

# Accounting Practices Based on the System of Conjunction Study of Ednometodelogy in the Foundation of Al-Imam Islamic Boarding School

Rina Rahayuningsih Agung Budi Sulistiyo Ahmad Roziq  
Magister Akuntansi, Economics and Business Faculty Jember University, Jember, Indonesia

## Abstract:

This study aims to determine the existence of accounting practices based on togetherness in Yayasan Pondok pesantren AL-IMAM which is a Pondok Pesantren Modern located in the Village Gambiran Kalisat District Jember District. This research is a research in the field of qualitative Etnometodologi. Ethnometodologi method is one approach in qualitative research that seeks to illustrate how the behavior or actions of human beings within the scope of "ethnicity" associated with the pattern of interaction that occurred and background action, and his study leads to efforts to understand the meaning that exists in the life of the organization or group of people in inside. The result of the research shows that accounting practices based on togetherness system are very distinctive, built by Islamic organization group YPPAI, so that the accounting characteristic is not escaped from the values of culture that are covered by Islamic values. Accounting system based life together amid the development of accounting in Indonesia, and coincidentally born from the womb of Islamic organizations YPPAI AL-IMAM.

**Keywords:** accounting, togetherness, etnometodelogi, pesantren

## Introduction

The economic system of the Indonesian nation is in fact already contained in the 1945 Constitution article 33 paragraph 1 which states that "The economy is organized as a joint effort based on the principle of kinship". Meanwhile, in paragraph 4 it is argued that "The national economy is organized on the basis of economic democracy with the principle of togetherness, efficiency of justice, sustainability, environmental insight, independence, and by maintaining the balance of progress and national economic unity". From the explanation of the Constitution implies us to think and determine what kind of economic system that is suitable with the environment without abandoning the prevailing rules, and the system of recording of economic activities or accounting activities that must be applied. Accounting is a service activity that serves to provide information, which is related to the finances of a business entity. Accounting is shaped through complex social interactions that are influenced by the local environment, but these circumstances may also affect the environment (Triyuwono, 2000), through the interaction of social relations resulting from economic, social, and political events. This explains that accounting is closely related to experience, nature, science, and value in the local community.

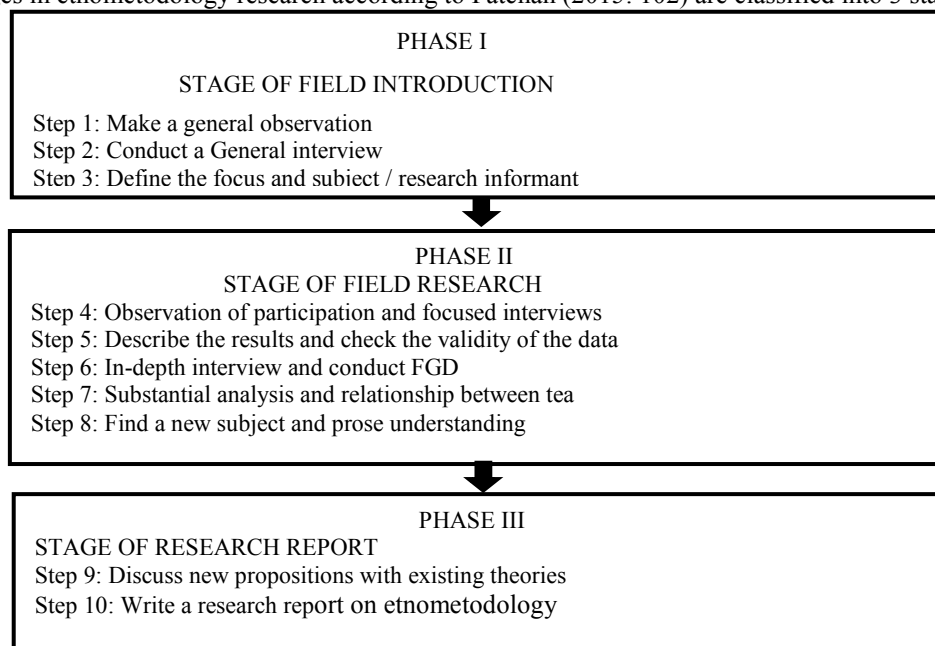
Essentially the science of accounting is not a patent thing but something accounting rules that can change over time and needs in line with the opinion Tricker (1978) that each community group can produce accounting itself, then it could be the science of accounting also experienced changes in Indonesia in accordance with the needs, environment and attitudes of Indonesian citizens that have been inherent. The science of accounting itself has undergone a shift from accounting science-based General Accepted Accounting Principle (GAAP) born from the historical American based cost and rule-based, then switched to the International Financial Reporting Standard (IFRS) born from the EU based on fair value and principle based. This has been supported by Ludigdo (2015) research which has spawned a new accounting science in the world of accounting in Indonesia, especially in the field of trade, namely "accounting for mato system results" which is lifted from the business activities of Restaurant Padang.

Accounting also develops in the domain of Islam, where the science of accounting is influenced by elements of Islamic law used as a tool to execute orders from Allah SWT to record in business transactions, (QS.Al Baqoroh 282). In the history of Islamic development, accounting practices, especially Islamic accounting have been applied since the time of the Prophet SAW, precisely after the formation of Daulah Islamiah in Medina and then forwarded by the Rashidin Khulafaur. At that time, an accounting law was adopted for individuals, unions (syarikah) or companies, accounting for waqf, the rights to ban the use of property (hijr), and the state budget. Islam sees accounting as not just a value-free science for recording and financial reporting, but also as a tool for carrying out Islamic values in accordance with the applicable Shari'a regulations. How is accounting conducted by Islamic organizations in Indonesia such as Yayasan Pondok Pesantren, known as a non-profit organization? Is there a system underlying the accounting applied? This research is focused on the system of togetherness applied by boarding school of AL - IMAM (PPAI or YPPAI) that is how the actors in boarding school of AL-IMAM using system of togetherness in accounting practice in daily boarding school

activities implemented in organizational culture. Pondok Pesantren AL-IMAM is a Pondok Pesantren Modern located in Gambiran Village, Kalisat Sub-district, Jember Regency which implements all activities that are thick on Islamic teachings with different character and culture with other organizations. The system of mutual cooperation and togetherness is applied in welcoming life and raising boarding school. Meanwhile, for the source of income of the foundation, other than donation or infaq YPPAI also manages the business or business managed jointly with the system of togetherness.

