

ACCOUNTING TOWARDS ISLAMIC SPIRITUALITY IN THE PERSPECTIVE OF PHILOSOPHY OF SCIENCE

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ABSTRACT

The development of studies in a scientific field is often not accompanied by equal progress in ethical and moral aspects, which causes the practice of theory to not integrate with spiritual values. This condition causes the implementation of human intellectual disharmony with the expected morality in society. As a foothold in the development of science, philosophy of science must be used as a basis for reformulating the moral content and spiritual values of modern science in order to redefine the foundations of science and technology, both at the levels of epistemology, ontology and axiology. Accounting as part of the object of study of science and knowledge must be directed at reformulating spiritual values that alienate ethics and morals. Modern accounting science which precipitates free material and values makes accounting towards materialistic, egoistic, secularistic and atheistic. Coupled with the assumption that humans are homo economicus, who are opportunistic, greedy and risk themselves, increasingly color the cases that occur. Restructuring the accounting conceptual framework that leads to Islamic spiritual values based on truth and justice is very important to do. Because, in the context of modern accounting science which precipitates material and is free of value it will bring accounting science to capitalist thinking.

KEYWORDS

Philosophy of Science, Accounting, Islamic Spirituality



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INTRODUCTION

The progress of civilization has led humans to find new principles of thought in the development of scientific studies. The development of scientific studies is basically intended to expand the scope of discussion and find new perspectives in implementing the meaning contained in the aspects of the study of science itself, as an effort to create positive change energy in social life. But in other aspects, the progress of science is not able to present empirical practices that can bring positive changes in its implementation.

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The development of the study of a scientific field is often not accompanied by the same progress in ethical and moral aspects, which causes the practice of theory not to be integrated with spiritual values. This condition causes the implementation of human intellectuals to experience disharmony with the morality expected in society. The conditions described above should be faced by restoring the purpose of science and technology for the good of human life in all aspects, including spiritual aspects and moral values (Robinson, 2014: 28).

As a foothold in the development of science, the philosophy of science must be used as a basis for reformulating the moral content and spiritual values of modern science. Philosophy will reinterpret the foundation of science and technology, both at the level of epistemology, ontology and axiology. Within the framework of implementing the function of philosophy of science, accounting as part of the object of study of science and science must be directed at reformulating spiritual values that prioritize ethics and morals.

According to Isgiyarta (2009) on conventional accounting there are several things that must be replaced with concepts that are in accordance with the values in the Quran and Hadith, namely by including elements of moral values in every meaning of the definition of accounting. The rearrangement of the conceptual framework of accounting that leads to Islamic spiritual values based on truth and justice is very important to do. Because, in the context of modern accounting science that prioritizes material and value-free will bring accounting science to capitalist thinking.

The concept of accounting that leads to Islamic spiritual values can basically cover all aspects of the field of accounting science. However, today it seems that accounting in the Islamic view is identical to the concept of a non-ribawi banking and financial transaction system, whereas accounting science in Islam is much broader than just the calculation of numbers, and involves all law enforcement in all aspects of accounting science studies. If this is what we consider as the domain of accounting, it is more "*compatible*" with the "*Divine*" accounting system and charity accounting that we know in the Koran. Or closer to "*auditor*" in contemporary accounting language (Harahap 197, 152).

The facts that occur result in accounting science as an object of scientific study leads to a scientific development process that leaves the principles of philosophical truth. So that the philosophy of science is needed as a guide to rebuild the construction of thought in accounting science that leads to the spirit of Divine spirituality.

RESEARCH METHOD

This research uses a qualitative approach with data in the form of written information and explanations of concepts (Sugiyono, 2012). The concepts in

question are about accounting concepts and philosophy of science. Thus, the data is secondary data. This research also includes library research with the main data is literature (Yusuf, 2013). As a frame of reference for conducting literature reviews systematically, researchers use meta-analysis. Conducting a scientific review of a number of related literatures to find scientific truths that are objective, verifiable and communicated to fulfill their functions, namely: make descriptions, explain, develop theories, make predictions and control. The data analysis applies descriptive analysis. The result of the analysis is a new view of accounting from the perspective of the philosophy of science.

