

Deconstruction of basic accounting principles through the values of sufism in the *Syarah Hikam* by Sheikh Ahmad Zarruq

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Abstract

Purpose - The purpose of this study is to deconstruct the basic principles of accounting, which are often viewed as overly materialistic, by integrating seven Sufi values from the *Syarah Hikam* by Sheikh Ahmad Zarruq. This research seeks to create a more balanced accounting paradigm integrating financial gains with moral, social, and spiritual responsibilities.

Method - This research utilizes a literature review method with a Derridean deconstruction approach, combining the text of *Syarah Hikam* with accounting literature. The deconstruction process involves identifying the material-spiritual binary to explore the integration of Sufi values into accounting principles.

Result - The study's results show that integrating Sufi values strengthens the moral and justice aspects of accounting. This creates a more holistic approach that balances financial profit with spiritual and social responsibilities.

Implication - This research has implications for the development of a more ethical and sustainable accounting system that balances material gain with moral and spiritual responsibilities relevant to both business and social practices.

Originality - This study is unique in its use of classical Sufi texts to deconstruct the basic accounting principles. This novel approach in modern accounting studies has yet to be widely explored. By integrating spiritual values into accounting, this approach is expected to complement and enrich the current accounting perspectives, aiming not merely for fairness but for truth, fostering a better balance between material aspects and moral, social, and spiritual responsibilities.

Keywords: deconstruction; basic accounting principles; sufi values



Introduction

Accounting has become an essential component in financial management during the era of globalization and rapid economic growth. According to Sajady et al., accounting serves as a tool for performance measurement and supports strategic decision-making (Robalo & Moreira, 2020). However, accounting practices often focus on materialistic aspects, neglecting the ethical and spiritual dimensions crucial for business balance and sustainability (Rifai & Asrori, 2023).

Prophet Muhammad (PBUH) prioritized building honesty. Only after honesty became ingrained in society did he establish a marketplace in Medina. Honesty is a fundamental spiritual value in Sufism, encompassing the alignment of thoughts, words, and actions. It reflects purity of heart and sincerity, serving as the foundation of personal integrity in acting transparently and responsibly toward people and God (Rifqiawan, 2020).

This article aims to explore the integration of Sufi values into the basic principles of accounting in order to create a more ethical and just paradigm. Sufism emphasizes purity of heart, self-discipline, and sincere intentions, providing a moral foundation for accounting. These values help foster justice, honesty, and social responsibility, which are often overlooked in profit-oriented systems. Sufism also emphasizes the balance between worldly and spiritual concerns, aligning with the ethical needs in economics.

Previous research on the theme of accounting deconstruction encompasses various views on the importance of integrating ethics, social justice, and spirituality into accounting practices. McKernan and Kosmala explored Derrida's thoughts on religion and deconstruction in accounting, emphasizing the need to balance formal rules with broader demands for justice (McKernan & Kosmala, 2007). Ekasari argued that spirituality can deconstruct traditional accounting practices, making them more humane and ethical and reducing injustices in financial reporting (Ekasari, 2012). Batubara introduced Islamic accounting theory, deconstructing conventional accounting by emphasizing Sharia principles such as justice and

transparency, prioritizing collective welfare over individual profit (Batubara, 2017). Adhitya and Nawawi criticized the capitalist accounting system, which focused on profit and, through deconstruction, offered a more just approach centred on social welfare (Adhitya & Nawawi, 2018). Frank noted that transparency and the quality of financial information enhance ethical behaviour in informal institutions (Frank, 2020). Barus deconstructed Village accounting based on the values of the Kingdom of God, aiming to create a fair, transparent, and moral system for the community's welfare (Barus, 2021). Irsyadillah et al. used linguistic deconstruction in accounting textbooks to reveal hidden power relations and suggested reforms in accounting education to make it fairer (Irsyadillah et al., 2021). Putri combined Tat Twam Asi's spiritual concept with Derrida's *différance* theory to create a more environmentally friendly accounting approach (Putri, 2021). Jurana et al. deconstructed professional accounting education, emphasizing the need for curriculum reform to incorporate aspects of ethics and social responsibility (Jurana et al., 2022). Collins applied deconstruction in accounting communication, stressing that accounting communication must be ethically and morally meaningful, not just technical (Collins, 2023). Witvliet et al. introduced the concept of transcendental accountability, connecting religion, spirituality, and positive psychology to enhance ethical behaviour and social responsibility in organizations (Witvliet et al., 2024).

This study differs from previous research by offering a new approach that deconstructs the fundamental principles of accounting through the values of Sufism in the *Syarah Hikam* of Shaykh Ahmad Zarrūq. This approach adds an ethical dimension and leads to more profound moral and spiritual transformation. Previous studies focused only on transparency and justice in reporting, whereas this research suggests a shift in the fundamental principles of accounting to incorporate a broader spiritual consciousness.

The commentary (*Syarah*) on the book *al-Hikam* has been written by several scholars, including Ibn 'Ajībah, al-Būṭī, and Ahmad Zarrūq. According to Nurhafid and Ahmad, some of these commentators considered *al-Hikam* to be the best and most comprehensive work of Shaykh Ibn 'Aṭā'illāh al-

Sakandarī compared to his other works. Many scholars also acknowledged the beauty and depth of meaning in al-Ḥikam, reflecting its significant influence within the Sufi tradition (Fauzi, 2022).

