

REVIEWING THE ROLE OF ACCOUNTANTS IN NON GOVERNMENTAL ORGANIZATIONS (NGOs): IN THE PHILOSOPHY OF THE CHARACTERISTICS OF KHULAFATUR RASYIDIN

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ABSTRACT

This research examines the role of accountants in non-governmental organizations (NGOs) with to study nature and characteristics Caliph Rasyidin . Research This aiming For answer related How role accountant in NGO can reflect nature and characteristics Caliph Rashidun in guard accountability and transparency organization . Research This use library research method with paradigm interpretivism . Library research is conducted with collect and analyze relevant literature about role accountant in NGO and nature as well as characteristics Caliph Rasyidin . Paradigm interpretivism used For understand and interpret the data obtained from literature said , with focus on reflection role accountant in context values upheld by the Khulafaur Rasyidin , namely Abu Bakar Ash Shiddiq , Umar bin Khattab, Utsman bin Affan, and Ali bin Abi Thalib . The results of study this expected can give outlook that role accountants are very important , especially in NGO sector which is always sued For behave accountable and transparent . With reflect thoughts and values as held by the companions of the prophets , accountants can help guard accountability and integrity organization . Contribution main from study This is give guide for accountant in NGO for apply values Caliph Rashidun in practice accountancy them , so that can increase trust and credibility organization in the eyes public.

Keywords: NGO, Accountant , Khulafaur Rasyidin , Characteristics

ABSTRAK

Pelenitian ini mengkaji peran akuntan di Lembaga Swadaya Masyarakat (LSM) dengan mempelajari sifat dan karakteristik Khalifah Rasyidin. Penelitian ini bertujuan untuk menjawab pertanyaan bagaimana peran akuntan dalam LSM dapat mencerminkan sifat dan karakteristik Khalifah Rasyidin dalam mengawal akuntabilitas dan transparansi organisasi. Penelitian ini menggunakan metode penelitian kepustakaan (library research) dengan paradigma interpretivisme. Penelitian kepustakaan dilakukan dengan mengumpulkan dan menganalisis literatur-literatur yang relevan mengenai peran akuntan di NGO dan sifat serta karakteristik Khalifah Rasyidin. Paradigma interpretivisme digunakan untuk memahami dan menginterpretasikan data yang diperoleh dari literatur tersebut, dengan fokus pada refleksi peran akuntan dalam konteks nilai-nilai yang dijunjung tinggi oleh Khulafaur Rasyidin, yaitu Abu Bakar Ash Shiddiq, Umar bin Khattab, Utsman bin Affan, dan Ali bin Abi Thalib. Hasil penelitian ini diharapkan dapat memberikan pandangan bahwa peran akuntan sangat penting, terutama di sektor LSM yang selalu dituntut untuk berperilaku akuntabel dan transparan. Dengan merefleksikan pemikiran dan nilai-nilai yang dipegang oleh para sahabat nabi, akuntan dapat membantu mengawal akuntabilitas dan integritas organisasi. Kontribusi utama dari penelitian ini adalah memberikan panduan bagi para akuntan di LSM untuk menerapkan nilai-nilai Khalifah Rasyidun dalam praktik akuntansinya, sehingga dapat meningkatkan kepercayaan dan kredibilitas organisasi di mata publik.

Kata kunci: *NGO, Akuntan, Khulafaur Rasyidin, Karakteristik*

A. INTRODUCTION

NGO is organization *non profit making* and *self governing* which was established with objective the main thing For help fellow . Organization This characterized as organization that has objective social and not aiming For look for profit in system public¹. That is what becomes distinguishing characteristics between NGOs and organization others. Differences between NGOs and organizations government, namely organization government give various service services that have been determined, while NGOs provide service service that is not given organization government to community. NGOs seek gap emptiness services provided organization government².

In NGOs there are also accountant who has role important in NGO operations. The role of accountants in NGOs has not quite enough answer For ensure that the funds received from public can used in a way effective and transparent. In addition, accountants also must ensure that report financial arrangements reflect appropriate use of funds with objective social that has set. With thus, the accountant is responsible answer can help increase accountability and transparency in implementation of social programs, as well as push company For more notice not quite enough answer social they³.

