

RAISING ISLAMIC SPIRITUAL AWARENESS: Framework for Building Prophetic Accountability in Indonesia

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ABSTRACT

This article aims to build accountability practices for the budget process based on a prophetic spirit, namely shidiq, amanah, tabligh, and fathonah, to cultivate accountability by prioritizing the community's interests. The methodology used is phenomenological and involves collecting primary data through observation, direct participation, and interviews. This research was conducted in the village of Kembang Mayong, Jepara, Central Java, Indonesia. This research was conducted in 2019, 2020, and 2021. Secondary data used in the analysis included interpretations of Koranic holy verses and prophetic hadiths on leadership, community, social, and accountability, as well as examples of the Prophet Muhammad SAW's behavior. This study generates a new model of accountability in Indonesia, namely the development of a pious person as a sincere person with a pure soul free of arrogance, as well as prophetic teachings and teachings as a solution to the practice of accountability in a su' (bad) budget process.

Keywords: accountability practice: budget process; prophetic spirit accountability; village finance

Introduction

It is important to practice accountability in the village budget process, starting from planning, implementing, monitoring, and reporting on accountability (Zainuddin, 2018). Indicators of success and failure of village governments in the practice of budget process accountability are measured by the level of compliance and adherence to applicable regulations. As well as reflecting village government compliance and compliance with current regulations (Permendagri 2021); (Permendagri 20/2018; regarding financial management 73/2020), Permendagri 73/2020) "concerning village management supervision" also facilitates (Dwi Febri Arifiyanto Kurrohman, 2014) the distribution of funds and increases people's trust (Zainuddin, 2018) as well as community involvement in managing village funds (Taufik & Basri, 2022) (Prema et al., 2021). In fact, village officials are unable to properly account for village funds. As in research (Handayani, 2018), not all village officials have knowledge of "village financial management." As a result, the ability to absorb the budget is low, and the disbursement of village funds is also hampered. In line with that, (Anisah, 2021), reveals that corruption in the realization of village funds still exists.

The same phenomenon also occurred in Sengonbungel Mayong Jepara Village, where there was a deviation in the management of village funds that required the regent to temporarily reorganize the village head because he was involved in a corruption case (Jumaiyah & Wahidullah, 2019). According to several community leaders in the village of Kembang Mayong Jepara, in the same district, the practice of budget process accountability is still far from regulations (Permendagri 20/2018) regarding village financial management and (Permendagri 73/2020) regarding village financial supervision. It is evident that village finances are not based on "transparent, accountable, participatory principles" and are not carried out in an orderly and budgetary manner, in the sense that stakeholders, such as RT heads and RW heads, are only partially involved in making budget planning decisions. As a result of this practice, many people do not receive assistance such as Family Hope Program (FHP) assistance, Non-Cash Food Assistance (ANFA), direct assistance cash from village funds (DACVF), direct cash assistance from the central government (DCA, Ministry of Social Affairs), or Old Age Social Security (OASS). This means that the distribution of village funds is not on target. What happened was inseparable from the patronage hegemony that occurred in the internal village, which prioritized class interests and shifted the position of other social groups. The group here means those who have succeeded in carrying the elected village head. In addition, the village budget is not used to meet the primary needs of community groups equally. The recognition of the Kembang village community stated that the wells have been dry for 4 (four) months each year and there has been no solution to this problem. Where water is the most urgent need in everyday life.

Much previous research on public accountability practices has been carried out, including the first focusing on the role of village officials in implementing village fund finance and human resources in using village fund finance and their responsibilities, with the result that there is still misuse of village fund finance (Handayani, 2018) (Anisah, 2021) (Jumaiyah & Wahidullah, 2019) (Zainuddin, 2018) Both focus on the accountability and transparency of village officials (Hafiez Sofyani, Suryo Pratolo, 2021) (Asang & Rusdi, 2020) (Nur et al., 2021).