Both Zarrūq and Shaykh Ibn ‘Aṭā’illāh al-Sakandarī were inheritors of the teachings of Shaykh Abū al-Ḥasan al-Syāzīlī, who was known for his active engagement with social realities. For the Syāzīliyyah order, striving to bring about improvement is a duty for all business elements. This is part of the command for taqwa (piety), which makes the Syāzīliyyah more active in promoting change. Therefore, Syāzīliyyah is suitable for deconstructing the corrupt capitalist business system (Rifqiawan, 2022).

The selection of the Syarah al-Ḥikam by Shaykh Aḥmad Zarrūq in this study is based on three main reasons: First, Shaykh Abdul Halim Mahmud, who verified the text, emphasized Zarrūq's extraordinary dedication to interpreting al-Ḥikam, producing more than 30 commentaries during his lifetime. Zarrūq was never separated from al-Ḥikam and consistently carried and interpreted it on various occasions, demonstrating a deep commitment to exploring spiritual values. This aspect is essential for understanding the essence of ethics and morality in human life. Second, Abdul Halim Mahmud noted that these commentaries were written in various locations, such as Fes and Tunisia, proving Zarrūq's ability to adapt his interpretations to different social and cultural contexts. This flexibility shows that Zarrūq's commentary can address the diversity of challenges in each society. Third, Mahmud emphasized that Zarrūq understood al-Ḥikam as a unified whole, where each verse complements the other (Zarrūq, 2018). This holistic understanding provides a profound perspective on human interaction with the world and each other, making this commentary relevant for spiritual reflection in various fields of life, including for deconstructing the fundamental principles of accounting.

Literature Review

Derrida says deconstruction theory challenges traditional ideas about language, meaning, and interpretation. This theory emerged in the 20th

century as a critique of stable assumptions in structuralism (Alsaqer, 2023). Derrida highlights the complexity of meaning in a text or idea, asserting that meaning is not fixed and is open to diverse interpretations depending on individual context and perspective (Constantin & Sitorus, 2023).

Accounting is relevant to be analyzed through a deconstruction approach because it can uncover hidden assumptions, expose biases, and encourage ethical and sustainable reforms in accounting practices (Vieira & Hoskin, 2024). According to Skinner, deconstruction rejects the hegemony of dominant constructs without undermining existing practices. This approach considers critical sociology and offers alternatives that reject conventional economic approaches (Riduwan & Andayani, 2019).

According to My Accounting Course, accounting theory, which forms the foundation of accounting practice, is not merely a collection of technical rules but a conceptual framework that shapes how financial information is recorded, processed, and reported (Inyang et al., 2020). Hendriksen states that accounting theory results from logical reasoning that yields general principles. These principles provide a broad reference framework for evaluating existing accounting practices and encourage innovation in developing new practices and procedures. This theory is crucial for understanding and improving relevant and effective accounting practices. By applying this theory, practitioners and researchers can enhance the transparency, accountability, and reliability of financial information required by various stakeholders, including investors, corporate management, and external parties. Accounting theory governs current practices and paves the way for future development and adaptation (Osho & Ayorinde, 2018). Through deconstruction, this theory can be explored to show that it does not merely reflect economic interests but also the social, political, and cultural values that dominate the context of accounting practices (Putra et al., 2017).

The development of accounting theory is reflected in global accounting standards, such as the *International Financial Reporting Standards (IFRS)* developed by the International Accounting Standards Board (IASB) in the United Kingdom (Lestari, 2024). According to Kurniawan in Simbolon and

Nadeak, *IFRS* is principles-based, emphasizes interpretation, bases valuation standards on the substance of transactions and economic realities, requires professional judgment, uses fair value, and mandates more extensive disclosures (Bharata et al., 2020). At the national level, each country may have accounting standards tailored to local policies and practices. In the United States, the *Generally Accepted Accounting Principles (GAAP)* serve as the primary accounting standards (Salsabila et al., 2024), while in Indonesia, the standards used are the Indonesian *Financial Accounting Standards (SAK)* (Lestari, 2024). These principles are the foundation for preparing and presenting transparent and reliable financial reports. Over time, *SAK* has been required to adopt *IFRS* to enhance the superiority of financial reports, clarity of information, and competitiveness in financial markets. However, in the context of deconstruction, it is essential to question how these principles function as technical instruments and as products of interpretation and the negotiation of economic values in society. Deconstruction can help reveal how these principles may serve specific interests or influence public perceptions of an entity's financial health (Ayuningrum & Sawarjuwono, 2023).

Previous research linking accounting with Sufism already exists. (Luayyi, 2022), his work on "accounting giving" attempts to combine the concepts of zakat, infaq, and sadaqah with a Sufi perspective. In his view, wealth distribution is a social and spiritual obligation. However, while this model emphasizes giving, it pays less attention to formal accounting standards, such as PSAK, which are crucial in business practices. This makes the model less relevant for application in the business world, which requires explicit standard references. Astuti and Faisal, on the other hand, developed a Sufi-based accounting theory, focusing more on how Sufism can help individuals overcome material desires and focus on spiritual values in economic transactions (Astuti & Faisal, 2021). Nevertheless, their research needs to be more in-depth in discussing the basic principles of Sufism related to accounting, making the resulting theory incomplete and less applicable. Djasuli and colleagues offer the concept of "Sirrun Accounting," based on the

teachings of Syaikhona Khalil, a prominent figure in Sufism. This concept attempts to align international accounting standards with the spiritual values taught in Sufism (Djasuli et al., 2023). However, this study is weak because it needs to sufficiently refer to authentic sources of Syaikhona Kholil's teachings, making it difficult to verify the validity of the spiritual claims. As a result, this weakens the validity of the arguments presented in the study. Thus, although various studies have combined Sufism and accounting, there remain limitations in applying formal standards and the depth of study of Sufi principles in accounting.