In the organization the the company also has obligation to public in the form of giving report activity to public as company report activity operation to interested parties (stakeholders) and this is form from not quite

¹ Levy, D.L. (2012). '*The Oxford Handbook of War*', The Oxford Handbook of War [Preprint]. Available at: <https://doi.org/10.1093/oxfordhb/9780199562930.001.0001>.

² O'Dwyer (2005). '*The Construction of Social Account; a Case Study in an Overseas Aid Agency, Accounting, Organization and Society*', Vol. 30(No.3), pp. 279–96.

³ Nizam, K. (2020). '*Comparative Analysis Of The Library Classification System Between Al- Almawi And Dewey*', Journal GEEJ, 7(2), pp. 17–44.

enough answer corporate social (accountability) in a way general⁴. In connection with paradigm said, the issue accountability non-governmental organization (NGO) currently This Lots questioned, namely concerning issue reporting NGO activities in context social to society. So from That role accountant who reflects thinking like Companions of the prophets are very much needed For guard accountability A company especially in companies non-governmental organization. The death of Prophet Muhammad SAW made situation Muslim society at the time that like child a chicken left by its parent. Prophet Muhammad SAW did not bequeath to who stick relay leadership Muslims will continued. Finally through a selection process based on consultation until determined ash burn that becomes substitute Prophet Muhammad SAW. And continued by Umar bin Khattab, Uthman bin Affan, and Ali bin Abi Talib. A time of leadership led by friends this is what is called period Khulafaur Rashidin .

The Nature of the Caliphs Rashidun can made into as example in profession accountants are very important Because they known with integrity, justice, and high transparency. Abu Bakar As- Shiddiq , Umar bin Khattab, Utsman bin Affan, and Ali bin Abi Thalib show fair and wise leadership , as well always act with honesty and responsibility answer . In the context of accountin, properties this is very relevant Because accountant must ensure that report finance arranged with honest and transparent, and responsible answer in manage funds. With emulate characteristic Caliph Rasyidin , accountant can increase accountability and trust in organizations, especially in Non-Governmental Organizations (NGOs) which often operate with public funds .

⁴ Haq, I.U. (2021). *'Patterns of library and information science research in Pakistan during 2020'*, Library Philosophy and Practice.

Characters the have different nature and views so that can studied its characteristics in field Knowledge Accounting. In Islam, Islamic Accounting emerged in line with emergence system economics , trade , Islamic⁵. System capitalist built with different concepts and philosophies with Islam and gave birth to accountancy capitalist. If the concept accountancy capitalist This applied to institutions or different transactions in a way philosophical and conceptual with the concept and philosophy of Islam then will appear inconsistency the final value will cause inconsistency perception and behavior⁶.

Study Previously conducted by Harsoyo⁷ , Haniffa & Hudaib⁸ , Afifuddin & Nabiha⁹ has identify principles base ethics a accountant has done by reviewing various literature about rules jurisprudence specifically field transactions , then identify rules the expected fiqh can overcome problem ethical a accountant , and give examples practice No ethical a related accountants with rules jurisprudence the proposed transaction. The stories of the Prophet Muhammad and his companions who behaved in accordance with rules jurisprudence The proposed transaction. From the comparison between behavior a accountant and friend said, the author

⁵ Afifuddin and Nabiha, S. (2010) *'Towards good accountability: The role of accounting in Islamic religious organisations'*, World Academy of Science, Engineering and Technology, 66(6), pp. 1133–1139.

⁶ Arwani, A. (2020). *'Sharia Accounting On Indonesian Financial Accounting Standard On Zakat And Waqf Take On Industrial Revolution 4.0 And Society Era 5.0'*, Journal of Islamic Accounting and Finance Research, 2(2), pp. 229–258. Available at: <https://doi.org/10.21580/jiafr.2020.2.2.6295>.

