Internal Control Perspective Based on Islamic Worldview

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Abstract; *The purpose of the study is to explore and explain the perspective of internal control in the Islamic worldview. This research uses a descriptive qualitative method with Al-Quran and Al-Hadith and related references as research sources. Although the internal control framework model used is based on the COSO framework created in 1985, it has been implemented by Muslim leaders since the era of the Prophet Muhammad until the Abbasid era. The five elements of internal control established by the COSO framework include the control environment, risk assessment, control activities, information and communication, and monitoring. Indicators of control environment elements, researchers recommend adding spirituality and religiosity. The basic element of internal control is the control environment. If the control environment is functioning properly, it will minimize risk, control activities will be carried out simply, information and communication will run smoothly and internal control monitoring can be carried out regularly.*

Abstrak; *Tujuan penelitian adalah untuk mengeksplorasi dan menjelaskan perspektif pengendalian internal dalam pandangan dunia Islam. Penelitian ini menggunakan metode deskriptif kualitatif dengan sumber penelitian Al-Quran dan Al-Hadits serta referensi terkait. Meskipun model kerangka pengendalian internal yang digunakan didasarkan pada kerangka COSO yang dibuat pada tahun 1985, namun telah diterapkan oleh para pemimpin Muslim sejak era Nabi Muhammad hingga era Abbasiyah. Lima elemen pengendalian internal yang ditetapkan oleh kerangka COSO meliputi lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, dan pemantauan. Indikator elemen lingkungan pengendalian, peneliti merekomendasikan untuk menambahkan spiritualitas dan religiositas. Elemen dasar dari pengendalian internal adalah lingkungan pengendalian. Jika lingkungan pengendalian berfungsi dengan baik maka akan meminimalkan risiko, kegiatan pengendalian akan dilakukan secara sederhana, informasi dan komunikasi akan berjalan dengan lancar dan pemantauan pengendalian internal dapat dilakukan secara berkala.*

INTRODUCTION

The need for internal control is based on concerns (Hall & Singleton, 2007) over (a) the possibility of intentional errors in business processes causing organizational losses, (b) deviations from the applicable system by employees through collusion or other means, (c) management overrides, management is in a position to override all control procedures by personally distorting transactions or by directing subordinates to do so, and (d) risks both internal and external to the organization that could threaten the survival of the organization. History records that reforms in public organizations (government) have occurred simultaneously since the 1990s, named after the emergence of New-Public Management (NPM) in 1991 (Hood, 1991). The direction of reform is mostly related to governance, service quality, fund management, and regional autonomy and internal control (Albassam & Collins, 2017; Arena, 2013; Locke, 2001).

Internal control which is known by the wider community today is an organized concept and has been known since 1985, namely a concept initiated by an international organization called the Committee of Sponsoring Organizations of the Treadway Commission (COSO), which was established by 5 professional organizations, namely: American Institute of Certified (AICPA), American Accounting Association (AAA), Financial of Executive International (FEI), Institute of Internal Auditor (IIA), and The Institute of Management Accountants (IMA). The framework is a reference for the implementation of every internal control in many organizations or government institutions in the world, both profit-oriented or not.

The COSO definition of internal control is a set of processes influenced by the board of directors, management and other staff designed to provide reasonable assurance of achievement and performance, in (a). operational effectiveness and efficiency, (b). reliability of financial statements and (c). compliance with laws and regulations (compliance). Therefore, the main purpose of internal control is to ensure that the main goals of the organization can be achieved Anderson & Eubanks (2015), or in other words that the achievement of organizational goals will protect the rights of the organization's stakeholders.

The COSO Framework Internal Control when viewed from its basic concepts and assumptions was formed and developed based on a Western-Secular-Capitalist worldview based on the thoughts of Western people due to a massive fraud case at that time. The teachings of the values of these basic concepts and assumptions will in turn transmit the existing values to the users of the COSO Framework's internal control. As a result of human thought, the Western-Secular-Capitalist view of course has its advantages and disadvantages. The contribution given to the progress of the modern business world with various kinds of internal control cannot be ignored, but that does not mean that there are no impacts or consequences that are contrary to the progress it is aiming for.