### Research methods

This research is a research in the field of qualitative Etnometodologi. Etnometodologi method is one approach in qualitative research that seeks to illustrate how the behavior or actions of human beings within the scope of "ethnicity" associated with the pattern of interaction that occurred and background action, and his study leads to efforts to understand the meaning that exists in the life of the organization or group of people in (Fatchan, 2015: 9). The stages in etnometodology research according to Fatchan (2015: 102) are classified into 3 stages:

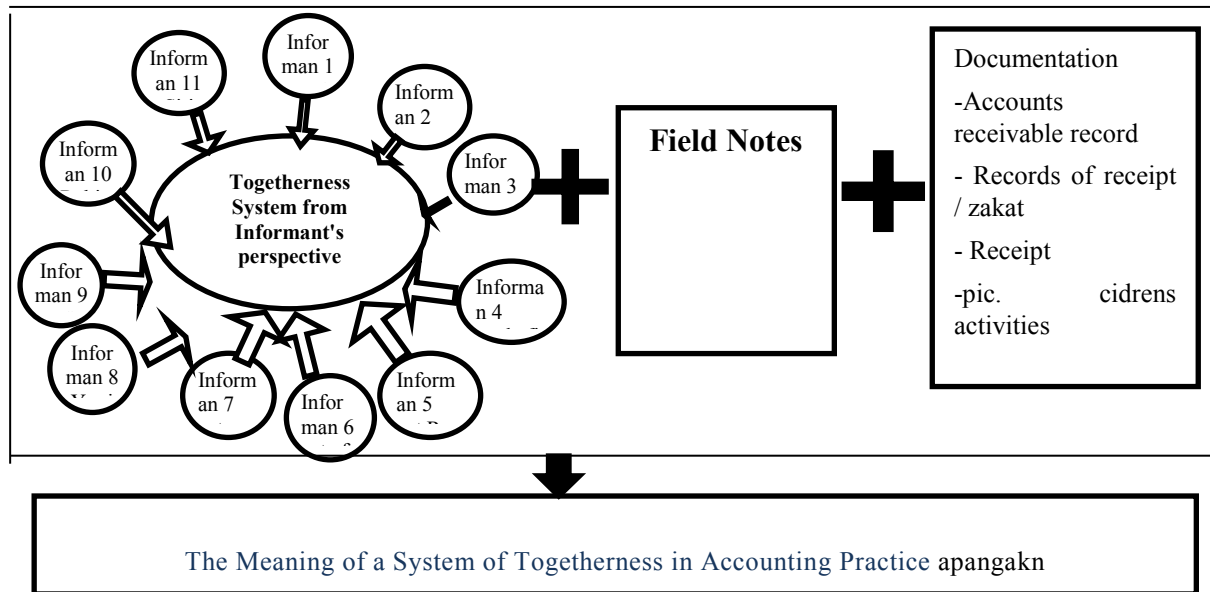


**Figure 1.** Stages in ethnomethodological research

In this study, data or information gathering is done through interviews, documentation, and observations aimed at the source of information that is always associated with the behavior of individual actors of boarding school in interacting with each other. Field notes are directed at what the actors are saying and talking about in everyday life within the sphere of the YPPAI.

Meanwhile, data analysis is aimed to find the meaning of the culture of togetherness system in accounting practice at YPPAI. The search for meaning embodied in accounting practices based on system of togetherness is done through rooting of organizational culture. The process of exploring the meaning is done by analyzing the data obtained from three sources, namely first, the results of interviews with 11 informants (Chairman of the Foundation, Treasurer, Nanny Foundation, 2 Ustad and 2 Ustazah, 4 santri), second through the record field researcher, and third is the documents relevant to the system of togetherness in accounting practice.

After integrating the theme of togetherness system based on the informant data, the next step is to integrate the meaning (combined data of some informants) with the field notes of researchers obtained from the descriptions of cultural atmosphere based on what the researchers felt since incorporated in YPPAI, as well as data originating from relevant artefacts such as zakat records, receipts and sales and purchase and other notes. The themes and subthemes obtained from the integration process are not final, because they still require the process of integrating the second stage in order to obtain the findings of the theme and subtheme of the meaning of the final togetherness system. The technical integration of this second phase is carried out by combining the meaning of the united togetherness system in more in-depth interviews, field notes, and artifacts found in the field. The integration procedure is illustrated in picture 2.



picture 2. Integration of shared system themes from three sources of informant data, field notes, and artifacts.

The result of integrating the three data sources resulted in the enrichment of the theme of cultural meaning. Enrichment is in the form of additional findings of cultural subtema originating from the field record researchers through relevant artefacts such as simple notes and evidence of transactions that exist in boarding school. Not only that, the results of the analysis also concluded their respective positions of the cultural meaning of the system of togetherness in accounting practices so as to form a pattern of accounting system of meaning contained in the matrix.

### Result and discussion

#### Search The Meaning of Culture of Accounting Practice System of Togetherness

Accounting systems togetherness has a certain meaning in YPPAI. The search for meaning embodied in accounting practices based on system of togetherness is done through rooting of organizational culture. The process of exploring the meaning is done through the analysis of data sourced from interviews of 11 informants, field notes of researchers, and documents relevant to the system of togetherness in accounting practices. The integration of the kebersamana system of 11 informants is illustrated in Figure 3.

