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ISLAMIC VALUES IN ACCOUNTING INFORMATION GOVERNANCE OF THIRD-SECTOR ORGANISATION

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Abstrak – Nilai Islam dalam Tata Kelola Informasi Akuntansi Lembaga Sektor Ketiga
Tujuan Utama – Penelitian ini berupaya untuk mengungkapkan bagaimana nilai Islam berada di dalam tata kelola informasi akuntansi lembaga sektor ketiga (LSK) untuk mendukung keadilan sosial
Metode – Penelitian ini menggunakan etnografi Islam sebagai metode. Sejumlah pengurus dari lembaga sektor ketiga menjadi objek dalam penelitian ini.
Temuan Utama – Nilai-nilai Islam yang terdiri atas amanah, keadilan, dan kebajikan menjadi prinsip, kebijakan dan landasan dalam proses informasi akuntansi untuk mewujudukan keadilan sosial. Setiap informasi akuntansi mencakup masalah keuangan dan nonkeuangan. Hal tersebut dipersepsikan sebagai amanah yang harus dijaga dan disampaikan kepada penerima yang berhak sesuai dengan ajaran Islam.
Implikasi Teori dan Kebijakan – Nilai Islam dapat mengonstruksi kerangka tata kelola informasi akuntansi dalam LSK untuk menjalankan akuntabilitas holistik dan berkeadilan. Nilai ini dapat digunakan oleh LSK berbasis Islam untuk mengembangkan praktik tata kelola informasi akuntansi.
Kebaruan Penelitian – Penelitian ini menjembatani kesenjangan terkait wujud nilai keadilan Islam melalui praktik tata kelola informasi akuntansi lembaga sektor ketiga.

Abstract – Islamic Values in Accounting Information Governance of Third-Sector Organisation
Main Purpose – *This research seeks to shed light on how Islamic values prevail in accounting information governance of third sector organisation (TSO) to promote social justice.*
Method - *This study employed Islamic ethnography as method. A number of administrators from TSO became the main informants.*
Main Findings - *Islamic values of "amanah" (trust), "'adl" (justice) and "ihsan" (benevolence) prevail in the principles, policies and throughout the process of accounting information to promote social justice. Accounting information encompasses both financial and nonfinancial matters. It is perceived as amanah that must be preserved and delivered to its rightful beneficiaries in accordance with Islamic teachings.*
Theory and Practical Implications – *Islamic values can construct accounting information governance framework of TSOs to discharge holistic accountability. It can be used by Islamic TSOs to develop the practice on accounting information governance.*
Novelty – *This study adresses gap regarding manifestation of Islamic values through TSOs' accounting information governance in practice.*

The role of third sector organisations (TSOs) in development is undoubtedly important. Being not-for-profit, civil society-based and voluntary in nature, these organisations have been filling the void of social service delivery caused by declining provision from government to society (Cordery et al., 2019; Dewi et al., 2019; Peralta & Vaitkus, 2019). There is often an interchange in use of terms between TSOs and Non-Governmental Organizations (NGOs). Bastoa et al. (2020) explained that TSOs is a broader term that covers all kind of civil society organisations including NGOs, foundations, charities, clubs, mosques and the like. Together, they provide social services that both government and private sectors have limitations in. TSOs across the countries have been active in the field of community welfare as their main aim is to realize social justice. For instance, NU and Muhammadiyah are two major TSOs in Indonesia which provide educational and healthcare service and supported by aproximately 80 million people. While in Ghana and China, TSOs provide 40 percents of healthcare services and access to market for poor farmers (Chowdhury et al., 2019). TSOs today face challenges regarding increasing demand of accountability. Accountability is interlinked with fulfilling information needs of the stakeholders. In doing so, it requires transparency of truthful information so that the stakeholders may actively participate in TSOs activities including monitoring and evaluation. This challenge is evident for TSOs as they have broad range of stakeholders (Khanna & Irvine, 2018). All of them are supposed to be treated in just manner.

Governance becomes a mechanism to discharge accountability to all stakeholders. Information flow is a prominent part of governance to assess whether organisation is accountable or not. Many TSOs are indicated performing corporate governance mechanisms especially large and popular TSOs (Chelliah et al., 2016; Howells et al., 2020). Such mechanism is actually not appropiate as corporate sectors recognize portion of ownership that determines the demand of both financial and nonfinancial information – later termed as accounting information. Corporate governance is not something value-free and depends on the conceptual basis of entity (Nahar, 2018; Pennerstorfer et al., 2020). In the context of conventional corporate governance, it is mostly based on agency framework that is loaded with self-interest and materiality values (Kusdewanti et al., 2016). Corporate governance has evidently caused injustice in information provision among stakeholders of TSOs. Despite their obligation to be accountable to all stakeholders, donors have become the top priorities in terms of information provision. Large donors in particular are more likely to attain the ultimate benefit as management of TSOs tend to provide more complete high-quality accounting information to donors rather than beneficiaries (Agyemang et al., 2017; Nuhu et al., 2017; Parewangi & Iskandar, 2020). This is due to the basic assumption that donors are the source of fund. In order to secure fund and become financially sustainable, TSOs need to comply with donors' requirements including providing the expected information. Donors might use the information for their best interest under the scheme of granting supports. As the receiver of donation, TSOs automatically hold responsibility to abide by the donors' precondition. Agency relationship is therefore formed with donors as the principal and management of TSOs as the agent. This is called upward accountability.

On the other hand, information from TSOs is needed by beneficiaries to make sure that organisation fulfills their need through utilization of resources provided by the donors. Beneficiaries themselves are the primary source of information for TSOs. Information from beneficiaries will help TSOs to initiate projects and collect resources. However, many TSOs often use information from beneficiaries solely for reporting purpose to donors without further processing it as the basis for both planning and implementing social services (Agyemang et al., 2017; Khanna & Irvine, 2018). In this case, it is evident that TSOs do not apply participation principle in their governance framework. Beneficiaries are positioned merely as object of their services without giving them enough chance to influence TSOs activities. It is certainly a form of monologic accountability that focusses on a single narrative of the organisation, dominated by positivism and capitalist perspectives (Brown & Dillard, 2015). Monologic accountability performed through corporate governance drifts TSOs away from their core mission of demonstrating social justice. This paradox later calls for the advancement of beneficiary accountability. Dewi et al. (2019) defined beneficiary accountability as a moral order of social practice that requires TSOs

to fulfill a specified promise to their beneficiaries. This involves disclosure of true, relevant and accessible accounting information. The topic on beneficiary accountability in information disclosure context is still rarely discussed in Indonesia. Some researches mentioned that many NGOs – the largest group of TSOs - in Indonesia rely heavily on foreign funding (Dewi et al., 2019; Howells et al., 2020). In order to earn the funding, they must comply with disclosure requirements of the foreign donors. Those researches did not tell whether TSOs reports meet the needs of their beneficiaries or not. Information needs of beneficiaries in Indonesia was conveyed in Dewi et al. (2019). They mentioned that beneficiaries need more information about programs and asssistance from TSO. It is different from information needs of donors that tend to require more complete information. Yet, the preceding process of information before being disclosed to beneficiaries was not revealed. Reflecting on those previous studies, beneficiary accountability indeed promotes dialogic approach and brings about the value of social justice central to Islamic teaching. Moreover, the true nature of TSOs are in accordance with Islamic values that favor mutual assistance through charity and volunteering activities. Islam views charity as a vehicle for social justice as well as a form of worship to Allah (Ghafran & Yasmin, 2019; Parewangi & Iskandar, 2020). Discharging accountability justly to donors, beneficiaries and other stakeholders is a means of following the order of Allah. Accounting information governance could be considered as an approach to better accomplish more just accountability.

Previous researchers have conducted study on TSOs accountability, dialogic approach and their effort to put beneficiaries at the core of TSOs accountability framework. Summarizing findings from various NGOs – as a type of TSO - around the world, Cordery et al. (2019) classified approaches of accounting and accountability into formal and informal type. Yates et al. (2019) suggested forming of intelligent accountability based on inquiry, local knowledge and dialogue among small TSOs. It is used to promote more just and contextual accountability that strengthens communication between TSOs and their beneficiaries. Dillard & Vinnari (2018) proposed responsibility networks of an organisation that reflects the needs, norms and values of the affected group. This

means contributed to development of a more dialogic accountability-based accounting to replace accounting-based accountability. It also implies needs for value-based approach of accountability which relates to the work of O'Dwyer & Boomsma (2015). They explained felt accountability as a type of accountability influenced by conscience, values and beliefs of individuals in organisation. Albeit significant contribution, those studies did not describe how accounting information and Accounting Information System (AIS) is governed as part of their accountability. Moreover, they certainly did not accommodate Islamic values as perspective even though they mentioned that values are important in performing accountability. Ghafran & Yasmin (2019) and Yasmin et al. (2018) already employed Islamic ethics framework in elucidating accountability of TSOs in UK. Yet, still there is no detailed explanation on how Islamic ethics framework is put into practice of accounting information governance. It opens avenue for us to conduct study on how Islamic value is manifested through TSOs' accounting information governance. This research is conducted in Indonesia, a Muslim country, where religious norms and values are still perceived to have great influence towards governance practice.