This study is groundbreaking as it deconstructs accounting based on Sufi values from the *Syarah Hikam* of Sheikh Ahmad Zarrūq. This research presents a new approach by utilizing Sufi texts from the Islamic intellectual tradition, which has not been previously done in accounting studies. Unlike previous research that only covers the context of Indonesia or the United States, this study refers to broader and more international accounting principles, covering the United States, the United Kingdom, Australia, and Indonesia. The deconstruction in this study dismantles the basic principles of accounting, while previous research has not delved into the philosophical foundation of accounting.

Research Methods

The focus of this research is the *Syarah Hikam* text by Shaykh Ahmad Zarrūq, with an emphasis on the Sufi sections that explore spiritual dimensions, including those related to accounting. The study also identifies the fundamental principles of modern accounting as material objects. This approach examines how Sufi values can deconstruct conventional understandings of accounting, find intersections between spirituality and accounting practices, and open new discourse in modern accounting.

The research categorizes the data into two groups: primary and secondary data. Primary data includes the manuscript of *Syarah Hikam* by Shaykh Ahmad Zarrūq and documents on basic accounting principles.

Secondary data encompasses literature on Sufism and accounting, such as books, journal articles, and academic studies.

A literature review was conducted by organizing information from various sources to form the theoretical foundation of the research. The first step involved identifying relevant sources based on titles, abstracts, and keywords and then critically evaluating their reliability and validity. The search was done through academic databases, libraries, and online sources. Books, journal articles, and other academic works were reviewed to ensure comprehensive and valid results. The method used is Derrida's deconstruction, which includes identifying binary oppositions, exploring potential integration, and adding new values based on the desired logic (Altiria, 2023).

Results and Discussion

Accounting technology users have the best guidelines for accurately preparing, recording, and reporting financial transactions. These guidelines are accepted in the real accounting world based on understanding, reasoning, observation, and consensus (Hoesada, 2022). In the history of literature, these guidelines have been referred to by various terms. *APB Statement No. 4* refers to them as the basic Features of financial accounting (Accounting Principles Board, 1970). *The 1973 Indonesian Accounting Principles* book calls them the nature and limitations of financial statements (Ikatan Akuntan Indonesia, 1973). *The 1984 Indonesian Accounting Principles* book refers to them as basic accounting concepts (Ikatan Akuntan Indonesia, 1991). The book *Principles of Accounting Volume 1* by Rollin Niswonger et al. refers to them as ten basic concepts and principles of accounting (Niswonger et al., 1992). The book *Accounting Theory* by Ahmad Riahi Belkaoui refers to them as accounting principles (Belkaoui, 2006). *Framework for the Preparation and Presentation of Islamic Financial Statements* (KDPPLKS) does not give a specific name to these guidelines. However, their values are spread across various document sections (Ikatan Akuntan Indonesia, 2007). The same applies to the *Conceptual Framework for Financial Reporting* (CFFR)

(International Accounting Standards Board, 2018). As well as *The Draft Exposure of the Conceptual Framework for Financial Reporting* (DE KKPK) (Ikatan Akuntan Indonesia, 2019a). Lastly, the book *Accounting Theory in a Historiographical and Taxonomical Approach* by Jan Hoesada refers to them by two names: accounting principles and basic accounting principles. Some of these guidelines are mentioned in sequence, while others are not. Despite the different names, these guidelines ensure accuracy, consistency, and transparency in financial reporting (Hoesada, 2022).

In this study, the term "basic accounting principles" is used for several reasons. First, the term describes comprehensive guidelines used in the accounting process; although the terminology may vary, the essence remains focused on ensuring accuracy, consistency, and transparency. Second, this term was chosen to unify the variations in terminology, providing clarity and consistency in the research. Third, the term emphasizes that the discussion focuses on the fundamental aspects of accounting, not merely the technical aspects.

The sources of basic accounting principles can come from official documents and academic literature. One primary source is the statements of accounting principles boards, such as the APB in the United States or the IAI in Indonesia, which formulate financial reporting standards. Additionally, accounting textbooks and articles in academic journals can also be sources of basic accounting principles (Accounting Principles Board, 1970). Below are the accounting principles board statements and accounting textbooks that can serve as such sources:

First, APB Statement No. 4, titled *Basic Concepts and Accounting Principles Underlying Financial Statements of Business Enterprises*, was published by the Accounting Principles Board of the United States in 1970. The basic accounting principles in this document are listed sequentially as fundamental accounting priorities, including accounting entity, going concern, measurement of economic resources and liabilities, period, measurement in monetary terms, accrual, exchange price, estimation, judgment, financial information for general purposes, interrelation of financial statements,

substance over form, and materiality. Other basic principles, such as adequate disclosure, conservatism, reliability, comparability, and consistency, are mentioned non-sequentially. The footnotes in this document reject the matching principle (Accounting Principles Board, 1970).

