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Nanang Shonhadji

Accounting Department STIE Perbanas Surabaya,
Indonesia

SECTION 31. Economic research, finance, innovation, risk management.

MISTAKE OF CURRENT ACCOUNTING IDEOLOGY

Abstract: Accounting that is formed by the ideological environment will be able to influence the soul and mindset of accounting. Modern accounting is currently valued as a subsystem of the ideology of capitalism that prioritizes the interests of the owners of capital. Accounting information is more widely used by the capitalist class to grasp the economic life of society through its accounting standards and practices. This study aims to construct the concept of modern accounting ideology by directing the capitalist accounting ideology towards a religious ideology. This research is a non-mainstream research with a postmodern paradigm that is used to construct new ideological buildings on accounting practices to better suit the values of the East. The research site is a financial accounting practice in Indonesia by utilizing primary data from several selected informants. The results show that when accounting is born in a capitalistic environment, the information conveyed contains capitalistic values. Then the economic decisions and actions taken also contain capitalistic values. Finally the reality created is capitalistic reality that leads to the network of capitalistic power. It is this power network that finally binds and twists humans in capitalism samsara. Therefore, it requires a concept of accounting ideology that is able to present universal spiritual values. This spiritual value is then manifested in the construction of a yearly accounting ideology as a result of the deconstruction of the capitalist accounting ideology, namely: monotheism, trust, mashlahah, sincere, righteous, ihsan, istikhlaf, fraternity, shiddiq, qanaah which will become the basis of the accounting profession's thinking pattern. Because accountants are part of social actors, these values are used as guidelines for the attitude of their profession.

Key words: Ideology, Accounting, Capitalist and Spiritual, Qualitative.

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1. INTRODUCTION

Understanding relativism becomes stronger or has a basis after Heraclitus (544-484 BC) states, you cannot step twice into the same river, for the fresh waters are ever flowing upon you. "(Patricia; 2008) His philosophical thinking was later famous for the philosophy of sophism. The statement implies that the truth is always changing, not fixed. This view is the basic color of the philosophy of sophism. In connection with the philosophy of sophism, is it still relevant if accounting is only interpreted as defined by the AICPA Terminology Committee (The Committee on the Terminology of the American Institute of Certified Public Accountants) that accounting is the art of recording, classifying and summarizing transactions and events that are finance in a way that is efficient and in the form of a unit of money, and interprets the results of the process.

The definition is then very relative and developing in line with the use and interests of accounting itself. In current developments, accounting is defined by referring to the concept of information, accounting has been considered as a service activity that serves to provide quantitative information, especially financial ones about economic entities that are thought to be useful in making economic decisions and in making choices among alternative actions. . Accountants have different views about the accounting process in describing differences in theories. These views are accounting as language, accounting as a record of past events, accounting as the current economic reality, accounting as an information system, accounting as a commodity, and finally, accounting as an ideology.



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Capitalism, which calls for an ideology with the theme of liberalism and democracy, is built on 18th century materialism, and composes its ideology by absorbing the freedom of humanism, philosophy, science and civilization which is similar to modern bourgeoisie (Cordery, 2017), the view of capitalism is basically rooted in the philosophical view of classical economics, especially the teachings of Adam Smith as outlined in his *Wealth of Nation* (1776). Besides Adam Smith, who is generally referred to as a pioneering figure in the classical economic outlook, namely David Ricardo and James Mill, all of whom built their philosophy of thought above the philosophical view of economic liberalism. They believe in individual freedom (personal liberty), private property and individual initiatives and private enterprise (Cordery, 2017). Capitalism that is born from the understanding that considers the prosperity of the community will only be obtained if the production activities are left to each individual by giving the widest possible freedom. If each individual gains prosperity, the entire community which consists of individuals will also get mutual welfare. This is as a foothold in the philosophy of rationalism, liberalism and materialism that make up capitalism. Capitalism will shape and send the environment around it.

Based on the criteria above Belkaoui (1985) explains Karl Marx's opinion that this accounting is part of capitalist ideology. According to him accounting is:

" a tool to legitimize capitalist circumstances, socio-economic and political structures. Accounting is a false form of awareness which is a tool for mysticism rather than providing correct information about the social relations that make up the production institution "(Harahap 2001; 11).