The objective of this article is to shed light on how Islamic value prevails in accounting information governance of TSO to promote social justice. In order to progress, we present the findings into two sections. The first section informs the nature of a TSO and their organisational governance so as to grasp the context of this research. The second section reports their accounting information governance composed by perception of accounting information, principles and policies, process of generating and disseminating accounting information and presence of justice in each part of accounting information governance. This paper contributes to accounting literature in three fashions. First, it provides insight to strengthen the relation between Accounting Information System (AIS) and TSOs governance. AIS is important to guarantee information flow as a part of organisational governance. When information could be accessible and benefit its rightful users, it may indicate that organisation implements good governance promoting principle of transparency and accountability. Second, it suggests detailed explanation on how accounting information is being governed in

an organisation. Most accounting papers on information and governance of TSOs only discuss about disclosure of accounting information. They did not decipher about the governing policies and the way information being processed from beneficiaries until becomes publicly available to all stakeholders. Third, this research elaborates how justice value helps shape accounting information governance of TSO and make it more suitable to their nature. It is due to previous researches calling for knowledge about the role of values in shaping governance practice.

METHOD

As mentioned in introduction, values have great influence in shaping how organisations view accounting information and the way they should manage it. Corporate governance as an adopted approach to govern accounting information of TSOs contains values that are not suitable with the nature of TSOs themselves. Those values include self-interest and materality. Implementation of corporate governance in TSOs drifts them away from their core and caused injustice of information.

This notion motivated us to seek for alternative values to solve the problems. We found that several literature mentioned the contribution of Islamic values in reshaping organisational governance (Abu-Tapanjeh, 2008; Ghafran & Yasmin, 2019; Nahar, 2018). Yet, the existence of Islamic values specifically in accounting information governance of TSO is still left quite unexplored. Through this study, we tried to uncover some Islamic values that may have existed in accounting information governance of a TSO. According to Alsharari & Al-Shboul (2019) and Cox (2020), value is a part of cultural elements. Hence, we decided to employ ethnography in Islamic perspective as research method. Islamic perspective is used to help researchers grasp the notion of social justice in relation with the roles of human being as *abd'Allah* (servant of Allah) and *khalifatullah fil ardh* (viceregent).

Ethnography through the lens of Islam started with purification (*tazkiyah*) of the researcher. The objective of *tazkiyah* is to build the fundamental belief and thought of researcher according to Islam in regards with research objective. This step was critical as researcher acted as the main research instrument. *Tazkiyah* process would help researcher to grasp the truth in Islam on the research topic. Afterwards, we could proceed to domain, taxonomy, componential and cultural theme analysis of ethnography without losing sight on what is right according to Islam.

Tazkiyah was conducted by reading through *Alquran, hadith* (sayings of the prophet Muhammad SAW) and related articles on human roles, Islamic values, and information. After elaborating the related concepts in *Alquran* and *hadith*, we then integrated metaphors of human's true nature as Allah's servant (*abd'Allah*) and viceregency of Allah on earth (*Khalifatullah fil ardh*) with water (*maun*) as one of natural resources critical to supporting lives on earth (QS. Al Baqarah 30; QS. Al Anbiya 30; QS. Adz-Dzariyat 56). In this integrated metaphors, Islamic accounting information was perceived as water that had to flow to benefit living creatures. Management of TSOs as human being was responsible for maintaining the quality and accessibility of information as part of their duties as ordered by Allah. One way to accomplish the duty was performing a proper information governance that is guided with Islamic values. This became our fundamental thought and was carried forward throughout data analysis.

We chose Ruang Belajar Aqil (RBA) as the site of this research. Ruang Belajar Aqil (RBA) is a TSO in Malang, Indonesia that serves as a learning platform for community empowerment. RBA has been serving 18.944 beneficiaries and manages funds worth Rp 176.245.800,- (Ruang Belajar Aqil, 2020). The amount of fund is relatively small compared to other TSOs yet it could be managed to fulfill the needs of numerous beneficiaries. One of their paramount characteristics is their consistency in delivering information about their programs and resources. This information is available for public as seen on their social media. It is not something we could find in many smaller TSOs as it is not mandatory for TSOs to provide periodic reports to their stakeholders.

Research was taking place from June to September 2020. Due to the pandemic of COVID-19, research was conducted in both offline and online modes. Offline research was performed in RBA's site located in Lowokwaru, Malang. This site is the center wherein community empowerment activities are delivered by RBA. During pandemic time, most of RBA's services are delivered online. Hence, only a small number of people visit-

Table 1. List of Informants

Name	Role	Classification
Sudarmawan	Coordinator	Management of RBA
Anin	Program Manager	Management of RBA
Aris	Volunteerism Manager	Management of RBA
Nabila	Assistant Treasurer	Management of RBA
Kumalasari	Member of advisory board	Advisor of RBA
Mamat*)	Donor	Donor
Nanda	Collaborator in program and funding	Collaborator

Note:
*) name is concealed as requested by the informant.

ed and utilized this site. Only active volunteers and limited number of visitors came to access community empowerment programs physically. The expansion of community empowerment services through online platform made it possible for most beneficiaries to participate from home.

Data were collected through participatory observation, in-depth interviews and documents review. Researcher, who has become an active volunteer in RBA since early 2019, acted as a participant observer. The role as participant observer enabled researcher to understand reality through insider's perspective (Bagheri & Sorkhabi, 2020; Berger, 2015). We spent approximately 8 hours per day to participate and observe the activities of RBA. Participatory observation allowed reseacher to actively involve in delivery of community empowerment programs and process of accounting information governance. Some activities researcher involved in were regular meeting (*rapat*), strategical meeting (*musyawarah*), site visit, workshops and other community services. We also conducted online observation through Zoom and GoogleMeet where interaction between volunteers and beneficiaries generally occurred. During observation, we tried to capture any implicit notion of accounting information governance through spoken words and behavior of the volunteers.

Informants participating in in-depth interview represented the perspective of the management of RBA, collaborator and donor. The management of RBA consisted of individuals who serve as volunteers and already spent approximately one year in managing RBA. The given duration is perceived to be enough for individuals in understanding organisational culture. Hence, it would help us in conducting ethnography. Collaborators are representative of beneficiaries. They represent a community or institution which already collaborated with RBA in more than one program. Meanwhile, donor in this research is a party that granted repetitive support for RBA in terms of financial and nonfinancial resources. All of them are essential in the stream of accounting information. Accounts from each informant were arranged together with observation result and supporting documents such as annual report, infographics and organisational governance matrices of RBA. We then illustrated the big picture of accounting information governance in RBA. The big picture would have showed if all accounting information flew to its rightful users without any misleading change in quality.

Data analysis was performed following the work of Spradley (1980) and guided by fundamental thought built in *tazkiyah* process. We created domain containing terms on policy, process and technology in production, dissemination, utilization, security and control of information as elements of accounting information governance (Goncharenko, 2019; Hassan et al., 2018). Selected domains were further scrutinized to find their relation among accounting information governance in RBA. Taxonomy analysis was conducted by listing all selected domains and connecting them under a cover term of accounting information governance. We then performed componential analysis to identify their characteristics and understand their respective role in accounting information governance of RBA. Therefrom, we extracted Islamic values as the cultural theme that exists in each element of accounting information governance. In doing so, we were guided by Islamic perspective.

RESULT AND DISCUSSION

This section of the paper presents our empirical findings on two focuses which are general findings on Ruang Belajar Aqil (RBA) as a third sector organisation and their accounting information governance. We elaborate the general findings so as to understand the organisational context in which accounting information governance and its justice prevails. It proceeds to outline the meaning and types of accounting information in RBA. The way RBA perceives accounting information lead to how they establish the appropriate accounting information governance. Accounting information governance in this paper encompasses principles and policies, information production and control process, information distribution and usage of information (Goncharenko, 2019; Hassan et al., 2018). The governance process is presented through the stages of ethnography comprising domain, taxonomy and componential analysis.

Ruang Belajar Aqil (RBA) as a third sector organisation. Ruang Belajar Aqil (RBA) is a platform for community, in particular youth, to increase their self-capacity through constructive and meaningful learning activities (Ruang Belajar Aqil, 2019). "Aqil", the arabic word for intelligent was chosen as the name of this platfrom. It speaks for the hope to facilitate the holistic learning process of community hence they can solve their life problems. Generally, in delivering community empowerment activities, RBA set their focus on 4 scopes comprised of improvement in quality of education, economic empowerment, improvement in health and quality of life and institutional enhancement (Ruang Belajar Aqil, 2020). Those focuses are accomplished through strategy of literacy and dissemination. Consequently, the strategy is translated into various activities such as workshops, counselings, learning assistance and provision of library and other materials for community.

