



Meaning And Form Of Financial Accountability Of The Hadrah Nur Adirasa Congregation In Madura Indonesia

**Syahril¹, Mohammad Hidayaturrehman², Satia Nur Maharani³, Norazida
Mohamed⁴**

¹Faculty of Economics and Business, Wiraraja University Madura Indonesia

²Wiraraja University, Madura Indonesia

³Faculty of Economics and Business, University Negeri Malang Indonesia

⁴Accounting Research Institute and Faculty of Accountancy, Universiti Teknologi
MARA (UiTM), Shah Alam, Malaysia

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Abstract

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Hadrah is one type of traditional art with Islamic nuances which is still preserved. Good financial management certainly has an effect on maintaining the sustainability of the hadrah group. The party who has been given the mandate in financial management can be responsible for all financial activities in order to build trust. In this case, the researcher considers that accountability needs to be interpreted and revealed in more depth in the form of accountability both vertically and horizontally. This study aims to analyze the meaning and form of accountability in adolescent Jami'yatul hadrah Nur Adirasa in in Ketupat Village, Raas District, Sumenep Regency, using a qualitative method with a ethnography Study approach. Data collection techniques in this study were in the form of observation, documentation, and in-depth interviews. The results showed that the meaning of accountability in adolescents Jami'yatul hadrah Nur Adirasa accountability was interpreted as a vertical accountability relationship, namely accountability to Allah and horizontal accountability, namely accountability to members by prioritizing the nature of trust. The form of accountability in Jami'yatul Hadrah Nur Adirasa adolescents can be seen from two perspectives. First, the form of vertical accountability is in the form of faith and piety that everything we do will be held accountable later before Allah SWT and the form of vertical accountability is also the sincerity of the management in carrying out the mandate. Second, the form of horizontal accountability in the Jami'yatul Hadrah Nur Adirasa youth group is in the

form of making simple financial reports that are only cash in and cash out because they are easily understood by the management and members before being informed to members once a month after being approved by the management.

✉ Corresponden Author
Syahril

Email:
syahril@wiraraja.ac.id

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INTRODUCTION

Indonesia is famous for a variety of unique arts in each region, because of its uniqueness, art becomes one of the valuable assets and an endless source of wealth if we all Indonesian people can manage and preserve this art. Like one of the traditional arts, namely hadrah. Hadrah art is one type of traditional art with Islamic nuances which is still being preserved. Emaluta et al. (2020) said "At first hadrah was only an activity carried out by Sufis, namely chanting praises to Allah SWT by standing, swaying, rhythmically in groups."

Paranoan, (2015) added "Every culture has an accountability system that is expected to create certainty, order, and control but the nature of the existing culture." According to Khalis, (2018) "In the context of Islam responsibility is attached to each individual for the performance carried out, both vertically and horizontally". In this case, Accountability is an important indicator that needs to be applied by any organization in which there is financial management. Financial accountability is carried out so that the sustainability of the organization can be maintained, the form of accountability is carried out not only to humans but also to God.

Jami'yatul hadrah Nur Adirasa is one of the traditional arts with Islamic nuances that is still preserved. The art has its own charm for every listener or who watches it. Traditional art among Muslims, namely hadrah art, has Islamic content in it through chanting sya'ir sholawat accompanied by traditional musical instruments in the form of tambourines and accompanied by raddat dance. As time goes by, the youth of Jami'yatul hadrah Nur Adirasa is in great demand by the community by being invited to various events such as at weddings, walimatul akhikah, commemoration of Islamic holidays and haflatul imtihan. In addition to being done to enliven the event, the hadrah performance was carried out because it was a tradition of the people of Ketupat Village as a form of gratitude to Allah SWT.

In this case, to maintain the continuity of the art of hadrah, of course, it does not escape good financial management. Jami'yatul hadrah teenager Nur Adirasa uses accounting reporting in terms of financial management. Therefore, financial management is important to be accounted for in order to avoid unwanted things in order to preserve the arts. It is said that the Jami'yatul Hadrah youth, Nur Adirasa, has carried out financial records well using a simple method, namely recording both cash receipts and disbursements whose financial records are recorded using Microsoft Excel, while the information on the hadrah group's financial accountability report is carried out at the end of every month by the treasurer of the Jami youth group. 'yatul hadarah Nur Adirasa. However, this certainly cannot be used as a reference that the hadrah congregation's accountability practices have been going well and correctly. As a religious organization, besides having to pay attention to the obligation to account for the use of funds to all youth members of Jami'yatul hadarah

Nur Adirasa, the hadrah group is also required to pay attention to several spiritual aspects in carrying out its accountability practices.