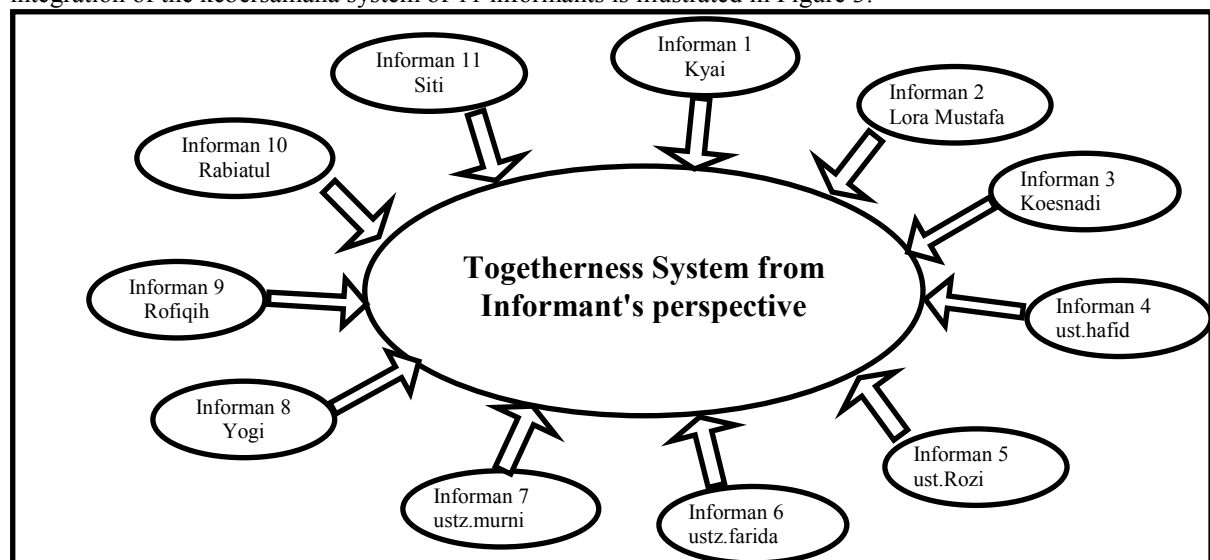


Figure 3. Integration of Togetherness System from 11 informants

The result of the integration analysis concludes the position of each of the cultural meanings of togetherness system in accounting practice so as to form a system pattern of accounting meaning as stated in the matrix. The matrix of integration of cultural meaning of accounting system of togetherness by informant is shown in Table 1.

Table 1. Summary of integrating the meaning of togetherness in accounting activities with matrix approach.

No	Name	PosiTion	Working together	Familiarity	Trustworthy	Amanah's soul is based on the spiritual of Islam	The drive for hard work increases welfare
1	KH. Zuhri	KY	√	√	√	√	√
2	Lora Mustafa	BY	√	√	√	√	√
3	Koesnadi	PY	√	√	√	√	-
4	Ust. Hafid	Ustad	√	√	√	√	√
5	Unt. Rozi	Ustad	√	√	√	√	√
6	Ustz. Farida	Ustadzah	√	√	√	√	-
7	Ustz. Murni	Ustadzah	√	√	√	√	√
8	Yogi	Santri	√	-	√	-	-
9	Rofiqih	Santri	√	-	√	-	-
10	Rabiatul	Santri	√	-	√	√	-
11	Siti	Santri	√	√	√	√	-

Information : KY : the foundation's president      PY : foundation advison  
 BY : Foundation treasurer

Themes of accounting system of togetherness based on information from 11 informants are: (1) Working together, (2) Familiarity (3) Trustworthy (4) Amanah soul based on spiritual Islam (5) Encouragement of hard work to improve prosperity of pongpes. The cultural themes behind the accounting of the system of togetherness are derived from the integration of cultural or habitual interpretation by each informant who can subsequently form relevant sub-themes.

The subtheme formed from the in-depth interview of the theme is done by reading it over and over again, and then giving the marking on words, phrases, or sentences that become emphasis by the informant and then integrated by using matrix analysis. For the theme of cultural meaning " Working together " has subtema (Table 2). Subthemes resulting from the "Gotong Royong" Themes are (a) Expertise and Responsibility, (b) Outcomes based on joint hard work, (c) Outcomes for common interest.

Table 2. Integration of subthemes from "Working together"

No	Name	Expertise and responsibility	Results based on hard work together	Togetherness Manage
1	KH. Zuhri	√	√	√
	Lora Mustafa	√	√	√
3	Koesnadi	√	√	√
4	Ust. Hafid	√	√	√
5	Unt. Rozi	√	√	√
6	Ustz. Farida	√	√	√
7	Ustz. Murni	√	√	√
8	Yogi	-	-	√
9	Rofiqih	-	√	√
10	Rabiatul	√	-	√
11	Siti	√	-	√

Meanwhile, for the theme of cultural meaning " Familiarity " has subtema that can be seen in Table 3.

Table 3. Integration of Subthemes of " Familiarity "

No	Name	A sense of belonging together	Fought together for a shared result
1	KH. Zuhri	√	√
2	Lora Mustafa	√	√
3	Koesnadi	√	√
4	Ust. Hafid	√	√
5	Unt. Rozi	√	√
6	Ustz. Farida	√	√
7	Ustz. Murni	√	√
8	Yogi	√	√
9	Rofiqih	√	√
10	Rabiatul	√	√
11	Siti	√	√

The results of the matrix analysis show that the theme of "Familiarity" has subthemes (a) Possession, (b) Fights together for common results, (c) Sense of fate. For Theme The meaning of culture "Belief" has subthemes can be seen in Table 4.

Table 4. Integration of subthemes of "Trustworthy"

No	Name	Faith	The existence of a touch of religion	Honest
1	KH. Zuhri	√	√	√
2	Lora Mustafa	√	√	√
3	Koesnadi	√	√	√
4	Ust. Hafid	√	√	√
5	Unt. Rozi	√	√	√
6	Ustz. Farida	√	√	√
7	Ustz. Murni	√	√	-
8	Yogi	√	-	√
9	Rofiqih	√	√	√
10	Rabiatul	√	-	√
11	Siti	√	√	-

The theme of "trust" gives birth to subtheme (a) Faith, (b) Presence of a religious touch, (c) Honest. The subthemes for the theme of "Soul Amanah" based on the spiritual of Islam, among others (a) Confidence Rezeki coming from Allah SWT, (b) Zakat instructed in cottage activities, (c) Establish a zakat committee in Pondok (activities), and Looking kebarokahan as shown in Table 5.