The results of this study are the implementation of orderly village financial management, budget discipline, and transparency, but the lack of knowledge of village officials in financial recording makes accountability less accountable. The accountability model is the third focus (Basuki, Ayudya FitriK ristina Setyowati, 2019). The research resulted in a democratic community forum, making Panggungharjo Village a village with national achievements that fulfills them. Accountability according to regulation is accountability vertically, but accountability problems occur where the democratic system reflects biased accountability so that answerability accountability appears horizontally.

Accountability practices offered by previous research refer to existing regulations and only talk about accountability in the financial sector, where this accountability does not rule out the possibility of engineering as a result of behavior that is irrational, unethical, and immoral and ultimately has no integrity and does not solve the problem. Accountability practices that are detrimental to village finances. Real evidence of corruption is increasing. (Fauzanto, 2020) (Manihuruk, 2019) (Asmar et al., 2021) (Widiyani et al., 2021) Corruption does not occur for no reason; human resources can be trained in how to deliver accountability practices in the budget process, but if this is not accompanied by a healthy soul, good morals, where this good character comes from the heart, and strong faith, then what happens, as we see everywhere? Corruption cases stalk village finances, which should be felt by the information system used by the government as an internal control over village finances still does not reduce corruption rates. Among previous accountability studies, not much has been said about the concept of the prophetic spirit, where this concept will return humans to the holy spirit by uniting themselves with the creator to achieve a calm soul (Bobby Briando, Muhamad Ali Embi, Iwan Triyuwono, 2020) produces good morals, ethics, and behavior; virtuous behavior is reflected in the practice of budget management accountability.

With the various problems that exist, the research objective is to build accountability practices for the budget process based on a prophetic spirit, namely shidiq, amanah, tabligh, and fathonah, to cultivate accountability by prioritizing the interests of the community. The paradigm used with a spiritual approach, the spiritual paradigm, is a guide for the village government to return to the divine creator.

The contribution of this article is to build kaffah awareness, namely the awareness that what belongs to property, power, community legitimacy, perfection, and even the universe, is entrusted by Allah SWT. The concept of the accountability practice of the budget process has prophetic spiritual values, namely Shidiq, Amanah, Tabligh, and Fathonah, in harmony side by side with positive effects in the soul, physique, behavior, thought, dhikr, and good deeds that will return Allah's servants to the right path without tyrannical behavior, namely honest leaders who are trustworthy, responsible, and intelligent in all their actions; all of this is part of the elaboration of holy souls to the ruhul Qudus in the end to the blessing of Allah SWT.

To answer research problems, researchers used primary data collection techniques through observation, direct participation, and interviews conducted in 2019, 2020, and 2021. Observations were carried out in detail for three consecutive years on research objects, including the welfare of the village community, work programs, and the realization of work programs from community proposals. Meanwhile, direct participation was carried out by researchers involved in discussing a complex case, namely its relation to land and stone mining in the village of Kembang Mayong, Jepara.

Interviews were conducted with several informants, namely officials (village heads), RT heads, community leaders (poro yais), and the community. Semi-structured interviews were conducted with questions that led to research problems in order to obtain reliable information, resulting in more accurate, honest, and in-depth data.

Data analysis occurs at several levels. On the first level, normative data obtained from a literature review on previous research on village accountability practices is analyzed and evaluated to find research questions. The second level is reducing empirical data from observations, experiences, and interviews. Reduction is used to find key sentences that are related to the theme of the research being carried out, so that the problems discussed are measured systematically so that they are easily understood by researchers. The next phase determines the research framework. This phase begins with examining the intentionality of the noema and noesis domains in village financial accountability (VFA). Noema focuses more on observed objects such as observation notes, experiences, and interviews. While noesis is more about understanding subjectively how institutions operate in the administrative process, while the monk explains how the community interprets VFA. The second phase is the epoch. Epoche is carried out by scrutinizing information individually in order to identify the key issues of each individual involved. The following phase is eidetic reduction, which is accomplished by describing and describing field findings, and it is from these phases that the meaning contained in the phenomenon regarding VFA practice is sought.