The main view which only focuses on material aspects causes the neglect of non-material aspects such as spirituality and religion. For example, in modern internal control, management's excessive disorientation towards corporate goals eventually leads to dysfunctional behaviour (the occurrence of fraud). In such situations, internal control develops both as a set of science and practice.

Based on the Islamic worldview, the principles of internal control are not the same as the conventional approach or the basis of the Western-Secular-Capitalist worldview. Where in principle Islam refers to the sharia pattern in every transaction activity, including the implementation of an internal control system within the organization. Business processes, internal control mechanisms, personal and social control or legal legality must not violate the basic principles of sharia.

The concept of implementing internal control in government organizations or institutions can be applied using three main components, namely as follows: First, setting performance standards (Standard Operating Procedures); Second, internalization, socialization, and testing of SOP to all users before implementation; Third, establish monitoring actions and corrective measures.

The control process in Islam can be explained by analogizing the internal control process at all levels and management activities with the philosophy of Islamic teachings. Based on the history and philosophy of Islamic teachings from various sources of knowledge, the general description is as follows: First, a recommendation, in this case, is related to the products of regulations, provisions, stipulations in the form of orders and

prohibitions, promises and punishments made and determined by Allah SWT. aimed at all mankind. This is the main standard that all mankind must adhere to indiscriminately. Second, the Apostle communicates the recommendation to all humans by manifesting it in the Qur'an and then broadcasting it through preaching with various methodologies. This is a process of internalization to all human beings in carrying out life. Third, many people accept, understand and implement all the standards set by Allah through the Messenger of Allah. Fourth, many of them ignore (reject) and continue to carry out their old practice (associating partners with Allah), to then go against the standards that have been set. Fifth, as a remedial action, Allah SWT provides opportunities for humans who have deviated from the rules/standards set to repent (apologies), (Bashar & Dutsin, 2018; Ibrahim, 2015).

To expand the scope of information related to the analogy process of the conventional internal control based on the Islamic worldview, it is necessary to take an example from the pattern of government internal control during the caliphate era. As an example of the internal control system in Islam, it can be seen during the caliphate of Umar bin Khattab (Ra). In running his government, Umar always used a spirituality and religiosity approach in all his government activities. Always trying to present God at all times and all decisions are based on the guidance of the Al-Quran and Al-Hadith as the embodiment of his religious teachings (religiosity). Umar managed, organized and determined the extent or scope of the duties of the commanders and governors by always asking for direction and guidance from Allah. He also gave directions to every government official that they must follow the general direction of policy, and place it above personal interests, even though they also have the right of individual freedom. Umar also evaluates and determines which parts of the task are difficult, and then adds resources so that the predetermined goals can be achieved.

From the results of the analogy and history of the Caliph Umar administrations, it can be concluded and taken simple lessons that internal control has a somewhat different process although there are almost the same between the two approaches, namely the conventional internal control approach and internal control in Islam. As explained above, conventional internal control which is currently known as COSO is issued by an institution, namely the Committee of Sponsoring Organization of The Treadway Commission which introduces 5 elements in internal control, namely the control environment, risk assessment, control activities, information and communication and monitoring. Besides COSO, there is also known as COCO which is issued by an institution. The Canadian Institute of Chartered Accountants Criteria of Control Committee, develop a control model consisting of 4 (four) components, namely purpose, commitment, capability, monitoring and learning. Where COSO and COCO are Western-Modern-capitalist products that have just been discovered, developed and applied in this modern era. Whereas in the Islamic worldview, internal control has been implemented during the time of the Prophet and developed better during the reign of Umar bin Khattab (Ra), namely before the development of science. Umar always applied the Islamic Shari'a which was taught, demonstrated and practised by the Prophet Muhammad in controlling activities in his government.