Accounting that is formed by its environment (in this case ideology) will be able to influence the soul and mindset of accounting. According to Belkaoui (1985) accounting can be considered as an ideology, because accounting is considered to have supported or as a subsystem of the ideology of capitalism which prioritizes the interests of the owners of capital (Menezes, 2017). Accounting as a tool that has the power to sustain capitalism and legitimize it. By prioritizing the power of the owners of capital to 'grasp' the economic life of the entire community with its controls and arrangements.

In the view of capitalist ideology the economic system is what discusses the needs (needs) of human beings and their satisfied goods (an-Nabhani 1990: 5). Where it really only addresses issues that concern material aspects of human life. While Irsyadillah, et al. (2018) says Capitalism is a form of economic order used by all societies whose economic systems are integrated with market systems. In other words we can say that capitalism is formed from thoughts such as private ownership, money, credit, capital, and

profits which are then institutionalized so that they become part of the economic system.

If accounting is born in a capitalistic environment, then the information conveyed contains capitalistic values. Then the economic decisions and actions taken by someone based on this information also contain capitalistic values. Finally the reality created is capitalistic reality. In short, information on capitalistic accounting will form a capitalistic power network as well. This power network finally binds and twists humans in the capitalism samsara (Menezes, 2017; Cordery, 2017). In the end the reality created by modern accounting ideology is a reality that is not ideal. Should be an ideology, accounting is a reality that is full of ethical values (ethics in a comprehensive sense). That is, the reality in which there are nets of divine power that will influence or "trap" users of accounting information to always act ethically, both to fellow humans, to the natural environment, and to God himself. For this purpose, it requires an accounting ideology form that is indeed conducive to these needs. The form of accounting offered for this purpose is a credentialed accountancy ideology, because the source and power of kindness belong to God. Research focus were the current capitalist accounting ideology will put more emphasis on self-interest and motives for profit, then will create a condition of society that is devoid of ethical and humanitarian values. Industrialist capitalism clearly contains pathological seeds and personal seeds that are selfish, individualistic, materialist and uprooted from the socio-cultural roots. If this situation is allowed, accounting will experience a crisis, abandoned by the wearer or included in the museum of civilization. Based on this description, it is necessary to deconstruct the thought of the materialist accounting ideology into a credible accounting ideology. The purpose of this study was to deconstruct modern accounting ideology that is still dominant in favor of capitalism with a transcendental and godly accounting ideology.

2. THEORETICAL FRAMEWORK

Accounting as Idiology

Accounting as an accounting ideology has been seen as an ideological phenomenon, as a means to support and legitimize the current social, economic and political order. Accounting is also seen as myths, symbols, and ritual activities that allow the creation of a symbolic order in which social agents can interact with each other. Both of these views manifest in the general view that accounting is also an instrument of economic rationalization and a tool of the capitalist system (Belkaoui, 2004). Marx asserted that accounting carries out a form and social relations that make up productive business. Accounting is also seen as a mythical symbol, and ritual activities that allow the creation of a symbolic order in which social agents can interact. Both of



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these perceptions also embody in the general view that accounting is also an instrument of economic rationalization and a system of capitalism. The perception that accounting is an instrument of economic rationalization is very well demonstrated (Xu, et al. 2018; Kukreja, et al. 2016), which defines an act of economic rationalization as "an expansion of quantitative calculations or accounting that can be technically carried out and can be applied in real terms." also emphasized by Xu, et al. (2018) which states that: Capitalist practice converts the unit of money into units of a rational cost profit tool, where the large work is paired bookkeeping which is primarily a product of the evolution of economic rationalization, cost-profit calculation, as a reaction to rationalization that, by realizing and defining and numerically, this practice strongly supports the company's logic.

Accounting and capitalism by some economic historians have been linked to the claim that the double-entry bookkeeping system is very important for the development and evolution of capitalism. Weber (1930) argues that rational industrial organization, which is accustomed to regular markets, rather than irrational political or speculative opportunities to pursue profit, is not, however, the only characteristic of Western capitalism. Modern rational organization of capitalistic effort will not be possible without two important factors in its development: the separation of business from household which fully dominates modern economic life and, which is closely related to it, rational accounting (Kukreja, et al. 2016).