The informants selected in this study consisted of three (3) elements, namely the bureaucracy, which consisted of village officials and heads of RTs. The two stakeholders consist of Poro Yai and three communities. All the informants who have been selected are key in this research because these three elements are important people in village positions. Officials wield authority over the village's finances. The head of the RT is the most important part of collecting basic community data. Meanwhile, stakeholders, which include poro yai, are community leaders who are widely respected. His teachings are adhered to without having to create rules. While the community is the object of a work program that shares the good and bad performance of the village, The informants are listed in the following table:

Table 1. List of informants' names (disguised)

Informant Name	Position
Palgunadi	a village head
Raditia	Head of RT.
Yafiq	Kiyai
Malik	Public

The phenomenological stages that will be carried out by researchers will be briefly seen in the following chart:

Table II Phenomenological Stages

Phenomenological Stages	Steps	
<i>Noema</i>	Ordinary Noema	Focus on observed objects such as notes from observations, experiences and interviews.
	Islamic Noema	The observed object is inseparable from Islamic values. Like Siddiq in terms of recording.
<i>Noesis</i>	Ordinary Noesis	subjective understanding of how institutions operate in the administrative process.
	Islamic Noesis	The institution will operate in accordance with the teachings of the prophet, namely: sidiq, amanah, fatonah, and sidiq .
<i>monastic</i>	Ordinary <i>monastic</i>	explanations and how people interpret VFA.
	Islamic <i>monastic</i>	VFA should be rooted in the Koran and Hadith
<i>eidetic reduktion</i>	Ordinary <i>eidetic reduktion</i>	describe and describe field findings.
	Islamic <i>eidetic reduktion</i>	Field findings are parsed from the side of the Qur'an and Hadith.

Spiritualization as a basic paradigm

The spiritual paradigm is present as a gift from God the creator. The presence of this paradigm coincides with the many communist-leaning people who consider technological progress as part of a substitute for the existence of God. This knowledge coincides with the presence of neoliberalism, which is directed at economic interests with its devices (technology) (Mulawarman, 2014) by prioritizing rationalization (Thomas, 2019), where excessive rationalization is half of shirk, that is, humans who double God. The motivation for using the Prophetic Spirit paradigm as a holistic perspective is that reality is based on spirituality, which builds the practice of budget process accountability that returns to the teachings of Allah SWT by synergizing the prophetic teachings of Shidiq, Amanah, Tabligh, and Fathonah compared to other paradigms. Besides that (Ayudia, Sokarina Triyuwono Iwan, Irianto Gugus, 2019), the prophetic spirit paradigm provides space for each individual to return to God and the teachings of the prophets as a guide for living a sincere life.

Realizing that human nature is a spiritual being Spiritualization is an integral part of the essence of human existence in space and time. Spirituality is a clear essence of human existence at some point. Spirituality is a fact, a reality inherent in all human reality. The form of human spirituality is not an accidental element but a truly essential human element that defines human characteristics manusia (Faktisitas & Heriyanto, 2018). Without this spiritual aspect, people cannot live humanely or experience a mental crisis. There are two aspects that will make humans more humane in life. The first is a moral aspect (Tangney et al., 2007) in which morals will shame individuals who commit fraud. The second is the spiritual aspect, where this aspect will unite the individual with thoyibah behavior based on God's guidance through His holy book through their togetherness with God, who is azza wajalla. These two aspects are key to the adaptation of the budgeting process and the practice of accountability in reporting "village fund finance." This aspect comes from the individual self and comes from God as a guide for thinking creatures on earth to carry out a Shidiq and Amanah life. The essence of shidiq is that a person is able to unite himself with honesty, words, and deeds in all actions, both visible and invisible (Mustaghfiroh et al., 2021). Trust is the foundation of human relationships as living beings interacting with other humans in order to live a good life (Agung & Husni, 2016). In the Koran, the Islamic holy book, the meaning of amanah is broader, namely talking about faith that brings piety (Abidin, Zainall, 2017). Whereas this piety keeps people from lying (riya' nature), arrogance, when an individual is present as a leader, it reflects accountability not only to his superiors "because of regulations," but the individual will be present with all the honesty that can be accounted for before God on the day of yaumul reckoning.