The researcher believes that the Islamic teachings contained in the Al-Quran and Al-Hadith have taught knowledge about the concepts and models of internal control. In the Islamic worldview, the concept and model of internal control that has been applied since the time of the Prophet and the caliphate has been carried out based on Islamic law. It is just that it has not been or has not been recorded neatly, but implicitly the internal control has been carried out.

The objectives of this study are: First, to find out how the implementation of Internal Control in organizations or government institutions in Islam is. Second, to see what are the most basic components in internal control in government organizations or institutions based on an Islamic worldview.

At the end of the journey, this research is expected to provide benefits, namely: first, it can provide new knowledge and information about the concept of internal control of organizations or government institutions based on an Islamic worldview. Second, it is hoped that it can be used as an additional reference in designing the internal control of an organization or government institution that focuses on the values and principles of Islamic teachings. Third, it can provide a new space in the study of accounting science

based on an Islamic worldview. Fourth, it can increase knowledge in developing and managing internal control of organizations or government institutions.

RESEARCH METHODOLOGY

This type of research used is qualitative because qualitative research emphasizes the observation of phenomena and examines the substance of the meaning of the phenomenon. The analysis and sharpness of qualitative research are greatly affected by the strength of the words and sentences used. Basri (2014) stated that the focus of qualitative research is on the process and the meaning of the results. Mohamed et al., (2010) argue that qualitative research is more focused on human elements, objects, and institutions, as well as the relationship or interaction between these elements, to understand an event, behaviour, or phenomenon.

The data processing procedures carried out are as follows: First, the process of discussing each concept of internal control during the Islamic leadership period, starting from the time of the Prophet Muhammad until the time of the Caliph, and the concept of internal control of the Committee of Sponsoring Organization of the Treadway Commission (COSO). This first section uses normative secondary data types. Second, the comparative analysis process to see the implementation of the concepts carried out during the Islamic leadership period with the concepts that have been developed by COSO. The second part is done by comparing the two concepts through existing writings or articles to get answers or facts whether or not there is a comparison of the concepts being studied. This study uses an examination of the validity of the data by testing the credibility of triangulation. Triangulation is defined as checking data from various sources in various ways and at various times. The triangulation used is source triangulation by cross-checking the data obtained by researchers from various sources of review literature.

In conducting data analysis, 3 steps must be taken, namely Sugiyono (2013): First, data reduction, namely summarizing, choosing the main things, focusing on the important things, looking for themes and patterns. This makes it easier for researchers to collect data. Starting with the process of discussing each control concept during the Islamic leadership period such as during the time of the Prophet Muhammad and the Caliphate period, it is continued with a discussion of the control concept of the Committee of Sponsoring Organization of the Treadway Commission (COSO) by the cases discussed in this study. Second, display data, presenting data in the form of the narrative text so that it will be easier for researchers to understand what happened and plan the next step, namely comparative analysis to see the implementation of the concepts carried out during the Islamic leadership period with the concepts that have been built by COSO. Third, data verification, in the form of drawing conclusions and verification.

FINDINGS AND DISCUSSION

As the general objective of this research is to explore and explain the perspective of internal control in the Islamic worldview, in more detail the results of the analysis of the objectives of this study are divided into two; first, to find out how to implement internal control in organizations or government institutions in Islam. Second, to see what are the most basic components in internal control in government organizations or institutions based on Islamic worldview.

The results of the analysis on the first objective show that in the days of previous Islamic government organizations or institutions, they carried out the wheels of government based on the Al-Quran and Al-Hadith. The elements of the COSO framework internal control were not yet known at that time, so they had not used the elements of the COSO framework in establishing internal control, but they used the instructions contained in the Al-Quran and Al-Hadith in carrying out internal control at each level and government activity. This is as explained above by Bashar & Dutsin, (2018), Ibrahim (2015) in the preamble section.