Second, the *1973 Indonesian Accounting Principles Book*. The basic accounting principles in this book are outlined under the nature and limitations of financial statements, including historical and general financial statements involving estimation, judgment, conservatism, emphasizing economic substance over formality, and using technical terms. The economic entity principle emphasizes management's responsibility to stakeholders. The period and comparability principles suggest that sequentially prepared financial statements are more informative, facilitating comparison and evaluation of progress. The accrual principle stresses the need for clear boundaries in revenue recognition. The objectivity and reliability principles are reflected in the expectation of quality financial reports. Finally, the consistency principle establishes that changes in accounting methods must maintain the comparability of financial statements (Ikatan Akuntan Indonesia, 1973).

Third, the *1984 Indonesian Accounting Principles Book*. The basic principles outlined in this book include the nature of financial statements: they are historical and conservative, emphasizing comparability, objectivity, reliability, and consistency. The main goal is for the reports to be reliable for users when making economic decisions. The basic accounting principles include accounting entity, going concern, accounting period, measurement in monetary value, exchange price, and matching expenses and revenues. These principles are also reflected in the nature and limitations of financial statements: they are historical and general, involve estimation, and only report material matters. Additionally, economic meaning is more important than legal meaning; using technical terms and various methods causes measurement variations, and qualitative information and non-quantifiable facts are often ignored (Ikatan Akuntan Indonesia, 1991).

Fourth, is the book *Principles of Accounting Volume 1* by Rollin Niswonger et al. This book presents ten basic accounting concepts and principles, including business entity, going concern, objective evidence, unit of measurement, accounting period, matching revenue and expenses, adequate disclosure, consistency, materiality, and conservatism (Niswonger et al., 1992).

Fifth, the book *Accounting Theory* by Ahmad Riahi Belkaoui. This book presents the basic accounting principles, consisting of entity assumption, going concern assumption, unit of measurement assumption, accounting period assumption, cost principle, revenue principle, matching principle, objectivity principle, consistency principle, full disclosure principle, conservatism principle, materiality principle, uniformity and comparability principle, and timeliness of profit and accounting conservatism (Belkaoui, 2006).

Sixth, the *Framework for the Preparation and Presentation of Islamic Financial Statements (KDPPLKS)*, was issued on 27 June 2007. The basic accounting principles in this document are presented sparingly but are scattered throughout different sections. The principles include economic entity, monetary unit, period, cost principle, full disclosure, going concern, matching principle, revenue recognition, materiality, conservatism, and substance over form, objectivity, comparability, consistency, and neutrality. The uniqueness of this document lies in the explicit mention of the principle of honesty (Ikatan Akuntan Indonesia, 2007).

Seventh, the *Conceptual Framework for Financial Reporting (CFFR)*, issued by the IASB in September 2010 and revised in March 2018. The basic accounting principles in *CFFR* are not presented sequentially but are scattered across various sections. The principles include economic entity, monetary unit, period, cost principle, full disclosure, going concern, matching principle, revenue recognition, materiality, conservatism, and substance over form, objectivity, comparability, consistency, and neutrality. In this document, the principle of honesty is not explicitly mentioned. Moreover, accuracy in financial reporting only sometimes means precision but is limited by

materiality. The conceptual framework developed by the IASB forms the basis for preparing *IFRS* (International Accounting Standards Board, 2018).

Eighth, the *Draft Exposure of the Conceptual Framework for Financial Reporting (DE KKPK)*. The basic principles in this document include economic entity, monetary unit, period, cost principle, full disclosure, going concern, matching principle, revenue recognition, materiality, conservatism, substance over form, objectivity, comparability, consistency, and neutrality (Ikatan Akuntan Indonesia, 2019a). After the public sharing session on 27 August 2019 and the closure of the comment period on 31 October 2019, *DE KKPK* was enacted without changes from its draft version (Ikatan Akuntan Indonesia, 2019b).

Lastly, the book *Accounting Theory in a Historiographical and Taxonomical Approach* by Jan Hoesada. The basic accounting principles in this book include thirteen principles: economic entity principle, monetary unit principle, period principle, cost principle, entire disclosure principle, going concern principle, matching principle, revenue recognition principle, materiality principle, conservatism principle, objectivity principle, consistency principle, and comparability principle (Hoesada, 2022).

The Sufi values in Shaykh Zarrūq's commentary on *Ḥikam*, which are used to deconstruct the basic principles of accounting, are as follows: First, *ṣidqu* (truthfulness). *Ṣidqu* is an Arabic word that means honesty when translated into Indonesian (Team, n.d.-c). Shaykh Zarrūq defines *ṣidqu* as a deed that is pure from impurities, based on sincere intentions, and free from the desire for compensation. *Ṣidqu* is achieved when one relinquishes the sense of personal ability and views actions as gifts from Allah (Zarrūq, 2018).

Second is *khasyah* (fear). *Khasyah* is an Arabic word that means fear when translated into Indonesian (Team, n.d.-b). Shaykh Zarrūq defines *khasyah* as fear accompanied by reverence for Allah. This fear is not merely ordinary but rather a respect for Allah's commands. This respect arises from *ma'rifah* (gnosis) of Allah, leading a person to be courteous and constantly self-aware in worship. This fear drives a person to obey Allah's commands,

avoid sin, and orient themselves towards goodness and welfare. *Al-khasyah* is also a mark of actual knowledge that brings one closer to Allah and distances one from worldly excess. Conversely, knowledge without *al-khasyah* becomes a burden for its possessor (Zarrūq, 2018).