⁷ Harsoyo (2020). *'Kepemimpinan Profetik: Telaah Kepemimpinan KhulafaAl-Rashidin'*, Tabyin: Jurnal Pendidikan Islam, 2(1), pp. 54–72.

⁸ Haniffa, R. and Hudaib, M. (2010). *'The two Ws of Islamic accounting research'*, Journal of Islamic Accounting and Business Research, 1(1), pp. 5–9. Available at: <https://doi.org/10.1108/17590811011033370>

⁹ Afifuddin and Nabiha, S. (2010). *'Towards good accountability: The role of accounting in Islamic religious organisations'*, World Academy of Science, Engineering and Technology, 66(6), pp. 1133–1139.

conclude importance a accountant for apply rules jurisprudence transactions in his job. Therefore that, method study with approach *library research* is the most appropriate method¹⁰ .

Based on matter said, this research give contribution in review role accountant at NGO in philosophy characteristics Caliph Rasyidin. Systematics in this writing started with continued introduction with review library, methods used, discussion, and results conclusion that role accountant who reflects thinking like Companions of the prophets are very much needed For guard accountability A company especially in companies non-government organizations (NGOs).

B. RESEARCH METHODOLOGY

Researcher using library research with paradigm interpretivism. Paradigm interpretive chosen because this study aiming or understand meaning and interpretation from role accountant in NGO in context philosophy characteristics Caliph Rasyidin. Focus on this research is reflect role accountant at Non Governmental Organization (NGO) with caliph rasyidin namely by Abu Bakar Ash Shiddiq, Umar bin Khattab, Utsman bin Affan, and Ali bin Abi Thalib. Library research as a series related stages with method collecting library data, reading, taking notes, as well as process ingredients research. In this research, writer collect data from various source reading and sources library previously relevant and some article previously

¹⁰ Pratolo, S., Sofyani, H. and Maulidini, R.W. (2022). '*The roles of accountability and transparency on public trust in the village governments: The intervening role of COVID-19 handling services quality*', *Cogent Business and Management*, 9(1). Available at: <https://doi.org/10.1080/23311975.2022.2110648>.

that has been carried out by Haniffa & Hudaib (2010)¹¹, Afifuddin & Nabiha¹² as well as study it. Data sources used namely secondary data obtained through books, articles and sources other related with objective writing. Other research that uses *library research* has done previously by Danandjaja¹³ and Khatibah¹⁴ so that method *library research*. This can be made into as steps researcher in help researcher For answer formulation study.

Data collection methods are carried out with method documentation. Sugiono¹⁵ to mean method documentation as a form notes events that have occurred passed Good in the form of writing, pictures or works – works from someone. In the research This writer use method documentation in do data collection with the process of preparing references in the form of article containing research that related with role accountants at NGOs and philosophy characteristics Caliph Rashidun or source library others that can support data in study this and can be made into as guidelines in interpret. Next researcher read all reference related and review it¹⁶.

Burrell & Morgan¹⁷ describe characteristic interpretive as paradigm that has characteristics for understand and explain the social

¹¹ Haniffa, R. and Hudaib, M. (2010). ‘*The two Ws of Islamic accounting research*’, *Journal of Islamic Accounting and Business Research*, 1(1), pp. 5–9. Available at: <https://doi.org/10.1108/17590811011033370>.

¹² Afifuddin and Nabiha, S. (2010). ‘*Towards good accountability: The role of accounting in Islamic religious organisations*’, *World Academy of Science, Engineering and Technology*, 66(6), pp. 1133–1139.

¹³ Danandjaja (2014). *Metode Penelitian Kepustakaan*. Antropologi Indonesia.

¹⁴ Khatibah. 2011. “*Penelitian Kepustakaan*.” *Iqra’*: Jurnal Perpustakaan dan Informasi 5(01): 36–39.

¹⁵ Sugiono. 2014. *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.

¹⁶ Zed. 2004. *Metode Penelitian Kepustakaan*. Jakarta: Yayasan Obor Indonesia.