Based on the above background, there is an implicit discussion and there are also ongoing phenomena related to the meaning and form of accountability. Accountability practices obtained from academics and ordinary people are certainly very different, this is what attracted the author to conduct research related to financial accountability of hadrah pilgrims with an ethnographic approach. Paranoan, (2015) said "From a cultural perspective, every culture has an accountability system which is expected to create certainty, order, and control but the nature of the accountability system will depend on the existing culture". Thus, the ethnographic approach is an alternative to research on cultural or social phenomena between people and groups that can be chosen as technical research that focuses more on multiple perspectives, cultural and social inequalities that can give different meanings. Therefore, the authors decided to give the title of the study "The Meaning and Form of Financial Accountability of the Hadrah Nur Adirasa Congregation in Ketupat Village, Raas District, Sumenep Regency, Madura Indonesia".

LITERATURE REVIEW

Triyuwono, (in Asmasari and Kusumaningtias, 2019) explains that the sharia enterprise theory balances materialistic values with spiritual values, egoistic and altruistic values. The influence of the balance value causes the sharia enterprise theory to not only care about individual interests but also to other unrelated parties. The sharia enterprise theory has a broader concept of accountability by providing vertical and horizontal forms of accountability.

According to Khalis, (2018) In the context of Islam, responsibility is attached to each individual for the performance carried out, both individually. vertical or horizontal. Allah SWT warns by His words:

وَلَا تَقْفُ مَا لَيْسَ لَكَ بِهِ عِلْمٌ إِنَّ السَّمْعَ وَالْبَصَرَ وَالْفُؤَادَ كُلُّ أُولَئِكَ كَانَ عَنْهُ مَسْئُولًا

Meaning: And do not follow what you have no knowledge of. Verily, hearing, sight and heart, all of which will be held accountable." (Q.S. al-Isra [17]: 36)

Khalis, (2018) also states that the verse above explains that as a believer, you must behave in a trustworthy manner, be careful, thorough and more careful in doing work and carrying out any tasks assigned to you, because their performance is recorded, assessed and will be held accountable even even in matters of hearing, sight and heart, all of this will be questioned. Meanwhile, Kalbarini and Suprayogi, (2015) explain that Accountability is a way of accountability of management or trustee to the trustee for the management of the resources entrusted to him either vertically or horizontally.

Triyuwono (in Sari et al, 2018) states that there are two forms of accountability, namely Vertical Accountability which is a form of accountability to God. Humans are given the mandate to manage the earth based on God's will (the will of God). In this case, humans have obligations and accountability to God. Then Horizontal Accountability which is the result of the relationship between agents (management) to society (stakeholders) and nature (universe). In this case, it means that the relationship requires accountability to the people involved (stakeholders) and the natural environment (universe).

According to Dinanti and Nugraha, (2018), financial statements are financial information of an organization in a period that describes the performance of the organization. Haryanti and Kaubab, (2019) stated that in other words, financial statements or other forms of reports related to the financial position needs to be a

serious concern and needs to be reported to the public so as not to disturb and arouse suspicion between the administrators and the congregation.

Based on PSAK Number 45 of 2011 (in Dinanti and Nugraha, 2018) it is stated that the presentation of financial statements includes a statement of financial position at the end of the reporting period, activity reports and cash flow statements for a reporting period, and notes to financial statements.

Emaluta et al. (2020) states that according to language, hadrah comes from Arabic, namely hadhoro-yahdhuru-hadhrotan which means presence. However, in community terms, hadrah is defined as the rhythm produced by the sound of a tambourine known as tambourine music. Emaluta et al. (2020) also added that in the beginning, hadrah was an activity for Sufis which usually involved calling for the attributes of the almighty Allah (Al-Hayyu), and could be done standing up, rhythmically and swaying in groups.