This statement was expanded by Sombart (1915) that one cannot imagine what capitalism would be like without a paired bookkeeping system: the two phenomena are intimately interrelated like form and content. One cannot say whether capitalism creates a paired bookkeeping system as a tool in its expansion; or maybe, on the contrary, the bookkeeping system in pairs creates capitalism (Belkaoui, 2004: 12). Belkaoui (2000, 13) further explained that the link between accounting and capitalism is known as Sombart's thesis or Sombart's argument. This thesis shows that asset transformation becomes abstract values and quantitative expressions of the results of business activities, systematic accounting in the form of bookkeeping allows: first, capitalistic entrepreneurs to plan, regulate and measure the impact of their activities; and second, for the separation of the owner and the business itself, thus enabling corporate growth. The following four reasons according to James O. Winjum in Oldroyd, (2015) are generally stated to explain the role of bookkeeping in pairs in the economic expansion that occurred after the Middle Ages:

1. Paired books contribute to a new attitude in economic life. The main objective of the old medieval company was replaced by capitalistic goals

to make profit. The spirit of acquisition (spirit of acquisition) was developed and encouraged. Paired bookkeeping systems inspire profit search. The company's objectives can be placed in a specific form and the concept of capital is possible.

2. The new Spirit acquisition is assisted and driven by improvements in economic calculations. The use of an integrated system of interrelated accounts allows entrepreneurs to pursue profit rationally. Rationalization can now be based on careful calculations. Economic conditions can now be immediately determined and rational plans for future operations can be developed.

3. This new rationalism is further enhanced by systematic organizations. Systematic bookkeeping develops order in company accounts and organizations. Duality properties allow accuracy checking; its mechanization and objectivity enable regular and continuous recording of business activities. This system is a unique calcification system.

The paired bookkeeping system allows the separation of ownership and management to encourage the growth of large joint ventures. Separation of business assets and personal assets, allows the company to stand autonomously. Standardized bookkeeping techniques that make communication can be understood by many parties not only by the owner who is the manager (owner manager) and bookkeeping (Belkaoui, 2004: 13).

Postmodernist Criticism of Modern Accounting Ideology

Postmodernism is a phenomenon that continues to build ideas and thoughts. The birth of postmodernism is a concrete accumulation of criticism of modernism which is felt to be lacking in fulfilling intellectual demands in solving accounting problems in social and human life. Amidst the thoughts and ideas of postmodernism that demand change, criticism is aimed at the establishment of modern accounting with its modernism movement (Menezes, 2017; Cordery, 2017), which includes the following:

First, the denial of the universality of a totalism in accounting practices, for example the numbers presented in the financial statements, it not only criticizes the totalism of the "unit of monetary" principle but also wants to dismantle that totalism in the numbers in the financial statements apparently misleading accounting information itself. The Enron case in the United States, the Telkom case in Indonesia was the biggest financial report scandal that had happened because of modern accounting thinking. Postmodernists believe there is no reality called universal ratios. Reality is relativity from plural existence. Therefore, it needs to be changed by thinking of "totalizing" towards "pluralistic and open democracy" in all aspects of life. From this it can be

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seen, that accounting and its practice are now moving rapidly and uncontrollably in a wider social aspect, so it is very difficult to only be controlled and informed by the form of numbers.

Secondly, the emphasis on the constant upheaval of personal and social identities. This is a solution to a permanent and established accounting concept that is the result of the long work of modernism. Postmodernists give criticism that it is only through the process of thinking that can distinguish humans from other creatures. Accounting will always change and become dynamic to answer the needs of the socio-economic aspects and all other aspects that do require accounting itself, so that there is no narrow personal and definitive identity for accounting itself. Postmodernism will always reconstruct accounting to get into the spaces and spaces that make accounting itself more meaningful and functioning.

Third, all types of accounting ideology must be criticized. Accounting ideology that has been seen as an ideological phenomenon means to support and legitimize the current social, economic and political order. Marx asserted that accounting carries out a form and social relations that make up productive business. Accounting is also seen as a symbol of myth, and ritual activities that allow the creation of a symbolic order in which social agents can interact with each other. Both of these perceptions also embody in the general view that accounting is also an instrument of economic rationalization and a system of capitalism. As appropriate in ideological concepts, the scope and movement of human beings will always be limited to the links of permanent principles of belief. Whereas every permanent principle is firmly rejected by postmodernists. Therefore, accounting in the postmodernist paradigm must not be bound to any permanent accounting ideology, including religious ideology.

