

Iwan Triyuwono's Thought About The Concept Of Sharia Enterprise Theory In The Development Of Sharia Accounting Theory In Indonesia

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Abstrak

Perkembangan Teori Akuntansi Syariah di Indonesia berkontribusi terhadap adanya perdebatan tentang akuntansi syariah yang benar dan baik digunakan di Indonesia. Pendekatan perumusan akuntansi syariah dengan penalaran deduktif yang dikembangkan oleh Iwan Triyuwono memulai perumusannya dengan metode kajian rancangan syariah yang ditetapkan oleh Allah SWT dalam Islam. Islam mengatur akidah atau keyakinan, praktik hukum, dan moralitas. Syariah dengan makna ketiga aturan agama Islam dapat disimpulkan dari penggunaan Syariah pada awal penyebaran Islam. Akibatnya, timbul tindakan praktik akuntansi dengan kaidah syariah yang tidak sesuai sehingga dalam PSAK sebagai produk pemikiran akuntansi syariah belum dapat diterapkan. Masalah yang diduga berkaitan dengan ketepatan dan ketidaktepatan aturan syariah dalam mengatur praktik akuntansi konvensional inilah yang coba saya atasi oleh para pemikir akuntansi syariah. Sehingga muncul teori akuntansi syariah dengan berbagai macam pemikirannya. Perkembangan ini sangat baik untuk kemajuan akuntansi syariah. Misalnya dengan masih diterapkannya Pernyataan Standar Akuntansi Syariah (PSAK) yang masih berorientasi konvensional Triyuwono. Ivan Trituwono mempopulerkan konsep teori Syariah Enterprise untuk memperbaiki konsep Entity Theory konvensional. Tulisan ini akan membahas pemikiran Ivan Triyuwono tentang konsep Syariah Enterprise Theory dengan metode Wawancara langsung.

Kata kunci: Akuntansi Syariah, Teori Perusahaan Syariah, PSAK

Abstrac

Development Theory Sharia accounting in Indonesia contributes to still emergence of debate about accountancy true and good sharia used in Indonesia. Approach formulation accountancy sharia by deductive reasoning developed by Iwan Triyuwono start the formulation with method study draft sharia established by Allah SWT in Islam. Islam regulates creed or belief, law practice, and morality. Sharia with the third meaning of the rules of the Islamic religion can conclude from the use of Sharia at the beginning spread of Islam. Consequently, action arises practice accountancy with rule sharia which is not appropriate so that in PSAK as product thinking accountancy sharia not yet implementable. Suspected problem relate with accuracy and imprecision rule sharia in arranging practice accountancy conventional this is what I tried for overcome by thinkers accountancy sharia. So that emergence theory accountancy sharia with various types thought. Development this very good for progress accountancy sharia. For example with still applied Statement Standard Sharia Accounting (PSAK) is still oriented conventional Triyuwono. Ivan Trituwono popularizes the Shariah Enterprise theory concept for repairing the very concept

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of Entity Theory conventional This paper will discuss thinking Ivan Triyuwono about the concept of Sharia Enterprise Theory with method Interview straight away.

Keywords: Sharia Accounting, Sharia Enterprise Theory, PSAK.

Introduction

Accountancy sharia in Indonesia, from since year appearance that along with the established institution finance which was pioneered by Bank Muamalat Indonesia (BMI) in 1991 until with incident birth statement standard accountancy the latest sharia law (PSAKS) issued by the Ikatan Indonesian Accounting (IAI) in 2016, has experienced fast development in adopting every change in environment business Sharia faced Indonesian society. Change fast in environment business sharia need something theory accountancy good sharia. Theory accountancy sharia required by actors accountancy because is knowledge for apply accountancy sharia. Several scholars from Indonesia like Sofyan Syafri Please, Iwan Triyuwono, Aji Dedi Mulawarman, and IAI have formulated something principle of accountancy sharia which is phenomenal according to Mulawarman (2009) divided into two Genre big that is idealistic deductively represented by Iwan Triyuwono along with Aji Dedi Mulawarman and pragmatic inductive represented by Sofyan Syafri Please and IAI.

