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REFLECTION OF NON-MATERIAL VALUES BEHIND TAKJIL ACCOUNTING PRACTICES: A STUDY OF ISLAMIC ETHNOMETHODOLOGY

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ABSTRACT

This research departs from the problem of the rise of accounting studies that focus on the corporate realm and ignore non-material values in it. This study aims to reveal the non-material values behind takjil accounting practices. This research uses the Islamic paradigm. The researcher chose this paradigm because the Islamic paradigm recognizes that accounting consists of material and non-material elements. The approach used in this study is Islamic ethnomethodology. There are five data analysis stages: charity, knowledge, faith, revelation information, and courtesy. The results of the study show that there are four accounting practices, namely cost accounting incurred by donors and mosque administrators, accounting for spiritual and emotional benefits obtained by donors when giving iftar at the mosque, simple accounting recording methods carried out by mosque administrators when receiving funds infaq from donors, and accountability for infaq costs provided by donors. The accounting practice is conditioned by non-material values in the form of sincerity, helping, and responsibility. The conclusion of this study reinforces that the essence of accounting is not only in the realm of companies but in everyday life, including when carrying out iftar activities at the mosque. Practiced accounting is not limited to material, but there are non-material values that play an essential role in shaping accounting practice.

Keywords**:** *accounting; takjil, mosque; non-material value; islamic ethnomethodology*

ABSTRAK

Penelitian ini berangkat dari pemasalahan tentang maraknya kajian akuntansi yang berfokus di ranah perusahan serta mengabaikan nilai-nilai non materi di dalamnya. Penelitian ini bertujuan untuk mengungkap nilai-nilai non materi di balik praktik akuntansi takjil. Penelitian ini menggunakan paradigma Islam. Peneliti memilih paradigma tersebut disebabkan dalam paradigma Islam mengakui realitas akuntansi terdiri dari materi dan non materi. Pendekatan yang digunakan dalam kajian ini adalah etnometodologi Islam. Terdapat lima tahapan analisis data yaitu amal, ilmu, iman, informasi wahyu, dan ihsan. Hasil kajian menunjukkan bahwa terdapat empat praktik akuntansi yaitu akuntansi biaya yang dikeluarkan oleh donatur dan pengurus masjid, akuntansi keuntungan spiritual dan emosional yang diperoleh oleh para donatur ketika memberikan buka puasa di masjid, metode pencatatan akuntansi secara sederhana yang dilakukan oleh para pengurus masjid ketika menerima dana infak dari donatur, dan akuntabilitas biaya infak yang diberikan oleh para donatur. Praktik akuntansi tersebut syarat dengan nilai-nilai non materi berupa keikhlasan, tolong menolong, dan tanggung jawab. Kesimpulan kajian ini kembali mempertebal bahwa hakikatnya akuntansi bukan saja berada di ranah perusahaan namun dalam kehidupan sehari-hari termasuk pada saat pelaksanaan kegiatan buka puasa di masjid. Akuntansi yang dipraktikkan bukanlah sebatas materi namun terdapat nilai-nilai non materi yang berperan penting dalam membentuk praktik akuntansi.

Kata Kunci: akuntansi; takjil; masjid; nilai non materi; etnometodologi islam

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INTRODUCTION

One of the most common activities during the holy month of Ramadan is takjil hunting. Indonesians interpret Takjil as food or drink to start breaking the fast (Nafisah, 2021). Apart from hunting for takjil, there is a phenomenon of sharing takjil, which is generally based on the hadith narrated by Tirmidhi Number 807 concerning feeding people who are fasting. Reviewing the accounting for giving takjil is interesting because; First. The study has the opportunity to find spiritual and emotional values that underlie accounting practices. This is

because, in practice, accounting is knowledge that cannot be separated from the values and interests it implements (Kamayanti, 2015; Triyuwono, 2006). But unfortunately, the non-material values of accounting knowledge that are currently being adopted and studied in education originate from Western countries in the form of materialism, egoism, utilitarianism, and capitalism (Mulawarman & Kamayanti, 2018). This condition raises problems regarding the loss of users' awareness of accounting knowledge about human and divine values (Triyuwono, 2015). Therefore, this study is essential to do because the results of this study have the opportunity to bring out religious and emotional values in accounting knowledge.

The next exciting thing related to the theme of takjil accounting based on non-material values is that this research presents a new color in the study of accounting science. So far, accounting research has focused on the business level, which requires techniques and calculations. This research provides a new color for enhancing everyday accounting practices, especially when giving iftar meals (takjil) in mosques. Research related to takjil was conducted by (Awaliyah & Z, 2021) through a study of the phenomenon of sharing takjil during Ramadan in Indonesia. The results of the study found that the phenomenon of sharing takjil during the holy month of Ramadan by people in Indonesia has a positive impact on people who accept takjil and has many advantages and benefits for takjil givers both in relationships with fellow human beings, as well as in relationships with the Creator.

