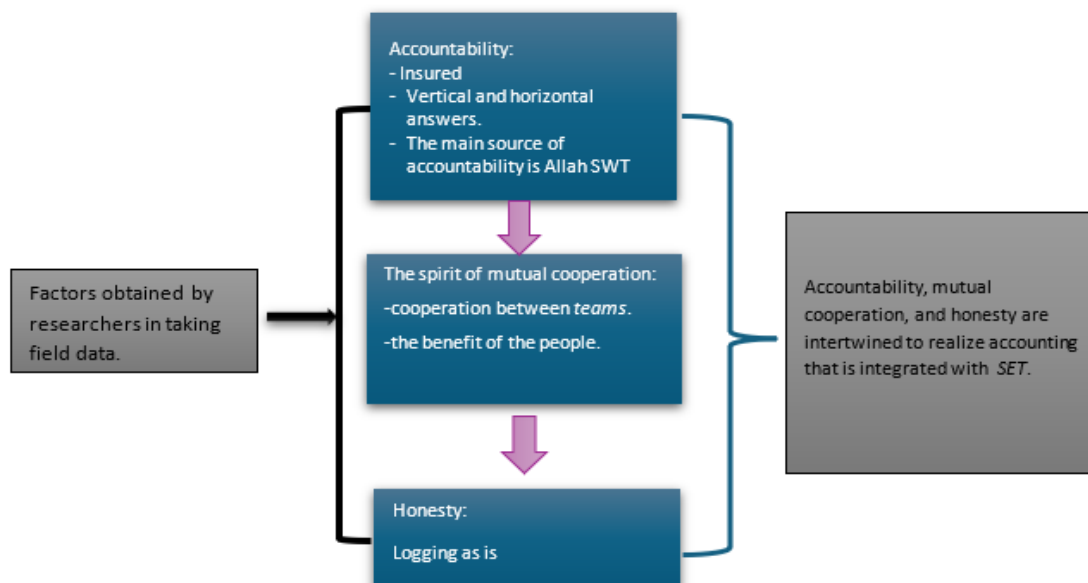


Figure 1. The form of implementing accounting awareness in Nuha Collection

- 1) Accountability at Nuha strives to record every transaction, which is the company's obligation to convey to internal and external parties. Accountability and mutual cooperation will not be formed if there is no honesty created between all parties or employees.

- 2) Honesty is needed to shape a person's morale so that they trust each other, make it easier to be accountable for their work, and facilitate the process of cooperation in forming mutual cooperation between employees. However, the honesty applied in Nuha Collection is still not running optimally.
- 3) These three indicators are included in moral values Sharia Enterprise Theory where the three speak to create the benefit of the people. Prioritizing consumer rights, prioritizing related parties to be able to access books in Nuha.
- 4) These three are very useful for creating neat, accountable and accurate accounting books. Sharia business is indeed "limited", however, with good accounting records from large business actors, it is hoped to be able to create prosperity for the people.

4. Conclusion

Based on the results of the abstraction that has been carried out by researchers in the Nuha Collection, the conclusion of sharia values in it is obtained, as follows:

- 1) Accountability in Nuha Collection prioritizes consumer rights for the sake of their satisfaction (consumers), then instills the nature of responsibility (employees) that responsibility or trust will be held accountable on the day of calculation (yaumul hisab).
- 2) The spirit of mutual cooperation (collaboration) applied in Nuha Collection, it can be seen that benefit is the main issue in maintaining the quality of service and service. They (employees and owners of Nuha) build each other's sense of one goal, to produce products according to customer orders.
- 3) The honesty applied in the Nuha Collection has not yet been implemented in practice. The main obstacle is Human Resources in the field of Accounting.

References

- Asmarani, D. A. (2006). Influence Analysis Strategic Planning Against Performance Companies in Creating Competitive Advantage (Empirical Studies on Industry Small and Medium Ikat Weaving in Troso Jepara). Semarang: Diponegoro University.
- Haryadi, B. (2010). Political Economy Of Shariah Accounting (Building Theory Political Economy of Sharia Accounting). Malang: University Postgraduate Brawijaya.
- Pinasti, Margani. (2007). Effect of Implementation and Use of Information Accountancy on the Perception of Small Entrepreneurs on Information Accounting: An Experimental Research, National Symposium on Accounting (SNA) to X. Makassar.
- Supriyant. (2006). Empowerment of Micro, Small, and Medium Enterprises (MSMEs) As one of the efforts to alleviate poverty. Journal of Economics Pendidikan. Vol.3.No(1). Pages:1-16.