As a TSO, RBA has three fundamental values consisting of awareness, learning and empowerment (Ruang Belajar Aqil, 2019). These values work as a unity. Awareness is the key to understanding circumstances in society. Yet, awareness means nothing without action to solve the problem. One must learn to acquire knowledge to perform the right action. When somebody has finally understood the means to solve the problem, then he/she is empowered and hence can empower others. These values are translated in all activities of RBA whether it involves community directly or indirectly. Being a TSO gives benefit to RBA. The most evident benefit is the capability to understand the problems in community first hand and decide what contribution they could have provided. It was confirmed through an interview with Sudarmawan:

> "At the heart of this organisation, we are a part of the community and stand for the community. It means we know what happens in the community in details. Because we converge and interact with them in daily basis. The bottom line is we as a third sector organisation embrace the role as community members who serve other community members. Society today is very dynamic. Working as a part of the third sector helps us to understand problems in community in real time. And at that time, we could have decided what support we should provide" (Sudarmawan).

From that statement, it is clear that as a TSO, RBA never separates themselves from the community in which they were established. In daily basis, RBA maintains their interaction with community to keep updated about current needs and circumstances. During the pandemic, RBA managed to continue running "RBA Berbagi 5.1", an annual program of delivering food or daily needs for surrounding community. In this program, RBA assessed surrounding community needs of basic food stocks. RBA got help from community members representing 4 areas in Lowokwaru sub-district to collect data about families in need of food stocks. In a week, data were collected and submitted to RBA by the representatives. RBA later sent these data to their partner, an NGO in Jakarta which granted certain amount of fund to provide the requested goods. After receiving the money, RBA distributed it in the form of food stocks to all listed beneficiaries with the help of the volunteers and community representatives. This fact proved that community as beneficiaries played a great part in shaping the programs and services of RBA. It is quite different from the findings of Agyemang et al. (2017) and Muurlink & Macht (2020)

that beneficiaries of TSOs are often not given enough space to actually participate in planning and delivery of TSO's services. Rather, it is more relevant with *shuratic* and *ummatic* approach in Islam that accentuates inclusive participation for achieving social justice (Abdullahi, 2019; Islam & Islam, 2017).

Collaboration is vital for conducting community empowerment programs in RBA. It is through collaboration that RBA would have known the needs of community and later, decided which services should be delivered to fulfill them. Just as the previous example showed, collaboration was established between RBA and individual/group/ organisation as the representative of certain community. The second party is later mentioned as collaborator. RBA has instituted a framework to conduct all of their programs named Inclusive, Collaborative, Participative Empowerment (ICoPE). Inclusive means all communities are able to involve and participate in all of RBA's programs as long as it is for the common good. Collaborative indicates what benefit can be obtained by each party that involved in the program. Eventually, participative represents what contribution each party can give so as to conduct empowerment activities as planned. This framework is carried out in every program to make sure that benefit is distributed equally to each involved party. Anin explained how RBA utilized this framework:

> "Assessment of collaborative and participative aspect cannot be done once. The result from a single Literacy visit (communication between RBA and collaborator) cannot be taken as the sole information for decision-making. We must first plan the collaboration program. We plan, implement and evaluate the program. We call it a trial. After conducting the program and its evaluation, we may know the collaborative and participative aspect of our collaborator. Are they collaborative? Are they participative? If they are, we can continue our collaboration. Even after we resume the collaboration, we still need to assess both aspects. Thus, assessing the degree of collaborative and participative facets

of collaborator is possible when we run the program together" (Anin).

ICoPE is a framework that guides RBA and collaborators to understand what it takes to conduct a community empowerment program. From this framework, we learn that each party has their own responsibility in carrying out services to beneficiaries. How each party undertakes these responsibilities is assessed perpetually through the whole management process of a program.

Organizing collaborative programs relates to resource mobilization in RBA as a TSO. Ever since its initiation, RBA has etablished themselves as a not-for-profit organisation. It means that all services of RBA are free of charge. Some questions then arise regarding how RBA obtains resources to run their programs. As the range of services expanded in 2016, RBA started accepting public support. RBA named the public support scheme as "*Rande Daya*" that means lifting and moving something moderately to create power. Such measure has been taken to raise awareness of people to help the others in need (Ruang Belajar Aqil, 2019). RBA acts as the intermediary institution which channels the support to the beneficiaries in form of empowerment programs and other relevant services. Any kind of resources can be donated to support the programs of RBA. It could be cash, in-kind support, even the skills and willingness to be a volunteer. The utilization of cash and in-kind support in RBA are specified with *akad* (agreement between RBA and the donors). *Akad* of support in RBA is further categorized as donation, *zakah, infaq, shadaqah* and *waqf.*

RBA comprehends the basic view that resources are not limited to something in monetary unit. Resources are rather seen as anything beneficial to fulfill the needs. This view is similar to the concept of sustenance (*rizq*) in Islam (Jalil et al., 2019; Kashif et al., 2018). RBA also believes that all resources are bestowed by Allah as *amanah* and must be used in accordance to His order. In some situations where it seemed hard to obtain donation, Kumalasari repeatedly reminded the managers to seek help from Allah. We found this expression during morning discussion in RBA. We were talking about our difficulty in obtaining donation to pay rent for the site.

"So, we don't have enough money to pay the rent? Ask Allah. Just ask Him. He is the owner of everything. But He always gives according to our capability to manage it. You know why it is hard for us to earn donation? Maybe it is because there is certain amount of previously donated goods left unused or have not yet been distributed. Give them away immediately. Maybe after we deliver them, the donation will come to us" (Kumalasari).

This kind of reminder is institutionalized that it drives every one in RBA to promptly make use of all donation and record them for the sake of the beneficiaries. It also represents how RBA operates as not-for-profit organisation that has to book zero amount on their balance at the end of every year.

Operating as a not-for-profit organisation, the biggest support of human resource in RBA are the volunteers. All of the volunteers are unpaid individuals. The management and advisory board of RBA are volunteers as well. RBA implements voluntary scheme so as to deliver the highest benefit to community. This was supported by the argument of Aris.

"As the main reason why RBA exists is for the sake of the community, meaning that we share something, voluntary is the most effective scheme. It reflects the willingness to help and to learn. Because if this willingness is collided with something else, it would rather be hard to give the best. That is why RBA sticks to this scheme because it helps the volunteers to learn by doing community empowerment activities. We may know some others that set their focus on profit. They often think of how much profit they could earn by lending hands to people. But by being a volunteer, what us most important is how much we are willing to give something that benefit the wider community" (Aris).

From the aforementioned statement, it could be understood that voluntary scheme keeps the good willingness of the volunteers straight to deliver social benefit. Volunteers are seen as individuals who learn to enhance their self-capacity. In the same time, volunteers could be seen as beneficiaries as well for they may learn and acquire new knowledge through delivering community empowerment service. Hence, not only is RBA responsible to community as beneficiaries, but to the volunteers as well by providing constructive and meaningful learning experiences.

Organisational governance and decision-making as a third-sector organisation. Organisational governance of RBA is bolstered by three pillars of governance named program governance, public support governance and knowledge and information governance (Ruang Belajar Aqil, 2018). These three pillars are interconnected and run by each managerial role in RBA. There are three tiers of management in RBA comprised of main management or Board of Directors (BoD), day-to-day managers for three departments and Persons in Charge (PICs) for divisions under each department. Board of Directors consists of coordinator, secretary and treasurer. Day-to-day managers are assigned in Department of Program, Department of Literacy and Dissemination and Department of Volunteerism. These departments, together with BoDs, are co-dependent in supervising five divisions. These five divisions are *Pustaka Digital* (Digital Literature), *Pustaka Ragawi* (Physical Literature), *Daya Kreasi* (Creative Division), Public Support and Partnership, and Partnership for Volunteering. The upper tier is responsible for strategic organisational decision-making. The middle tier helps in carrying out semi-strategic and tactical acts. Whereas, the lower tier is responsible for supervising and executing technical aspects of a program.

Basically, RBA subscribes to dynamic model of organisational structure. It means that the structure of management in RBA changes overtime following the needs of organisation and beneficiaries. Aris explained about how RBA designs their organisational structure:

"The structure in RBA is dynamic and established based on needs because the focus of RBA is community needs. For instance, more people shift to digital mode today. Consequently, we need a specific division to handle this matter. In addition to that, what is also important is the learning needs of

our volunteers. A division is created since there is a volunteer who needs to learn in it. Dynamic also means we observe the development of our organisation. Volunteers change from time to time. During pandemic era, we see that we have less active volunteers remained. We need to downsize our structure so that our programs run more optimally" (Aris).