In contrast to previous research, this research focuses on the accounting field, especially how accounting practices play an essential role in implementing joint iftar based on non-material values. Several previous researcher have found accounting practices based on non-material values. For example, (Faradila & Fahlevi, 2022), through a study instilling Islamic values in business mathematics lectures in Sharia accounting study programs. The research results explained the inculcation of Islamic values in business lectures on material for linear functions and material for linear functions. Media such as animated video clips of various verses of the Koran and hadith have been presented and can be used as an alternative to instilling Islamic values in lectures in Business mathematics courses.

Furthermore, there is (Hanif, 2021), a study of the meaning of responsibility accounting that goes beyond. The results of this study show that accountability has a religious meaning, along with answering the substance of the question to whom are you responsible for all these activities and work. Analysis of responsibility accounting practices by informants, responsibility accounting does not only touch accountability at the material level but beyond that. Accountability also includes spiritual aspects. Job accountability is not only financial and non-financial accountability at work but also essential accountability, namely to God.

Departing from the previous problems, the formulation of this research question is how do the informants practice accounting in giving iftar (takjil)? What are the non-material values that inspire the informants to practice takjil accounting? Based on these two questions, this study aims to reflect on the non-material values behind takjil accounting practices.

METHODS

The paradigm used in this research is Islam. The researcher chose this paradigm because the Islamic paradigm recognizes that accounting is not limited to material and calculation techniques, but a non-material reality exists behind accounting practices. The non-material reality is in the form of emotional and spiritual values. In essence, the reality of accounting is created by Allah's permission (Triyuwono, 2015). This is in line with the aim of this study, which is to reflect on the non-material values behind accounting practices in implementing joint Iftar in mosques.

This study uses an Islamic ethnomethodology approach. The researcher chose this approach because this study aimed to reveal how informants practice takjil accounting based on non-material values. This is in line with the primary function of Islamic ethnomethodology,

which is to study the way of life of group members, where it is believed that Allah's permission created this way of life (Thalib, 2023).

The type of method used in this study is a qualitative method. The researcher chose this method because this study aimed to understand and find the holistic meaning behind the way the informants practiced accounting in organizing joint iftar activities at the mosque. (Djamal, 2015) explained that the qualitative method is appropriate if the research aims to emphasize the understanding and meaning of social situations rather than testing the effect of variables.

Three types of data collection techniques are used in this study: structured interviews, passive participatory observation, and documentation. Structured interviews are a data collection technique in which, before conducting interviews with informants, the researcher first compiles a detailed list of questions related to the research theme (Djamal, 2015). Technically, in this study, before conducting interviews with informants, researcher first compiled a list of questions related to how they practice accounting in joint iftar activities and the non-material values that are the spirit of these accounting practices. The researcher then explores information based on the question instrument.

Passive participatory observation is a data collection technique in which the researcher is limited to observing social situations without being directly involved in the activity (Djamal, 2015). Technically, when conducting the observation, the researcher focused on how the informants practiced accounting in the joint iftar activities but were not directly involved. Furthermore, documentation is supporting data used to confirm the findings of this research (Djamal, 2015). The documentation displayed in this research is when the informants practice accounting and accounting recording methods during joint iftar activities.

The location of this research is the Nurul Ihsan mosque. Precisely in the East Bulotadaa village, Gorontalo City. The researcher chose this location because it has become a habit for residents to hold iftar together at the mosque every time the holy month of Ramadan. In addition, the informants at this location were willing to provide information regarding how they practiced accounting in joint iftar activities.

The informants in this study amounted to five people. The five informants were selected using a purposive sampling technique. (Djamal, 2015) explained that the purposive sampling technique was a technique for determining informants based on the experience and knowledge of the informants. The researcher chose the five informants because they had more than five years of experience related to accounting practices in joint iftar activities. The following is information from the five informants in this research:

Table 1. Research Informants

No.	Full Name	Age	Position
1	Mr. Saiful Anwar	29 Years Old	Chairman of Takmirul Nurul Ihsan Mosque
2	Mr. Dedi Gobel	45 Years Old	Secretary of the Nurul Ihsan Mosque
3	Mr. Abdul Rahman	46 Years Old	East Bulotadaa Village Community
4	Mrs. Sura Adam	67 Years Old	East Bulotadaa Village Community
5	Mrs. Nesi	53 Years Old	East Bulotadaa Village Community

Source: results of data processing by researcher, 2023

This study has five stages of data analysis: analysis of charity, knowledge, faith, revelation information, and courtesy (Thalib, 2023). The first stage of data analysis is charity. Charity is all the expressions and actions of group members that refer to their way of life (Thalib, 2023). Technically, in this study, the charity analysis finds expressions and actions from informants that refer to how they practice accounting in joint iftar activities.

The second stage of data analysis is knoledge. Knowledge is the rational meaning of the expressions and actions of group members that refer to their way of life (Thalib, 2023).