Table 5. Integration of subthemes of "Amanah Soul"

No	Name	Confidence Rezeki coming from Allah SWT	Zakat is invested in cottage activities	Sincerity Brings the Baroque
1	KH. Zuhri	√	√	√
2	Lora Mustafa	√	√	√
3	Koesnadi	√	√	√
4	Ust. Hafid	√	√	√
5	Unt. Rozi	√	√	√
6	Ustz. Farida	√	√	√
7	Ustz. Murni	√	√	√
8	Yogi	√	√	√
9	Rofiqih	√	√	√
10	Rabiatul	√	√	√
11	Siti	√	√	√

For the theme of cultural meaning "The urge to increase the well-being of ponpes" has a subtheme that the matrix can see in Table 6.

Table 6. Integration of subthemes from "The push of hard work improves the welfare of YPPAI"

No	Name	The urge to work hard	Hope for future results	Oriented material
1	KH. Zuhri	√	√	√
2	Lora Mustafa	√	√	√
3	Koesnadi	√	-	√
4	Ust. Hafid	√	√	√
5	Unt. Rozi	√	√	√
6	Ustz. Farida	√	√	√
7	Ustz. Murni	√	√	√
8	Yogi	√	√	-
9	Rofiqih	√	√	√
10	Rabiatul	√	√	-
11	Siti	√	√	√

The results of the matrix analysis show that the theme of "Incentive to increase earnings" has subthemes (a) The drive of hard work, (b) Hope for future results, (c) Material-oriented.

Furthermore, position analysis of each theme of the meaning of the system of togetherness in accounting practice to determine the meaning of culture positioned as an umbrella (head), legs or hands to form a form. There are two cultural meanings of togetherness system which become umbrella (head position) there is another cultural meaning that is "Amanah soul based on spiritual Islam" so as to form a system of meaning in the form of "limas triangle". Spiritual Soul Based on Spiritual Islam is in the top position that overshadows 4 other meanings. Blue color is an additional sub theme of field observation and interviews and documents. In full, the integration of informants, field notes, and documents is illustrated in Figure 4.

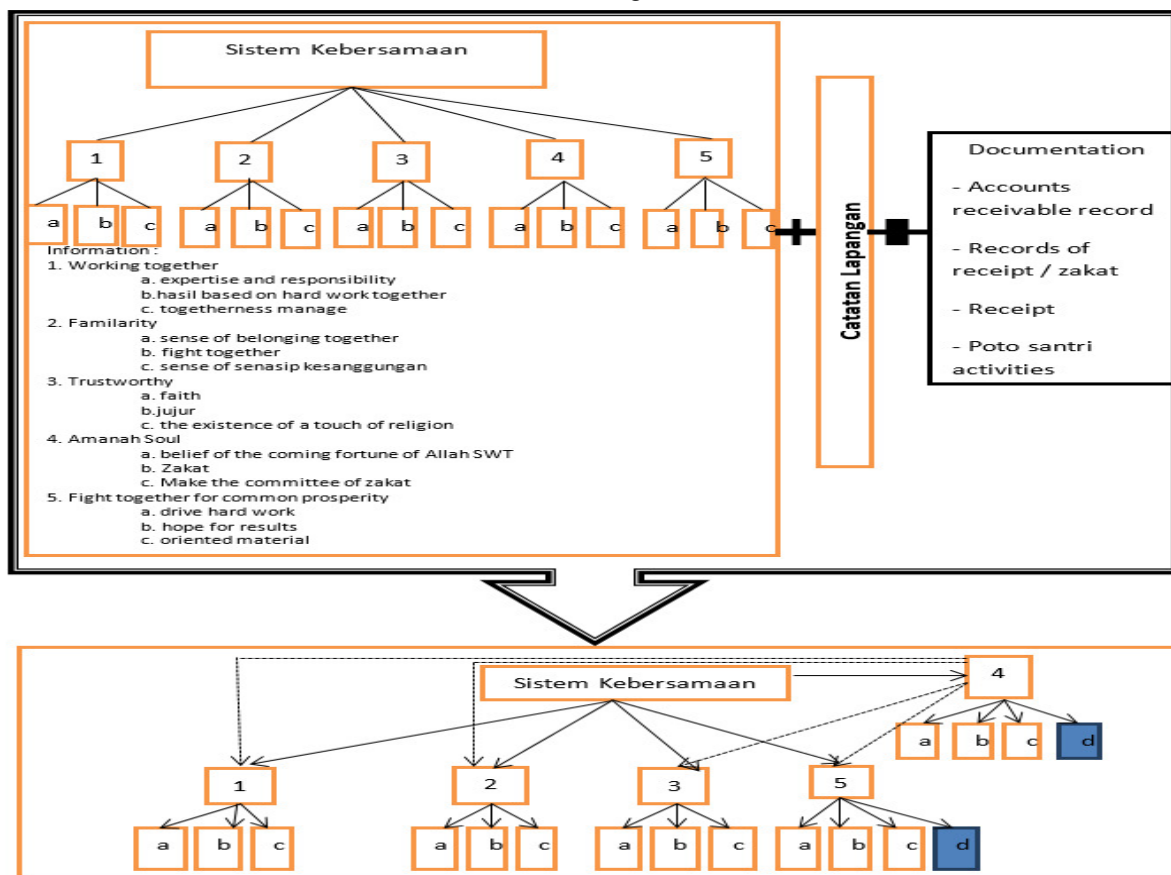


Figure 4. Position analysis of each theme of the meaning of system of togetherness in accounting practice  
 Information :

1. Gotong Royong
  - a. Expertise and responsibility
  - b. Results based on hard work together
  - c. Togetherness managing
2. Kinship
  - a. A sense of belonging together
  - b. Sense of Fighting together
  - c. Sense of the same fate

### 3. Trust

- a. Faith
- b. Honest
- c. The existence of a touch of religion

### 4. Amanah Soul

- a. Belief belief from Allah SWT
- b. Zakat
- c. Make the committee of zakat
- d. Sincerity to get Barokah

### 5. The push of hard work

- a. The urge to work hard
- b. Hope for results
- c. Material-oriented
- d. Think hard

#### Accounting of Togetherness System Reflected in Working Together Behavior

Gotong royong is a hallmark of the management of Yayasan Pondok Pesantren AL-IMAM (YPPAI) where the accounting of the system of kebersamaan shows the attitude and sense of gotong royong in its activities. The attitude of gotong royong can be observed from the activities of the cottage manager and the santri who work together to manage the cottage business with the division of duties and responsibilities respectively. In the execution of the work of the individuals involved not only focused on the task alone, but also shoulder to shoulder to complement each other and assist the work without any loss in his mind.

