

Fund Management Accountability: Understanding Malaqbiq's Values on the SJS Community

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Abstract— This study aims to uncover and find out how accountability practices in managing funds are carried out from the perspective of Islamic values and culture that are embodied in the *Isedekah Ijum'at* Islamic Community. This study uses a qualitative approach with a phenomenological method that takes the *Sedekah Jum'at Sulbar* community as a research site. Data collection was carried out in a natural setting through participatory observation, documentation, and in-depth interviews. The data analysis technique uses the modified and simplified Smith analysis model in the form of a transcript. The results of the study show that accountability for fund management in the *Sedekah Jum'at Sulbar* community goes through two processes, namely the planning and implementation processes. Planning is carried out in small discussions via the Whatsapp group, which involves all elements who are competent and involved in the organization. The process of implementing alms in the Alms Community Friday Sulbar is carried out under several existing programs. The practice of accountability by members of the Alms Friday Alms community in Sulbar from every practical action produced has values that surround it, namely the *Malaqbiq* value. Islamic values are also contained in every practical action that is produced, namely trustworthy and spiritual values that inhabit and interact in the process of community life which leads them to the reality of accountability practices in managing funds practiced by community members.

Keywords— Accountability, Fund Management, Malaqbiq, Islamic Values.

I. INTRODUCTION

Endahwati (2014) put forward accountability as a way of accountability from management or as a recipient of trust to the giver of trust for the management of resources that are entrusted both vertically and horizontally. Management is limited to using horizontal accountability instruments (stakeholders in nature) while vertical accountability (God) which is the main premise of accountability is still not fully used. Vertical accountability is accountability that is related to *habluminallah*, while horizontal accountability describes *habluminannas* relationship. The principle emphasized in vertical accountability is the principle of trust. Meanwhile, the principles emphasized in accountability, which are horizontal, are the principles of professionalism and transparency. The value of transparency appears in the attitude of being honest and trustworthy when carrying out tasks of trust.

Armadayanti (2017) mentions accountability as an obligation of individuals or authorities who are entrusted with managing the resources of public resources that are related to them to be able to answer matters relating to their accountability. Accountability to God is related to the nature of trust. Trust is a behaviour that must be owned by human beings

in life, trust is also the highest teaching in Islam. Trusteeship in the context of accounting practice is interpreted as accountability, in the sense that those who hold the trust must be accountable to shareholders, administrators, society, and God.

When Islamic values become a paradigm in applying the concept of accountability. Islam comes with teachings that promise the benefit of the world and the hereafter. His teachings include all noble guidelines for human life on earth in all areas of life. The goal of Islam is none other than for humans to be safe and happy in the life of this world towards an everlasting and eternal hereafter. Belief in Islam that Islam promises a better life expectancy for all human beings without discriminate against race, ethnicity, nation, skin color, sex, and gender. Islam is a system of values, procedures, and life practices (Syahra, et al., 2014).

We can find the application of these Islamic values in the research results of Siskawati, et al., (2016) which aims to explore accountability practices at mosques and found that public trust is the main factor held by administrators in carrying out mosque activities and programs. To maintain people's trust, mosque administrators always uphold Islamic values that exist in them.

The role of *malaqbiq* as a social identity for the people of West Sulawesi is very important because it is a value system that regulates interpersonal relations and at the same time regulates social relations. The concept of *malaqbiq* regulates the relationship between generations and social structure groups with a humanitarian approach (Alimuddin, 2011). The interaction between humans and culture cannot be separated, because humans are referred to as cultured social beings. Culture itself consists of ideas, symbols, and values as a result of human action. Humans think, feel and behave according to symbolic expressions (Poerwanto Day, i2010).

Malaqbiq means dignified, which belongs to someone who has *malaqbiq* in which there are three elements, namely *malaqbiq pau*, *malaqbiq kedo*, and *malaqbiq gauq*. *Malaqbiq*, who still exists in the Polewali Mandar community, sees that there are still many who reflect good attitudes, both from the way they speak, socialize, and so on. It is not only certain people who can be named *malaqbiq* people, but the term *Malaqbiq* is not used as a description of a good person, people only know that the person is good. *Malaqbiq* is a cultural value that has a spirit so that the people of Mandar, especially the people of Polewali Mandar Regency, make *malaqbiq* their characteristic.

II. RESEARCH METHODOLOGY

This study uses a phenomenological approach in which this study aims to uncover and find out how the practice of accountability and management of funds is carried out from the perspective of Islamic and cultural values that are embodied in the sedekah Ijum'at Isulbar community.

This research was conducted and used data sources in the SJS community or commonly called Sedekah Jum'at Sulbar which is located at Pekkabata, Polewali Mandar City, West Sulawesi.

Sources of data used in this study are primary and secondary data. Data collection was carried out in a natural setting through participatory observation, documentation, and in-depth interviews. The data analysis technique uses the modified and simplified Smith analysis model in the form of a transcript.