Technically, in this study, knoledge analysis functions to find the rational meaning of the informants' expressions and actions that refer to how they practice accounting in joint iftar activities.

The third stage of data analysis is faith. Faith is non-material values, both spiritual and emotional values, which are the leading spirit of the way of life of group members (Thalib, 2023). Technically, in this study, faith analysis focuses on finding non-material, emotional, and spiritual values behind the way the informants practice accounting in joint iftar activities.

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 values in Islamic religious law, namely the Koran and hadith (Thalib, 2023). Technically in this study, the analysis of revelation information functions to relate the values of how informants practice accounting with the values contained in Islamic religious law.

The fifth stage of analysis is courtesy. This analysis serves to unite the four findings of the previous analysis into one unit so that a holistic meaning can be obtained regarding the way of life of group members (Thalib, 2023). Technically, in this study, the courtesy analysis serves to unite the four previous findings into a single unit so that a comprehensive meaning can be obtained about how the informants practice accounting in joint iftar activities.

RESULTS AND DISCUSSION

During the holy month of Ramadan, mosque administrators often hold activities by preparing an iftar menu for the congregation and residents. This is as stated by Mr. Syaiful as follows:

> Thank God, this mosque has been holding iftar since 2014. That year, we gathered all the mosque youth to prepare for breaking the fast in the holy month of Ramadan. Alhamdulillah, since 2014 until now this activity has received a good response from the congregation and local community members.

Based on the explanation from Mr. Syaiful previously, he gave the researcher an understanding that the implementation of breaking the fast together at the Nurul Ihsan mosque is a routine agenda that is constantly prepared by mosque administrators and mosque youth every fasting month. This activity has been running since 2014 and is still being implemented today. Mr. Syaiful revealed that procuring an iftar menu for mosque congregations always gets a good response from the local community.

Mr. Syaiful's previous statement was in line with Mr. Dedi's explanation that holding iftar together at the mosque has become a tradition that the administrators of the Nurul Ihsan mosque always carry out. This is expressed by him as follows:

> Every time the holy month of Ramadan, we mosque administrators always hold iftar together. It has become our tradition. Regarding the budget, we distributed the iftar schedule to the residents. So every day, around 3 to 4 heads of families are willing to give iftar together at the mosque. Usually, they share; for example, one family gives a drink in the form of tea, another family gives cake, and another family gives chicken porridge. So during the fasting month, we provide an iftar schedule, and the budget is sourced from residents who are sincere in giving iftar.

Based on Mr. Dedi's previous explanation, he explained to researcher that holding iftar together at the mosque has become a tradition carried out by the administrators of the Nurul Ihsan mosque. Approaching the holy month of Ramadan, they will collect data and schedule residents who wish to break the fast together. Every day there are three to four heads of families giving iftar. Each family head gives a menu in the form of drinks, cakes, and food.

In Mr. Dedi's narrative previously, accounting practices were found in joint iftar activities. The accounting practice is in the form of consumption costs. This practice is found in charity " the budget is sourced from residents who are sincere in giving iftar." The kno researchers wledge of this charity is the mosque administrators are tasked with compiling a schedule related to the implementation of joint iftar. If there are residents willing to become donors, then the mosque administrators will arrange the schedule for breaking the fast according to the residents' readiness.

Furthermore, Mr. Syaiful revealed that the donors were given the choice of making their food or giving it in cash. Here is a snippet of his interview:

> Alhamdulillah, there were no shortages during this takjil activity. So usually, donors give a large amount of cake, usually if they do not make much porridge, they will overdo it on the cake, and even mosque administrators are also sad if the donors only deposit money, later we will buy the cakes and eat them.

Based on Mr. Syaiful's explanation before giving an understanding to researcher during the iftar at the mosque, donors always provide enough food for worshipers who want to break their fast. The administrators are also willing if the donors only deposit money, and the mosque administrators will buy food for breaking the fast.

In Mr. Syaiful's narrative, accounting practices were previously found in iftar activities. The practice is in the form of consumption costs. This practice is found in charity " mosque administrators are also sad if the donors only deposit money." The knoledge of this charity is that if the donors do not have time to prepare food for breaking the fast, then the mosque administrators are willing if the donors only leave money for consumption. Then the administrators of the mosque will buy food for the takjil.

Furthermore, Mr. Syaiful explained that residents who wish to give iftar usually form groups of 3 to 4 people. The following is his explanation:

> Thank God, we have provided an iftar schedule for community members who wish to give iftar. Furthermore, the community determines which type of food will be provided, which will later become the iftar menu. We mosque administrators do not determine the type of food or drink. Everything is handed over to residents who want to give the iftar menu. Usually, the residents will form a group to give iftar. One group consists of 3 to 4 heads of families. Usually, they give chicken porridge, cakes, and tea. The point is that we do not burden the congregation. The Iftar menu given at the mosque adjusts to their abilities and sincerity. So that when giving iftar, no one feels disadvantaged either.