¹⁷ Burrell, and G Morgan. 1979. *Sociological Paradigms and Organisational Analysis: Elements of The Sociology of Corporate Life*. London: Heinemann Educational Books.

world that is not let go from personal glasses involved direct in a social process. The role of social society, research bound to the norms, the rules certain and beliefs, as well as views and attitudes from informant¹⁸. From these processes, then results from comparison study past and phenomena moment This related ethics accountants in NGOs are associated with ethics that should be owned by accountants in every NGO¹⁹. The character of accountants in NGOs is depicted through Philosophy Caliphate Rasyidin were owned by Abu Bakar Ash Shiddiq, Umar bin Khattab, Utsman bin Affan, and Ali bin Abi Thalib in its implementation. With use method comprehensive analysis this, research expected can give deep understanding about role accountant in NGO in framework Work characteristics Caliph Rashidun.

C. RESULTS AND DISCUSSION

In the research This will to expose related in Philosophy Caliphate Caliph Rasyidin, to be continued with to study form character accountant at NGO and continued with relatedness NGO philosophy with the characters of Abu Bakar Ash Shiddiq , Umar bin Khattab, Utsman bin Affan, and Ali bin Abi Thalib. In the section, writer will interpret theory Supporter from a number of research that has been done done For describe role accountant specifically in sector non-governmental organization (NGO) which is based on characteristics from figures *Caliph Rashidun*.

¹⁸ Cordery, Carolyn, Ataur Rahman Belal, and Ian Thomson. 2019. "NGO Accounting and Accountability: Past, Present and Future." Accounting Forum 43(1): 1–15. doi:10.1080/01559982.2019.1593577.

¹⁹ Farina, Aisya. 2022. "Reflection on History of Development Public Policy and Islamic Political Economy in the Period of Khulafa ' Al-Rasyidin Refleksi Sejarah Perkembangan Kebijakan Publik Dan Ekonomi Politik Islam Pada Masa Khulafa ' Al - Rasyidin".ILTIZAMAT: Journal of Economic Sharia Law and Business Studies 2(1).

The Role of Accountants in Non Governmental Organizations (NGOs)

In general general explained that sector non-profit play role important in overcome problem social and social economy contemporary²⁰. However, greater utilization and dependence big in the sector non-profit by government For overcome problem said, giving rise to concern will sustainability from organizations operating within this sector²¹. Need noted that practice accountancy conventional allow Non Governmental Organization (NGO) for report in a way public about use source donated finances (for example , in form aggregate through report law); however , disclosure public about use source non- financial resources contributed (e.g., contributions) voluntary from service no general done²².

A number of writer claim that NGOs must ensure management performance effective organization and accountability to stakeholders interest they, with use indicator financial and non-financial. Use indicator financial and non-financial by NGOs for evaluate performance is very important, both from perspective management and also stakeholders interests. The role of accountants is one of them is responsible answer For increase transparency and accountability finance Good For company and also government.

²⁰ Considine, M. 2000. *"Selling the Unemployed: The Performance of Bureaucracies, Firms and Non-Profits in the New Australian 'market' for Unemployment Assistance."* Social Policy and Administration 34(3): 274–95. doi:10.1111/1467-9515.00191.

²¹ Iva Inayatul Ilahiyah, and Muhammad Nur Salim. 2019. *"Karakteristik Kepemimpinankhulafaar-Rasyidin"*. EL-Islam 1(1): 16–19.

²² Haniffa, R. and Hudaib, M. (2010). *'The two Ws of Islamic accounting research'*, *Journal of Islamic Accounting and Business Research*, 1(1), pp. 5–9. Available at: <https://doi.org/10.1108/17590811011033370>.

Accountability is an obligation report and be accountable implementation mission organization good that success and also his failure in reach the results that have been set previously, it was reported in a way periodic with accountability media²³. Definition the explain the existence of two parties who are mutually related in accountability that is existence agent and principal. In the research Sitorus (2016)²⁴ state that accountability arise because connection between second party principal and agent, so that as consequence logical matter that must done . In the research Imawan et al. (2019)²⁵ , practice accountability can't released from interest second party mentioned, where party principal want maximum results from what is given to agent. So do the parties agent will do whatever to be able to rated good and successful in operate task or authority granted by the principal.

