

Menggagas neraca syaria'ah berbasis maal kontekstualisasi "kekayaan altruistik islami"

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Abstrak

The objective of this research is to formulate Shari'ate Balance Sheet from real transaction and business habitus of Indonesian Moslem Society. Formulation is conducted by utilising Extension of Integrated Islamic Hyperstructuralism.

Methodology. In that methodology, conventional concept of wealth and Baydoun and Willett's (1994) balance sheet are refined by Shari'ate Accounting. The result is then refined by (Islamic) Technosystem and Extension of Pierre Bourdieu's Constructivist Structuralism to generate Shari'ate Balance Sheet.

The major result shows that maal is form of Islamic and Altruistic Wealth. This means that wealth must: (1) have an holistic values (material, mental and spiritual); (2) owned by a wider-stakeholders (Allah, direct, indirect, and nature); and (3) based on shari'ate ways (halal, thoyib and free from riba). The consequence of the major result are all the elements in the Shari'ate Balance Sheet based on: (1) obedience (abd' Allah) assets, liabilities and equities, and (2) creativity (khalifatullah fil ardh) assets, liabilities and equities.