III. RESULTS AND DISCUSSION

Malaqbiq's Values as Mandarese Identity

One of the cultural values possessed by the Mandarese is the culture of malaqbiq which can be explained that this malaqbiq is local wisdom which means having dignity and being loved by the people. Malaqbiq itself comes from the Mandar language which means mutually reinforcing, the mention of the malaqbiq language in the changing Mandar society. Malaqbiq in local wisdom is reflected in all goodness in behavior and the presence of courtesy and good manners (Helmalia Darwis, 2019).

In terms of meaning, the word malaqbiq is more associated with a person's main personal character, because of the life process he goes through. Discussing malaqbiq as a foundation for humanity should begin by discussing the human concept from the perspective of Mandarin culture. Humans in Mandarin are called tau. The discussion about tau is important because the conception of malaqbiq in general is closely related to humanity. The concept of mandar culture only relies on three things, namely malaqbiq pau, kedo, and gauq. The Mandar people measure amalaqbiang on these three things (Idham & Sapriillah, 2013:47).

1. *Malaqbiq Pau*

Malaqbiq Pau in the Shari'a is called Ahsanu Qaulan, namely a person who is not rude in his mouth and keeps his speech to anyone, both people who are older, the same age, and younger and people who adhere to agreements. Speaking is also communicating. The Islamic Ummah is a community that can communicate well and speaks or speak well.

2. *Malaqbiq Kedo*

Malaqbiq kedo in the Shari'a is called Ahsanu Taqwim and is about a person who has polite gestures (personal ethics), polite and gentle. Interpreted as good gestures. It is the conception of a person who has polite, polite, and gentle gestures. Some Mandar people believe that there are people who have had the aura of malaqbiq kedo since childhood as a genetic descendant from their predecessors.

3. *Malaqbiq Gauq*

Malaqbiq gauq in the Shari'a is called Ahsanu Amala, namely people who have good deeds, and good social relations. Means good deed. It is a conception of people who have good deeds, good social relations with fellow human beings, respect

for the elderly, respect for the same age, and love for the younger.

The Meaning of Malaqbiq's Values in Various SJS Community Activities

Mark	Meaning of Value	The resulting form
Malaqbiq Pau	Good words, people who have polite, polite, and civilized speech. This value is closely related to the way of speaking.	When wanting to distribute funds in an area/place, the head of SJS always asks local officials for permission in advance regarding the intent and purpose of their (volunteer's) visit to their area. To prevent unwanted things such as the emergence of a sense of prestige or embarrassment that can arise from the apparatus and the target.
Malaqbiq Kedo	Good gestures. People who have polite, polite gestures and don't move much, and are gentle.	When the distribution of funds takes place, what the volunteer does is convey in advance the intent and purpose of his arrival, and provide funds or groceries properly, namely by gentle movements, saying polite words, and handing over the funds/groceries using his right hand and positioning himself parallel to the target given.
Malaqbiq Gauq	Good deed. People who have good deeds, and good social relations with fellow human beings. Respect for parents, respect for peers, and love for those who are younger.	There was a good social relationship between the volunteers and the younger siblings of Al-Ikhlâs TPA while distributing the Al-Quran. This is a form of affection and care for the younger ones. This can be seen from the joy on the faces of the younger siblings when they received the Al-Quran from the SJS volunteers. The aim is to increase the enthusiasm of TPA's younger siblings in demanding the Religion of Allah SWT.

Finding the Meaning of Islamic Values in the SJS Community

Islamic values are the development of the externalization of Islamic religious teachings, Islam itself originates from the Koran and Hadith. Al-Quran is a source revealed by God to the intercession of the Prophet Muhammad which was revealed gradually. While Hadith is usually defined as all actions, sayings, and decrees based on the prophet Muhammad (Hasan, 2006:15). In short, it is clear that the source of Islamic religious teachings or the content of appreciation of Islam is the Koran and Hadith.

Sources of developing Islamic values that are rooted in Islam are developed by the roots of human minds that are qualified to develop them. Thus, the value of Islam is the development of Islamic religious teachings that originate from the Koran and Hadith but the source of its development is the human mind. Therefore, in Islam, there are two fundamental teachings and non-basic (instrumental) teachings, which can be called tools to understand basic teachings.

1. *Trust: The Main Requirement of SJS Volunteers*

As volunteers, they always remember that helping others is a mandate that comes directly from God, and their profession as volunteers is a mandate from donors. These two forms of awareness illustrate how they always hold fast and make trust the main support in life. So that these two forms of awareness require members to be in a balanced coordinate line between vertical longitude as a spreader of mercy (assets/alms) in this case the community of alms Friday Sulbar and horizontal latitude as a form of *hablumminannas*.