Development Theory Sharia accounting in Indonesia contributes to still emergence of debate about accountancy true and good sharia used in Indonesia. Approach formulation accountancy sharia by deductive reasoning developed by Iwan Triyuwono start the formulation with method study draft sharia established by Allah SWT in Islam. Islam regulates creed or belief, law practice, and morality. Sharia with the third meaning of the rules of the Islamic religion can conclude from the use of Sharia at the beginning spread of Islam.

Harmonization practice accountancy conventional with principle sharia which has there is the rules no will cause difficulty. The problem in harmonization this is still at least law the governing practice by clear accountancy so that linearity suitability with the previous Islamic religious sharia has there is also need to be harmonized. Because not yet an available law governing the practice of accountancy

sharia with complete following Islamic religious sharia, level implementation sharia in accountancy no seen many peculiarity sharia.

Consequently, action arises practice accountancy with rule sharia which is not appropriate so that in PSAK as product thinking accountancy sharia not yet implementable. Suspected problem relate with accuracy and imprecision rule sharia in arranging practice accountancy conventional this is what I tried for overcome by thinkers accountancy sharia. So that emergence theory accountancy sharia with various types thought. Development this very good for progress accountancy sharia. For example with still applied Statement Standard Sharia Accounting (PSAK) is still oriented conventional Triyuwono (2012). Ivan Trituwono popularizes the Shariah Enterprise theory concept for repairing the very concept of Entity Theory conventional This paper will discuss thinking Ivan Triyuwono about the concept of Sharia Enterprise Theory with method Interview straight away.

Literature Review

Before Birth Figure

Sharia Accounting at the time of the Prophet and Khulafaurrasyidin is in Century his migration Rasulullah saw, from Mecca to Medina in 622 AD / 1 H. In the past the establishment of an Islamic state, the Arab nation is divided, not united by one system of politics, except for traditional dominant ethnicity. Despite so, they have a market and a place of activity for domestic and foreign trade, which is reflected in the two travel in seasons cold and season hot, that is to the land of Yemen and the land of Sham (now known as Syria, Lebanon, Jordan, Palestine, and Israel). " Conventional "trading from Mecca to Yemen and Ash-Sham continues after 622 but started to take different paths in the year 10 Hijri'iah (H) (632). This thing was triggered by events fatal Mecca in the year 8 AH (630), where the Arabs who embraced Islam began busily with the spread of Islam outside the Arabian peninsula while expanding trading far beyond the Middle East.

According to Have records (1976) since the 8th century Arabs "sail along Arabian and Indian coasts, and arrived in Italy with goods luxury that doesn't know in Europe ". Increasing activity of commercial Muslim traders of course requires fundraising for finance Request Europe is rising for goods them. The resulting expansion in the scope of trading causes the appearance of partnership and the need

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to maintain notes proper accounting and prepare adequate reports as required by the Qur'an (Al-Baqarah, 2:282).

Practice accounting at the institution Baitul Mal at the time of the Prophet Muhammad was only at the stage of personal preparation that handles the functions of state financial institutions. At that time, property wealth obtained by the state was directly distributed to those who are entitled. because that, was no required reporting on receipts and disbursements baitul mal, and the same thing continue until the Caliphate of Abu Bakr (537-643 AD) (Zaid, 2000).

Introduction concepts and procedures of formal accounting takes place during the Caliph Umar bin Khattab, who ruled between 633-644M (Trokić A, 2015). This thing was triggered by the area of Islamic government increasingly expanding that is whole of east Central, North Africa, and Asia. Expansion of this territory compared to straight with increased state revenue. With Thus, the wealth of the state that is stored in the Baitul Mal is increasing big. Friends including Al-Walid bin Hishamal-Mughirah recommend recording as form responsibility state revenues and expenditures. Then the caliph Umar formed a special unit which was given the name Diwan (from the word dawwana which means writing) in charge of special for make report finance baitulmaal as form the caliph's accountability for the Baitul Maal funds which became the responsibilities (Gaddafi, 2016).

History of Sharia Accounting in the Abbasid Period Peak development Accountancy occurred during the Abbasid State (750-847 AD), where there are classification notes in skeleton reporting (Accounting for Livestock), Construction Accounting, Rice-Farm Accounting, (Treasury Accounting). Besides it was in childhood Abbasids has apply an Auditing system. Ibn Khaldun (1332-1406 AD) who lived during the Daula Abbasids is one scholar Muslims watched discovery and development important in several fields of knowledge including accounting. He by personal follow contributes to a record of the development process accounting. Ibn Khaldun noted: that an accountant must use books' proper accounting and record the name at the end of books, as well as stamp it with the seal of the sultan (Zaid OA, 2011). Lauryn find that Islamic society in the Daula era Abbasids used 12 books of accountancy special (specialized accounting books), appropriate to function when.