The behavior of gotong royong can be seen from the activities of the cottage managers and the santri who cooperate in doing cottage activities such as clean Friday activities, and the cleanliness of the hut room, and other cottage activities. Behavior of mutual cooperation is also reflected in the management of foundation funds, for example in managing cottage business which is a source of internal financial income of the foundation. The existence of the division of tasks that require every individual who carries the task to be responsible for each task - each can create a discipline and independence of the santri. Meanwhile, the uniform prosperity in ponpes is determined by mutual cooperation and togetherness of all parties. All work as closely as possible in accordance with their duties and responsibilities.

YPPAI can be said to be more "moral" because of putting forward gotong royong that can strengthen the collective interests of YPPAI above the interests of individu. This is in accordance with the opinion Deliarnov (2006: 155) that people who put forward mutual cooperation considered more moral because of the need to help each other so that the sense of kinship will remain intact.

#### a. Expertise and Responsibility

The existence of the division of tasks according to the ability possessed every individual who carries the task to be responsible for each task. This is in accordance with the statement K.H. Ahmad Zuhri, S.Ag who stated that "all santri perform their duties that have been mandated by the foundation board (ustadz / ustadzah) with full sense of responsibility and in accordance with their ability".

According to Malik (2015) in the block states that responsibility is the human consciousness of his behavior or his actions are intentional or unintentional. Responsibility also means acting as a manifestation of awareness of its obligations. From the statement it can be concluded that every ustadz, / ustadzah and santri must have a sense of responsibility towards what has been assigned to him. The existence of such a sense of responsibility affects the smoothness of all activities within the hut.

In terms of financial management either the activities of the management of sources of income or the use of financial foundations are also run with the behavior of mutual assistance, as researchers encounter in field notes (field notes). The santri are accompanied by ustad / ustadzah in carrying out their tasks, such as those who are given the responsibility of managing the rice fields, there is a part of the cattle feeding the cattle every day and cleaning the cage, there are those in the shop. Meanwhile, for the santri daughter there who served in the boutique with their respective expertise.

The existence of the division of tasks facilitate and accelerate the process of managing the foundation's financial income. This is in accordance with the opinion of Adam Smith in Deliarnov (2006: 37) which states that the division of tasks can result in increased skills and productivity compared with a number of workers who do all the work. The division of tasks is not only reflected in the management of financial resources, but also in the assignment of the use of foundation funds from internal or external foundations.

#### Results Based on Hard Work Together

To achieve maximum results it takes hard work, without the hard work may be a long success he achieved, not even kesuksean obtained but the failure. In entrepreneurship is very necessary hard work, with hard work then the results of entrepreneurship will be maximized. The greater the effort that we do the greater the chances of success obtained.

Along with that, all parties who get the duty and responsibility in the entrepreneur run by Yayasan Pondok Pesantren AL-IMAM is required to work as much as possible for the results to be achieved. The results of these entrepreneurs will be used for the common welfare of all Pondok Pesantren residents. This was conveyed directly by the Chairman of the Foundation, Manager, and santri Pondok Pesantren. The results of the business management owned by the foundation is used to increase the funds in meeting the needs of all students and other

cottage residents.

c. Together in managing the Foundation Business

The foundation business is a business activity aimed at expanding employment, providing broad economic services to the community, especially the foundation and encouraging economic growth and play a role in realizing the economic stability of the foundation. The main objective of running the foundation business is the same as the objectives managed by big companies that is to earn profits and and maintain the continuity of business growth in the indefinite period by doing activities of providing goods or services needed by the community. In order to achieve these objectives efficiently and efficiently, small business activities need to be managed. The management requires a process that we are familiar with the management process that includes:

- 1) Planning (planning), is an initial function of management that starts from goal setting and then set the planning to achieve that goal. Planning relate to the goals to be achieved in the future. Based on the time range of achievement of Foundation objectives can be grouped into:
  - a) Long-term goals
  - b) medium-term objectives
  - c) Short-term goals
- 2) Organizing, a process of obtaining and managing the resources of AL-IMAM foundations in terms of human, capital and technology to be able to properly execute the plans already made and achieve the foundation's goals.

The establishment of staff is the selection and placement of human resources who will implement the planned activities that have been prepared so that will be able to run properly and appropriately. This has been implemented by all staff and managers of Pondok Pesantren AL-IMAM starting from the Chairman of the Foundation, Management, to the students / santriwati. Each of them has the duty and responsibility that must be done as much as possible.
- 3) Actions (actuating), is a management function that aims to provide guidance and role model to all residents and managers of boarding schools AL-IMAM so that operational activities will run in accordance with the desired by the Foundation. Briefing relates to one's leadership towards others and establishes a conducive and dynamic atmosphere so that employees are motivated to work and achieve organizational goals. EveryUstadz / Ustadzah always give directions to students / santriwati so that the job that is responsible is done with the best.
- 4) Control (control), is a form of supervision and control of the management of the operational activities Foundation of AI-IMAM Pondok Pesantren whether it is in accordance with the plan established and in accordance with the direction of the Foundation's objectives. Control prevents failure by observing the overall performance of the organization and evaluating where necessary.

The Ambience of Kinship In A Togetherness System

Togetherness that is familial in practice "accounting system-based togetherness" is reflected in the tradition of togetherness in managing entrepreneur start from the initial preparation to the sale and the implementation of daily business activities. Business actors help each other and work together in doing the work without waiting for each other and without waiting for the command as a consequence fulfillment of their daily needs in the cottage.