Restructurization is needed in RBA so that the execution of their programs remains undisturbed. During our observation, RBA experienced adjustment and transition in organisational structure. Nobody was holding the role of treasurer as the previous official left and the process of knowledge transfer to other members was insufficient. Matters regarding public support was then taken over by other BoDs and PIC of Public Support and Partnership. They were supported by the advisory board.

Alongside the management, RBA has three members of advisory board. They are expert volunteers in learning development, finance and organisational governance. The main duties of advisory board are accompanying and monitoring all activities and decision-making in RBA. They employ the perspective of community representatives. The management of RBA usually conduct discussion and ask for a review from the advisory board about collaboration proposal, program designs, and allocation of resources. Kumala told about the role and duties as an advisor of finance and organisational governance in RBA:

"When we started accepting public support, what we worked on first is the arrangement of cashflow as well as its source and allocation. Our focus was on cash as we just moved to our current site and ran several projects that need a great amount of fund. We started to record inflow and outflow of the cash. As time proceeds, *alhamdulillah,* there are more activities, more collaborators, more donors and more items of donation. We began receiving in-kind support as well. It is rather more difficult to record than cash. But, through this, we managed to cre-

ate our own recording system. We wrote the amount of cash and the quantity of in-kind items. We also use "Hamba Allah" to conceal the identity of our donors as we are philanthropy. It is something unique and different from conventional accounting I usually learn. This is how we work in a dynamic third sector" (Kumala).

It is identified from the above statement that the governance in RBA was not perfectly established right from the start. Instead, it has undergone a process of gradual growth and development. Throughout its development, the governance of RBA remains rooted to its nature as philanthropy. This finding is supported by Chelliah et al. (2016) and Yates et al. (2019) stating that governance is shaped by conceptual basis of the entity and influenced by contextual factors surrounding the organisation. It emphasizes that the governance of a TSO should not blindly follow corporate governance mechanism without considering the context in which they operate.

Governance is essentially about decision-making. It is a framework in which stakeholders are involved to make decision for common merit. The basic principle of decision-making in RBA is collective-collegial. It refers to a body of individuals who have common purpose, share equal power and understanding of certain matters and thus, work towards consensus to make the expected decision (Bose et al., 2017; Shrifian, 2011). There is no centralized leadership in RBA which possesses absolute power in decision-making. Collective-collegial model for decision-making in RBA also perceives collaborators as an internal party. It is due to their role as the extension that bridge RBA and local communities in their respective areas. Involvement of collaborators is important as they are the ones who know their communities best. This view supports the endeavor to discharge beneficary accountability as it inevitably involves interaction between TSO and the representative of beneficiaries (Dewi et al., 2019). Nanda shared her experience about her involvement in decision-making process:

"I had an idea and communicated it to RBA. *Alhamdulillah,* the communication process has always

been smooth even though at first, I was surprised as it took RBA quite long to go with my offer. I had to provide quite a lot of information to get the approval. While at that moment, I needed immediate answer. Yet eventually, though it was long, my idea was considered thoroughly by RBA. I do appreciate it. So, although it required a long time, but the result was not disappointing at all since it had been through a detailed process" (Nanda).

RBA provides two kinds of forum to make decision called *rapat* (general meetings) and *musyawarah* (strategic discussion). Information from collaborators and other parties are processed through general meetings composed by program meeting, volunteership meeting, *Rande Daya* (public support) meeting, and management meeting. The first three meetings serve as spaces for planning the program and required resources, while the last meeting is where the decision is made. If there is a more strategic, long-term decision needed to be made, the matters would be further discussed in *musyawarah.* Categorization of forums helps RBA to disseminate information to relevant parties and perform a more effective and efficient decision-making process.

This practice of RBA is in accordance with the concept of *shura* in Islam. Shura or consultation suggests that one must consult others before implementing any decision or change at all levels. The importance of *shura* is clearly affirmed in Quran through this following verse: "*And consult them in affairs (of moment). Then, when thou hast taken a decision, put thy trust in Allah*" (QS. Ali Imran: 159). Ghafran & Yasmin (2019) described shura as an embodiment of inclusivity where all decisions are made by consensus thus accommodates opinion of all stakeholders to be heard. By conducting *shura,* leaders or decision-makers can have space to handle common affairs without losing sight from *al-adalah* (justice) and social welfare as the central tenets of Islam.

The view on financial and managerial information as accounting information. RBA sees information as a basis of every decision which indirectly contributes to community empowerment. This was explained by Kartika as the secretary of RBA:

"Information means the basis of everything done in RBA especially for policy making. It cannot always be valued in material terms. Information helps RBA know what to do. This information relates to the needs of our beneficiaries. They are our key stakeholder. Without this information, RBA cannot decide which services that answer the problems in our society. RBA acts by looking at actual problems in society without forgetting its vision of empowering youth and making Indonesia a better nation. We act according to that vision by answering problems we found through information. Through the data that we process to create information so as to establish a new policy, for the sake of our organisation and mainly the community as our beneficiaries" (Kartika).

From the above statement, it is implied that information also acts as the foundation for knowledge and this is not always valued in material terms. RBA does not measure the value of information to achieve material benefit. Otherwise, information helps RBA to decide what measure should be taken to realize the vision of a better nation. It is in accordance with the notion that besides conveying material aspect, accounting information should as well the nonmaterial facet (Sharon & Paranoan, 2020; Susilowati & Setyorini, 2018). This point will further justify that accounting information consists of quantitative and qualitative items as also found in RBA.

RBA manages both managerial (nonfinancial) and financial information. Managerial information encompasses items related to program and volunteership. Meanwhile, financial information relates to public support. Both types of information are integrated in RBA. It is from available managerial information that RBA becomes able to process financial information. Managerial information related to the program includes profiles of beneficiaries, profiles of collaborators, activity schedules, descriptions of program implementation, and feedback from beneficiaries and collaborators. Another managerial information is related to volunteership such as learning needs and the capacity of volunteers, volunteer assignments, and results and impacts of volunteer learning. Manage-

rial information is presented in the form of numbers and descriptions as needed. Meanwhile, financial information is specifically managed by the treasury. Kinds of financial information are *akad,* the amount of donated resources, allocation of resources, and inflow and outflow of cash. All of them are available in financial reports. Information regarding *akad* is one main information in RBA as it determines how support should be utilized. All of these types of information are publicly available in monthly financial statements, quarterly infographics, annual reports and *unggah ulas* (social media reports).

Figure 1 shows integration of managerial and financial information as an accounting information is supported by contemporary view on accounting information by Jackson & Sawyers, (2002). They stated that accounting information was initially identical to financial information derived from accounting transaction data such as income or payrolls. All of them had to be available in monetary unit. As operation continues, it is almost impossible to not include nonfinancial information as it is the cause of all financial matters. Moreover, nonfinancial information also needs to be reported to make decision and discharge accountability. Thus, contemporary view on accounting information emerged, incorporating financial and

nonfinancial information to discharge complete accountability.

Disclosure of complete information, both financial and nonfinancial ones, is necessary for organisation adhering to Islamic principles (Mustafa, 2020; Wulandari, 2019). Islam requires organisations to disclose complete information as it may reduce the risk of false prejudices (Daud, 2019). It includes employee policy, use of resources, protection of environment. In the case of RBA, employee policy is represented by information regarding volunteership such as learning needs, capacity of volunteers and the result and impact of volunteers' learning process. RBA has no employee for the volunteers are all seen as equal party and receives no material benefit other than capacity improvement. In terms of use of resource, RBA informs that they set their basis on akad. If there is any excess amount of resource, RBA would inform the donors and establish new akad in order to use them. In addition to this, information of environment practice such as composting of organic waste and programs on scraps recycling is also documented in annual reports.