Fourth, every objective and permanent existence must be denied. On the basis of the thought of relativism, postmodernism wants to prove that there are no real benchmarks in determining objectivity and the essence of truth in accounting, because truth is a relative thing. All ways can be done using either the concept or no concept by postmodernists to find the truth. Accounting is also closely related to spirituality because accounting is the science used to account for activities to humans, the environment and God. This is certainly very different from the paradigm of modernism in modern science which emphasizes objectivity in scientific procedures to get the truth. Nietzsche's expression (1844-1900), "God is Dead". Or other expressions such as "The Christian God has ceased to be believable", continue to spread and increasingly favored by many in many Western countries, as evidence of their propaganda efforts which carry the

theme of the concept of nihilism in the philosophy of postmodernism (Slocombe, 2006).

Fifth, all types of epistemology must be dismantled. Open sharp criticism is the principle of postmodernism's philosophical thinking. Thought or every principle postulate relating to universality, causality, certainty and the like will be denied. Quoting Hempel and Popper who say that "testing hypotheses comes from the theory allows to gather knowledge"; "The theory seeks to explain systematic order", and "The theory will form a research hypothesis, but he claims that" the theory of making predictions about uncollected facts "theory does not make predictions, but instead predictions are used to test the theory. lack of clarity about the positive accounting theory (PAT) itself

Sixth, postmodernism has a big idea of denying the use of methods in accounting permanently and patents in assessing facts and reality in accounting itself. Without the postmodernist method, it is daring to conduct an assessment of facts and reality, so that postmodernists are free to do reconstruction of a science, thought, idea and even the concept of accounting theory. With a deconstructive idea and mindset, postmodernists want to convince intellectuals that by holding on to these principles can achieve various things that become dreams in the life of the contemporary era (Soll, 2016). Here are the results of the pairing of the paradigms of modernism and postmodernism:

The belief that humans can be enlightened, empowered, and emancipated through critical theorists is the impact of a sense of injustice on the meaning and practice of the science of accounting, so that it will further lead to rational evolution in social and life arrangements that result in changes in practices and policies that considered irrational and oppressive to accounting (Brown & Dillard, 2015). The meaning and definition of accounting as "the process of identifying, measuring, and communicating economic information to allow adjustments and decisions informed by users of information" (AAA, 1996), turns out to lead to more meaningful accounting on technical definitions (Dillard, 2015)) and also accounting tends to be a business based on the formal system which is expressed in a number (fundamentally) in the past, present, and future financial actions of the business (Soll, 2016). This is a lie on the meaning of accounting "objective reality" which is actually relative, therefore Argyris and Schon in Belkoi (2004) argue that one must step out of the system, so accounting will be more meaningful.

This definition also explains the domination of capitalist ideology through the accounting profession, if the accounting profession accepts the domination of the capitalist power then the accounting practice will become the arm of the information technology tool of the capitalists, in

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other words the capitalist forms the ideology of the accounting profession. (Brown & Dillard, 2015; Ashraf & Uddin, 2015), Gilling, as reported by Burchell et al. (1985), defines "professional ideology" as follows:

"All professions have a defined ideology, which is a general meaning; build a world mindset and perspective for the profession. This pattern of thought determines professional activities, their problems, and an adequate approach to the problem. Professional behavior for the environment is a matter of perception of the environment. Once the environmental image is built, then the behavior will be determined by the image and the reference frame created (p. 69)."

Accounting from a functionalist point of view is based on the idea that state change, usually determined as an economic event, or transaction occurs. Although there are differences in focus and application, the development of critical theory is seen as complementary, originating from the same origin and having the ultimate goal the same to achieve accountant enlightenment in understanding accounting.

Seventh, Criticism of critical social science today provides a reason for questioning the views of functionalists. Mattessich (1964) said that criticism theory currently does not care about efforts to overcome alienation but only focuses on the technical assessment process, where assessment is defined as objective value based on the concept of marginalist economy. As an example of a monetary value assumption, it is a reductionist (reducing the meaning) objective environment and cannot be changed. This reflects a reduction in human labor to the value of human commodities. Social change will be considered only indirectly, and reflected, in the economic object and its assessment. Brown & Dillard, (2015); Ashraf & Uddin,(2015) shows a "new accounting problem" which seems to move towards accounting based on alternative philosophical assumptions. Marx's theory of work values can be classified as radical structuralists. In this case, the main difference between functionalist perspectives is social orientation. Malmlose, (2015) proposal is based on conflict and structural

contradictions that ultimately overcome problems. Tinker argues that accounting is the result of social construction and social development. Accounting is technology or "the logic for appropriating material production through economic exchange", because it reflects the prevailing ideology. Accounting "is ultimately an ideology because it facilitates the appropriation of value over a process that has no major logical basis. Malmlose, (2015) also argues that accounting is a measure of contemporary systems, and reveals, the index of accumulated wealth but not concerned with distribution problems.