Development system accountancy supported by works writes affirmative use accounting and its development in Islamic countries. Far before the appearance book Pacioli, already there is the book Mafatih Al- Uluum (Keys) Knowledge Knowledge) written by Al- Khwarizmi 365 H (976 AD). this book discusses type saved notes in Diwan as well as used book intake notes account (Zaid OA, 2011). Bosworth (1963) considers this book as ' Encyclopedia pioneer Arabic science knowledge knowledge '.

Development History Sharia Accounting in the Modern Era of Development accountancy Sharia in the modern era is driven by various Things as explained by Harahap in the book namely :

- a) Increase religiosity in the middle community of Public Muslims so that impact the emergence awareness Public Muslims for return to Islamic teachings in each transaction model that will be done.
- b) Increase demands for ethics and responsibility long social this impressed ignored in recording accountancy conventional.
- c) The more slow accountancy conventional anticipate demands people who want application score justice, truth, and honesty in every recording. Resurrection Muslims with the strengthening of the neo revivalism movement among Islamic thinkers so give birth to spirit specifically people educated who feel the drawbacks of Western capitalism. New Islamic revival feels after some countries whose inhabitants were Muslim, independent fifty years ago like Egypt, Saudi Arabia, India (Pakistan and Bangladesh), Iran, Iraq, Indonesia, Malaysia, and so on. this country of course ready with human resource development and was born a population of Muslims who is educated and earn knowledge from the West.

After Birth Figure

Modern accounting, as alluded to above, is laden with the values of capitalism. Whereas capitalism alone many use draft ethics utilitarianism. Utilitarian ethics is a draft value where value good-bad, right wrong, and fair dhalim based on consequences of a Measured action with utility (utility). That is, if a deed produces utility, then the deed just now said ethical. But on the contrary, if a deed just now produces disutility, then a deed just now is actions that are not ethical. So that no amazed if The information presented by modern accounting is information material.

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On May 1, 2002, the Association of Indonesian Accountants (IAI) have Secret Statement Standard Accountancy Finance No. 59 (PSAK No. 59) regarding Accountancy Banking Shari'ah. The issuance of PSAK No. 59 is a step Up for (1) IAI itself as a professional institution that has the authority to publish standard accountancy finance and (2) banking world Shari'ah in Indonesia started to exist in 1992. With the issuance of PSAK No. 59 this, banking Sharia in Indonesia is very helpful in preparing report finance. Before standard this, banking shari'ah uses standard accountancy finance for banking conventional of course not too suitable for use by banks shari'ah. PSAK No. 59 lots refer to the standards issued by the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) in 1998, namely the Accounting and Auditing Standards for Islamic Financial Institutions.

This standard published by AAOIFI (1998) of course also very beneficial for institutions of Islamic finance worldwide. However so, concept of underlying value second type standard this actually still many influenced draft modern accounting, though in many Thing in standard the mention real terms typical is in baking shari'ah. Second standard it also presents a number of component report finances that are not found in conventional banks, such as Report Source and Use of Zakat, Infaq , and Sadaqah Funds and Reports Source and Use of Qardhul Hasan Funds . By implicit second standard the use draft theory entity (entity theory) which if our review by deep actually many based on values capitalism (Setiabudi and Triyuwono. 2002) and utilitarianism .

Triyuwono (2001) proposed what is called with *shariah enterprise theory* Axiom the most important thing to do underlying in every determination SET concept according to Triyuwono (2001) is God as Creator and Sole Owner of whole resources in this world. God as source trust main and source the power of the stakeholders. In source power the attached something not quite enough answer in use, means and purposes specified .

Shariah Enterprise Theory (SET) is underlying theory accountancy sharia. SET developed and modified from enterprise theory. According to Harahap (1996) postulates, concepts, and principles accountancy sharia more appropriate using

enterprise theory because more covers aspect social and oriented to the interests of stakeholders rather than stockholders.