Based on what Mr. Syaiful previously said, it was clear to researcher that before the holy month of Ramadan, mosque administrators would distribute iftar schedules to residents who wanted to do charity. The mosque administrators leave it to the iftar giver to determine the type of food and drink they want to give at the mosque. Iftar givers will usually form a group to share the iftar menu at the mosque together. One group consists of three to four people. Usually, the iftar menu that residents often give is chicken porridge, cakes, and tea. But again, this type of menu is handed over by the mosque management to the iftar giver. This is so that they are not burdened with it.

In Mr. Syaiful's previous explanation, accounting practices were found in iftar activities. The practice is in the form of fees for the implementation of takjil. This accounting practice is found in charity. " Usually, the residents will form a group to give iftar. One group consists of 3 to 4 heads of families." The knowledge from the charity is that usually, the residents share the costs of buying takjil food. In other words, the takjil food given at the mosque is not personal money but based on several residents' joint venture systems.

Furthermore, Mr. Syaiful again explained that if residents can not provide iftar according to the schedule prepared by the committee, they can be replaced with other residents who wish to participate. This is explained to him as follows:

> So we administrators no longer keep records regarding the implementation of iftar at the mosque. When we make it possible for congregation A to break the fast, but he is still unable to, he can be replaced by congregation B or other congregations. For example, today, one of the congregation is still unable to give iftar, and he plans to replace it tomorrow. Then, we, the organizers, will replace it with another congregation ready to break the fast that day. The point is that the mechanism fills in the gaps in the iftar schedule.

Mr. Syaiful's previous explanation gave researcher an understanding that mosque administrators did not keep accounting records related to the implementation of iftar activities. Meanwhile, one congregation has not been able to provide iftar according to the schedule prepared by the committee. In that case, the committee will find other congregations to be able to provide an iftar menu at the mosque.

Mr. Syaiful's previous explanation was in line with Mr. Dedi's creation that if one of the residents had been scheduled to give fasting but could not carry out the mandate, the mosque administrator would find a substitute from another resident. This is desired by him as follows:

> Suppose the mosque management has scheduled one of the residents, but the resident cannot provide iftar as scheduled. In that case, the committee will find another resident to provide iftar on that schedule. In the last days of the fasting month, our committee deliberately emptied the iftar schedule from the residents and filled it with the iftar schedule from the mosque's youth. So two or three days before the Eid Al-Fitr, the mosque youth here will give the iftar menu.

Based on the previous explanation from Mr. Dedi, it gave researcher an understanding that the youth of the Nurul Ihsan mosque also participated in providing the iftar menu at the mosque. They give iftar in two or three days before Eid al-Fitr. In Mr. Dedi's previous narrative, accounting practices were found in joint iftar activities. The practice is in the form of costs for breaking the fast in the last three days. This practice is found in charity. " So two or three days before the Eid Al-Fitr, the mosque youth here will give the iftar menu." The knowledge from this charity is that it has become a habit for the administrators of the Nurul Ihsan mosque to schedule iftar for the last three days, sourced from the mosque's youth. In other words, the mosque's administrators not only schedule iftar for the residents but also pay for iftar in the last three days of the fasting month.

Furthermore, Mr. Dedi explained that in preparation for breaking the fast together, the mosque administrators were assisted by local youths to pick up food from residents who gave the iftar. This is as expressed by him as follows:

> During the iftar activities, we, the committee, were assisted by mosque youth to collect the iftar menu at each resident's house. Then the mosque youth also helped organize and clean the mosque after the iftar activities were carried out.

The explanation from Mr. Dedi beforehand gave researcher an understanding that the youth of the Nurul Ihsan mosque also participated in the iftar at the mosque. They usually pick up the iftar menu at each resident's house, arrange the food menu at the mosque, and even clean it after the joint iftar. This is as recorded in the following documentation:



Figure 1. Youth Participation of Nurul Ihsan Mosque in Iftar Activities

Figure 1 described the atmosphere related to the activeness of mosque youth in arranging the iftar menu prepared by residents and cleaning the mosque after carrying out joint iftar activities. Furthermore, Mr. Syaiful again explained that if there is leftover takjil food, the food will be distributed to the congregation holding the recitation after the Isya prayer. This is expressed by him as follows:

> Thank God for the takjil that we do not finish. We will distribute it to the congregation who wants to take the rest of the takjil. Then we will also distribute it to the mothers who will hold recitations at the mosque after the Taraweeh prayer. But we always prioritize the takjil for people who break their fast because the donors give the takjil to be given to people who want to break their fast.

There is takjil food not consumed by the congregation, so the mosque administrators will distribute the food to the congregation who wants to take it home. Apart from that, the mosque administrators will also give takjil food to mothers who carry out recitation activities at the mosque after the Taraweeh prayers.