3. RESEARCH METHOD

Epistemologi Deconstruction as Postmodern Paradigm

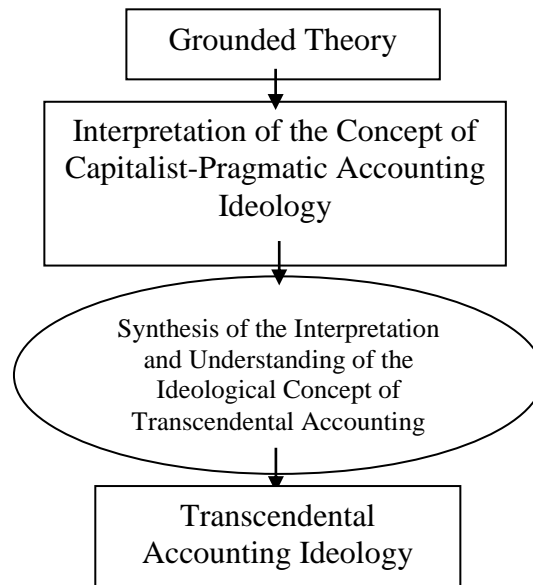
Deconstruction is a postmodern taste that is most often cited and felt most in the changing paradigm of social research. Deconstruction is a postmodern breakthrough towards modernistic thinking that is functionalistic, structuralist and paradigmatic. Postmodern deconstructs functionalist thinking that seems to maintain capitalist establishment, deconstructs the structuralist conventional meanings and seeks new meaning, so that postmodern is also called poststructuralist (Shahid Khan. 2014).

Research Approach

In qualitative research also known as grounded research methods, qualitative research methods that use a number of systematic procedures to develop theory. This grounded theory is arranged inductively, from a phenomenon (Strauss and Corbin, 2003: 12 in Shahid Khan. 2014). The purpose of Grounded Theory Approach is data theorization which is a method of compiling theory that is oriented to action or interaction, because it is suitable for research on individual, group, or collectivity behavior. This research does not depart from a theory or to test a theory, but departs from the data towards a theory (Shahid, 2014).

Grounded research is very good to use when researchers want to build and develop a theory, both substantiated, formal theory in a set of property codes and in theoretical discussions.

Figure 1. Research Framework



4. RESULT AND DISCUSSION

The capitalistic spirit that directs rationality to a number of people's behavior is an important proportion that is dominant in a number of basic concepts of accounting theory. So that the capitalistic spirit as an ideology and social force that is so strong also merges with the accounting ideology. The development of accounting through paired bookkeeping is closely related to the capitalistic spirit as a driving force that motivates and directs humans to form business entities to achieve optimum profit maximization.

Consequently if the postmodern paradigm enters as an accounting ideology discourse in the form of ideas then: First the idea in accounting science will give more appreciation to nature which is then actualized by the existence of environmental accounting and social responsibility as a critique of the modernist movement that exploits nature. Second Accounting ideas that emphasize the importance of language in human life with all of its complex concepts and analysis, and then many accounting studies that use hermeunistic approaches in finding answers, this as an antithesis of the condition of modernism on the power of interpretation of the accounting profession institutions to the definition of accounting. Third, the big idea of accounting is to reduce admiration for science, capitalization, and technology that emerge from the development of modernism so that accounting is used as a tool to achieve profit only. That way accounting will be more open and find part of accounting itself in contributing to the development of human society. Fourth, accounting ideas to be more open, the

importance of inclusiveness in accepting the challenges of other sciences related to accounting.

Deconstruction of Modern Accounting Ideology

In Islamic teachings there are various kinds of values that can be explored to be used in everyday life. These values start from values related to relationships with God, relationships with fellow beings, to values in behaving. The study of ideology in science is one of the main differences between modern (Western) ideological views and Islamic ideological views. In Islam, science must be based on values and must have functions and goals. In fact, according to Cordery, the value of science is the value. Knowledge without value like a body without spirit which means useless (Menezes, 2017; Cordery, 2017). In Al-Quran there are many kinds of values that can be used to develop knowledge, especially in bermuamalah, including monotheism, trust, mashlahah, sincere, l adl, ihsan, istikhlaf, fraternity, shiddiiq, qanaah, and so on. Tawhid is the main principle in religion. This principle shows that every human being is created in the same position and no one should position himself as worshiped and others are worshipers but the only thing that can be worshiped is Allah, the Lord of the universe. The task of humans is not to eat and enjoy other lives as other creatures, but to carry out the mandate to worship Allah the One, do good to get His pleasure, prevent munkar and hold fast with a strong rope (Islam), and be patient in facing every trial.