In a balanced, equal and synergistic interaction in context mechanism control between various element society and only will happen while transparency and accountability become character base various element public mentioned, including in it NGO circles²⁶ . Transparency related with open and accessible information accessible by anyone and not only that, transparency is also formation room informal flow. Non-transparency information will push the occurrence misappropriation. Mechanism control No will happen when openness No There is in to obtain

²³ Ortega-Rodríguez, Cristina, Ana Licerán-Gutiérrez, and Antonio Luis Moreno-Albarracín. 2020. "Transparency as a Key Element in Accountability in Non-Profit Organizations: A Systematic Literature Review." *Sustainability* (Switzerland) 12(14). doi:10.3390/su12145834.

²⁴ Sitorus. 2016. "Pancasila-Based Social Responsibility Accounting." *Procedia-Social and Behavioral Sciences* 219: 700–709.

²⁵ Imawan, Irianto, and Prihatiningtias. 2019. "Peran Akuntabilitas Pemerintah Desa Dalam Membangun Kepercayaan Publik." *Jurnal Akuntansi Multiparadigma* 10(1): 156–75.

²⁶ Frederickson, and George. 1997. "The Spirit of Public Administration." San Francisco: Jossey-Bass Publishers.

access information. The public must own access For to obtain related information with the public²⁷. The existence of cross- mutual information meet and interact will happen synergy actions organization management democratic public as well as responsible answer²⁸.

Khulafaur Character Philosophy Rashidun

In the discussion This will explained more carry on related some relevant characters with character accountant at NGO and owned by khulafaur rasyidin .

Abu Bakar As' Character Philosophy Siddiq

Abu Bakr As Siddiq is one of a friend of the Prophet Muhammad SAW who has name complete Abdullah Abi Quhafah At-Tamimi. Given Abu Bakr's nickname because he included men first time in Islam Meanwhile nickname As Siddiq given to he because always allow all things brought by the Prophet Muhammad SAW especially at the time Isra' Mi'raj event. Abu Bakr As Siddiq officiate as caliph in the year 11 H/632 AD until year 13 H/634 AD²⁹.

During the leadership of Abu Bakar As Shiddiq , government moment That show outline politics that adheres to to direction wisdom . During the reign of Abu Bakr As Shiddiq , government moment that lots reap success good both internally and externally external. According to

²⁷ Imawan, Irianto, and Prihatiningtias. 2019. “*Peran Akuntabilitas Pemerintah Desa Dalam Membangun Kepercayaan Publik.*” *Jurnal Akuntansi Multiparadigma* 10(1): 156–75.

²⁸ Harsoyo. 2020. “*Kepemimpinan Profetik: Telaah Kepemimpinan KhulafaAl-Rashidin*”. *Tabyin: Jurnal Pendidikan Islam* 2(1): 54–72.

²⁹ Haniffa, R. and Hudaib, M. (2010). ‘*The two Ws of Islamic accounting research*’, *Journal of Islamic Accounting and Business Research*, 1(1), pp. 5–9. Available at: <https://doi.org/10.1108/17590811011033370>.

Harsoyo (2020)³⁰, The era of glory during the leadership of Abu Bakar As Shiddiq achieved with No let go from The characteristics of Abu Bakar As Siddiq which include firmness, justice, honesty and authority.

Based on description said, the role accountant in implement transparency and reliability are closely related the relation with the characteristics of Abu Bakar As - Shiddiq, who is known Because his integrity and honesty. Abu Bakar As- Shiddiq always emphasize importance honesty and transparency in every aspect life, including in management finance and administrations. In the context of accounting, transparency means provide clear and understandable information accessible to all stakeholders interesrts, while reliability means that information the must accurate and can trusted. An exemplary accountant the characteristics of Abu Bakar As - Siddiq will ensure that report finance arranged with honest and transparent, and can relied on by all interested parties. This is not only increase trust public to organization, but also ensure that the funds managed used in a way effective and efficient. With thus, emulating the characteristics of Abu Bakar As- Siddiq can help accountant in operate task they with more good and contribute to the improvement accountability and transparency in organization.