Such practice of disclosure comply with Islamic values such as viceregency and justice. Allah has commanded, *"O David! We have surely made you an authority in the land, so judge between people with truth. And*
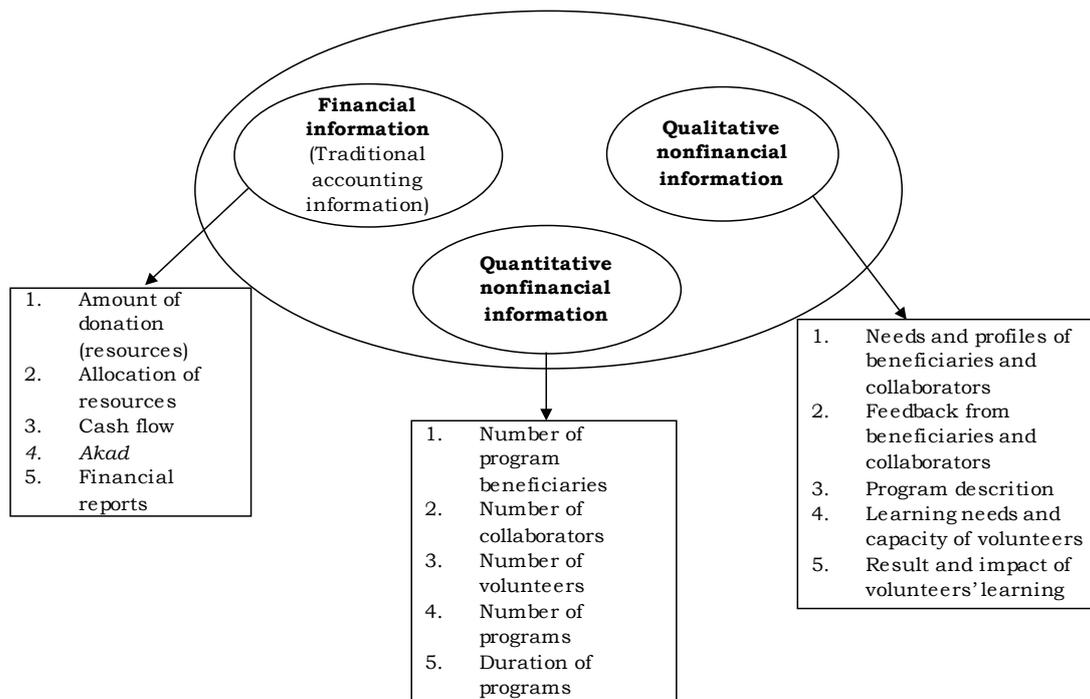

Figure 1. Accounting Information in RBA

do not follow 'your' desires or they will lead you astray from Allah's Way. Surely those who go astray from Allah's Way will suffer a severe punishment for neglecting the Day of Reckoning." (QS. Sad: 26). The verse commanded man as viceregent on Earth to base their decision on truth hence it is the role of truthful information to aid mankind decide in justly manners.

Daud (2019) mentioned that information in Islam should not conceal the truth nor take sides to benefit one single party. Moreover, information in Islam acts as a means of worship that should reflect the divine value of Allah (Mulawarman & Kamayanti, 2018). It was later proven that disclosure of complete information helps reduce uncertainty for uninformed stakeholders. It is a problem that many TSOs still face as they still lack of capacity or willingness to disclose complete information (Cokrohadisumarto et al., 2019; Connolly & Hyndman, 2013; Ghafran & Yasmin, 2019). Open access to financial and nonfinancial information enables people to know if TSOs really fulfill their promise to achieve social justice. By the same token, it promotes awareness of more fortunate people to act as donors and help the others in need.

Akad as the foundation for principles and policies of accounting information governance. Principles and policies act as one substantial part of accounting information governance. They guide the entire process of accounting information starting from production to use. From domain analysis, it is found that *akad* serves as the foundation for the whole accounting information governance. It is then derived into certain principles and rules for guidance. *Akad* is the foundation for the entire accounting information governance in RBA. Kumala explained how it plays central part that eventually determines the subsequential processes:

> "*Akad* is the basis of the whole information governance. It guides us to understand what is the required information and how to prepare, process, evaluate and report it. It may be a single word: akad. But in the process to produce, let us say an information to report a project. It would create such an Standard Operating Procedure (SOP) on how to conduct a project. How to receive money, when and how

to use it, how to report its utilization. It is also about telling the users of the report about the project itself, the form of the reports, the receipts of transaction, when the trasurer should record them and when the treasurer approves spending. Moreover, there is a specific policy that the amount of cash every month must be below Rp 10.000,00 and at the end of the year, it should be zero" (Kumala).

Akad is the arabic term for contract or agreement between two or more parties (Farrar & Uddin, 2020; Zauro et al., 2020). It is necessary for a contract to have consent by both parties over the purpose and content of the contract. The law that binds involving parties in akad is mandatory. It is implied in quran: "*Do not come near the wealth of the orphan—unless intending to enhance it—until they attain maturity. Honour your pledges, for you will surely be accountable for them.*" (QS. Al Isra: 34). When there is *akad*, it is indeed witnessed by Allah. Both parties in akad should be aware of the consequences of the contract. Fulfilling them means worshiping Allah and those who break them would be held accountable in the hereafter. How powerful the binding of an akad is that it constructs a detailed principles and procedures of accounting information governance in RBA.

Akad in RBA is mostly established through oral communication rather than in writing. For instance, a donor sent certain amount of money after accepting an offer to support payment of internet bills for service delivery in RBA. They would have told the volunteer who received the donation about their intention of giving and how the money should be allocated. The volunteer then agreed to make use of the money as told by the donor. It is the sign that *akad* had been established. The next step is the volunteer would record the donation and use it according to the *akad*. Afterwads, RBA needs to disclose the information regarding the use of donation along with its *akad* to donors and the whole community. This practice is in line with Islamic value of *amanah* (trust) which is reflected in respect towards obligation imposed in implicit and explicit contracts.

One renowned *akad* in RBA is their contract with community to operate as a not-for-profit TSO. The consequences of this pro-

mise contain social services delivery with no charge, full usage of donation for programs and operation, volunteering scheme with no material benefit for the volunteers and openness of information for the whole community. RBA is obliged to develop appropriate accounting information governance in order to fulfill their *akad* to community.

The foregoing obligation is translated into a set of principles that navigates the process of generating and distributing accounting information. Those principles are Transparency, Accountability, Professionalism, and *Amanah* (TAPA). In RBA, transparency means giving information as it really is without concealment nor addition of anything. Accountability means RBA could be accounted for the disclosed information. Professionalism means behaving appropriately according to the subscibed rules in governing information. The last, *Amanah* (mandate), means discharging accountability in regards with *akad*. The unique thing about this set of principles is that amanah is constructed from the other three principles. Kumala mentioned how principles of transparency, accountability and professionalism work simultaneously to realize *amanah*:

> "*Amanah* (mandate) is very latent. It means, what definition of *amanah* do we want to build? Why should we be *amanah*? Back again, it is because we need to keep our *akad*. How could we become *amanah*? By being transparent, professional, and what is it? Accountable. Accountable means we can be accounted for the information we provide. Professional means we act according to what we are supposed to do. Then, transparent means providing information as it really is or truthful. When these three aspects are fulfilled, then it is possible for us to be *amanah*. When *amanah* is fulfilled, it means that we carry out our akad rightfully" (Kumala).

Mansour & Bhatti (2018) stated that transparency and accountability are the core principles in Islam. These two principles enable mutual monitoring among all stakeholders for the sake of social justice. They are also closer to obedience to Allah (*taqwa*). *Taqwa* implies that human being would be

held accountable for their action in the hereafter including delivering *amanah* in just and truthful manner. Carrying out *amanah* rightfully as commanded by Allah is imperative in Islam. Triyuwono (2013) defined *amanah* as something that has been entrusted by Allah to human being. Allah has freedom to decide how His *amanah* should be managed. Hence, human being shall not only examine whether an *amanah* has been delivered to its rightful beneficiaries or not but also guarantees the process to deliver amanah itself. The explanation of Kumala indicates that amanah is inseparable from the role of human being as *abd'Allah* and *khalifatullah fil ardh.* Both role reflects akad between Allah and human being regarding the purpose of their creation. As the consequences, RBA as a group of *abd'Allah* and *khalifatullah fil ardh* governs accounting information that contains *amanah* in accordance with Islamic principles.

Those four principles render into the policies RBA needs to comply with in managing accounting information. Relevance with needs emanates as one of general policies of accounting information in RBA. It talks about producing and distributing accounting information as needed by the all stakeholders while maintaining its quality. It involves truthfulness of information and consistency in making information accessible for all. RBA avoids providing excessive information that may confuse or overwhelm their stakeholders. It is because if the user of information is overwhelmed, then it becomes hard for them to grasp the meaning of information itself. Thus, the information would be less beneficial and only go up in vain.

Such policy also applies in the way RBA provides accounting information to make it more understandable by using colorful infographics and social media contents. Concerning the needs and level of understanding among users of information is a behavior that refrains oneself from wasteful behavior. It is also a form of benevolent act (*ihsan*). Allah emphasizes this behavior in Al Quran: "*And give the relative his right, and [also] the poor and the traveler, and do not spend wastefully. Indeed, the wasteful are brothers of the devils, and ever has Satan been to his Lord ungrateful.*" (QS. Al Isra: 26-27). In additon to that, providing too much irrelevant information in inappropriate means also hampers a TSO to discharge beneficiary accountability (Dewi et al., 2019).