RESULT AND DISCUSSION

The Nature of Philosophy of

Philosophy is an overview of human thought in understanding various phenomena and reality as expressed in a systematic and critical thinking process. Al-Farabi, a 9th-century Muslim philosopher, stated that philosophy is the science of the realm of existence and asks about the nature of things. In principle, philosophy is characterized by a regular process of thinking while assessing things fundamentally.

Philosophy of science is a branch of philosophical thought that seeks to examine and answer critical questions in scientific studies. Philosophy of science is philosophy's answer to the question of science or philosophy of science is an effort to explain and examine in depth matters relating to science (Suharsaputra, 2004). Philosophy of science is a foundation for humans in critical thinking to obtain certainty and ultimate truth in order to develop scientific studies not only from the point of view of science itself, but also to interpret the nature of a science from another point of view.

Accounting in the Perspective of Philosophy of Science

Philosophy of Science as a basic paradigm in the development of science plays an important role in the development and formulation of accounting theory. Theoretically, accounting science is a combination of rationalism and empiricism because accounting is a science that uses thinking to analyze accounting transaction data in making financial reports, where accounting transaction data is a concrete thing that can be responded to by the five human senses (Yusnaini, 2016: 111).

The role of philosophy of science as a paradigm in the development of accounting science can be viewed from three aspects, namely ontological, epistemological and axiological aspects. The ontological aspect questions the problem of "being", which is the basic assumption for what is referred to as reality and truth. From the point of view of ontology, accounting science provides a

concept of what subsystems of existence "exist" to be the object of investigation so as to answer the question "what".

Epistemological aspects discuss the object of knowledge, sources and tools for obtaining knowledge, awareness and methods of investigation, validity and truth of knowledge (Lako, 2004: 174). From an epistemological point of view, accounting science describes how the steps or process of presenting financial data and how the elements between parts of financial data affect each other.

In the axiological aspect, the philosophy of science discusses values as a benchmark for scientific truth, ethics and morals as a normative basis in research and the exploration and application of science. The essence of the axiological approach is to answer whether the benefits of science in improving human dignity and the development of science itself (Abdullah, 2011: 145). From an axiological point of view, it will allow us to answer the question of how accounting science is used, whether it is used as a blessing or a disaster. So that in the context of the development of accounting science, the role of morals and ethics becomes the main pillar.

Accounting in Islamic Spiritualism

The paradigm of philosophical thinking that always leads to the achievement of ethical and moral thinking, becomes the basic foundation for bringing the study of accounting science out of the conventional capitalist paradigm of thinking towards a paradigm of accounting thinking based on spiritual awareness. The capitalist system built with concepts and philosophies that are different from Islamic spiritualism has given birth to capitalist accounting built on the basis of a secular philosophy that rejects the existence of spiritualism and Divine values. If this capitalist accounting concept is applied to institutions or transactions that are philosophically and conceptually different from Islamic concepts and philosophies, value inconsistencies will arise which will ultimately lead to inconsistencies in perception and behavior (Batubara, 2019: 66).

Accounting as the end of organizational activity in corporate financial reporting is a symbolic mechanism of ritual and dynamic accountability. As a symbol of accountability, there is a need for a new perspective in accounting science based on spiritual awareness to be morally and ethically responsible for divine values.

Accounting in Islamic spiritualism there is a so-called "*meta rule*" that comes outside the concept of accounting that must be obeyed, namely sharia law which comes from God as opposed to human creation (Hayashi 1989). According to him, Islamic accounting is in accordance with human tendencies, namely *hanief*, which requires that companies are also able to create ethics and social responsibility.

Besides he explained that in the concept of Islam there is such a thing as accountability before God.