Philosophy Umar Bin Khattab

Umar bin Khattab is one of them friend prophet who is also lifted become the second caliph After Abu Bakar, Umar bin Khattab took office for 10 years and 6 months starting from 13 H/634 AD to year 23 H or 644 AD. Umar was famous figure brave, intelligent and firm. In addition, Umar is also famous as a leader who is fair, wise, firm and highly respected. In

³⁰ Harsoyo. 2020. *“Kepemimpinan Profetik: Telaah Kepemimpinan KhulafaAl-Rashidin.”* Tabyin: Jurnal Pendidikan Islam 2(1): 54–72.

the reasearch Khadafi (2016)³¹ explain there is a number of characteristic Umar bin Khattab's leadership can made into as queen role models, namely:

1. Firm , Trustworthy and Responsible answer

Umar bin Khattab is one of those who has characteristic firmness in act and decide something³². If he know that what he decided right, then not There is no one can change his decision . Umar bin Khattab is figure known leader dedicated tall and full not quite enough answer, and have to outline properties a a worthy leader carry out trust leadership for Muslims, he also once said as narrated by Abdurrazaq :

“It shouldn't be hold this (government) affair except somebody the man who is in himself there is four characteristic namely : soft without weakness , firm without violence , holding back without stingy , and cheap heart without waste . If one of from fourth characteristic This fall so it's broken third other properties” .

Apart from being famous as a person who is brave, fair , honest , wise, and responsible answer he is also famous as a very simple person . Simplicity he like looks when become caliph he No use fashion greatness not use vehicles provided his assistant. Umar bin Khattab held various things that have not been done Once done previously, updates That covering field administration government, law, politics, social, economic, education and religion.

³¹ Khadafi. 2016. *“Akuntansi Syariah Meletakkan Nilai-Nilai Syariah Islam di dalam Akuntansi”*. Jurnal Perpustakaan dan Informasi 5(01): 36–39

³² Harsoyo. 2020. *“Kepemimpinan Profetik: Telaah Kepemimpinan KhulafaAl-Rashidin”*. Tabyin: Jurnal Pendidikan Islam 2(1): 54–72.

2. Apply Justice

Umar bin Khattab is a figure a fair , intelligent and compassionate leader to same properties this is one unity in himself.. As narrated by Baihaqi and Ibn Asakir from Thawus , that Umar bin Khattab said :

" How your opinion , if I has lift the best person among you for take care of you guys then I ordered it For applicable fair , is it? I Already to fulfill my obligation ? They answer : yes yes , he said : not yet , until I see its performance , whether He has do what am i order to him or no ". (HR. Baihaqi and Ibn Asakir).

In setting law He no looking at who violated rules and regulations, good that brother as well as the son of a person of rank even if it's wrong for sure punished suitable with violation committed . As narrated by Malik from Sa'ida bin Al Musayyab , " that Umar bin Khattab a when visited a person citizens Muslim and a person citizens Jews who proposed matter to Umar bin Khattab. Umar bin Khattab decided it with decide that truth is on the side Jews said. Jewish people the said said to Umar, by Allah , You have decide matter with true

3. High Love

Umar bin Khattab besides known firm and brave he is figure caring leader to the people³³. Caliph Umar bin Khattab is known as much loved leader the people Because attention and responsibility his extraordinary answer common among the people. One of his habit is do supervision

³³ Afifuddin, Hasan Basri, and A. K. Siti-Nabiha. 2010. *"Towards Good Accountability: The Role of Accounting in Islamic Religious Organisations."*. World Academy of Science, Engineering and Technology 42: 1366–72.

direct and alone around city supervise life its people. In many Umar bin Khattab is known for as a very wise and creative figure, even a genius.