This view emphasizes the importance of the fact that one of the basic human characteristics has a spiritual form. This means that humans have the capacity to act, to blame, and to act in a good way. Linking this to the process of agreement, each individual is certainly able to set aside ego and prioritize the needs of society. Society is born from a group of individuals whose lives are inseparable from a culture that has a noble tradition in the development of spiritual forms. The development of spiritual forms occurs differently in each culture. Spiritism thrives in human cultures in various parts of the world. Spiritualism is part of an independent and autonomous attitude in the development of human spirituality (Mustaghfiroh et al., 2021) (Arivia, 2017). As humans develop aspects of human spirituality, all existing religions definitely prohibit goodness. Each religion displays a form of spirituality in different ways. Spiritual expression of life personally by exploring the intuition of the human soul of each individual. In searching for the soul, the wordless person can achieve the highest bond with other metaphysical substances (Friedland, 2013). This reality is only possible for people in conditions of solitude, loneliness, and the union of the individual soul with God. Unity with Allah allows individuals to be in the position of a circle of goodness, avoid negative auras, and always emit holy light (goodness) for their environment.

Prophetic Accountability

As a foundation, prophetic awareness is based on accounting facts that have been generated by modern accounting but are far from ideal. When the researcher directly participated with the device when confronted with a complex problem regarding the C excavation project, which was not agreed upon by the residents due to indications that it would be used as an operation by a foreign company one resident suggested the following quote:

"...We ask for excavation C to be sufficient until here because it really disturbs the health of residents in the form of air pollution, and besides that, if this land continues to be excavated, it will threaten the existing ecosystem." We will be short of water even longer, even though we know that for at least 4 months we will buy water for our needs in the dry season. What will our lives be like now that all the trees have been cut down and the soil has been dug up? (Resident)

Residents are generally the most important part in the survival of life; residents are evaluators of everything that happens, and all of this is part of the balance in managing the quality of life in the village. Noesis of citizens to find a way out of endless conflicts Therefore, in order to achieve the goal (prophetic awareness), it is important to improve in order to achieve an understanding of prophetic-based accounting. God cried out in his words:

Meaning: "And if you, Muhammad, are worried about betrayal from a group, then return the agreement to them in an honest way." "Verily, Allah does not like treacherous people." (Q.S. Al-Anfal 58)

The verse explains that it is very important to implement accountability in village finances to prevent fraud. The required accountability in a budget management report is useful in building public trust because Allah does not like people who betray. Of course, people's trust in Islamic teachings is built on religious teachings known as Shidiq, which is the foundation for village financial managers in achieving individual awareness towards the holy spirit (Kutsiyah, 2020), far from the attitude or behavior of fraud. In life in the form of goodness, honesty, carrying out the mandate, and responsibility. Responsible for his work. In essence, spirituality reveals how reality actually comes from the essence of one, or Ahad.

It means, "Say (Muhammad), he is Allah, the Almighty." Allah is the place to ask for everything (Q.S. Al-Ikhlās 1-2)

The verse implies that all of us, as servants only of Allah, worship, hope, and endeavor for all the desires desired by humans. This essence becomes the source of all existing values before merging into a container in the form of accountability. Ontologically, the spiritual journey passes through several levels, which show the existence of a layer of reality at the highest level in terms of religion, the mahabbah level. At this level, humans only expect God to have various abilities, desires, awareness, and reason based on intellectual, moral, and rational knowledge and faith in one God (Jumala & Abubakar, 2019). It can be said that spirituality is part of the purity of our spirit in achieving self-unification with God without the slightest doubt.

This situation will bring spiritual servants to the highest heights in caring for intellectual strength, morals, faith, and piety for the great Allah, azzawajallah. At this level, sincerity in their devotion must be prioritized over expecting rewards for what is done.