Amanah is the opposite of treason, is a moral trust or responsibility for all duties or obligations

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carried out by a person, including everything that Allah has assigned to His servants (Irsyadillah, et al. 2018). As for the mashlahah in the economy according to Bryer, (2012) is all production activities must be able to provide maximum benefit to consumers and producers that can be realized in various forms, including fulfillment of human needs at a moderate level, finding community needs and fulfillment, preparing inventory and services in the future, and not damage the environment just for the sake of getting material benefits or meeting the needs of humanity. Meanwhile, according to Malmlose, (2015); Oldroyd, (2015) and Soll, (2016) mashlahah is all forms of goodness that are worldly and ukhrawih, material and spiritual, as well as individual and collective dimensions. While sincere is to steal acts solely seeking the pleasure of Allah and purifying actions and all forms of worldly pleasures (Qardhawi, 2004: 13).

While I is an abstract noun derived from the verb adala which means: first, straighten or sit straight, amend or change; second, run away, leave or evade a wrong path to the right path; third, equal or equal or equalize; and fourth, balance or balance, comparable or in a balanced state (state of equilibrium) (Kadduri, 1984: 8). Ihsan is doing good deeds because it is based on love so that these good deeds exceed the existing provisions.

Istikhlaf, is anything who possessed by humans is entrusted by God. Thus God is the All-Owning of all and who is in this world. It was happened while fraternity is a unified relationship between mankind, between humanity and other people, and between human beings and their environment. Whereas shiddiq is a match between speech and reality or between conditions that are seen with the sound. Furthermore, qanaah is accepting what is and is grateful for the gift of God. The formulation of an annual accounting ideology is carried out by constructing a yearly ideological value, namely: monotheism, trust, mashlahah, sincere, 'righteous, ihsan, istikhlaf, fraternity, shiddiiq, qanaah which will become the base line in the accounting profession thinking pattern. Because accountants are part of social actors, these values are used as guidelines for the attitude of their profession.

Servant Ideology as Accountant Compliance

Our lives are not due to our own strengths or desires, but are the blessings of countless other lives that support our lives (Xu, et al. 2018; Kukreja, et al.

2016). According to Malmlose, (2015) Islamic economics is an economy based on divinity. This system starts from God, aims at the end of God, and uses means that are not free from God's rules (Malmlose, 2015; Oldroyd, 2015; Soll, 2016). This shows that, ownership of the norm applies to the norm, namely that the property is only a form of deposit from the true owner, namely God while humans only as managers who must obey His owner. With this understanding, a Muslim businessman realizes that he works on God's earth with the power of Allah, and through means from Allah. He works according to the law of causality and this is also what God does. So if later he gains profit or property, it is the treasure of Allah entrusted to him. God is the one who created the treasure and He is the true owner. The human being is only the guardian of the trust given to him. Therefore, everything that belongs to humans, including him, belongs to God and the property he possesses is the deposit of God that must be maintained and accounted for. All the work of human beings requires material from God's creation so that humans only use God's objects, not create their own things. That is to say, humans only change material to fulfill their needs and not create material.

5. SUMMARY AND LIMITATIONS

Accounting as a language, accounting as a record of past events, accounting as the current economic reality, accounting as an information system, accounting as a commodity, and finally, accounting as an ideology. At present the accounting ideology is capitalist pragmatism, which calls for an ideology with the theme of economic liberalism. The reality of accounting today is a tool to legitimize capitalist circumstances, socio-economic and political structures. Accounting is a false form of awareness which is a tool for mysticism rather than providing correct information about the social relations that make up the production institution. Capitalistic accounting information will also form a network of capitalistic power. It is this power network that finally binds and divides humans in the misery of capitalism. In the end the reality created by modern accounting ideology is a reality that is not ideal. Should be an ideology, accounting is a reality that is full of ethical values. Ethics in which there is control of the power of God that will influence the users of accounting information to always act ethically to humans, the natural environment and their God.



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