The study of accounting concepts in Islam can be done by approaching the parameters of the Koran and Hadith. The Quran emphasizes accounting in Surah Al Baqarah verse 282. The verse is the basis of the order to implement accounting in a simple manner. Allah's word reads as follows:

“يَا أَيُّهَا الَّذِينَ آمَنُوا إِذَا تَدَايَنْتُمْ بِدَيْنٍ إِلَى أَجَلٍ مُّسَمًّى فَاكْتُبُوهُ وَلْيَكْتُب بَيْنَكُمْ كَاتِبٌ بِالْعَدْلِ وَلَا يَأْبَ كَاتِبٌ أَنْ يَكْتُبَ كَمَا عَلَّمَهُ اللَّهُ فَلْيَكْتُبْ وَلْيُمْلِلِ الَّذِي عَلَيْهِ الْحَقُّ وَلْيَتَّقِ اللَّهَ رَبَّهُ وَلَا بَيِّخَسَ مِنْهُ شَيْئًا فَإِنْ كَانَ الَّذِي عَلَيْهِ الْحَقُّ سَفِيهًا أَوْ ضَعِيفًا أَوْ لَا يَسْتَطِيعُ أَنْ يُمْلَ هُوَ فَلْيُمْلِلْ وَلِيُّهُ بِالْعَدْلِ وَاسْتَشْهِدُوا شَهِيدَيْنِ مِنْ رَجَالِكُمْ فَإِنْ لَمْ يَكُنَا رَجُلَيْنِ فَرَجُلٌ وَامْرَأَتَانِ مِمَّنْ تَرْضَوْنَ مِنَ الشُّهَدَاءِ أَنْ تَضِلَّ إِحْدَاهُمَا فَتُذَكِّرَ إِحْدَاهُمَا الْأُخْرَى وَلَا يَأْبَ الشُّهَدَاءُ إِذَا مَا دُعُوا وَلَا تَسْمَعُوا أَنْ تَكْتُبُوهُ صَغِيرًا أَوْ كَبِيرًا إِلَى أَجَلِهِ ذَلِكُمْ أَقْسَطُ عِنْدَ اللَّهِ وَأَقْوَمُ لِلشَّهَادَةِ وَأَدْنَىٰ أَلَّا تَرْتَابُوا إِلَّا أَنْ تَكُونَ تِجَارَةً حَاضِرَةً تُدِيرُونَهَا بَيْنَكُمْ فَلَيْسَ عَلَيْكُمْ جُنَاحٌ أَلَّا تَكْتُبُوهَا وَأَشْهِدُوا إِذَا تَبَايَعْتُمْ وَلَا يُضَارَّ كَاتِبٌ وَلَا شَهِيدٌ وَإِنْ تَفَعَّلُوا فَإِنَّهُ فَسُوقٌ بِكُمْ وَاتَّقُوا اللَّهَ وَيُعَلِّمُكُمُ اللَّهُ وَاللَّهُ بِكُلِّ شَيْءٍ عَلِيمٌ”

Image1 . Qur'anic Verse

"O you who believe, when you do business not in cash for a fixed time, write it down. And let a scribe among you write it down correctly. And let not the writer be reluctant to write it down as Allah has taught him, so let him write it down, and let the debtor estimate (what he will write down), and let him fear Allah his Lord, and let him not reduce any of his debts. If the debtor is of weak mind or incapable of estimating, then let his guardian estimate truthfully. And witness it with two witnesses from among your men). If there are not two men, then (it is permissible) a man and two women of witnesses whom you approve, so that if one forgets, the other reminds him. The witnesses should not be reluctant to give evidence when they are called; and do not be weary of writing down debts, small or large, until the time for paying them is reached. (Write down your dealings), unless it is cash trade which you carry on between you, then there is no sin on you if you do not write it down. And testify when you buy and sell, and do not make it difficult for the writer and the witness. If you do (so), then surely it is an unrighteousness on your part. And fear Allah; Allah teaches you; and Allah knows all things". (Qs. Al Baqarah verse 282).

The verse above shows that Islam has long taught that there is an order to carry out recording habits whose main purpose is for truth, certainty, openness, and justice between the two parties who have a muamalah relationship. The moral aspect contained in it is fear (takwa) which is expected to limit accountants to fraud,

embezzlement, bribery, collusion and corruption, which in accounting language is known as *accountability* in reporting as *accountability*.

Spiritualism is a way of thinking with the heart that determines thoughts of will, feelings and is related to belief in Allah. Islamic spiritualism in the context of accounting means that the accounting cycle involves God's revelation, namely provisions that cannot be separated from Islamic law. The sincerity and honesty factor of the presenters of accounting reports is the main basis so that the accounting information presented is useful for its users and in the rules or rules of sharia (Rifai and Ahmad, 2023: 21).