Table 1. The Basic Principles of Accounting in Various References

No.	Basic Accounting Principles	APB Statement No.4 1970	Prinsip Akuntansi Indonesia 1973	Prinsip Akuntansi Indonesia 1984	Prinsip Akuntansi Jilid 1, C. Rollin Niswonger et al.1992	Accounting Theory Buku 1, Ahmad Riahi Belkaoi, 2006	KDPLKS 2007	CFR IFRS (2010, revisi 2018)	KKPK 2019	Teori Akuntansi dalam Hampiran Historiografis Taksonomis, Jan Hoesada, 2022
1	Economic Entity Principle	?	?	?	?	?	?	?	?	?
2	Monetary Unit Principle	?	?	?	?	?	?	?	?	?
3	Time Period Principle	?	?	?	?	?	?	?	?	?
4	Cost Principle	?	?	?	?	?	?	?	?	?

5	Full Disclosure Principle	?	-	-	?	?	?	?	?	?
6	Going Concern Principle	?	-	?	?	?	?	?	?	?
7	Matching Principle	-	-	?	?	?	?	?	?	?
8	Revenue Recognition Principle	?	?	?	?	?	?	?	?	?
9	Materiality Principle	?	-	?	?	?	?	?	?	?
10	Conservatism Principle	?	?	?	?	?	?	?	?	?
11	Substance Over Form Principle	?	?	?	-	-	?	?	?	-
12	Objectivity, Reliability, and Honesty Principle	?	?	?	?	?	?	?	?	?
13	Comparability Principle	?	?	?	-	?	?	?	?	?
14	Consistency Principle	?	?	?	?	?	?	?	?	?
15	Neutrality Principle	?	?	?	-	-	?	?	?	-

Description:

? = explicitly mentioned

- = not explicitly mentioned

Third is *ṣuḥbah* (companionship). *Ṣuḥbah* is an Arabic word that means companionship when translated into Indonesian (Team, n.d.-e). Shaykh Zarrūq emphasizes that *ṣuḥbah* is a relationship measured by one's moral quality, not intelligence. The best *ṣuḥbah* is with those who fear God and possess high moral values, as these qualities create meaningful and beneficial relationships (Zarrūq, 2018).

Fourth is *hijrah* (migration). *Hijrah* is an Arabic word that means migration and is translated into Indonesian (Team, n.d.-g). Shaykh Zarrūq defines *hijrah* as leaving everything except Allah and directing oneself solely towards Allah and His Messenger, physically moving from one place to another or spiritually through intentions, actions, and life orientation. This migration is not just a change of place but also a change in heart and behavior towards Allah, obedience to His commands, and avoidance of sin (Zarrūq, 2018).

Fifth is *ijtihād* (striving). *Ijtihād* is an Arabic word that means striving when translated into Indonesian (Team, n.d.-a). Shaykh Zarrūq emphasizes the importance of *ijtihād* in fulfilling the obligations commanded by Allah instead of focusing on things already guaranteed, such as sustenance and worldly matters. Worship and preparation for the afterlife must be carried out with effort. Excessive focus on the world can cause negligence in fulfilling more important spiritual obligations for achieving happiness in the afterlife (Zarrūq, 2018).

Sixth, *murāqabah* (vigilance). *Murāqabah* is an Arabic word that means vigilance when translated into Indonesian (Team, n.d.-d). Shaykh Zarrūq highlights that *murāqabah* means full awareness that Allah is always watching someone at all times and in all circumstances, even when faced with distractions or busyness. One should not delay worship or good deeds while waiting for better conditions or a clearer mind, as this disrupts the feeling of Allah's presence. Instead, one must continuously feel watched and act accordingly in any condition, ensuring that one never ceases striving to remain under Allah's watchful gaze (Zarrūq, 2018).

Seventh is *lā taqif* (do not stop). *Lā taqif* is an Arabic phrase, which, when translated into Indonesian, means "do not stop" (Team, n.d.-f). Shaykh Zarrūq interprets this phrase as prohibiting a seeker of truth from being satisfied or stopping at any level of knowledge attained. This message emphasizes the importance of perseverance on the spiritual path, where a student must keep moving forward without getting caught up in miraculous experiences or unveilings they have encountered. Actual knowledge always lies ahead, and there is no final limit in the search for gnosis or divine knowledge. Stopping midway becomes an obstacle that can hinder achieving the ultimate goal. Therefore, *lā taqif* conveys the command to keep searching relentlessly, as each achievement is part of a more extensive journey (Zarrūq, 2018).

Moreover, the going concern principle must be stated in the *Indonesian Accounting Principles 1973*. Additionally, the matching principle is not cited in *APB Statement No. 4 of 1970* or the *Indonesian Accounting Principles of 1973*. The materiality principle is also absent from the *Indonesian Accounting Principles of 1973*. Furthermore, the substance over form principle and neutrality principle are not listed in C. Rollin Niswonger's *Principles of Accounting* (1992), Ahmad Riahi Belkaoui's *Accounting Theory* (2006), or Jan Hoesada's *Accounting Theory in a Historiographic Taxonomic Approach* (2022).