2. *Spiritual: The Shadow of Piety Defeating Materialistic Counts*

Triyuwono (2006) also explained the importance of incorporating spiritual values into this accountability supported by the principles of shariah enterprise theory which provides the main form of accountability to God (vertical) which is then translated into accountability (horizontal) to humans and nature.

Incorporating spiritual values into accountability has been implemented by community members with reflections of piety to Allah SWT. In the Qur'an, the measure of a servant's closeness to his Lord is piety. A person who claims to be pious means that he has "surrendered himself to God" completely, and follows all God's commands, with the full awareness that he is a servant. This is reflected in the commitment and sincerity to carry out the mandate as a volunteer even though they do not receive material benefits What they implement is a process of creating accountability that applies Islamic values.

The Value of SJS Volunteer Accountability Practices

Mark	Forms of Produced Practices	Implications of Accountability Practices
Trust	Accountability practices through bulletins that are reported every week based on the mandate from donors	Trust is the foundation for carrying out accountability practices in managing funds through reporting every week.
	Responsible for the task as a volunteer for the mandate given by Allah SWT. Responsible for the task as a volunteer for the mandate given by Allah SWT.	With a mandate from Allah SWT, accountability is implemented by giving the best
	The balance is considered a mandate from the donors which should not settle too long so it must be channeled immediately through existing programs.	Accountability is applied by continuing to carry out the program because the balance is a mandate from the donors.
Spiritual	The task as a volunteer is carried out solely for the sake of Allah SWT without thinking about material things.	Piety to Allah SWT makes the application of accountability carried out because of Allah SWT alone
	The task as a volunteer is carried out sincerely.	Sincerity in carrying out tasks as a volunteer makes accountability interpreted not only in worldly contexts.
	There is a certain joy in carrying out the task as an SJS volunteer	Inner happiness envelops the volunteers in carrying out accountability in the form of sharing with those in need.
	Do not feel afraid if they do not get material benefits because they believe that Allah SWT is the Most Rich.	Accountability is carried out by setting aside material benefits that are not obtained because of piety to Allah SWT.

Alms Planning Process in the Alms Friday Alms Community, West Sulawesi

This planning simultaneously concerns the purpose of what must be done and how it must be done. From this understanding that planning is a selection of a set of activities and then deciding what to do, when to do it, how to do it, and by whom to do it.

1. Make steps for activities that will be done later.
2. Planning is carried out in small discussions via the Whatsapp group, which involves all elements who are competent and involved in the organization.
3. Each member will report their target well before Friday arrives, and they will inform it in the Whatsapp group. In the form of pictures and videos.
4. Finally, adjust the condition of the target first by determining which target needs the help. Approximately how much assistance will be given?

Alms Implementation Process in the Alms Community Friday Sulbar

The process of implementing alms in the Alms Community Friday Sulbar is carried out following several existing programs.

1. Distribution of boxed rice to motorcycle taxi drivers on the road to be precise around the market in the Tinambung area.
2. House renovation, Alms Friday Sulbar Community held a house renovation for one of the underprivileged residents in Esa Lemo Kujang, Mr. Anduru who received this house renovation assistance. The house renovation program aims to assist low-income communities in building livable homes for the welfare of the community.
3. The Al-Qur'an Sharing Movement, is a social movement for sharing the Al-Quran with Muslim brothers and sisters in need with priority for mosque congregations or TPA younger siblings. Iqra's assistance was given to the younger brother of the TPA Darul Falah Mosque, Mammi Village, Polewali District.
4. Sharing network, this program aims to help people who need fast funds. Like, sick people and people affected by misfortune. This program sometimes has to open a donation. Like what was done to the target Anisa's sister who was diagnosed with Leukemia and lives in Polewali.

IV. CONCLUSIONS AND RECOMMENDATIONS

The form of fund management accountability in the Sulbar almsgiving community is through a simple accounting recording process, in accounting records for the SJS community the main step is to classify sources of income. Concerning the practice of accountability by members of the Sulbar almsgiving community, from every practical action produced some values surround it, namely, the local value referred to is *Malaqbiq* which can be seen from the results of observations in each variety of activities consisting of first, *malaqbiq pau* produces *malaqbiq pau* in the concept of people who have polite, polite, and civilized speech. Second, *malaqbiq kedo* produces the concept of people who have polite gestures. Third, *malaqbiq gauq* generates the concept of people who have good deeds and good social relations.

In addition to local values, Islamic values are also embodied in every practical action that is produced, namely trustworthy and spiritual values that inhabit and interact in the process of community life which leads them to the reality of accountability practices in managing funds practiced by community members. As volunteers, they always remember that helping others is a mandate that comes directly from God, and their profession as volunteers is a mandate from donors.

Furthermore, suggestions for future researchers can explore the concept of accountability practice which may not be explored in depth in this study. In addition, future researchers can provide a sharper elaboration of accountability practices in managing funds that interpret cultural values as well as Islamic values.

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