Figure 2. Tadarus Activities at the Mosque

Figure 2 described implementing the recitation after the Tareeh prayer. The mosque's administrators provide consumption of takjil food to mothers carrying out recitation activities.

Based on the previous discussion, a cost accounting practice has been found in breaking the fast at the mosque. The cost accounting practices are in the form of; first, on the first to the

twenty-seventh day, the cost of breaking the fast comes from residents; secondly, residents can directly provide an iftar menu or deposit money with mosque administrators; third, the cost of breaking the fast is the result of sharing from three to four heads of families; on the three days before the Eid Al-Fitr, the cost of breaking the fast comes from the youth of the mosque. Reflecting on these cost accounting practices gives researcher an understanding of the existence of a sincere value (faith) behind these accounting practices. In other words, the accounting implemented by the informants in the joint iftar activity is not limited to material things but conditions with non-material values in sincerity. In Islamic religious law, the value of sincerity is contained in the revelation information in the form of Q.S Az-Zumar verse 2 Lo! We have revealed the Scripture unto thee (Muhammad) with truth; so worship Allah, making religion pure for Him (only). In line with the non-material value of cost accounting practices with the values contained in Islamic religious law, researcher are aware (courtesy) that the essence of accounting implemented in iftar activities is not limited to material things but conditions with religious values.

These findings are in line with some of the findings of previous researchers regarding accounting practices based on non-material values, especially sincerity. For example, (Hariyanto, R, & Mursyidah, 2021) study the Science of Accounting for Love. This research concludes that building accounting knowledge through thought, experience, and contemplation with love will give real meaning. Through thought processes, students can develop theories or practices of accounting knowledge. From the thought process, students gain experience in knowledge, learning, and decision-making. At the same time, contemplation is awareness of achieving success. Universal love is not only for fellow living beings but for all aspects of life and God, which acts as a stronghold for the hearts of students who are professional accountants who work sincerely so that the accounting knowledge gained is beneficial and gets blessings in life.

Furthermore, there are (Saputri & Ashari, 2019) through a study of the buwuh tradition from the perspective of receivables and grant accounting in the Lowokwaru sub-district of Malang City. The results of the study showed that the first group punished it as a grant, thus suggesting that the practice of buwuh that occurs in the local community is a form of sincerity in giving buwuh to the owner of the intention, which is done purely to help each other and help others and may not expect reward or recompense from the owner of the wish. The second group is the group that punishes it as receivables due to customs that occur in the local environment related to buwuh practices, which have debt and credit implications, so there is a need to return them by the amount or form previously handed over. Furthermore, there is (Thalib, Jusuf, Pinga, & Tariki, 2023) through a study to uncover local wisdom values behind profit accounting practices. Their study found that traders experienced a drastic decrease in profits during the Covid 19 pandemic. In response to this, traders persisted and tried to make a profit. The persistence of traders in obtaining profits is based on the belief that sustenance is a decree from the Creator. Therefore, in obtaining sustenance, patience, sincerity, and gratitude to the Creator are needed.

Giving takjil at the mosque benefits the community members around the Nurul Ihsan mosque. The benefits obtained are not in material form but in the form of a feeling of happiness and inner satisfaction because they can help busy people break their fast. This is as expressed by Mr. Abdurahman Adam as follows:

> The profit may only be giving alms to people who usually pass by the mosque, but it is time to break their fast. Giving takjil expects nothing but rewards from Allah Swt. The goal is to help people who may be busy, and then it is time to break their fast so they can stop by the mosque and break their fast. Then there is also togetherness between the worshipers who live around the mosque, then young children and parents can gather together at the mosque to break their fast.

Based on Mr. Abdurahman's previous explanation gave researcher an understanding that the advantage he felt when giving takjil at the mosque was a sense of inner satisfaction because he could help fasting people break their fast. Apart from that, the most important thing for him is not to expect anything in return from fellow human beings but to hope more for the Love of the Creator. Participating in iftar activities together can create a sense of togetherness among others. This is because teenagers and parents gather together at the mosque to perform worship in the holy month of Ramadan.

In Mr. Abdurahman's previous explanation, it was found that the practice of accounting for spiritual benefits in the implementation of breaking the fast together. This practice is in the charity " Giving takjil expects nothing but rewards from Allah Swt." The knowledge from this charity is that donors at the joint iftar activity do not expect material benefits from giving takjil at the mosque. However, their goal is to expect a reward from Allah SWT. Still, in the same interview excerpt, it was found that the practice of accounting for emotional benefits in mosque iftar activities. This practice is found in the charity " to help people who may be busy." The knowledge of this charity is that donors feel happy if they can help other Muslims who are fasting but have busy jobs that require them to break their fast on their way and past the mosque. This is considered an advantage for the informants because there is a sense of happiness when helping others. The following accounting practice is the emotional benefit of a sense of happiness behind organizing iftar together. This practice is in the charity "then there is also togetherness between the worshipers who live around the mosque." The knowledge from this charity is that donors feel happy because by becoming donors at joint iftar activities, they can gather with neighbors in the surrounding environment to carry out iftar together.