RESEARCH METHODS

Based on the description contained in the background, in this study the author uses a qualitative approach because it is a type of naturalistic research that can be interpreted from a phenomenological view based on facts and conditions in the field. This type of research uses an ethnographic approach. According to Spradley (in Salle, 2015) "Stating that ethnography is an activity to describe a culture in which the main goal is to understand a view of life from the point of view of the natives." 2009:92-99) to be easily understood by researchers and others including data reduction (data reduction), data display (data display) and conclusions (verification).

The type of data used in this study is subject data, subject data obtained from key informants and supporting informants in the form of an opinion or opinion related to research, while the data sources selected by this study are primary data obtained and collected directly by researchers from the results of observations, documentation and in-depth interviews with key informants and supporting informants related to the research. The data validity test in this study used two triangulations at once, namely source and theory triangulation. Ketupat Village, Raas District, Sumenep Regency, Madura.

RESULTS AND DISCUSSION

Hadrah is one of the traditional arts with religious nuances which is still being preserved. In addition, hadrah art is an alternative, especially for young people, to invite them to increase our faith and obedience to Allah and the Messenger of Allah. Jami'yatul hadrah youth Nur Adirasa is a hadrah art that was founded in 2000 with 75 male members in Ketupat Village, which is located in Raas sub-district, Sumenep district. The group has a meeting schedule every week, namely Monday night at the residence of one of the hadrah pilgrims who get the social gathering. At every performance, the youth jami'yatul hadrah, Nur Adirasa echoes the chanting of the sholawat sya'ir accompanied by the traditional musical instrument tambourine accompanied by dance movements commonly known as the raddat dance. Jami'yatul hadrah youth, Nur Adirasa, are often invited to various events, such as at the wedding ceremony, Walimatul Akikah, Walimatul Hitan, commemoration of Islamic holidays and haflatul imtihan. In addition to being done to enliven the event, the hadrah performance is performed because it has become a tradition for the people of Ketupat Village as a form of gratitude to Allah SWT.

In maintaining the continuity of the arts, it is obligatory to convey accountability not only to humans but also to Allah SWT. It is known that the Jami'yatul hadrah youth Nur Adirasa manages finances consisting of cash in and cash out. Where cash inflows mostly come from the sincerity of all hadrah members while cash out is used

for the sustainability of the hadrah art collection itself. Therefore, it is obligatory to submit financial accountability to members.

Based on the results of the research obtained by the researcher from the results of interviews conducted by several informants consisting of administrators and hadrah members in Ketupat Village, Raas Sumenep District, showing the phenomena that occur in the financial accountability of Jam'yatul hadrah Nur Adirasa this phenomenon, one of which is a related statement. financial management carried out by a collection of hadrah consisting of income and utilization of funds. Based on this statement, the researcher considers accountability to be interpreted and disclosed in a more in-depth manner, which can be described as follows;

Based on the results of interviews conducted by several informants, it can be concluded that the meaning of vertical accountability has been known and understood by the youth of Jami'yatul hadrah Nur Adirasa who stated that vertical accountability is accountability to Allah SWT in the form of worship. expected to be honest in being responsible for every finance that is managed. Because it involves a relationship to God so that it can be said as a heavy responsibility. Accountability to Allah is also the basis for what will be done, especially in managing the finances of Jami'yatul Hadrah Nur Adirasa teenagers.

In addition, accountability to Allah SWT can then be described again in horizontal accountability. From the results of interviews conducted horizontal accountability describes a relationship between financial responsibility and youth members of Jami'yatul Hadrah Nur Adirasa. In this case, people who have been trusted in carrying out responsibilities must also be mandate in providing financial information to all hadrah members so that they can be accounted for.

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This is in accordance with the letter Al Isra' Verse 36, namely Khalis, (2018) which states "The verse explains that as believers, they must behave in a trustworthy manner, be careful, thorough and be more careful in doing work and carrying out any tasks assigned to them, because His performance is recorded, assessed and will be held accountable, even in matters of hearing, sight and heart, all of that will be questioned."

In addition, based on statements related to the meaning of accountability, it can be concluded that Jami'yatul Hadrah Nur Adirasa youth accountability is interpreted by the hadrah management as a vertical accountability relationship, namely accountability to Allah and horizontal accountability, namely accountability to members by prioritizing the nature of trust. This is in accordance with the Shari concept. 'ah Enterprise Theory. Kalbarini and Suprayogi, (2015) stated "The important thing that underlies the establishment of the Shari'ah Enterprise Theory concept is God as the main source of trust and resources owned by stakeholders.