YPPAI known as pongpes that upholds the value of togetherness that is based on kinship. This is in accordance with the economic context of the state of Indonesia which upholds the values of kinship as stated in the 1945 Constitution article 33 paragraph 1 which states that "the economy is organized as a joint effort based on the principle of kinship". In line with the spirit of collectivism that would be developed by Hatta, which is expressed by Abas (2014) is "to prioritize cooperation in the atmosphere of kinship between human beings, free from oppression and coercion. Appreciate the human person as God's creature who is responsible for salvation and society altogether, but rejects opposition in the same field. "

a. Mutual Taste Coloring Togetherness System

Based on the results of the observation can be described that the sense of responsibility, the attitude of struggling together, and mutual ownership has been taught by caretaker cottage to meet the daily needs of cottage residents. This can be proved by the attitude of students and other cottage residents in the management of assets and businesses belonging to boarding school AL-IMAM. Responsibility, the attitude of struggling together, and this sense of belonging to each other that fosters the spirit behavior in work, and will work optimally to get the best results.

b. Fighting Commitment, Enjoying Joint Results, Sense of As we share fait together

In all the atmosphere of santri / santriwati and the residents of boarding school AL-IMAM always do the work together as a form of mutual ownership is taught, and that there is no difficult job if done together. The end of their struggle in inculcating responsible behavior, joint striving, and mutual belonging are always shared together in all circumstances, one example that the author observes is a "joint meal". The implementation of this joint meal has been agreed with both the time, the similar meal containers, and sometimes they eat with a larger meal



container than usual with the aim that the food can be eaten together with sitting lesehan landing pondok room into a tradition for ponpes AL-IMAM, there is one of the santri in turn leads the prayer together before and after meals.

The tradition of eating together reflects their sense of togetherness with the sense of a shameful *senasip*, can mean that one meal and the other eat, one does not eat then *lainnyapun* not eat. Because they know what they eat is the result of their guardian's contribution and the result of their hard work managing the cottage business, they are very much at heart with a sense of mutual co-operation, shared.

Feeding activities along with evidence of their hard work in managing the boarding school business, so they are committed to work hard together to achieve their goals. The tradition of eating together with the *lesehan* means symbolic meaning, that they are all (*santri*) brothers, there is no difference to be rich or poor, so the sense of brotherhood and sense of *senasip* will be firmly embedded in a *santri*. Not just a regular way of eating, but behind it all there is an education that we cultivate in *santri*. Thus the way *Kyai* and other custodian nannies *menamamkan* educational value not only explicitly, but also implied through activities in the cottage.

#### Mutual Trust Underlying Accounting Practice-Based Mutual System

##### a. Honest Nature, Faith as Life Capital

According to Eliade (1959), accounting practice is influenced by the level of faith and piety of the accounting practitioner. Parties with high levels of faith and piety will carry out accounting practices based on the spiritual dimension. On the other hand those with a low level of faith and piety regard accounting as a science separate from the spiritual dimension. This is evident in accounting practices carried out by the Al-Imam ponpes foundation which is influenced by the faith of the accounting actors in it who are depicted on the mutual trust that must be embedded in each individual.

Honesty based on faith in running an entrepreneur will form individuals who are responsible for the task and workload that must be completed. From the foundation of the faith that they do not put forward a proof and financial statements that should be made by the agency that manages finances.

##### b. The existence of a touch of religion

Mutual trust in accounting activities applied in an accounting system to the foundation of the Ponpes AL - IMAM is based on the faith of each individual, they trust each other because they believe that Allah is All Seer and All-Knowing of what they do, and all things over what they do will they be accountable to Allah SWT.

Opportunities to commit disgraceful and disgraceful acts are widespread in all business units managed by the boarding school of AL-IMAM. Honesty that has been embedded in the students / *santriwati* and all managers of the cottage is the basis of mutual trust between students, and managers of the foundation in the management of all finance boarding school, even they consider their accountability of finance they do or manage it only to Allah SWT, it is underlying the absence of financial reports in the boarding school Al - Imam either in the field of business, as well as financial reports pondok pesantren as a whole.

Mutual trust between people based on the nature of honesty from within each individual and promote a sense of togetherness among the fellow in the boarding school used as the main capital in managing boarding schools included in managing financial funds boarding school.

#### Amanah In Accounting Practice Togetherness System

In accounting practice YPPAI not only think about income or mere material, but also prioritizing the teachings of Islam, among others, *menamamkan* soul amanah in every economic activity. Fauzia (2016) explains that in the economic context, Islam as a distinctive religion with ethics based on the principle of trust or trust.

For Theme "Spiritual Soul Based on Spiritual Islam" obtains one additional attribute from field notes ie care to the surrounding environment ie to support orphans and the *duafa*. The elaboration of each subtheme that forms Theme "Amanah soul based on spiritual Islam" is as follows,

##### a. Confidence sustenance comes from Allah SWT

The soul of trust in the system of togetherness is based on the belief that every *santri* and other managers have been instilled by the custodian of the cottage. They believe that sustenance comes from Allah SWT, humanize man, and inculcate a fair attitude toward others. Mr. *Kyai* and Lora as the owners of the foundation and of course the owner of all business assets that are managed together and *hasilnyapun* for the common interest never felt a loss if the results of his efforts must be shared to many individuals (not used alone) as usual other individuals who would certainly get the results overall or a few percent of the proceeds. Let's say that most or almost all farmers and paddy field owners have a rule of thumb in the division of the sale of grain, ie 20% of the yield after deducting the cost is the property of the manager, while 80% of the net proceeds after deducting the expense is the right of the owner of the rice field. But not with the owner of the ponpes Al - Imam foundation as a hereditary owner who does not follow the rules of the game that prevailed among the public at large, his business results are used and managed together without any agreed sharing of the proceeds. There is no sense of loss thought by the owner of the foundation, even *Kyai Ahmad Zuhri* and Lora Mustafa think that sustenance comes from Allah SWT and sustenance hooks hook. Without the *santri* and *ustad* and *ustadzah* who manage it will not be a result that can be enjoyed. Similarly, the educational institutions they have, without the intervention of

teachers and employees will not advance the institution of education.

b. Zakat is illustrated in Pondok Activities

Zakat is one of the obligations of Muslims as stipulated in the pillars of Islam, where every Muslim must spend part of his wealth to zakat. In the PPAI the obligation of zakat is done in order to help the fellow anatar so as to be able to bridge the anatar of capable people with the less fortunate people.