Accounting in Islamic spiritualism does not only direct the company to achieve material benefits, but must be able to direct the company to develop an image as a company that always cares about the social environment as a manifestation of Divine responsibility before God.

Accounting Toward Islamic Spiritualism in Ontological Perspective

Ontology is the theory of being qua being or the theory of existence that discusses the nature of what exists, physical / concrete and spiritual / abstract. The study of ontology philosophy discusses the rational principles of "what exists", trying to know or investigate the deepest essence of "what exists". *Ontology* is a philosophical assumption related to the human view of reality, which is talking about something behind the visible (Suriasumantri, 1993).

In ontological studies, accounting is built based on concrete realities that can be captured by thoughts, feelings, desires, and then processed with reasoning power into the essence of accounting or what is often referred to as accounting concepts (Naini, 2016). In accounting, everything that can be thought of is related to events or experiences from the transaction process that can be logically reasoned, measured and calculated mathematically. Such a concept falls into the space of understanding philosophy which can be explained as the result of human thinking after he captures the object of the event and can be rationalized logically. Such a thought process is a rational thought process that relies on concrete reality (Rifai and Ahmad, 2023: 18).

In the school of *realism* first coined by Socrates, it states that the objects known are real in themselves. The object is independent of the knower, or independent of the mind. The mind and the external world interact, but this interaction does not affect the nature of the world (Meng, 2016). The world will exist before the mind realizes and the world will exist after the mind realizes. Everything that is not related to matter such as the unreal which includes the mental and spiritual is not an object of study. Example: when a worker gets a salary, what is seen is that he smiles because he is happy to get a salary, even though it is possible that behind his smile there is another meaning that is more than just the material

(salary) obtained, namely the satisfaction of having worked well so that he is satisfied with the salary received (mental) and the value (spiritual) which is manifested in gratitude for Allah's blessings given to him in the form of a salary (Leniwati, 2019: 109). This thinking that is not based on Islamic spiritualism will continue to bring understanding in the practice of accounting science towards a materialistic secular understanding and away from efforts to get closer to God.

Accounting Toward Islamic Spiritualism in Epistemological Perspective

Epistemology is a branch of philosophy that examines knowledge, especially in terms of what is meant by knowledge, types of knowledge and the origin of knowledge (Suriasumantri, 1993). The epistemological approach questions how the process of science occurs, including scientific means, scientific attitudes, methods, and the nature of scientific truth. Scientific truth requires accurate data and facts and is then processed by scientific methods or methodologies described as *the rule of the game* in science which basically never ends (Popper, 1983).

In *rationalism*, which seeks to obtain truth based on logic, states that all understanding, knowledge and truth come from reason, mind or ratio. Rationalism emphasizes the role of reason as a source of knowledge (Teng, 2016). According to this school, all knowledge comes from human intellectual understanding built on the ability to argue logically. In fact, there is certain knowledge that can be built by humans without having to or not being able to perceive it with the senses before humans can build knowledge.

Rationalism places reason as one of the sources of knowledge and in its moderate view holds that humans have the potential for knowledge. For example: in the achievement of company profits, this school considers that profits occur because there are revenues earned by the company and costs incurred by the company. whereas if we try to examine further the achievement of company profits is inseparable from the "hands of God", for example the prayers that employees always pray for the prosperity of the company or the company's spiritual activities, for example routine activities to share with the community around the company who are unable as a form of gratitude for the profits earned by the company and other spiritual routine activities (Leniwati, 2019: 109). These irrational values, if not based on the foundation of Islamic spiritualism, will lead humans to the truth of *secularistic* and *atheistic* knowledge.

Accounting Toward Islamic Spiritualism in Axiological Perspective

Axiology is a part of philosophy that questions value, especially related to problems or formal general theories about value (Suriasumantri, 1993). Every science or teaching in its birth is always based on certain values. Karl Popper in his discussions with Habermas always uses a natural science approach that adheres to

value free. What exists is something that can be measured, while Habermas says that science must be valuable, must be *emancipatory* towards the oppressed and useful for others (Driscoll & McKee, 2007). For example, in a study that wants to see the relationship between high profits and employee motivation, the Popper school recognizes that high company profits are the result of high employee motivation. High motivation is caused by incentives, bonuses or other forms of material. There is a positive relationship between the two. Popper does not see what accompanies the employee's work motivation and what values accompany it so that high profits are achieved. So only see something visible that can be measured and value-free.