In contrast, some fundamental accounting principles are explicitly mentioned in various sources. These principles include the economic entity, monetary unit, period, cost, full disclosure, going concern, matching, revenue recognition, materiality, conservatism, and substance over form, objectivity, reliability, honesty, comparability, and consistency. These principles are found in *APB Statement No. 4 (1970)*, the *Indonesian Accounting Principles* (1973 and 1984), C. Rollin Niswonger's *Principles of Accounting* (1992), Ahmad Riahi Belkaoui's *Accounting Theory* (2006), *KDPPLKS* (2007), *CFFR* (2018), *KKPK* (2019), and Jan Hoesada's *Accounting Theory in a Historiographic Approach* (2022).

In summary, some accounting principles must be consistently mentioned across various references. Principles such as full disclosure, going concern,

matching, materiality, substance over form, and neutrality are only sometimes explicitly explained. Conversely, principles like economic entity, monetary unit, period, cost, revenue recognition, conservatism, objectivity, reliability, comparability, and consistency are frequently mentioned. This reflects a shift in the emphasis and application of accounting principles over time.

Of the nine documents reviewed, only one explicitly includes the spiritual value of honesty, namely *KDPPLKS 2007*, which cites honesty as a critical principle (Ikatan Akuntan Indonesia, 2007). On the other hand, in *CFFR* issued by the IASB in 2018, honesty is not explicitly mentioned; instead, accuracy in financial reporting is limited by materiality (International Accounting Standards Board, 2018). *KKPK 2019*, a translation of *CFFR 2018*, also does not explicitly mention honesty and follows the same structure as *CFFR*.

The deconstruction process involves several steps. First, the text's fundamental principles are identified to understand its philosophical foundation. Second, binary oppositions such as black-white or good-evil are discovered. Third, the integration of binary opposition elements is explored to create a new synthesis. Finally, formulating new principles that overcome the limitations of the old structure results in a more inclusive and flexible understanding.

The deconstruction begins by dismantling the economic entity principle, which separates the assets of owners and managers in financial reports. This principle is rooted in capitalist philosophy, which views business as a separate entity to simplify management and resource efficiency (Triyuwono, 2003). However, this separation is only sometimes relevant in a broader social context. Adopting Sufi values, mainly *ṣuḥbah* (companionship), offers a more inclusive alternative. This approach emphasizes close relationships and shared responsibility, making it more suitable for social contexts prioritizing solidarity and social care.

Based on the above, the economic entity principle isolates the business entity from its owners and can be replaced with the stakeholder collaboration principle. This principle is based on the value of *ṣuḥbah*, which emphasizes the importance of friendship and cooperation grounded in high moral and ethical standards. In this approach, the business entity is not merely viewed as separate but as part of a social network that must work together for the common good. This concept integrates moral values and social responsibility into every aspect of business, creating a more inclusive and harmonious environment.

Accounting generally uses local currency, such as the rupiah, but currency instability, especially during inflation, makes it less accurate than international standards like the dollar or gold. Technological advancements make digital currency conversions easier. Digital gold offers flexibility as a more accurate value standard. According to Harahap, the gold dinar is more stable than the dollar and rupiah, making it worth considering in accounting practices (Harahap, 2014).

Based on the above, the monetary unit principle in traditional accounting can be replaced with the honest monetary unit principle, or *ṣidqu*. In the traditional principle, the monetary unit only measures transactions in numbers without considering the moral context. In contrast, the *ṣidqu* principle emphasizes honesty as a critical element in every transaction and financial report. The monetary value must reflect the actual value, both in reporting and asset valuation, without manipulation compromising the report's integrity. This honesty demands accurate disclosure of asset values without misusing exchange rates or valuations to benefit certain parties. The rejection of the traditional monetary unit principle shows that value measurement is not always tied to a specific currency.

The period principle can open opportunities for manipulation in reporting, allowing corruption. A new principle is needed that allows financial reports to be presented in real-time, maintaining honesty and speeding up decision-making. Modern technology supports transparent reporting at any time. Kubaščíková et al. emphasize the importance of flexible reporting that is

not bound to annual periods to maintain honesty and transparency (Kubaščíková et al., 2020).

Based on the above, the period-based reporting principle can be replaced with the dynamic one. This principle is based on *murāqabah*, or the awareness that Allah always watches every action. With this principle, financial reports can be presented anytime as needed, without waiting for a specific period, preventing creative accounting practices that beautify reports at the end of the period. The foundation of *murāqabah* ensures that financial reports are accurate, transparent, and reliable for stakeholders. This principle also allows shareholders' meetings to be held whenever necessary.

The debate between the historical cost principle and fair value has long been an academic issue. The historical cost principle, which records assets based on acquisition costs, is often considered inadequate in reflecting market value, especially during fluctuations (Rahmawati, 2006). The debate between fair and true value is also essential in this discussion. Handojo explains that accounting conservatism often makes financial statements more pessimistic, with reported figures tending to be lower than the true value to reduce risk (Handojo, 2012). Harahap states that financial reports initially reported true value, but this concept shifted to fair value over time. Current accounting no longer guarantees true value, so a more transparent and fair Islamic accounting approach is needed (Riyansyah, 2017).

Dean asserts that *IFRS*, a principle-based global accounting standard, provides flexibility in using true and fair values. In countries like Australia and the UK, this principle requires financial reports to depict the financial position truly and fairly, but its application in practice often feels rigid, bound by choices already set by existing standards (Dean & Clarke, 2005).