In theory this draft ownership by absolute is in the individual. Of course draft ownership sort of this no in line with shari'ah. Paper this written in skeleton see by critical study thinking Ivan Triyuwono about draft Theory Sharia enterprise based on the values of trust, truth and justice.

Research Methods

Method part study no must explain whole step or the steps taken in implementation research. this part must made in detail and clearly To use make it easy reader in To do evaluation to suitability method, reliability, and up-to- date tool analysis with the objectives and problems discussed by the researcher. Writing equality written with use provided equation *editor* in MS Word. Equality given number if equality the will used again as reference . However if no, equation no need given number .

Results And Discussion

Strength Concept of Shariah Enterprise Theory

In draft base standard accountancy banking sharia actually using the current PSAK No. 59 use accounting standards sharia no. 101, 102, and 103 and the truth same just with PSAK 59. SAK 101, 102 and so on it 's basically of course use the assumption of entity theory that if in theory accountancy there is entity theory and there is enterprise theory. Entity theory that he similar with profit theory actually the main thing is that company that good owner nor management yes the agent that is is one person over there is not there is separation Among treasure riches owner with the agent or company , but if in entity theory that there is separation Among treasure riches company with treasure riches owner , well the point that in entity theory that company that only owned by one party that is owner company that if our know now that is holder shares (shareholders) which are owned one party . So if entity theory that only owned by one party that is definite share holders just company this

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managed so like for interest from those shareholders itself , which is in the form of profit profit.

Become an agent or say management appointed by the owners for manage such funds the way that the funds grow . Growth it 's called with profit . So profit this from year year accumulated later will the more big so that later total assets from company It the more big and that all conducted in skeleton for Fulfill interest from owner company .

Well here of course only there is two parties involved, first that owner company namely shareholders and the second is agent or management that manages company, and of course just actually Among owner and agent that have the interests of each of those who have importance, namely prosper herself alone. Owner company that attempted for welfare herself alone through the highest profit . Likewise management Of course also have interests that want enjoy anything in the company . In our Positive Accounting Theory often hear there is agency theory, so there is a principal that is owner company . Then there is agent that is management contracted by the principal to manage funds that have been invested by Principal. So the importance is for get huge profit that interest from owners.

Then If our see from Enterprise Theory actually company that no only involving principal and agent but also there the other parties who later brought succeed or fail company. It everything depends from other parties we say with stakeholders. Stakeholders are included owner company that alone then you can management, including existing employees in companies, creditors, government, customers and then society by general. Without they that it seems like impossible company can succeed or in other words that in the interpretation theory that actually company that could walk and live because Support from various party just now that company that no owned by one party as in the entity theory but company that owned by society. So that later if company this succeed produce products and services then can for sale to Public then there later must shared to contributing parties just now that 's right here the concept of income in Enterprise theory no use profit if in that entity right draft income that is profit but in enterprise theory it is the concept of income is value added.

added value that like successful cake created by the company and because cake this created with involve many party namely stakeholders, then they Of course you have rights for get part from cake just now it . So from that there is report score added . The one in entity theory that there is report profit make a loss because it 's in entity theory that right where income is profit. But if in Enterprice theory the name is income is score added .

So that later need provide report score add., and value plus that given to who course. added value that give to owner shareholder company in form dividend, then given to manager in form wages then to employee in form wages then to creditor in form flowers. This thing if in Islam in the form of for results as done by Islamic banks added value is also given to government in form tax or you can given to Public in form of CSR. If with Sharia - based company in form of zakat, infaq and alms . Although so in Enterprise Theory more close to sharia compared with entity theory because entity theory that riches only centered on one party namely shareholders. If Enterprise Theory then riches that spread to various party namely stakeholders so spread no only on owner company but also to management managers, employees, creditors, governments, and society .

In Entity Theory, accountability from management that only to shareholders . Next in Enterprice Theory of responsibility from management it 's given to many party no only to owner but to everyone involved in company as well as underprivileged communities that is to God and also to nature. Then Mr. Ivan Triyuwono make Sharia Enterprise Theory complement the Enterprise Theory with enter that Accountability from management that no only on stakeholders but also accountability to nature and accountability peak that is to Allah Subhanahu Wa Exalted. Why must enter natural because of course existing business now this already damage nature and also damage human.