4. Amar Ma'ruf Nahi Munkar

Umar bin Khattab's leadership has always been base all his decisions and leadership in accordance the guidance of the Qur'an and the Sunnah of the Prophet Muhammad SAW, namely , Amar Ma'ruf Nahi Munkar³⁴. One of the characteristic Umar bin Khattab's other leadership is his faith to Allah SWT, and his asceticism become leader. Therefore, his strength No make it deviate from his justice, his power No make it deviate from love unfortunately, and his wealth No make it deviate from attitude low his heart. Umar bin Khattab really realize terms and conditions Islamic leadership, starting from Knowledge, sincerity , submission , loyalty and love . He truly own correct understanding to changes initiated by passion one or two humans.

From the description the can seen that Umar bin Khattab was a just person Because he inherit position qadhi from tribe and his parents. Umar's just character was formed because Bani Adi from family Omar has feel bitter the bitterness of being wronged by relatives they Alone namely Bani Abdu Syam who are very cruel . Umar became fair Because his teaching his religion which has his beliefs and his persistence as religious adherents at the moment That until The same as in sata his persistence armpit he hostile to him. Because of justice then Umar got nickname as the strongest muttaqin and believer.

³⁴ Harsoyo. 2020. *"Kepemimpinan Profetik: Telaah Kepemimpinan KhulafaAl-Rashidin"*. Tabyin: Jurnal Pendidikan Islam 2(1): 54–72.

The characteristics possessed by Umar bin Khattab can associated with role accountant in NGO. The role of accountants in implement transparency and reliability are closely related the relation with the attitude of Umar bin Khattab, who is known Because his honesty, fairness and firmness in operate government. Umar bin Khattab always emphasize importance transparency in administration and management state finances, as well as ensure that every action government can accountable. In context accounting, transparency means to provide clear and understandable information accessible to all stakeholders interests, while reliability means that information the must accurate and can trusted. An exemplary accountant Umar bin Khattab's attitude will ensure that report finance arranged with honest and transparent, and can relied on by all interested parties. This is No only increase trust public to organization, but also ensure that the funds managed used in a way effective and efficiencies. With thus, emulating Umar bin Khattab's attitude can help accountant in operate task they with more good and contribute to the improvement accountability and transparency in organization.

Usman Bin Affan's Character Philosophy

Utsman bin Affan is One from four friend of the Prophet Muhammad at the same time become the third caliph in history Islamic civilization after the death of the Prophet. Compared with of the three other caliphs, Utsman was the caliph whose reign was the longest. In general, In general, the character of Utsman bin Affan is known as a simple, cheap caliph heart, and shy , though He is rich merchant . Before known with name Utsman, he familiar called Abu Amru . However, when He gifted child from Ruqayyah bint Rasulullah SAW and children the given the name Abdullah, then public Muslim moment That call Utsman with name Abu Abdillah.

Utsman has a very big role in Islamic history because he who collects and unites the verses of the Quran that are up to now still used. Utsman bin Affan has characteristic role model as a expert the famous economy. With treasure his abundant wealth space so No in doubt Again that he is an expert in the field economy. A a leader who has soul high leadership. When the Prophet was still alive alive , Utsman once trusted by the Prophet to become mayor of Medina. That in progress for two terms of office. The first was war Dzatirriqa , and the second when the Prophet Shallallahu ' alaihi peace be upon you currently to launch war Ghathafan. That thing because Utsman is one of the friends who have soul high leadership. Own soul high social, he no reluctant emit treasure his wealth for religious and societal interests general. Therefore that lots legacy he who is still can enjoyed by the people muslim until this moment.

The role of accountants in implement transparency and reliability are closely related the relation with the attitude of Utsman bin Affan, who is known Because his accuracy in manage state finances and his generosity. Utsman bin Affan always emphasize importance transparency in administration and management finance , as well as ensure that every action finance can accountable . In context accounting , transparency means provide clear and understandable information accessible to all stakeholders interests , while reliability means that information the must accurate and can trusted . An exemplary accountant Uthman bin Affan's attitude will ensure that report finance arranged with honest and transparent , and can relied on by all interested parties . This is not only increase trust public to organization , but also ensure that the funds managed used in a way effective and efficient . With thus , emulating Utsman bin Affan's attitude can help

accountant in operate task they with more good and contribute to the improvement accountability and transparency in organization .