Based on the above, the historical cost and fair value principles can be replaced by the actual value principle aligned with the value of *ṣidqu*. Actual value requires effort, or *ijtihad*, to achieve an assessment that reflects the actual value, not just based on fair or market value. This principle emphasizes the importance of accurate asset valuation, reflecting real value that considers

various fundamental factors, not just market prices. In the context of Sufism, *ijtihad* teaches the importance of maximum effort to reach the correct valuation. Support for modern technology in valuation is evident in research by Ogundajo et al., which states that disruptive technologies like big data, blockchain, artificial intelligence, and cloud-based accounting can improve the accuracy and timeliness of accurate cost reporting in the oil and gas sector (Ogundajo et al., 2023).

The disclosure principle emphasizes disclosing material information to stakeholders (Hoesada, 2022). Ideally, disclosure should include all material and non-material information that affects the company's outlook. Comprehensive and transparent disclosure allows stakeholders to make more informed decisions. Limiting disclosure of material information may conceal other essential aspects, reducing accountability and public trust.

Based on the above, the entire disclosure principle can be replaced with the principle of disclosure accompanied by the fear of God, or *khasyah*. *Khasyah* emphasizes profound moral responsibility, encouraging disclosure of material information and socially and environmentally relevant non-material information. The fear of God enhances the quality of disclosure because individuals feel compelled to act honestly due to legal obligations and the awareness that God watches and judges every action. Thus, the disclosure of information becomes more comprehensive, honest, and responsible, not just for legal compliance but also for maintaining social and environmental harmony.

The going concern principle assumes that the company will continue operating long-term, while the liquidation principle values assets based on liquidation value if the company ceases operations. The going concern principle is more relevant in stable situations, but if there is a risk of bankruptcy, the liquidation principle is more appropriate for reflecting realistic asset values.

Based on the above, the going concern principle can be replaced by the business readiness principle, which reflects *hijrah*, or the transition towards a

better direction and preparedness to face new challenges. The business readiness principle is proposed because it reflects the company's preparedness for various business scenarios related to operational continuity or bankruptcy risk. This principle becomes more straightforward to implement with support from information technology, such as Enterprise Resource Planning (ERP) and extensive data analysis. Modern systems allow management to monitor financial health in real-time and make accurate projections.

The materiality principle states that information is considered material if its omission or misstatement affects the decisions of financial statement users. Materiality is subjective and contextual, guided by *IFRS*, *GAAP*, and *FASB*. However, professional judgment is crucial. The unclear boundaries of this principle can lead to non-compliance, information manipulation, or creative accounting practices, such as in the Enron case, where material information was concealed (Brennan & Gray, 2005).

Based on these shortcomings, the materiality principle, which focuses on significant elements, can be replaced by the principle of social comprehensiveness. This principle emphasizes disclosing all aspects that impact stakeholders, not just the significant ones. With *ṣuḥbah* as the foundation of social collaboration and *ṣidqu* as the basis of honesty in reporting, social comprehensiveness ensures that transparency and clarity become top priorities. This guarantees that all financial information is truthfully disclosed, leaving no room for the misuse of information in financial reports.

The conservatism principle recognizes expenses and liabilities more quickly than revenue and assets, protecting against unexpected risks. However, conservatism can create bias by overstating risks and delaying the recognition of profits, obscuring financial performance, and reducing the neutrality and accuracy of reports. According to Savitri, conservatism tends to be pessimistic, producing reports lower than the actual value (Savitri, 2016).

According to Ball and Shivakumar, conservatism limits managerial optimism. On the other hand, optimism risks overstating potential profits and delaying the recognition of losses, creating unrealistic expectations. If reality does not match the reported outlook, this can erode stakeholder trust (Rashidi, 2021).

Based on the above, the conservatism principle in accounting, which emphasizes caution, can be replaced by the principle of progressive truth value, offering a more balanced approach. Conservatism often hinders innovation and growth by only presenting fair value, not true value. It is essential to understand that fair value and actual value differ; fair value often falls below true value, failing to reflect the actual condition of the company. In contrast, the progressive truth value principle emphasizes *ṣidqu* (honesty) and dynamic openness; in line with the philosophy of *lā taqif* (do not stop seeking truth). This principle encourages companies to present fair value and regularly update data, making strategic decisions based on actual value. Thus, applying true value in accounting will help companies achieve more sustainable growth.

Furthermore, the importance of the objectivity principle in accounting must be addressed. Objectivity refers to presenting the actual state of affairs without being influenced by personal opinions or views (*Hasil Pencarian - KBBI VI Daring*, n.d.-a). Although objectivity is intended to present facts as they are, this principle can sometimes be misused to legitimize unethical actions. In this case, the objectivity principle needs to be reviewed, as it can be used to justify fraud or manipulation for specific interests (Musmini et al., 2019).

If someone who relies solely on objectivity without involving ethical elements risks losing the essence of justice and morality (Pratiwi, 2015). The contrast between objectivity and subjectivity is intriguing to explore further. Pure objectivity without a mix of subjectivity can lead to indifference to the moral impact of one's actions. On the other hand, subjectivity without the guidance of objectivity can lead to selfishness and personal interests. Therefore, the balance between the two is essential. Objectivity that solely

focuses on facts without considering ethical or humanitarian aspects can trap people into a mindset that disregards the moral impact of their actions, feeling justified by formal rules or legality (Winburn & Clemmons, 2021).