These resources are attached to a responsibility in the use, methods and goals set by the Trustee.

Based on the results of interviews obtained from several informants in the form of vertical accountability in the hadrah collection, it can be concluded that the vertical accountability in the hadrah collection is in the form of faith and piety that everything we do will be held accountable in the future before Allah SWT. With this sense of faith, we will be careful and thorough in carrying out responsibilities for what has been mandated. Another form of vertical accountability is the sincerity of the management in carrying out the mandate, the hadrah management also strives to be able to function the Jami'yatul Nur Adirasa youth hadrah collection as it should, especially in terms of inviting the community, especially the youth of Ketupat Village, in terms of worshipping Allah SWT.

While horizontal accountability in Jami'yatul Hadrah Nur Adirasa youth from interviews with several informants stated that the form of horizontal accountability in the Jami'yatul Hadrah Nur Adirasa youth group was in the form of making hadrah financial reports. In this case, financial records must be carried out in order to avoid suspicion or unwanted things between the management and members. The financial report is then informed by reading out every occurrence of financial transactions once a month such as providing information regarding cash in and cash out and reading out how many remaining balances exist after confirmation to the chairman and secretary.

In this case, Shariah Enterprise Theory is also applied in Pamela Supermarkets. Hadrah Nur Adirasa can continue to grow and avoid unwanted things. This is in line with the Shariah Enterprise Theory that Kalbarini and Suprayogi, (2015) stated "Shariah Enterprise Theory teaches that the essence of ultimate ownership is in the power of Allah, while humans are only given the right to manage (khalifa fil ardh). Humans are required to be accountable for all activities to Allah vertically, and then elaborated again in the form of horizontal accountability to other human beings as well as to the natural environment.

Then from the results of the interview, the recording of hadrah financial statements used simple records and had not used records in accordance with PSAK No. 45. This was because neither the management nor the members of the hadrah group understood how to do financial records in accordance with the standard. Hadrah management only uses financial records that can be understood not only by the management but all members of the hadrah group. In this case, although the level of understanding of the youth management of Jami'yatul Hadrah Nur Adirasa towards financial standardization is still minimal, the hadarah management has carried out financial records and management properly so that it can produce good financial accountability and can be understood by all its members.

CONCLUSION

1. In accordance with the discussion that has been described above, it can be concluded that the Jami'yatul hadrah youth Nur Adirasa interprets accountability in two ways. First, namely vertical accountability. In this case, the youth of Jami'yatul hadrah Nur Adirasa accountability is interpreted by the hadrah management as a vertical accountability relationship, namely accountability to Allah and horizontal accountability, namely accountability to members by prioritizing the nature of trust.
2. The form of accountability in the Jami'yatul Hadrah Nur Adirasa youth group can be seen from two perspectives, namely the form of vertical accountability and the form of horizontal accountability. The form of vertical accountability in the hadrah collection is in the form of faith and piety that everything we do will be held accountable in the future before Allah SWT and the form of vertical accountability is also the sincerity of the management in carrying out the mandate. The form of

horizontal accountability in the Jami'yatul Hadrah Nur Adirasa youth group is in the form of making simple financial reports which are only cash in and cash out because they are easily understood by the management and members before being informed to members once a month after being approved by the management. The recording of reports has not used records in accordance with PSAK No. 45 because no one has understood how to do financial records in accordance with these standards. Hadrah management only uses financial records that can be understood not only by the management but all members of the hadrah group. Although the management level of understanding of financial standardization is still minimal, the hadarah management has carried out financial records properly so that it can result in good implementation of accountability.

SUGGESTION

1. For hadrah group administrators, it is hoped that they will maintain the responsibility and mandate given by all hadrah members, namely by managing finances properly and regularly informing the finances of the hadrah group in order to avoid distrust. and it is necessary to hold socialization related to the importance of implementing financial accountability so that it can also be applied by other organizations so that they can develop more.
2. For further researchers, this research uses an ethnographic study approach, so future researchers are expected to conduct similar research with a different approach, namely using a phenomenological approach.

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