On Sharia Enterprise Theory concept score plus sharia that is score plus economy score add mentality and value add spiritual obtained processed and distributed legally it it 's in the book I so if if interprice theory that contents only Economic value added but if the Sharia enterprise theory is is score plus economy score add mental value spiritual added that is obtained and processed and produced and then distributed Halal means lawfully . Shariah enterprise theory already used in a number of study field accountancy sharia good in level conceptual nor practical.

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However, the study the not yet enter the concept theoretical accountancy sharia. Shari'ah enterprise theory which is a axiom the most important thing to do underlying in every determination the concept is God as creator and owner single from source power in this world . Then what happens in Shari'ah enterprise theory is Allah as source trust main, because He is owner single and absolute .

Whereas source the power possessed by stakeholders in principle is trust from God who is in attached a not quite enough answer for use with the means and purposes set by the Trustee . Of course very reasoned if use source power the good individually and collectively restricted , because In essence, stakeholders are only have right use . However , restrictions the no addressed for the interests of God, but aimed at humans who have right on resource that . It is said by Allah which means : And build pray , pay zakat, and obey to the Apostle, so that you given mercy (Surah Al-Nur {24}:56).

Likewise in the Qur'an letter Al Baqarah: 215, which means : They ask to you about what are they make a living . Answer : " What ? just the treasure you make a living let given to mother father , clan relatives , children orphans , the poor and the existing in trip ." And what just the virtue that you make , then verily Allah is Knowing

Then Allah also ordered our for donate like in QS. Albaqarah: 273 which means: (Infaqlah) to the poor who are bound (by jihad) in the way of Allah, those who do not can (try) on earth , people who do not know think they are rich people because maintain self from begging .

From the verses the show that in Shariah Enterprise Theory concept exists something understanding that in treasure our actually stored the rights of others, such as the rights of the poor, children abandoned, and so on. With so, in view shari'ah enterprise theory, distribution riches or score plus no only applies to the relevant participants direct in , or participant who gave contribution to operation company like holder stock, creditor employees, and the government , but the other party who doesn't related direct with business done company, or the party who doesn't give contribution finance or skills .

Thinking this based on premise that says that man that is the one who brings mission create and distribute well-being for whole humans and nature . premise this push shari'ah enterprise theory for realize score justice to human and environment nature . because of that , shari'ah enterprise theory will bring benefit for stockholders, stakeholders, communities (who do not give contribution finance and skills) and the environment natural without leave obligation important pay zakat as manifestation of worship to God.

Weakness Shari'ah Enterprise Theory

Accountancy sharia which is theory not yet established for applied require institution finance sharia apply accountancy conventional with adjustments with principle sharia. The approach used by accounting sharia practical is approach pragmatic. Approach pragmatic, composed from composing marked theory with adjustment practice really useful for suggest solutions practical. Flow this adopt draft accountancy conventional , then customized with principle sharia . Draft accountancy clashing conventional with draft sharia no used , while those that are not contrary will used .

Genre thinking this driven by practitioners in institutions finance sharia and institutions maker standard accountancy finance . Accountancy sharia reflected in figure of speech or “ metaphor ” trust ”. Metaphor trust could lowered be a “ zakat metaphor ”, or in other words reality metaphorized organization with zakat. Metaphor this bring consequences on the organization business , namely organization business that doesn't again on profit (profit oriented) or holder oriented shares (stakeholders-oriented), but zakat oriented (zakat oriented).

View from practical accounting, accounting sharia with metaphor trustworthy and zakat oriented is a metaphor very good accounting focus on orientation social and accountability. Because metaphorical accounting (business) trust usually have score practical humanist, emancipatory, transcendental and teleological. Practical value this show nature trust for actors and users. According to Islamic tradition, nature trust could lowered from characteristic special zakat. With Thus, zakat is destination end from each business unit Islamic.

If we compare relevance thinking Ivan Triyuwono still not yet capable applied completely institutional economy sharia because development accountancy sharia

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practical will always more Up from accountancy sharia philosophical-theoretical , because is needs industry . So that studies accountancy sharia practical more and more interested. This thing signify banking sharia not 100% sharia yet. Still needed improvement the theories and practices that make accountancy sharia can realized with good at banking Sharia still adhere to destination main is profit oriented.