Al-Quran has explained a lot about controlling verses, one of which is as in Surah Al-Mujadilah 7 "Don't you see that verily Allah know what is in the heavens and what is on the earth. There is no secret conversation between three people, except He-is the fourth. And there are no (talk between) five people, but He is the sixth. And no (also)conversation between (amount) less than that or more many, but He is with them

everywhere they are. Then He will them in the day, what they have done. Verily, Allah is Knowing of all things".

Another verse that describes control QS. Al-Hujarat Ayat 6 "O you who believe, if the wicked come to you bring some news, so check carefully so that you do not inflict a calamity to a people without knowing the circumstances that caused you to regret what you did". Meanwhile, the traditions that show the history of the realization of control which went hand in hand with the development of Islam itself are the traditions narrated from Abu Hurairah RA (At-Tirmidzi, 1980) and the traditions of Imam Muslim history in al-kutub al- sittah as quoted by Sayyid Muhammad Bin Muhammad Al-Zabediy (Syuhbah, 1993). The verses and the entire hadith recommend that humans do good deeds and prevent rather than do evil that will damage the morals and behaviour of the community.

The current COSO framework is the most widely used Internal Control framework in the world (Anderson & Eubanks, 2015; COSO, 2013a; Marks, 2011). According to, the COSO, (2013b) elements consist of the control environment, risk assessment, control activities, information and communication, and monitoring activities. Each of these internal control elements has principles and points that need to be considered the point of focus on each principle that is used as a guide for organizations in implementing the COSO internal control framework. Furthermore, these five elements become a unity that complements each other, applied at every level of the organization (the cube facing the side) and at every stage of the organization (the cube facing up). Thus the COSO framework is a control framework that is created and determined as a result of the frequent emergence of various mega cases of fraud that occur in various countries. Among these mega cases are the Enron case in 2001 involving the CEO and internal auditors, then Lehman Brothers (2008), Nissan-Mitsubishi-Renault (2018), while in Indonesia there are cases of Lippo Bank (2002), and Garuda Indonesia (2019) (Kusumaningtias et al., 2016). In addition, indications of fraudulent acts (fraud) have been found in several State Universities in the last 10 years based on the results of operational audits conducted by the Audit Board of the Republic of Indonesia (BPK). This shows that higher education governance still does not meet the principles of Good University Governance which is part of the global mainstream of the Good Corporate Governance (GCG) paradigm (Altamuro & Beatty, 2010). These cases show that organizational leaders (CEOs, COOs, and so on) who should be leaders in internal control trigger the failure to achieve organizational goals by committing fraud and deceit. To minimize these incidents, the government establishes an element of internal control that is applied to all companies or institutions in running their organization.

To carry out the five elements of the COSO framework internal control in an organization or government institution is not easy, because in reality government cannot be separated from the elements of politics and power, which according to Ibn Khaldun, power is formed through the victory of a certain group over another. Power is a pleasant position, covering a variety of material and material pleasures, material and immaterial, visible and invisible so that to get it often through exciting competitions and few people are willing to give it up (Khaldun, 2001). This is where the COSO framework does not have a spirit or soul in its framework, so it is necessary to call it "Ruhillah or God's Light" to perfect its internal control framework. The Ruhillah or God's Light is filled with monotheism or belief in the religious values of each individual who will humanize the COSO framework that has been compiled and determined so that it is not just a pile of procedures and concepts.

As for the implementation and model of good internal control according to the perspective of the Islamic worldview in the case above, it must be believed that the internal control is made based on the instructions, provisions, stipulations in the form of orders and prohibitions, promises and punishments stipulated by Allah SWT in the Qur'an; follow the traditions that have been conveyed by the Prophet and his preaching and manners; implement and reflect on these recommendations based on the Qur'an and Al-Hadith to all elements in the human enterprise broadcast through preaching with various methodologies, and enforce the rules that have been set by giving sanctions to those who ignore (commit violations). Meanwhile, the role of Islamic internal control that is directly related to economic activities is to: (1) ensure that the products or goods produced and marketed are halal and comply with the Sharia; (2) eradicate fraud, deception, and misappropriation of goods and prices; (3) prevent the occurrence of elements of usury in

the business being carried out; (4) combating ihtikar (persecution, injustice and hoarding) and (5) being able to control price-fixing (tas'ir).