The essence of accountability that is built firmly will flow in forms and substances that have a real position in relation to the world around them, namely, economic, political, cultural, and social. The flow that originates from this essence is the values that will enter into form and substance in acting, behaving, and speaking so that they lead to individuals who are able to form new civilizations, far from capitalism, let alone hedonism, and closer to the Creator. Carrying individual. Values will guide civilization to the essence of God, namely the presence of God within. Life as karomah in the world toward provision for eternal life in the hereafter. Of course. This has the logical consequence of putting accountability in the hands of non-natural entities. Separated from the order of social, political, and other life. Precisely, it will unite to get to the divine essence of Robbi, namely the true essence of the union of souls. Devoted to the Creator.

In ontological fluency, as in the western view of accounting, namely mainstream knowledge, accounting is like a tool, like a printing machine. According to this point of view, human resources are analogous to mechanics whose performance can be capitalized. And accounting is seen as a science that is separate from the reality that occurs (Reeves et al., 2021). From around the corner. The moral accountability point of view internalizes in such a way that accountability claims of separateness from other forms such as culture, social politics, and knowledge religion. Accountability itself is actually not separated into many types, such as social accountability, financial accountability, and work culture accountability. Human rights accountability However, what happened cannot reveal full accountability because it is basically disclosure.

Accountability is a matter outside the circle. The difficulty of identifying complete accountability is because the presence of modern Muslim thinkers amazes western thinkers (Bhat, 2017). The presence of thoughts like this is what causes the decline of sustainable Muslim thinkers; traditional mindsets that come in various forms will eventually become extinct. Things like this will result in the capitalist system being rooted in the realm of the public sector, and in the end, the neoliberalism system will thrive in the niches of the public sector. Accountability is actually able to enter into accounting without overriding several types of accounting. Evaluation of this insight can be seen in the form of the financial statements themselves. Where this insight has not been able to become a place of interest for environmental and social human rights, the simplest can be taken as an example of a profit and loss statement that produces final report in the form of profits. Finally, things that are considered incapable of providing profit cannot be included in the profit loss element because profit loss is part of economic reality. Likewise, those that cannot be assessed financially are not considered income. As a result, a lawsuit was filed against the bottom line of accounting, whether this type of show is a reality, or a part of it. This is a reflection of pathological knowledge until the fundamental problem that must be resolved is the root value of accountability establishment.

Ethics and religion are inseparable because religion is part of the foundation of ethics (Itani et al., 2021). Meanwhile, ethics is part of human behavior, and at this time humans are in a position of moral crisis, all of which is due to the presence of modern technology and science being able to reduce the existence of human ethical potential as inner strength. Design the current civilization. Karl Marx also felt the presence of oppression by capitalist and bourgeois groups as a tool and capital that discredited humanity (Najaf & Najaf, 2021), so that modern times are part of an era that positions humans to literally live on earth depending on individual strength to maintain life, which can be called "creatures." homo economics. Until now, Homo economicus has been bound by the materialistic capitalism system. far from being socially uncivilized and unethical, which is even more tragic without heroism (Triuwono, 2015) (Briando et al., 2020). We have a role model, according to Islam. Namely, the prophet Muhammad saw in acting and behaving well according to his requirements, namely, shidiq wherever we are, including in implementing public accountability. Thus the values of prophetic teachings enter the realm of accounting, whose implications can be felt by society, such as happiness, satisfaction with performance, absorption of labor, and even being able to prosper the villagers.