In a religious context, objectivity alone is not enough. According to the *Syarah Al-Hikam*, honesty means speaking or acting in accordance with reality and aligning with obedience to Allah. Honesty encompasses a broader spiritual and ethical dimension. This means that, besides being objective and following rules, we must also consider the impact on humanity and the ethics mandated by God. This aligns with the definition of honesty in the *Kamus Besar Bahasa Indonesia (KBBI)*, which means sincere, not lying, and not cheating, reflecting deeper values than merely stating facts (*Hasil Pencarian - KBBI VI Daring*, n.d.-b).

In accounting practice, actions that appear objective, such as reducing employees for efficiency, may be rationally legitimate and by rules. However, these actions are not ethically correct if we consider the human values that must be respected (Autiero, 2020). Efficiency that disregards workers' rights and dignity violates the principles of justice and respect for humans as creations of Allah.

Based on the above, the objectivity principle can be replaced by the principle of honesty and continuous oversight, grounded in the values of *ṣidqu* and *murāqabah*. The objectivity principle is deconstructed because it can be misused to justify unethical actions, such as data manipulation that prioritizes formal legality. In contrast, *ṣidqu* emphasizes deep honesty, considering moral and spiritual dimensions. With honesty as the foundation, every action is based on higher integrity. *Murāqabah*, aware of Allah's supervision, encourages individuals to uphold ethics and morality, ensuring that actions align with rules while maintaining integrity and justice in every decision.

The substance-over-form principle can be criticized for disregarding regulations, reducing transparency, and adding subjectivity, which opens the door to manipulation. For example, in the Enron case, the company hid debt

through Special Purpose Entities (SPEs), violating debt reporting transparency regulations (Liu et al., 2021). The accounting firm Arthur Andersen failed to detect these practices and was involved in document destruction, leading to a loss of investor trust and raising doubts about the integrity of accounting oversight (Buresh, 2023).

Based on the above, the substance-over-form principle can be replaced with the principle of balance between economic substance and legal form. This principle emphasizes the importance of economic substance in reflecting the actual financial condition while considering legal compliance. Through *ijtihad*, this principle aims to achieve a balance between the two, ensuring fairness and accuracy in financial reporting. The spirit of *ijtihad* underpins the proposal for a new principle that integrates economic accuracy with legal compliance to achieve transparency, integrity, and honesty in accounting practices. With an interdisciplinary approach between accounting, management, and law, efforts can be made to achieve this (Rifqiawan, 2021). AI technology will undoubtedly facilitate this process, making the results quickly achievable.

Five accounting principles—matching, comparability, consistency, neutrality, and accrual-based revenue recognition—do not need to be deconstructed as they are already aligned with Sufi values, emphasizing honesty and accuracy in recording.

Conclusion

From the analysis of various references, while some basic accounting principles are explicitly and consistently mentioned, there is a variation where certain principles are only sometimes explicitly stated. To deeply understand the application of these fundamental principles, it is essential to study the definitions, contexts, and implementation of these principles across different standards.

Based on the above discussion, ten fundamental accounting principles can be deconstructed: the stakeholder collaboration principle replacing the economic entity principle, the honest monetary unit principle replacing the

monetary unit principle, the dynamic reporting principle replacing the period principle, and the actual cost principle replacing the historical cost principle. The principle of disclosure with fear of God replaces the entire disclosure principle, the business readiness principle replaces the going concern principle, the progressive truth value principle replaces the conservatism principle, the social comprehensiveness principle replaces the materiality principle, and the principle of balance between substance and legal form replaces the economic substance principle. In addition, the honesty and continuous oversight principle replaces the objectivity principle. Meanwhile, five principles are maintained: matching, comparability, consistency, neutrality, and accrual. This approach emphasizes honesty and transparency, which align with Sufi values, in creating truthful financial reports.

In publicly traded companies, applying this deconstruction would increase transparency, regulatory compliance, and investor trust, ultimately leading to higher stock valuations. In privately held companies, this deconstruction encourages management to make honest and socially responsible decisions, focusing on long-term impact. These principles help SMEs build a reputation as transparent and ethical businesses, which in turn enhances customer trust, collaboration, and supports sustainability.

Overall, this deconstruction brings significant changes for stakeholders. Thanks to transparency, investors gain higher confidence, which reduces manipulation risks. Management is encouraged to make more ethical decisions, while employees experience fairness in a transparent work environment, increasing loyalty. Suppliers and competitors face a more ethical business dynamic, and the company grows sustainably, providing a positive social impact for the community.

Financial Accounting Standards (SAK) and the principle-based *International Financial Reporting Standards (IFRS)*, as opposed to the more rule-based *Generally Accepted Accounting Principles (GAAP)*. In 2019, the Indonesian Institute of Accountants (IAI) requested public input on the *Financial Reporting Conceptual Framework (KKPK)*. However, until the consultation period ended, no significant input was provided, resulting in the

content of the final version being the same as the initial draft. This research's findings could serve as a proposal if IAI opens another opportunity for public consultation in the future.

The recommendations from this research are as follows: First, future research should develop a Sufi value-based accounting framework to create ethical accounting that generates positive social impact. Second, a more profound exploration of Sufi sources is needed to enrich the application of spiritual principles in accounting, fostering social responsibility. Third, accounting education institutions are advised to update their curricula by incorporating Sufi ethics to produce accountants with high integrity and a focus on social impact. Fourth, companies should implement Sufi values in financial management to ensure transparency, honesty, and accountability. Lastly, technologies such as AI, block chain, and big data should be leveraged in accounting systems to support accurate and transparent reporting, aligning with honesty and continuous oversight.

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