So relevance thinking Ivan Triyuwono about accountancy institutional economy sharia until moment this still a draft not yet by whole can applied to institutions sharia. However if theories and concepts offered Ivan Triyuwono can accepted and practiced in activity business a company or in whole system business, no close possibility creation reality organization with network power divine. And no close also possible flow thinking he each other synergize for build draft more accounting perfect. Progress adapt with development business sharia.

Relevance Shari'ah Enterprise Theory with Development Accountancy Sharia in Indonesia

According to Paton inside Ivan Triyuwono explain that " theory " entity emphasize the concept management of "stewardship" and " accountability " where business care with level continuity business and information finance effort for owner equity in skeleton fulfillment legal and maintenance needs something connection good with holder equity the with hope easy obtain funds in the future". Whereas according to Ivan Triyuwono context theory this there is two different view although both of them lead to the same conclusion , namely stewardship or accountability (accountability).

Version first is version traditional view that company operate for profit holder shares , namely people who invest the funds in company. In Thing this , entity business treat accountancy as report to holder share about status and consequences from investation them. Meanwhile that version second , that is more view new to entity theory, assumes that a entity is business for herself own interested to continuity life and development. Islam views second theory the still not yet perfect for made receptacle for stakeholders, because still influenced right ownership and

wealth. Where is the owner individual and group is very party important and influential .

In triple bottom line concept from elklinton there is three, namely profit, planning and people, but not yet there is element his divinity and yet there is element the prophet, then Ivan Triyuwono make that bottom line pentapel there is profit, planet, people, prophet and God which means that business that actually conducted in skeleton for welfare company , prosper earth and prosper man through ways prophet in . skeleton for look for God's blessing. No look for advantage, but our this look for God 's blessing yes if look for our work for get profit or well-being company earth and people that of course yes but that right just destination Among because that right of course Duty our as people grace lil natural like that yes but the main thing is is in skeleton for worship to God look for blessing god so that God that blessing yes Of course you have to use conducted with ways prophet .

So if in Shari'ah This Enterprice Theory right involve company man and nature as well as God . We have PSAK 101, 102 and so on which are positive development that we _ hope later to front will more good . Of course just the concepts introduced by Mr Ivan Triyuwono that still difficult for lowered in form practice as example For example, related with score plus economy in accountancy conventional still can be adopted and we accept but maybe minus interest and minus income flowers. But for how our measure score add mentality and how our measure score add spiritual, Well that yes no easy our lower in form practice . But although so in Accountancy Conventional score plus already poured in forms of CSR and what can be developed in form obligation pay zakat. Accountability to stakeholders as possible can be realized with Sustainability Reporting even though there is no responsibility to Lord but already contain element responsibility to nature .

Based on draft Shari'ah Enterprise Theory Ivan Triyuwono this show that draft power economy no again is at in one hand or owner stock , but be on a lot hand , that is party outside (stakeholders). Because that thinking Ivan Triyuwono direct that power economy this in draft sharia very recommended, remember sharia forbid circulation riches only among certain only.Hal this in line with thinking Asmawi revealed that goal Islamic economics is realize well-being people human . Destination the seen when draft property and profits developed is instrument

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certainty law for ensure Genre riches from group capable to the groups that need the useful for save soul human (hifdzunnafs) and maintain property (hifdzumal).

Conclusion

As for thoughts Ivan The first Triyuwono about Shari'ah enterprise theory is a framework accountancy in frame sharia which has difference grounded in principle modern accounting today this is more prioritize owner individual or very group important and central contained in the concept of entity theory, while Shari'ah enterprise theory according to Ivan Triyuwono more character holistic and with confession existence other party besides owner company However Thus , enterprise theory is necessary developed again to have more shape close again with sharia. Development conducted based on the metaphor of zakat basically have character balance , up to finally obtained form theory known with term Shari ah enterprise theory .

Relevance thinking Ivan Triyuwono about accountancy institutional economy sharia not yet capable fully applied to institutions economy sharia . Remember return accountancy sharia no could understood through approach conventional because related with God, man, and nature. With tree thinking Ivan Triyuwono about accountancy institutional economy sharia this is a very concept right . Only just with draft thinking he not yet can realized especially in institutions based on sharia. This thing because accountancy practical more many interested so that development business moment this still adapt needs industry that wants by practical (profit oriented).

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