Furthermore, the spiritual benefits align with what Mrs. Nesi revealed. In essence, she participates in giving takjil at the mosque not to obtain material things but to hope for life's blessings. The following is an explanation from Mrs. Nesi:

> The name is also the holy month of Ramadan; every good will undoubtedly be multiplied in reward. If I give iftar at the mosque, it is not to expect a reward from humans but blessing form God. Then the iftar activity at this mosque has become a routine agenda; from the beginning, I have participated in this activity until now.

Mrs. Nesi's previous explanation taught researcher that the reward and blessing of sustenance is the leading spirit for her to participate in giving takjil at the mosque. In addition, she emphasized that since the beginning of this activity, she had always been involved in the iftar activity. The excerpts of the interview found profit accounting practices in the form of spiritual benefits. This practice is contained in the charity " blessing form God." The knowledge of this charity is that donors who give iftar at the mosque believe that the little kindness they give, especially in the holy month of Ramadan, will get a reward in the form of reward and blessing of sustenance from Allah Swt as long as the good is done solely to expect ridho from the Creator

Mrs. Sura also expressed a similar sentiment that it was her custom to give iftar at the mosque every month of Ramadan. The following is an explanation from Mrs. Sura:

> Yes, the point is that all of my intentions only expect a reward from Allah, not from humans. Be sincere in hoping for the blessing of Allah. I have been giving iftar at the mosque for a long time. Even when my parents were still alive, They often participated in it. Now They have passed away, so I continue the custom.

Based on the previous explanation from Mrs. Sura, gave the researcher an understanding that she did not expect a reward in the form of material or praise from humans. Her primary purpose in giving takjil is to expect ridho from the Creator. Giving iftar at the

mosque has become a habit in her family. Since their parents were still around, they actively participated in it. Currently, both of her parents have died. Therefore, Mrs. Nesi continued the habit of her parents, namely actively giving takjil at the Nurul Ihsan mosque every holy month of Ramadan. Mrs. Nesi's previous narrative found that spiritual and financial accounting practices were behind implementing iftar at the mosque. This practice is found in the charity " expect a reward from Allah." The knowledge of this charity is that the benefits expected by donors are not in the form of money but non-material benefits, namely rewards from the Creator. In other words, the profit accounting practices implemented by the informants in this study are conditional on non-material values (faith) in the form of mutual help in good deeds. This is in line with relevation information in Quran in Surah Al-Maidah verse 2, which reads: "O ye who believe! Profane not Allah's monuments nor the Sacred Month nor the offerings nor the garlands, nor those repairing to the Sacred House, seeking the grace and pleasure of their Lord. But when ye have left the sacred territory, then go hunting (if ye will). And let not your hatred of a folk who (once) stopped your going to the inviolable place of worship seduce you to transgress; but help ye one another unto righteousness and pious duty. Help not one another unto sin and transgression, but keep your duty to Allah. Lo! Allah is severe in punishment." The alignment of the values of these profit accounting practices with the values contained in the Islamic religious law makes researcher aware (courtesy) that the essence of accounting implemented in iftar activities is conditional on the religiosity of the informants.

In the previous discussion, accounting practices were found in the form of benefits behind organizing iftar together. The benefits obtained by donors are in the form of non-material benefits in the form of spiritual and emotional. In other words, the accounting implemented by the informants in the joint iftar activity is not limited to material things. However, it has non-material values in the form of spiritual and emotional ones. The findings of this research are in line with several previous findings.

For example, (Rimadani, Setiawan, & Asy, 2018), through research on tracing the meaning of profit behind the survival of public transportation. This research found that profit is interpreted as a material form to support the family and the cost of rural transportation itself. Furthermore, profit is interpreted as a non-material form, namely batun satisfaction by feeling happy to help people who need transportation and spiritual benefits by applying flexible tariffs and never feeling at a loss helping every passenger. The informants believed that they would get more sustenance than what was given to other people. Furthermore, there is (Ubaidillah, Mulyani, & Effendi, 2013) through a study of the meaning of profit for street vendors. The results of their study found that there are three meanings of profit by street vendors. First is material gain in the form of savings or savings used to meet personal needs. Both spiritual gains are reflected through the will to heed God's commands. The third advantage is inner satisfaction, namely being able to help others, even though street vendors still get the opportunity to share.

Furthermore, there is (Sari, 2014) through a study of the meaning of profit in the medical profession. The results of Her study found that doctors interpret profits in the first form, material gains which are referred to as savings to meet the needs of doctors. The second meaning is spiritual gain in helping others or returning the person's healing to God. The third meal is the gain of dignity respected by society. The fourth meaning is the benefit of inner satisfaction in feeling happy when the treated patient can recover.