The structure of zakat collection 2.5% of the gross profit of each business yield calculated per sale of livestock, paddy yield, and at the end of each month for boutique and shop business. Then then the results were used by YPPAI. The results are dizakatkan in advance with the aim that the income earned and which will be enjoyed by all parties get a blessing. It is also a form of awareness of the cottage organization that sustenance comes from Allah SWT. Therefore, YPPAI organizational community willingly share with others that is with the duafa, and menyantuni orphans are done at certain times eg every Friday and or religious holidays. The zakat funds are collected on Zakah committees appointed by Kyai, so every cottage of sons and cottages has committees or officers who are responsible for collecting and distributing them, as Kyai H. Ahmad Zuhri, S.Ag,

*"If sold cattle, and the results of rice fields that we count and we set aside 2.5% for zakat, while for shops and boutiques, every 30th day to issue zakat, this we do to clean our price and get blessings from Allah SWT as well as our shave form for the sustenance given by Allah SWT. Officers who collect and distribute zakat already exist that we point to his son's cottage and his daughter's cottage "*

From the understanding that the sustenance comes from Allah SWT then all business managers are willing to share with others in need, and Kyai also instill in the soul every sntri that by issuing zakat will not make ourselves become poor. Confidence rejezi already set and God who will provide sustenance that sustenance must be picked up with hard work, said Kyai.

c. Establish a zakat committee within the hut

In the boarding school Al - Imam formed pania zakat with the aim to familiarize and remind every cottage and surrounding residents will kewajiaban to zakat. Zakat committee was formed by the board of foundations. Ustad and Ustadzah who play a role in the committee of zakat in each cottage each son and princess punduk. The source of zakat collected comes from the zakat from the cottage business, the zakat from the gur and the employee on the salary earned, the zakat from the santri, and from the outside community who menzakati some income. Zakat committee records the income of zakat in a simple notebook containing only the zakat source date, the amount of zakat funds. For the expenditure of zakah fund is written under the zalcat fund income table. This activity is in accordance with the opinion of Syahatah (2001). Sharia accounting guarantees the maintenance of money based on written evidence in the form of recording of financial activities as a basis in making decisions, and can be used as a benchmark in determining the amount of income that must be zoned.

Zakat funds collected stored in a jar written Zakat Money on the outside of the jar, and stored in the room Ustad / Ustadzah. The distribution of zakat funds has no scheduling, in accordance with Ustadzah Farida's phrase,

*"Zakat money we save in jars of zakat, all know and if it is filled a lot then we channel the zakat funds to the needy, sometimes we hold a recitation by inviting the orphans around here, well the zakat money that we distributed to orphans and also we give to the duafa around here without our schedule, so it can be said that there is a fund and meet people yes we do not need to pay attention in the big days of religion so, but if fitting imtihanan event we pick up the ball looking for people who want to issue zakatnya, because pas imtihanan event we invite the duafa and orphans to follow the ngaji together in the cottage, well in that moment we distributed zakat in the portion of many of the usual "*

Familiarize for sharing and sense of togetherness in every joint - life joints applied in ponpes Al - Imam so that become a tradition or habit ingrained and in accordance with the principle of syariah transaction that is Syumuliah (Universalism) is the activity of financial transactions that do not distinguish an element, and the principle of tawazun (balance) where the existence of accounting practices that pay attention to the interests of privacy and the public and the existence of the balance of material and spiritual aspects, so that all parties can feel the benefits of accounting activities undertaken.

d. sincere to get Barokah

Barokah word we often hear in the world of boarding school. The santri doing cottage business activities one of them dilatar belakang because looking for barokah, not only santri, even peragkat educators in the foundation institutions and all the caregivers foundation created in the Indonesian language amanahnya. Barokah itself is interpreted reciprocity or in other words the reward of goodness of what he does, the good that comes from Allah SWT with truth Kyai or Bu Nyai, or someone who lies teachers and elders there. For Caregivers, barokah value educators from Allah SWT with sentence amanah done in educating and nurturing students and students. Barokah can be interpreted as a decision on what it does.

If in the business world, the impact of what we do in the effort stipulated in rupiah or rupiah. But in the boarding school Al Imam salary for what the santri do in business activities together welfare in his cottage also Barokah, this is what distinguishes the work system in business business diluarsana with in boarding school. This is reinforced by the statement of one of the santri Putra AL-IMAM Yogi and salh a Princess Putri Siti who

was "We do all the work that has been mandated to us with the hope Barokah for us". So expecting a baroque or goodness for themselves is already incorporated in the soul of their personality, in other words achieving benefit or goodness can be useful worldly and enduring.

The soul of trust in the system of togetherness is based on the belief that every santri and other managers have been immersed by the custodian of the cottage. The system of togetherness emphasizes the results not only felt by caregivers of foundations and cottage business managers or cottage financiers only, but the results or funding of the foundation is also enjoyed by the aznaf of the recipients of zakat. 2.5% consolidated zakat collection is implemented in YPPAI. In order for the activities of sharing or zakat is still done, the caretaker of the foundation formed a committee of zakat in every men's cottage and cottage princess. Zakat distribution channeled to orphans and the duafa around YPPAI with the aim as a bridge between capable and less capable surrounding.

Familiarize for sharing and sense of togetherness in every joint of life applied in ponpes AI - Imam so that become a tradition or habit ingrained and in accordance with syariah transaction principle that is Syumuliah (Universalisme) that is activity of financial transaction which do not distinguish an element, and also the principle of tawazun (balance) where the existence of accounting practices that pay attention to the interests of privacy and the public and the existence of the balance of material and spiritual aspects, so that all parties can feel the benefits of accounting activities undertaken and can achieve kemaslahatan or goodness can be useful worldly and ukhrawi.

#### Hard Working Impulse Improve Prosperity of Ponpes as Encouragement

The operational success of all activities in the AI - Imam ponpes foundation is very dependent on solidarity among fellow in the hut, ranging from elements of Kyai as chairman of the foundation to students and students who are incorporated therein. They are required to continue to unite in all the activities of the cottage, including in terms of financial management from the element of fundraising to the use of funds, for their common purpose, namely the advancement of cottage and common welfare which is covered by a sense of togetherness.

Consequences of the system implemented in this boarding school are all caregivers and santri have no salary or wages for what they do in managing the cottage for carers, and the santri in managing the business owned by the foundation, in the presence of rules like this, trigger each individual to remain enthusiastic in managing the business that is part of the source of income of the foundation because for them if the income of the business results reach maximum result then all their needs will be guaranteed, prosperity will increase. Besides, it encourages their efficient, economical, effective and productive behavior and attitude.