In contrast to the Habermas school that recognizes the value in every object under study and does not adhere to value-free. In the example above, employee motivation according to the adherents of this school is not only influenced by material but also ethical values in it, which emphasizes more on how they earn profits whether it has been done with ethical values and honesty. In addition, there are mental values such as customer satisfaction that make them more motivated to achieve high profits. There are also spiritual meanings in both relationships such as employee motivation arising from expecting Allah's Ridha and gratitude for getting a job so that they can provide for their families and people around them. These meanings are actually what can make an object more meaningful in its understanding (Leniwati, 2019: 109).

Value becomes very concrete in a certain condition or situation even though it is abstract and cannot be measured statistically or quantitatively. Value will make something more meaningful. The meaning behind something that is visible. A broad meaning if we try to study it more deeply. For example: the value of justice in the distribution of employee salaries in a company is not only the granting of rights from the company for employee obligations to the company, but if studied more deeply there is a spiritual meaning inherent in it, namely gratitude and loyalty to the company for the salary earned.

The meaning of value can also be seen in man's relationship with God. As servants of God, humans will basically always seek their God and will eventually return to their God. Every business activity that is based on spirituality will provide different values such as a sense of calm, peace for employees or companies. For example: an auditor will feel calmer and more peaceful when giving an unqualified opinion based on the value of honesty. Therefore, it is important that accounting practices are always based on the spirit of Islamic spirituality towards efforts to get closer to God, in order to create moral and ethical accounting practices and avoid *materialistic*, *secularistic* and *atheistic* accounting practices.

Ethics and Accountants' Self-Awareness Toward God

Ethics studies the order of concepts that give rise to the obligation to do what is good, obligatory and proper. If something is not carried out, it will bring harm or badness to humans. Ethics is something that is very important in accounting because with ethics we will be helped to know the weaknesses of the morality of ourselves, society and the nation and the extent of the underlying morality and norms. Ethics has an important role in accounting, because with ethics we will know the weakness of the morality of ourselves, society and the nation and the extent of the underlying morality and norms.

In Leniwati (2019), there are several issues of value (ethics) in philosophy, namely first, *ethical idealism* is a school of philosophy that believes the following: 1) the existence of a scale, moral principles or rules for action, 2) prioritize things that are spiritual or mental rather than sensory or material, 3) prioritize moral freedom rather than psychological or natural provisions, 4) prioritize general things rather than specific things.

Second, *ethical deontologism* which states that an action is considered good without being linked to the value of the goodness of something, which is the basis of morality is obligation. Something is said to be morally obligatory, without taking into account the consequences. Third, *teleological ethics*, is a part of axiological ethics that makes the stipulation that the goodness or rightness of an action depends entirely on a goal or result. Fourth, *hedonism*, advocates humans to achieve happiness based on enjoyment, pleasure. Fifth, *Utilitarianism*, is a view that states that a good action is an action that causes as much enjoyment or happiness for humans as possible.

The application of science also has negative and destructive biases. This is also the case with accounting science. Ethics is an absolute requirement in providing positive support for the utilization of accounting science and technology to improve the degree of life and human welfare and happiness. Accounting and accountants in today's contemporary context always look at reality that is objective, scientific, quantitative materialistic, and *value free* ideas. Modern accounting is very loaded with the values of capitalism based on the ethical value of utilitarianism and has reduced the meaning of happiness to the material (hedonic) aspect only. Accounting is basically a moral and discursive practice, therefore the development of ideal accounting practices needs to be carried out with full divine responsibility.

Ethics is closely related to self-awareness to be morally responsible. Self-awareness is one of a person's abilities to understand feelings, thoughts, and self-evaluation. So that it will help a person in understanding the strengths, weaknesses, drives, and values that exist within himself and also others. Mead in Krishna (2001) views the self as developing from a similar situation that embodies the spiritual, namely the appearance of significant symbols of social actions. The self as a social

object means that the individual acquires meaning that is interpreted by others around him.