Shidiq, Amanah, Tabligh, and Fathonah as the foundation of accountability

The characteristics of the Prophet, who has become a role model to this day, are Shidiq, Amanah, Tabligh, and Fathonah. Shidiq can be interpreted as someone who behaves honestly. Full of truth, with Sidiq, one will produce work that is effective, efficient, and economical. Effectiveness means producing work that measurable, good, and true according to needs. Efficiency is meant to carry out work with transparency, economy, and honesty. Economics means that work is carried out in accordance with regulations, both regulations that come from the government and regulations that come from God in the form of religious teachings. In order for the individual to achieve the truth, which is kaffah, he must internalize religious teachings in life. Amanah can be interpreted as meaning that someone carries out the obligations of In other words, the responsibility given can be trusted. Working with a mandate is part of God's commandment to his servant, with no exceptions, both alone and in large groups. To measure one's performance, trust must be accompanied by the nature of responsibility and credibility. Tabligh, Tabligh can be interpreted as conveying or expressing transparency. Leaders who have these characteristics can of course communicate with colleagues or with the community to provide information on how much budget has been obtained, absorbed, or implemented. This is done to prove that a leader has done the right thing and is responsible. Fathonah can be interpreted as competent, intelligent, professional, and wise. in carrying out the leadership mandate In carrying out the mandate, a leader must use his intelligence to achieve good performance in accordance with SOP in companies and government organizations. In the Qur'an, it is conveyed with the letter al-ahzab, as in the verse below:

Meaning: "O you who believe, fear God and speak the truth" (QS. Surah Al-Ahzab: 70)

If in Tahxis the verse gives the meaning of piety or fear of Allah, this feeling will move the heart to do all the good that He commands, including in the world of work and accountability. Based on the verse, spiritual values are inseparable from the nature of the individual as a servant. This fitrah gives strength, namely, the power to carry out the mandate based on religious instincts and feelings of life that are integrated with the fear of Allah. This implementation will provide its own meaning in budget accountability, performance accountability, and service accountability, which results in the complete beauty of performance, namely being able to fulfill obligations and trust in rights, thoughts, and justice. awareness and designing plans in accordance with the objectives (Jumala & Abubakar, 2019). Furthermore, (Kanafi & Susminingsih, 2012) prove that the Islamic work ethic makes a positive contribution to organizational performance. Similarly, a diverse scientific repertoire will add value to practicing the work ethic, as conveyed (Kisbiyanto, 2018) that the science of tasawwuf will add to Islam's intrinsic values in terms of Shari'a, aqidah, and morals. The essence of Shari'a in the world of work is that each individual will carry out their duties and responsibilities, whether they are accountable to their superiors or God, based on the Shari'a rules allowed by God. Shari'a accountability practices will be firmly embedded in the soul of the individual if faith and morals are rooted in the foundation of accountability practices that will lead individuals away from fraud. It is the sincerity and sincerity of leaders that will lead them away from the greed of the world and closer to the divine.

Conclusion

The findings of researchers in the field are that the practice of accountability in the developing village is still a formality towards the leaders above them, such as the regent. This form of accountability means that leadership in this organization is far from prophetic spiritual traits, attitudes, and behaviors that teach goodness and an approach to God. Sincerity is prioritized to achieve the Holy Spirit that gets God's blessing. Actually, the form of accountability consists of responsiveness, transparency, control, accountability, and responsibility in order to obtain complete, pure, and present accountability as proof of the mandate it carries.

However, worldly knowledge must be balanced with religious knowledge. Where these forms of accountability become perfect when juxtaposed with religious values Perfection is felt if each individual is able to feel the presence of the one God. The prophetic spirituality of Shidiq, Amanah, Tabligh, and Fathonah is part of the foundation for building accountability practices. This correct, honest, trustworthy, transparent, and intelligent attitude will deliver the Holy Spirit to a great place on the side of the divine Lord. The purpose of life is to attain eternal life in the hereafter after experiencing death.

This paper opens a new window in the building of prophetic-based accountability practices. This article uses a phenomenological approach and is enriched with religious philosophy to get maximum results. As well as trying to be present as a foundation and an initial foothold to fix our frame of mind, which has been soundly asleep with western scholarship, which is capable of forgetting the rules of religious knowledge.

Mainstream accounting can be removed from the idea of Islamic accounting because the structure built by mainstream accounting is very different from Islamic accounting knowledge. If Islamic thinkers rise, religious ideas can enter the accounting dimension. Thus, being able to deconstruct accountability practices through a prophetic spiritual approach with Islamic value unification.

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