When holding an iftar activity together at the mosque, some residents provide iftar food and donate alms. Mr. Dedi revealed that he made accounting records for the transaction. The following is his explanation:

> There is a record of infaq and alms funds. We are a new administrator, so we are keeping records ourselves. We make these notes to anticipate if there are donors who want to ask about the infaq and alms they give. The budget records for zakat mal, zakat fitra, infaq, and alms have just been given to me by Mr. Imam. I collect zakat fitra funds, and at the same time, I also make notes at this mosque regarding incoming alms funds.

Based on Mr. Dedi's previous explanation, he gave an understanding to researcher that when carrying out iftar together. Several congregations also gave infaq. The administrators keep records of the infaq and alms funds. This ensures that if donors want to ask about their infaq funds, the mosque management can explain it based on the accounting records. The following is documentation related to the accounting of infaq and alms at the Nurul Ihsan mosque.

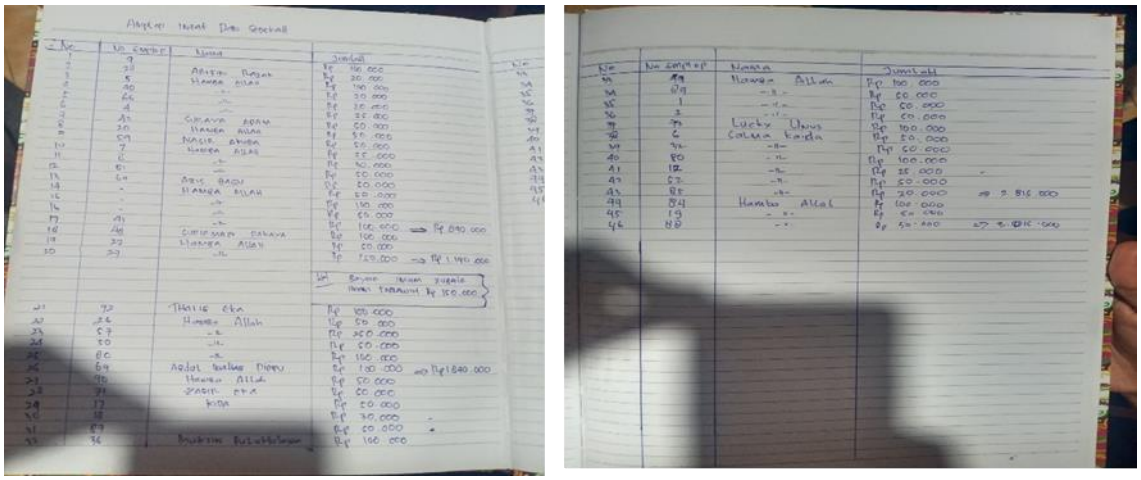


Figure 3. Financial Recording of Infaq and Alms at the Nurul Ihsan Mosque

The previous documentation presents how to record financial donations and alms at the Nurul Ihsan mosque. It is clearly illustrated in the documentation that the recording carried out by Mr. Dedi was simple, consisting of the name and nominal that were donated by the congregation. Mr. Dedi's previous narrative found accounting practices as accounting recording methods during iftar. This practice is found in the charity " There is a record of infaq and alms funds." The knowledge of this charity is that mosque administrators receive infaq when donors provide an iftar menu at the mosque. As a form of accountability, the mosque's administrators record the finances with a simple record consisting of numbers, names, and little money.

Mr. Dedi's previous explanation was in line with what was expressed by Mr. Syaiful as follows:

> There is no particular financial record for breaking the fast. We mosque administrators only record residents who want to participate and share the iftar schedule. The rest of the menu and finances for breaking the fast will be left to the residents. However, there is a record of the infaq funds they gave when giving takjil at the mosque. Usually, apart from giving takjil they also give infaq for the prosperity of the mosque.

Based on the explanation from Mr. Syaiful beforehand, it gave researcher an understanding that the mosque administrators did not keep accounting records for the takjil budget at the mosque. This is due to the takjil menu and budget submitted to each donor.

However, Mr. Syaiful revealed that they recorded infaq funds, usually given by the congregation giving iftar. In other words, apart from giving takjil they also donate funds for the prosperity of the mosque. The mosque management then records the funds.

Furthermore, Mr. Syaiful explained the accountability of infaq and alms funds given by Mr. Syaful as follows:

> Alhamdulillah, for this month, we report mosque activities and finances every Friday. The mosque's administrators announced the mosque's cash, then infaq and alms obtained during the holy month of Ramadan. Every night we announce it before the evening prayer and tarawih. I announced the amount of money given by the congregation. Thank God, we have collected 34 envelopes that we received from the congregation with an amount of Rp 2,812,000. So the finances are open. We have to be transparent about money issues so that the congregation knows. Likewise, we have conveyed that to the congregation with assistance from the Province of nearly Rp 1,500,000.