The results of the analysis of the second objective are to see the most basic components of internal control in government organizations or institutions based on an Islamic worldview. The form of internal control starts from a controlled environment based on religious spirituality. This is because only the religious spiritualist-based control environment hints at the existence of human behaviour and is the foundation of all other internal control elements. In an environment of integrity control, a person's ethics and character will be formed by the spiritual and religious conditions that exist in himself and the state of the religious environment around him so that character can be formed from an early age. Ethical values and integrity will not be achieved if it is only relying on other people to supervise, whereas, transcendental responsibility is the responsibility of the creator of the universe (Allah SWT). The role model in Islam is the character of the Prophet and his behaviour is included in the way or style of leading him (Nurhayati, 2016; Shu et al., 2018; Yurniwati & Rizaldi, 2015). For example, a leader who has a strong religious-spiritual character and commendable character, as well as broad knowledge and insight will be able to provide explanations and answer questions from various parties both religious and general wisely and correctly. Here it is seen that the leader has shown his character that is formed so that he will be able to carry out the mandate that has been given.

The concept of the COSO framework's internal control environment, in reality, does not include sub-components in the form of spirituality and religiosity, including manners, traits and leadership styles possessed by the Prophet in leading the country and doing business such as visionary, strong ability, integrity, trustworthiness, courage, anticipatory learning, intelligent, have noble character and have self-leadership abilities (Nurhayati, 2016). This can be seen when the Prophet was 12 years old, where the Prophet participated in a trade trip to Syria with his uncle, Abu Talib. As an adult, he took the initiative to do business. In running his business, the Prophet Muhammad used other people's capital from rich widows and orphans who were unable to run their capital. Then from running the business, he gets wages as a partner. Since then the Prophet often travelled to various countries such as Syria, Yemen and Bahrain for business. His expertise in business accompanied by a good reputation and integrity made Prophet Muhammad SAW nicknamed Al-Amin (trusted) and Ash-Siddiq (honest) by the people of Mecca (Amalia, 2005). The noble character and habits of the Prophet SAW are reflected in outward cleanliness, reason and intelligence, oral fluency and beauty of speech, generosity and generosity, courage, shyness and lowering the gaze, good association and etiquette, sympathy and compassion, obedience promise and maintain a friendship, humility, justice, and trust.

In carrying out the wheels of government, Islamic leaders take many actions which are anticipatory steps in forming a controlled environment as part of the implementation of internal control. The qualities possessed by Islamic leaders, good religious knowledge, leadership style as well as policy setting and human resource management are techniques in establishing a good control environment. When all these things have been owned and engraved in himself and his soul, it will be easy to form a controlled environment that is by the Al-Quran and Al-Hadith because the previous Islamic leaders were always guided by these two things.

In the era of the Caliph, many progress and developments occurred ranging from the expansion of the state, technological advances in printing state currency, construction of educational places, forming a police organization to maintain the defence and security system, to prohibit officials from receiving gifts and holding concurrent positions in their activities. This is part of one way of implementing its internal control to minimize the harms of each activity or assess the risks that will occur later and have an impact on the stability of the country.

After the death of the Prophet Muhammad, the government was replaced by the Companions of Abu Bakr whose reign only lasted two years. At this time Abu Bakr faced many domestic problems that came from apostates, false prophets and zakat dissidents. To improve the welfare of Muslims, Abu Bakr's Companions implemented various economic policies and internal controls as practised by the Prophet Muhammad. He is very concerned about the accuracy of the calculation of zakat so that there is no excess or lack of payment. The results of the collection of zakat are used as state income and

stored in the baitul mal to be directly distributed entirely to the Muslims until there is nothing left.