Every accountant has different self-awareness of their profession, some are motivated by spirituality, actualization of knowledge and also material. In the spiritual concept, making a job becomes a form of worship to be honest with the public about the work he does in order to get closer to God. Accounting is basically the science of calculating or accounting, so accounting should be worth the truth, open and honest.

The idea that accounting is full of religious, moral, mental and spiritual values has fostered a new accounting science based on the values of Islamic spirituality as a form of "clash" criticism of existing capitalist accounting. The concept of developing accounting theory based on the spirit of Islamic spirituality prioritizes values that are concerned with social society and are more directed towards the good of the hereafter.

Unity Theory: God as the Center of Interest

Unity theory is basically a dialectical process as a value derivative from epistemology, Islamic ontology (liberation), and system theory reflected on the doctrinal philosophical conception of resource ownership and the philosophy of society in Islam. *Unity theory* is a form of depiction of the unity of reality between God, humans and nature, which is inherent in accounting to "liberate" the oppressed in order to create human and natural welfare (Alimuddian and Ruslan, 2015: 130).

In *Unity theory*, Islamic accounting places God as the center of interest based on the awareness that the whole *absolute* reality belongs to Him. Islamic accounting does not place the ruler of capital as the center of interest in accounting whether in the form of funders, shareholders or company owners. They are only *stakeholders* who are mandated to devote efforts *cooperatively* to uphold the mission of their creation as creatures created in an equal position. This is where the connection is to understand the position of Islamic accounting as an accounting theory that has sovereignty to mediate the establishment of God's justice on earth.

God as the center of interest necessitates that Islamic accounting is accountability accounting to the center (owner). Accountability to Him is in line with the message of creation to prosper the universe and uphold the message of justice while fighting injustice. In this case, it focuses on the context of distributing rights based on the provisions of the owner. Accountability is the main domain of financial statements as a product of Islamic accounting.

Shari'ate Enterprise Theory: Distribution Justice

Shari'ate Enterprise Theory (SET) is the derivation of *Enterprise Theory* that has been deconstructed. It takes the form of expanding the scope of *stakeholders*,

not only limited to *stockholders*, which is the domain of capitalism accounting theory. In translating the concept of the theory into practice, the *Shari'ate Value Added* report was born, which is used to perfect the concept of *income* in capitalism accounting, which is full of egoistic and pragmatic values (Alimuddian and Ruslan, 2015: 130). Thinkers such as Triyuwono (2006), Harahap (2007) and Mulawarman (2006) consider that *enterprise* theory is the closest theory to sharia that can be developed.

In *Shari'ate enterprise theory* (SET) the distribution of *wealth* or added value does not only apply to participants directly involved in the business such as shareholders, creditors, employees and the government, but other parties who are not directly related to the business or parties who do not make financial or *skill* contributions. Accounting coverage in *shari'ate enterprise theory* is not limited to events or occurrences that are *reciprocal* to the parties directly related to the business. Slamet (2001) in Triyuwono (2006: 354) asserts that those entitled to the added value of *shari'ate enterprise theory* are: *First*, the parties directly related to the company's business are referred to as *direct stakeholders* (shareholders, management, employees, creditors, suppliers, government). *Second*, those who are not directly related are called *indirect stakeholders* (the community as recipients of zakat, *infaq* and alms and the natural environment).

CONCLUSION

The study of accounting science based on the principles of Islamic spiritualism in various aspects of the study of the philosophy of science, namely ontology, epistemology and axiology will bring and create a new paradigm of thought in the development of accounting science as a form of refutation of the materialistic, secularistic and atheistic global *mainstream* currents. Accountants are required to always prioritize spiritual and religious elements and ethical values in various accounting practices, so that the direction of professional accountability is always directed to God as the center of interest and not only horizontally to *stakeholders* or stakeholders in business entities.

The development of a new mindset in accounting theory and practice based on Islamic spiritualism is expected not only to direct the company to achieve material benefits, but must be able to direct the company to develop an image as a company that always cares about the social environment as a manifestation of Divine responsibility before God.

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