Table 2. Summary of Findings on Principles and Policies

Taxonomical Cover Term: Principles and Policies			
Domain (Semantic Relationship: Part of)	**Included Terms**	**Dimension of Contrasts**	
		Purpose	**Applicability**
Foundation	*Akad* (agreement)	To build upon the whole accounting information governance	Applies to all managerial and public support information
Principles	Transparency Accountability Professionalism *Amanah*	To guide accounting information governance practice	Applies to all managerial and public support information
General policy	Relevance with needs Truthfulness Consistency	To ensure that the whole accounting information process works in accordance with *akad*	Applies to all managerial and public support information
Specified policy	Anonymity	To ensure that the public support information process works in accordance with *akad*	Applies to information on public support

RBA's principles for accounting information governance is actually their principles on governing public support (Ruang Belajar Aqil, 2017). It indicates that information is also seen as resource, just as same as the fund and in-kind donation. Information is a vehicle for RBA to empower community. It is through information that donors are aware of the needs of others. They become knowledgeable about the current circumstances and decide what aid they could provide. Corresponding to the donors, beneficiaries and general public have been granted chance to monitor and evaluate the activities of RBA through publicly available accounting information. The present endeavor shows how RBA manages to uphold social justice by giving equitable opportunity for all stakeholders to be informed and involve in their activities.

Table 2 summarizes the relation between elements as a construct of principles and policies of accounting information governance. It shows how all of them built upon and work to support *akad*. However, there is a specific policy of anonimity that distinguishes the management of public support information from managerial information. It is represented by "*Hamba Allah*" to record donors' identities. This policy applies specifically to public support information. Implementation of anonymity policy in RBA rever-

berates the order from Allah to give charity in secret (QS. Al Baqarah: 271). RBA implements this policy so as to keep the intention of the donor straight and prevent them from *riya'* (inappropriate proud feeling). It is rather different from conventional accounting that requires appearance of donors' name in recording practice.

Accounting information process based on *akad*. As previously explained, akad serves as the basis for accounting information governance in RBA. All accounting information processes must be designed to support fulfillment of *akad*. In order to do so, process of generating and distributing accounting information in RBA involves Accounting Information System (AIS). AIS plays a role in supporting the information life cycle process, which is the process of converting data into useful information for decision making (Coyne et al., 2018). Based on field observation in July 2020, AIS in RBA is constructed by two subsystems namely Program Request Information System (SIPP) and *Amanah*-based Financial Information System (SIKKA). These subsystems work conjointly across departments and BoDs to produce required accounting information in compliance with the prescribed principles and policies.

The stages of the production processes of accounting information in RBA preceded by the data management. The process

of data management is divided into five activities consists of planning, mapping, retrieving, gathering and saving data (Ruang Belajar Aqil, 2018). Planning activities and mapping data needs are carried out to plan programs, assign volunteers, and seek public support. In this activity, management of RBA determine the needs of data such as beneficiaries, age, occupation, profiles of collaborators/partners, and issues to be resolved through a program or activity. This data is obtainable through interactions with the community, which is facilitated by Literacy visit (RBA Visits to collaborator) and *Kunjungan Situs* (Site Visit) to RBA. Besides, data can be obtained from people who reach RBA through social and communication media such as WhatsApp, Instagram, and Facebook. During the data retrieval process, the data is stored in the minutes of meetings. The data obtained are then collected in the online Program Request Information System (PRIS).

The data that has been collected in the SIPP is the basis for designing program. Program design information is then used to assign volunteers and create program proposals. Afterwards, the information is brought to the management meeting to make decision to approve or reject the proposals. Approved proposals are then uploaded to the analog and digital calendars (google calendar) so that all management and advisors can access them. Approval at the management meeting is also the beginning for volunteers in charge of the program to compose information of needs on human resources and public support. This information will be conveyed to the proposed volunteers and donors who wish to contribute to support the activity. Nabila described the communication process between RBA and the donors:

> "I take household needs such as electricity and water bills as an example. I usually inform these needs to the treasurer. Then, he will communicate the needs to the donors as he is the only one who can access the donors' data. Besides, other volunteers and I may also access our own network to contribute as donors for the programs we manage. The data of each donor can only be known by the intermediary volunteers as we must comply with anonymity

policy. For recording purpose, the intermediary volunteers usually inform me about the amount (of donation), the akad whether infaq, shadaqah or others to be put in our (recording) system" (Nabila).

Information regarding public supports is managed in Amanah-based Financial Information System (SIKKA). Incoming public support is recorded on the public support receipt. Support receipts are generated and submitted to the donor even though the donor does not request the receipt. The receipts are then collected to be recorded in books of cash flow and in-kind support. During the implementation of the activity, volunteers collect information on beneficiary profiles, a list of organizing volunteers, and feedback from beneficiaries and activity evaluations. The data is attached to the activity report and recorded in the master book of program in either offline or online form. During pandemic, RBA has been optimizing the use of Google Spreadsheet to accommodate program data. Volunteers in charge are also responsible for producing activity financial reports that record public support inflows and outflows. The flows of cash public support are recorded by assistant treasurer in the books of cash flow and general ledger.

During participatory observation, we were given chance to directly contribute in data recording process. We then found that the data recorded in the master book of program along with cash flow records and general ledger are the basis for creating monthly financial reports, quarterly reports (infographics) and annual reports. As to comply with relevance and timeliness of information, the master book and general ledger must be closed on the 27th day of every month. In a management meeting, all of the PICs in each department is reminded to fill in master book of program in a form of Google spreadsheet as the end of the month was approaching. The monthly financial reports are released on the 3rd of the following month. The quarterly report is published in an infographic containing descriptive information of program recapitulations, beneficiaries, volunteers, public support, and RBA's outreach through social media. The preparation of reports in the form of infographics aims to make it easier for the public to understand the information presented by the RBA. Whereas, annual report provides more com-

prehensive explanations of RBA's activities throughout the year.

Concurrent with production of information, RBA carries out information control activities through verification procedures. The verification procedure aims to ensure that both data and information are correct and free from any misleading element. Verification is of responsibility of RBA as managers of community data. Data verification procedures are carried out by asking directly to data sources and/or volunteers who record the data, cross-checking among minutes of meetings and personal notes of volunteers. We were able to obtain this finding during a weekly management meeting. The advisor of RBA asked for access to read minutes of meeting from the previous session. All functions are involved in doing verification as each of them may possess any information other volunteers yet to know about. The data that has been processed into information then goes through a validation procedure. After being reviewed by the management, validation of information may take place thus enable information to be shared openly. In particular, the financial reports are validated by management and advisors. At the end of the year, verification and validation of financial information are carried out through an internal audit mechanism.

Such practice of RBA is in line with the concept of accountability-based accounting by Dillard & Vinnari (2018). They mentioned that accountability and accounting should look beyond disclosure and transparency of accounting information. Accountability should also be discharged throughout the whole policies and procedures prior to accounting information disclosure until the moment it is utilized. It then becomes clear that accountability shapes the practice of accounting of an organisation. It is different from accounting-based accountability that creates rather rigid and monologic form of information reporting and communication to stakeholders. In the case of RBA, accountability-based accounting is manifested through establishment of *akad* as the epitome of accountability.

Akad drives RBA to design and follow through the appropriate accounting procedures to fulfill it as it is mandatory in Islam. Appropriate in this case means conformity with the principle of Transparency, Account-

ability, Professionalism and *Amanah* (TAPA) and its derivative policies. Practicing accounting process to fulfill akad indicates that Islamic value of amanah (trust) exists in accounting information process of RBA. When akad is established, it means both involved parties agree to trust each other in fulfilling the promise. Allah states in Al Quran: *O believers! Do not betray Allah and the Messenger, nor betray your trusts knowingly* (QS. Al Anfal: 27). The referred verse emphasizes the order of maintaining trust between invloved parties. In order to do so, certain procedures must be followed through including accounting information process.

The accounting information process demonstrated that RBA actively involves beneficiaries in production of information. *Literacy visit* and *Kunjungan Situs* serve as platforms wherein exchange of information between beneficiaries and RBA occurs. It rests on good intention to collaborate in community empowerment activities. We take *Kunjungan Situs* where we were invloved in as an example. In September 2020, a collaborator from Pakis, Malang Regency, came over to RBA. She was a preschool principal. She asked whether her institution could extend the duration of collaboration in RBA and add some activities such as workshops and read aloud for the students. This request was later established in management meeting and carried out in providing read aloud materials. *Literacy visit* and *Kunjungan Situs* help answer the findings of Dewi et al. (2019) which requires interaction between TSO and beneficiaries to clarify the role of each parties in the collaborative program. These attempts also concede the needs of beneficiaries as the heart of the program. According to Parewangi & Iskandar (2020), this could be a means to center-stage beneficiary accountability and avoid injustice caused by tendency to become accountable only to donors. In Islamic perspective, it becomes the proof of ihsan (benevolence) value since interaction between RBA and the representative of beneficiaries is intended to help each other through exchange of information. The exchanged information later becomes the data to hold collaborative community empowerment programs. The importance of being kind and help each other is stated in the following verse:... *Cooperate with one another in goodness and righteousness, and do not cooperate in sin and*

transgression. And be mindful of Allah. Surely Allah is severe in punishment (QS. Al Maidah: 2).

