

Perakaunan Baitul Mal: Pengajaran Dari Tamadun Awal Islam

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ABSTRAK

Makalah ini mengkaji amalan ‘perakaunan’ dalam sejarah Islam dan bagaimana ia boleh memberi pemahaman tentang kemungkinan membangunkan amalan perakaunan dan pelaporan berkaitan harta kekayaan Islam. Perspektif sejarah berkaitan ketelitian pemisahan dalam aktiviti pengagihan dan penggunaan pelbagai jenis harta Islam boleh memberi petunjuk tentang bagaimana isu percampuran dana yang berbeza dapat ditangani. Kemiripan amalan ini berbanding perakaunan dana ditampilkan disini. Isu bagaimana transaksi antara dana dalam pengurusan harta Islam di institusi seperti Majlis Agama Islam Negeri (MAIN) di Malaysia yang mungkin dipengaruhi oleh amalan sejarah dalam menguruskan kekayaan organisasi juga disentuh. Untuk lebih memahami amalan perakaunan bersandarkan sejarah, kajian ini meneliti dan menyorot penulisan terdahulu. Penelitian ini menggunakan lensa perakaunan dalam memahami kandungan penulisan berkenaan. Pengajaran yang diperoleh dari kajian mengenai pengurusan, perakaunan dan amalan semasa pada zaman Nabi Muhammad s.a.w. dan era para sahabat bagi pelbagai sumber kekayaan boleh memandu pengurus harta Islam kontemporari di Malaysia tentang bagaimana perakaunan dan perakaunan yang patuh Syari’ah perlu dibangunkan.

Kata kunci: Baitul mal, perakaunan dana, transaksi antara dana, Majlis Agama Islam Negeri (MAIN)

ABSTRACT

This paper reviews the ‘accounting’ practices in Islamic history and how it provides an understanding on the manner accounting and reporting practices of contemporary Islamic wealth may be developed. The historical perspective of the meticulous separation on the distribution and utilization of different types of Islamic wealth provides an insight on how the commingling of different funds was avoided. Similarities of such practices to that fund accounting are raised. Issues on how inter-fund transactions in contemporary Islamic wealth management in institutions such as the State Islamic Religious Councils (SIRCs) in Malaysia may have been influenced by the historical practices in managing the wealth of such organizations is also discussed. To better understand the practices, this paper reviews historical literatures using ‘accounting’ lenses. The insights gained from the review of management, accounting and governance practices during the Prophet Muhammad (peace be upon him) (pbuh) time and the companions’ era on the various sources of wealth, provides contemporary Islamic wealth managers in Malaysia a guide as to how Shari’ah compliant accounting and reporting practices should be developed.

Keywords: *Baitul mal*, fund accounting, inter-fund transactions, State Islamic Religious Councils (SIRCs).