Ali Bin Abi Thalib's Character Philosophy

During the caliphate of Ali bin Abi Talib (656-661 AD), Baitul Mal experienced very rapid development . Development This marked with : first , system administration walking treasury with Good from level central and local , and both treasury experiencing a surplus. This surplus Of course is consequence logical from a transparent and accountable recording and reporting process. During his caliphate of almost 4 years and 9 months, Ali followed the method used by the Prophet and began compile an Islamic system with to form spiritual movement and renewal . Imam Ali was figure man mighty with all distinctive characteristics and special properties , figure the most amazing and most perfect human being in all of history history existence man .

Ali is a highly respected friend Because his skill in Lots type knowledge knowledge , good question law , secret deity and also all problem religious in a way theoretical and practical . In addition, he is a firm person moment speak and be fair moment decide. So that not surprised, when he to hold caliphate, truth return to place originally. Injustice straightened out and everything shared without difference. On the way his life, Ali bin Abi Talib is a person who has strong and firm faith. Ali bin Abi Talib is an obedient , hardworking person worship , and always implement God's order in his life Ali bin Abi Talib ever said : "When a act done with accompanied by fear to God, no maybe act that will in vain . Where possible a deeds that please God in vain ?". Ali bin Abi Talib is a soulful person social, it is graduate from education qur'aniyah and tarbiyah Prophethood.

This matter proven from a number of his attitude of liking helpful, diligent donate , have solidarity high social, as well as use principle deliberation in taking decision . He is also a cheap figure smile, friendly, enthusiastic, giving excellent service, no cynical, no emotional, and easy stretch out hand.

Based on description the can seen that role accountant hold role important in implement transparency and reliability. These things also very close the relation with the attitude of Ali bin Abi Thalib, who is known Because honesty, justice and responsibility the answer is . Ali bin Abi Thalib always emphasize importance transparency in administration and management state finances , as well as ensure that every action finance can accountable . In context accounting , transparency means provide clear and understandable information accessible to all stakeholders interests , while reliability means that information the must accurate and can trusted . An exemplary accountant the attitude of Ali bin Abi Thalib will ensure that report finance arranged with honest and transparent , and can relied on by all interested parties . This is No only increase trust public to organization , but also ensure that the funds managed used in a way effective and efficient . With thus , emulating the attitude of Ali bin Abi Thalib can help accountant in operate task they with more good and contribute to the improvement accountability and transparency in organization .

D. CONCLUSION

From the explanation above, it is concluded that role accountant who reflects thinking like Companions of the prophets are very much needed for guard accountability A company especially in companies non-government organizations (NGOs). Accountant must ensure management

performance effective organization and accountability to stakeholders interest with use indicator financial and non-financial.

Study This highlight importance role accountant in implement properties Caliph Rasyidin in Non-Governmental Organizations (NGO). Characteristics like honesty, transparency, fairness and responsibility exemplary answer from Caliph The Rasyidin (Abu Bakar As- Shiddiq , Umar bin Khattab, Utsman bin Affan, and Ali bin Abi Thalib) became strong foundation for accountant in operate task they . Accountants who emulate properties This capable increase accountability and transparency in management NGO finances, which in turn increase trust public and donors towards organization. With apply principles this, accountant No only ensure that the funds are used in a way effective and efficient, but also contributes to the achievement of objective social and sustainability organization. Therefore that, emulate characteristic Caliph Rashidun in profession accountants in NGOs are step strategic for strengthen integrity and trust in this sector.

Study furthermore expected can use other data sources like observation and interviews. The author also realizes study *library research* conducted writer Still not yet perfect because library related still limited. Research furthermore expected can dig Again role accountant from corner other views, especially those based on the heyday Islam especially during the caliphate rasyidin.

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