In terms of data recording, RBA follows through the command to record every transaction as stated in Al Quran: "*O you who have believed, when you contract a debt for a specified term, write it down. And let a scribe write [it] between you in justice. Let no scribe refuse to write as Allah has taught him. So let him write and let the one who has the obligation [i.e., the debtor] dictate…*" (QS. Al Baqarah: 282). Recording every type of data, both financial and nonfinancial, is a form of Islamic value of *'adl* (justice) in managing accounting information (Buallay, 2019; Rahim & Mus, 2020). It indicates that all information needs of stakeholders are taken into consideration. This approach is needed by TSOs as they shall treat information needs of all stakeholders equitably.

Cross-functional verification in RBA helps maintain quality of accounting information. Islam teaches that verification of information is vital to protect community from the danger of deluding information. The emphasis of verification is clearly conveyed in Al Quran: "*O you who have believed, if there comes to you a disobedient one with information, investigate, lest you harm a people out of ignorance and become, over what you have done, regretful.*" (QS. Al Hujurat: 6). Performing verification is futile if only one person is involved for the nature of a human being is prone to error. Hence, RBA exercises cross-functional verification to incorporate multiple perspectives in reviewing validity of information.

Cross-functional verification – known as well as collaborative cross-checking – enables early detection of erroneous actions and mitigate negative connsequences of them (Abrahamsson et al., 2016). Islam sees it as a careful measure to maintain *amanah.* Dalimunthe (2016) mentions that the value of *amanah* is not only about *akad,* but also self-commitment to provide a sense of security to the giver of the trust. Therefore, cross-functional verification becomes a part of Islamic value of *amanah* since it is done to maintain trust of the stakeholders.

Accounting information produced by RBA is disseminated through communication media which is WhatsApp and social media such as Facebook, Instagram, YouTube, and LinkedIn. Information is disseminated through social media in descriptive arrangement. RBA disseminates accounting information in form of graphics, photos and videos. The public can access information that has been uploaded on RBA's social media accounts for free.

One of the steps taken by volunteers to disseminate information on social media is *unggah ulas* (social media report). It helps people to get insight on the activities of RBA. *Unggah ulas* contains information that describe in general a recently run program or activity. The report contains a photo or graphics of the activity accompanied by a caption. The caption provides information that explains the name of activity, its purpose, the participants, how the activitiy proceeded, feedback from participants and hashtags of activity keywords. Prior to uploading, content of the report is reviewed by the management of RBA. This is intended to ensure that the information uploaded isfree of errors that can cause misinformation and/or disinformation for the user. *Unggah ulas* must be carried out on the same day as the day of the activity to provide timely information.

Unggah ulas becomes an embodiment of *ihsan* (benevolence) value. It is an attempt of RBA to discharge accountability to general public even though it is not mandatory for them to report their activity on social media. Anin conveyed this message in an interview:

> "We have vlog on our YouTube channel. Every activity we conduct is also reported on Twitter, Facebook and Instagram. It is actually to communicate to public that we have such kind of activities and to make them aware that such activities are available in RBA. We do it to discharge our accountability to public and introduce what RBA is like these days" (Anin).

The utilization of social media by RBA adheres to the phenomenon that today's society prefers to make use of social media to find information. This phenomenon stimulates organisations to optimize social media as a new reporting channel (Barragato, 2019; Saxton, 2012). In RBA, it is fortified with the intention to ease public to understand what RBA does as a TSO. It is following the sunnah of Rasulullah SAW: "*Make things easy for the people, and do not make it difficult for them, and make them calm (with glad tidings)*

and do not repulse (them)" (HR. Bukhari: 6125). By making activity information publicly available in social media, RBA opens information access and let public know their activities in a rather simple way.

Integral to dissemination of information is accessibility policy. Information accessibility in RBA is categorized based on the nature of the information. There are three kinds of information accessibility which are public, internal and limited internal accessibility. Public accessibility guarantees open access to any general and descriptive information regarding programs, activities, participants, volunteers, public support and social media outreach. Internal accessibility grants access to private and confidential information and only given to the management of RBA such as personal data of contributing volunteers. Besides, there is information that is limited in nature or can only be accessed by one particular function, which is information regarding donors' identity. This information can only be accessed by treasury or intermediary volunteers as suggested by anonymity policy.

The consideration in determining the accessibility of information is the ethics of information dissemination. Access to information other than what is on RBA's social media can only be provided after obtaining authorization from respective departments. The purpose of the authorization is to ensure that information is used as needed and does not harm either the source and users of information as well as the institution that manages it. Kartika annotated why ethics in disseminating information is important:

> "I think the core for all of this is information ethics. It is about how to share information ethically. Everything depends on its purpose. If the information is for greater benefit for community, then we will open it. But if it only benefits somebody, whether an individual or a certain group, and even worse for profit, then we will close the access. Because the communty entrusted their data to us. They know that RBA will be responsible for the management of their data. That the data they provide will be managed properly. Maybe the basis for all this is *amanah*" (Kartika).

The aforesaid account connotes that ethics of information dissemination rooted from amanah. Information is perceived as amanah that must be protected for common good (maslahah). This is an obligation attached on human being role as *abd' Allah* and *khalifatullah fil ardh.* Allah conveyed this obligation in this following verse: *Indeed, Allah commands you to return trusts to their rightful owners; and when you judge between people, judge with fairness. What a noble commandment from Allah to you! Surely Allah is All-Hearing, All-Seeing.* (QS. An-Nisa: 58). It is clear that in protecting amanah, we must be *'adl* (just) as it is of the interest of people (*ummah*). What is meant by *'adl* is placing things in their rightful place (Antonio et al., 2020). In the case of RBA, protection of amanah is carried out by categorizing information accessibility. As a TSO, RBA is responsible to protect data and information of community from any particular interests that may cause danger, injustice and benefit only for certain individuals or groups. Hence, all information is available for public in descriptive form. Anyone who wishes to dig deeper about accounting information in RBA may request access by informing the purpose of access. It is to ensure that everyone can get access to the required accounting information while at the same time, protecting the interest all parties involved in the process. Working towards public interest in distibution of accounting information is a means of bringing Islamic ethics framework into practice (Ghafran & Yasmin, 2019).

Table 3 shows the stages of accounting information process in RBA. We can infer from the table that the estuary of the whole process is the usage of information for decision making by all stakeholders. RBA uses the information to make decisions such as collaboration, defining programs, assigning volunteers to work, and determining the amount of public support that needs to be collected. The main consideration in the use of information for decision-making is the needs of community. The use of information to meet community needs is part of fulfilling institutional agreement of RBA as the third sector. All information is analyzed through shura as part of decision-making process. RBA takes into account their principles in analyzing information or requests from collaborators, donors or other parties. They want to make sure that whatever decision they make, it does not jeopardize their *akad*

Table 3. Summary of Findings on Accounting Information Process

Taxonomical Cover Term: Process of Accounting Information			
Domain (Semantic Relationship: Part of)	**Included Terms**	**Dimension of Contrasts**	
		Involving Parties	**Documents Needed**
Production of Information	Literacy Visit Site Visit Communication with donors Program Request InformationSystem Amanah-Based Financial Information System	Management of RBA, collaborators and donors	Forms, Minutes of Meeting, Transaction receipts, Master book of program, Cash flow book, General ledger
Control of Information	Verification Validation	Management of RBA	Forms, Minutes of Meeting, Transaction receipts, Master book of program, Cash flow book, General ledger
Dissemination of Information	*Unggah ulas* (social media reports) Categorization of information accessibility	Management of RBA, collaborators, donors and general public	Social media report, monthly financial report, project report, quarterly infographic, annual reports
Usage of Information	Internal Decision-making External Decision-making	Management of RBA, collaborators and donors	Forms, Minutes of Meetings, Master book of program, Social media report, monthly financial report, quarterly infographic, annual reports

as a TSO that subscribes to Islamic principles. In addition to that, information must be used to make decision that support community empowerment. In Islam, consideration of community or beneficiaries' interest is a way of discharging accountability to beneficiaries which indirectly becomes a means to worship Allah (Abdul-Baki et al., 2013; Helmy et al., 2014).

On the other hand, donors can use the information to decide whether to provide resource support through RBA. Generally, donors are willing to make donations because RBA frequently communicates the information about the needs of community and beneficiaries. Mamat confirmed the communication process between RBA and himself:

"I usually receive messages from the volunteers that RBA opens chance to contribute by donating money or goods for social needs. I feel that I can trust RBA and just give it (the donation) immediately. I used to involve in social activities before and what RBA does is aligned with my interest thus I do not hesitate to contribute" (Mamat).