From the events above, it is very clear that good control activities will produce accurate information and reports so that they can communicate the information to certain parties to be able to make the right decisions. The right decisions can be made through the policies used in regulating the wheels of government that can prevent fraudulent actions that occur in government activities, as well as minimize the risks that will occur. Information and communication carried out in the past were not only for the public interest but while carrying out the spirit of spirituality and religiosity by asking for guidance from the True Controller and Supervisor, Allah Swt in determining various things. This information and communication are carried out in the form of discussions by inviting other officials to provide reports on the regions they lead. This was a preventive measure taken to be able to monitor the wheels of government at that time.

After everything is done as a form of prevention, then the next step is to carry out monitoring, monitoring is carried out directly or indirectly. Several previous Islamic leaders carried out direct monitoring by visiting the areas of officials who were entrusted with leading the area, while indirect monitoring was by asking or asking other parties about leadership styles in managing the wheels of government. Monitoring is not only carried out from the economic aspect, but also the social and religious aspects. In addition, monitoring is carried out to assess the accountability of leaders, they do not only focus on those who control resources but they also assess how the participation of the community or employees in utilizing resources.

The pattern of implementing internal control in government long before COSO was known to have used a sharia basis or had an Islamic worldview based on the Al-Qur'an and Al-hadith, this can be seen from various behaviours, traits and leadership styles that are reflected in the actions of leaders during the Islamic era who described in the previous explanation. In addition to spiritual and religious factors (religious understanding), the nature and style of leadership are important aspects in shaping the control environment and building the wheels of government by the Al-Qur'an and Al-hadith.

So it is clear that the fundamental component in internal control is in the control environment that exists in a government organization. The control environment plays a very important role because it acts as an umbrella for the other components. If the control environment is good, the risks that will be faced can be minimized and all activities will run well, this will create a conducive and dynamic performance in a government. A good control environment is created from a high level of spirituality, religiosity, leadership traits and styles. This means that in the Islamic worldview, the process of compiling regulatory products, and all existing provisions, whether containing elements of orders or prohibitions, promises and punishments must be made based on the orders of Allah and His Messenger aimed at the welfare of all elements and humans in them as part of the elements of the control environment. This is the main standard that all human beings in government organizations must adhere to indiscriminately.

The main principle of the control environment is to form a spiritual, religious and leadership spirit. If this is already in the soul of every leader then they will obey in carrying out His orders and stay away from His prohibitions so that the risks of fraud that will occur will not occur because the form of commitment that is built is not only based on humans but with the creator, controller and supervisor, namely Allah Swt. The reluctance they have will affect control activities, so they will be reluctant to make mistakes or intentions that will disrupt the work environment. Well-established information and communication will make it easier for leaders to determine policies, to prove this information monitoring is carried out, state leaders do not hesitate to carry out direct supervision, they even ask other parties to assess the performance of their respective regional leaders.

CONCLUSION AND SUGGESTIONS

In addition to the five elements contained in the COSO framework's internal control and the principles that follow, other principles are deemed necessary to be included in one of the principles in the control environment. The principles (point of focus) are spirituality, religiosity, leadership traits and styles, meaning that before becoming a leader, he must create a conducive environment for his leadership. The most important

principle in internal control is in the control environment. The control environment has an important role in internal control because it acts as an umbrella for other components of internal control. If the control environment is good, then the risks that arise can be minimized, control activities will run well, information and communication can be established properly and monitoring can be carried out periodically.

From the various discussions above, the researcher believes that this research has provided benefits in explaining new knowledge and information about the concept of internal control of an organization or government institution based on an Islamic worldview that focuses on the values and principles of Islamic teachings. On the other hand, it has provided a new space in the study of accounting science, especially regarding internal control based on an Islamic worldview, so that it can increase knowledge in developing and managing internal control of organizations or government institutions.

This study provides recommendations, namely: First, for the government to study the nature and example of Muslim leaders so that they can consider the nature and example to be used as one of the subcomponents in the control environment. Second, for further researchers to be able to discuss more Muslim leaders not only limited to the time of the Prophet until the time of the caliphate, but to discuss all elements of internal control along with all the principles (point of focus) contained in it, and complete the literature with sources and reading more.

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