Based on Mr. Syaiful's previous explanation, he gave researcher an understanding that during the fasting month, the congregation, apart from giving iftar, of them also contributed to the prosperity of the mosque. They report any funds received by the management on Friday, especially before the Friday call to prayer is announced. Furthermore, they convey the same information again before the Isha prayer. This is done by mosque administrators so that there is financial transparency from mosque managers to donors and local congregations.

From Mr. Syaiful's narrative, accounting practices were previously found in joint iftar activities. This practice is in the form of accountability for infaq funds provided by donors. This practice is found in charity " we report mosque activities and finances every Friday." The knowledge of this charity is that the mosque administrators are accountable for the funds donors give them by conveying them directly before the Friday and Isha prayers. The mosque's administrators announced through loudspeakers about the funds collected and used by the mosque's administrators.

The transparency of the mosque's financial management in the holy month of Ramadan was also conveyed by Mr. Dedi. Every week they announce the mosque's financial information through loudspeakers. The following is his explanation:

> We have formed a new committee to manage the mosque's finances. Inshaa Allah, we will still announce the mosque's finances in the future through loudspeakers. If anyone wants to ask, please. We are open, and we even report every Friday how much money comes in, how much goes out, donations from whom, and the total balance is announced at the mosque.

Based on Mr. Dedi's previous explanation, he gave an understanding to researcher that, at this time, there had just been a change in the management of a new mosque. Therefore, the mosque administrators were mandated to form a committee to manage the mosque's finances. They plan every Friday to announce information related to mosque finances, especially finances, during the holy month of Ramadan.

In the previous discussion, accounting practices have been found in simple recording methods and financial accountability. Reflecting on these accounting practices provides researcher with an understanding of the value (faith) of responsibility behind accounting practices in iftar activities. In Islamic religious law, one of the values of responsibility is contained in the revelation information in the form of Surah At-Taubah verse 105 "And Say: "And say (unto them): Act! Allah will behold your actions, and (so will) His messenger and the believers, and ye will be brought back to the Knower of the Invisible and the Visible, and He will tell you what ye used to do. The alignment of the values of these accounting practices

with the values contained in the Islamic religious law makes researcher aware (courtesy) that the essence of accounting implemented in iftar activities is conditional on the religiosity of the informants.

This study's results are consistent with several previous studies' findings. For example, (Widhianningrum & Amah, 2014), went through a study on ketoprak accounting. The results of their study found that the economic compensation received by the artists was only a means to preserve and ensure the survival of the ketoprak art group. The results of the reconstruction of accounting during the art and culture period of ketoprak show that accounting is seen as a recording activity related to numbers and calculations in economic activities full of values of honesty and responsibility. Furthermore, there is (Amin, 2019) through a study of accounting practices within the ethical framework of Siri'na Pacce. The results of his study found that some accounting students understand the meaning associated with sini'na pacce ethics in accounting practice, namely shame, self-esteem, honesty, and responsibility in behavior and applicable norms. If an accountant applies siri'na pacce ethics in completing work, it is hoped that fraudulent accounting practices and irregularities in preparing financial reports will not occur again.

Furthermore, the value of responsibility behind accounting practices is also in line with the findings of (Thalib & Monantun, 2023) through a study of uncovering non-material values behind household accounting practices. Their study found that household income is conditioned by non-material values in the form of responsibility, compassion, and helping. The results of this study prove that, in practice, accounting is knowledge that is not limited to material things but conditions with emotional and spiritual non-material values.

CONCLUSION

This study aims to reveal accounting practices in breaking the fast at mosques during the holy month of Ramadan and explore the non-material values behind these accounting practices. The study results found that there were accounting practices in the form of (first) cost accounting. This practice was found when donors and mosque administrators jointly spent money to buy consumption in the context of breaking the fast at the mosque. This cost accounting practice requires a sincere value; secondly, accounting practices spiritual and emotional gain. This accounting practice was found through the statements of informants that, in essence, their actions were in the form of giving iftar at the mosque during the holy month of Ramadan solely to hope for divine blessing and to help Muslims who are fasting but have busy schedules that require them to break their fast in the middle of their assignments; third, accounting practice in the form of a simple method of accounting records. The mosque administrators carry out accounting records for the infaq funds provided by donors when donating consumption in the framework of joint iftar activities; fourth, accounting practices in the form of accountability for infaq funds are conveyed by mosque administrators every Friday and before the evening prayer. The simple method of recording accounting, as well as the accountability of infaq funds conveyed by the mosque's administrators, are accounting practices that require non-material values in the form of responsibility to fellow human beings and the Creator. Suggestions for further research are to examine mosque accounting practices by using other social theoretical approaches such as phenomenology, ethnomethodology, or hermeneutics. The results of this study can add to the repertoire of mosque accounting knowledge based on non-material values.

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