There is always an *akad* established between donors and RBA. Donors usually gives information to RBA about their *akad.* This information could also be used by donors to know whether their donation immediately

reach the beneficiaries. Nabila told how information of akad drives immediate distribution of donation:

> "PIC of a program or other volunteers informed me whenever they received a donation. They always mentioned the akad as well. In case of cash donation, it is directly managed through a bank account. It should be withdrawn within 24 hours. Because in the RBA, we are obliged to hasten the distribution or utilization of donation according to akad. If it is more than 24 hours, we are afraid there will be a charge or interest from the bank. It is something we try to avoid as there is no clear source nor establishment for the amount (of bank interest)" (Nabila).

From above statement, donors have the chance to monitor truthfulness of RBA in delivering service to community through their *akad*. In this case, donors may contribute in promoting beneficiary accountability (Uddin & Belal, 2019). It is quite different from previous findings where donors accountability is mutually exclusive from their beneficiary counterpart (Agyemang et al., 2017). Aside from the donors, the community can also use the information provided to identify RBA's services and utilize these services as needed. It is when access to information may raise awareness to empower oneself and bring about change (Chowdhury et al., 2019).

The whole process of accounting information in RBA completes the big picture of Islamic governance framework as proposed by Ghafran & Yasmin (2019) and Yasmin et al. (2018). In each stage, it is clear that RBA tries to maintain the quality and accessibility of information as a form of *amanah* (trust), *'adl* (justice) and *ihsan* (benevolence). Certain documents are utilized as a technology to store and keep information safe. Other documents are produced to present information according to the needs of stakeholders. Along the way, they give opportunities to donors and beneficiaries in creating and benefitting from accounting information. They do so to stay true to their *akad* as a TSO which naturally incorporates social justice as the core value.

Islamic values in accounting information governance to support social justice.

As mentioned in introduction, governance is not something value-free and really depends on the conceptual basis of the entity. Value reflects what organisation believes in. It builds an unconscious perception pattern that supports organisational control and improves ethical reasoning in management. This has implication on accounting practice that assuredly involve handling of information (Bashir et al., 2019; Groddeck, 2011). The description about accounting information governance in RBA implies that there are three values that consistently brought in the whole governance construction: *amanah* (trust), *'adl* (justice), and *ihsan* (benevolence). Those values prevail in akad, principles and around the flow of accounting information. Active participation of community shows that RBA works to keep on track with their *akad* as a TSO. Not only community act as the source of information, they also become the main beneficiaries of programs as the result of information processing in RBA. Moreover, they also have equal access to accounting information as RBA makes it publicly accessible.

One uniqueness about beneficiary accountability in RBA is it is supported by donors' accountability. As donors receive information about beneficiaries' needs prior to granting support, they have power to demand immediate distribution from RBA to the beneficiaries along with the report. The information, just like support, are seen altogether as something entrusted to RBA to benefit community (*amanah*). Therefore, it must be distributed to the rightful users including beneficiaries, donors and even general public. It reflects that RBA, donors, beneficiaries and general public work as a unity of ummah. The concept of *ummah* is interdependent with *'adl* which promotes justice and balance for individuals and society in both material and nonmaterial aspects (Rahman et al., 2020; Rahman et al., 2016).

'Adl is a sacred value in Islam. It is a prominent command from Allah as written in Al Quran: *Indeed, Allah commands justice, grace, as well as courtesy to close relatives. He forbids indecency, wickedness, and aggression. He instructs you so perhaps you will be mindful* (QS An-Nahl: 90). It means that we need to place things in their rightful place (Antonio et al., 2020). Furthermore, it could be translated that everyone gets what they need in the right portion. Accounting information in RBA is made available for

beneficiaries, donors and general public just as how they need it. Hudaefi (2020) stated that justice in Islam does not require equal reward for everyone irrespective of their contribution to society. It is because there are members of society who cannot contribute as much as the others do. Yet, it does not diminish their basic rights of information and knowledge. It is the reason why in RBA, beneficiaries shall be granted right to access information despite their less amount of contribution compared to the donors.

Delivery of *amanah* in *'adl* (just) manner would be easier with the presence of *ihsan* (benevolence). The concept of ihsan talks about something beyond what has been mandated by Allah. It is a form of oneself awareness that Allah is the Lord and all he does as a human being is because of Him and only for Him (*lillah-wal-billah*). We found this notion through observation during a morning discussion in RBA. It was when Kumalasari talked about giving information to public:

> "If we don't release our reports to public, who will argue against us? No one. People out there don't really bother on how we report. They just need us to provide services for them. That is it. But why do we still do it? Because we want *ridha* (approval) of Allah" (Kumalasari).

The above statement reflects that benevolence is something that has been cultivated in RBA. It is also reflected in the first value of RBA named awareness (Ruang Belajar Aqil, 2019). Awareness is the "ignition" that triggers all volunteers of RBA to carry out community empowerment activities along with accounting information governance.

Figure 2 shows that interaction between the values of *amanah, 'adl* and *ihsan* becomes a construction that helps RBA to realize social justice through accounting information governance. Social justice in accounting information governance of RBA is amplified in two fashions. First, starting with the explanation on how RBA governs their accounting information, we can see that they attempts to make accounting information flow to the rightful users. It implies the metaphor of water (maun) which has to keep flowing to benefit living creatures. RBA realizes the sense of accountability to both donors and beneficiaries and even the general public by providing accounting information for them to benefit from. In doing so, RBA personates the role of *abd'Allah* and *khalifatullah fil ardh.* They established accounting information governance as "pipeline" to sustain the flow of information whilst preserving its quality. Ergo, when information reach its end process, it is available in good quality and accessible to whoever needs it. Second, RBA utilizes accounting information to make decision for the sake of community as beneficiaries. They turn accounting information into community empowerment programs. When people are empowered, they
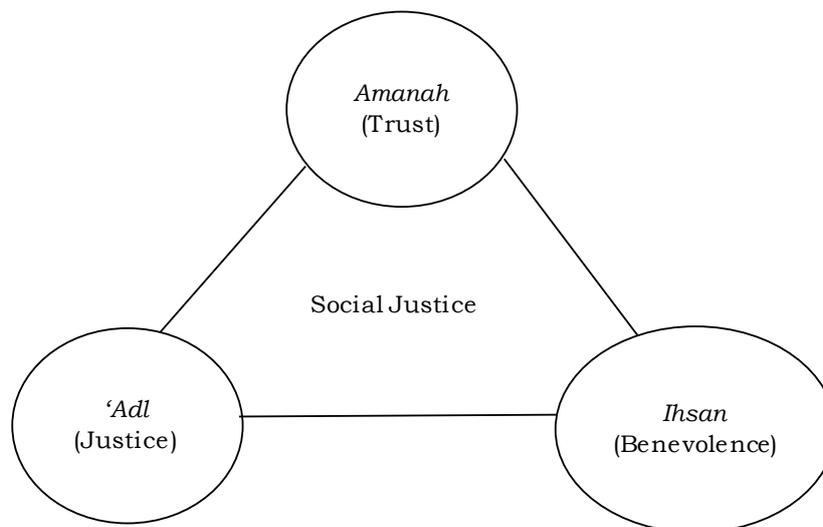

**Figure 2. Interaction between *Amanah* (Trust),
'Adl (Justice) and *Ihsan* (Benevolence) that Realizes Social Justice**

will be better able to create their own welfare. The more empowered communities, the easier collective welfare will be realized. It is in line with the essential philosophy in Islam for manifesting justice and social welfare.

CONCLUSION

The findings prove that Islamic values of *amanah* (trust), *'adl* (justice) and *ihsan* (benevolence) prevail in the principles, policies and the process of accounting information to promote social justice. Accounting information is perceived as amanah that must be preserved and delivered to its rightful beneficiaries in accordance with Islamic teachings. *Akad* (contract) serves as the foundation of the entire construction of accounting information governance. It is derived into a set of principles namely Transparency, Accountability, Professionalism and *Amanah* (TAPA). This set of principles work simultaneously in guiding the processes of accounting information. The value of *'adl* (justice) means doing things based on needs. All accounting information is made available to public with categorization of accessibility. This is because TSO also has responsibility to protect community interests besides disseminating information to its rightful users. In carrying out their responsibilty, the value of *ihsan* helps to keep the management of TSOs aware of Allah and drives them to make sure that community is granted easy access to beneficial accounting information. Interaction of those three values contributes to realization of social justice in accounting information governance. It is a part of worshiping Allah as *abd'Allah* and *khalifatullah fil ardh.*

This research contributes to the development of accounting knowledge, particularly to accounting information system (AIS) and organisational governance. Our findings may give insight for other TSOs to realize the importance of accounting information and the way it should be governed. We suggest future researches to provide more comprehensive understanding about other Islamic values that may present in the governance of a TSO including Islamic organisation. We also calls for future researchers to perform study in other TSOs that loaded with local values and wisdom. It would add more to the literature of TSOs' governance which is still dominated by the practice of popular NGOs.

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