For the organizers of the foundation, especially the "delem" (Kyai's residence and his family in the cottage) the foundation chairman, Mrs. Nyai and lora as caregivers in the cottage assume that the profit motive or income derived from business income greatly affects their welfare in the hut because it is income remains a foundation and does not rely on donations from outside funds that are not fixed or uncertain. They will be more eager to jointly manage the foundation's revenue source for the common good, it coloring the accounting practice practices of camaraderie system in the lodge.

#### a. Togetherness System prints the soul of hard work and thinking hard

Accounting practices based on a system of togetherness raises the expectation of all the people in Ponpes whether it is from the nanny and the owner of the cottage, as well as for other personnel and the santri, that expectation is the amount of income from their business eg the harvest of good rice fields and get good grain yield and many, and they are aware of the potential risks of losses such as crop failures, sick livestock, lonely shops, and / or other business risks, which can affect the income of pesantren and also affect their welfare. The students are very concerned about it, such as Yogi santri son's statement "if the result is a little bit pity Kyai who will find other funds to meet the needs of kai here, yes if there is a sustenance, if there is no sustenance merk panting must skimpy". So they are aware of their responsibilities and their demands to work hard in the management of the business and clearly without affecting their main goal of studying the world and the hereafter.

Motivation is an impulse that is in each individual to achieve a goal. The purpose of the foundation's management and the students in the future of YPPAI is to be able to fulfill all their needs in boarding school and can advance the boarding school in the future with their business together. Kyai.H.Akhmad Zuhri, S.Ag in various occasions convey,

*"If you want to prosper then have to try, work hard, and sll pray ,, because Allah SWT will not change the fate of someone without trying, .....*

*Here we work together to work hard for the prosperity we together "*

With that phrase, Kyai.H.Akhmad Zuhri, S.Ag reminds the students and managers of other foundations with hard work that accompanied the prayer will bring the welfare of life for us together, in terms of these efforts will get high business results in accordance with expectations. The hard work involves thinking hard to achieve a breakthrough in all things. The santri and other managers who manage the rice field business should think how to reach the harvest, predicting the weather and planted crops, the livestock business management how to think so that the livestock can be healthy and fat so that when it has arrived time for sale will be sold at high prices , in

store management, and boutiques are designed to think hard about how to keep customers back in full supply and low profit prices, and how to implement excellent service. Kyai.H.Akhmad Zuhri, S.Ag as spiritual in the organization also often touch the spirit of the santri, by arguing,

*"Work with vigor and vigor because it could be what you are doing right now can be beneficial for your future life, especially in Islam from 10 door sustenance 9 door sustenance from trading".*

Encouragement from Mr. Kyai.H.Akhmad Zuhri, S.Ag is very effective because the santri and other ponpes managers in applying what has been put forward as spiritual and suritauladan in ponpes Al - Imam.

Because he not only talks, counsels and lectures on his children, but Mr. Kyai.H.Akhmad Zuhri, S.Ag as Chairman of the Al-Imam ponpes Foundation also gives examples in the form of work attitudes and behaviors and daily actions that can be a role model. Almost every day Kyai comes to the lodge business, and also comes to educational institutions to see the circumstances and admonish to provide solutions if there is less good. If there is anything wrong with the santri or other administrators, he is never angry, but gives inputs accompanied by examples in the form of attitude to awaken the managers and students ponpes. For example, Mr. Kyai in Vocational High School educational institution AL-IMAM joined as an educator (teacher) who teach the subjects of Islam for class X. This he did not because of the lack of teachers of Islamic subjects but because he wanted to get involved in educating all the students in this Foundation because for him all the children who have joined in this foundation is a mandate. As the statement affirms,

*"All the children who have joined this representation is a mandate that we must guard, we are well educated, not only students, all the students who attend school in MTS and vocational school even though they are not mourok it also trust for us the managers of podok here , so I teach also in MTS and SMK only in each class VII and class X because many for those who do not come here, let me get to know to those who are not mondok, at least there is a student attitude that is not the same as students here.*

Not only provide an example as an educator, Kyai also down ketoko and boutiques almost everyday to see the state of the store in terms of cleanliness, discipline of the santri, progress of the santri in managing the business. When it comes to stores and boutiques, he does not just sit back or order the santri, but he immediately sees the store shelves, sees the boutique shelves, the packaging, the stock of merchandise, if there is a shelf that looks dirty. angry, but he advised santri to clean it with a little example of how to clean. On that occasion, I saw him holding a glass cleaner spray while saying to the 3 santris who were on guard at the shop, *"Try you see this glass, it is not beautiful to be seen nak, it could be the consumer is reluctant to come back here because we do not keep clean, remember ya son, cleanliness is part of the faith, it only takes a short time kok to clean this glass ,"* Brief advice from Kyai but very beneficial for their santri.

#### b. Role Income Meningkatkan Behavior Students in Managing Enterprises

Lora Mustafa as the caretaker of the female santri as well as the treasurer of the Al-Imam ponpes found that the division of duties exists between santri and other board members, eg Mrs. Nyai, and I have a duty to accompany the children in breeding, but we are not focused on the task us, we help each other and what is the energy we need to do.

*"Here there is a division of each task, but all are not focused on the tasks assigned to us alone, here we help each other who needs energy at the time, just we work together here."*

Spirit of togetherness is felt, but the material motive in managing the internal fund sources of the foundation encourages every individual to work spirit to advance their ponpes and welfare. Lora Mustafa as the owner of the foundation and the santri caregiver suggested that,

*"Since I went Abah I manage this foundation, Alhamdulillah this foundation from year to year progress, both seen from the facilities ponpes, also in the field of education in MTS and SMK Al - Imam a lot of progress. For example, in 2015 we can buy a bus and in 2017 we can buy a car as inventory of yag can be used for pickup if santri activities outside the hut, and can be used MTS and SMK him jikadibutuhkan. This we can not be from outside donations, but we can collect the results of the internal foundations of the foundation as well as some of the grant from Kyai "*

Lora Mustafa's statement indicates a high expectation from the custodian of the cottage and the santri against the material for mutual progress. The message from Lora Mustafa that "what lodge is now is thanks to the cooperation and hard work of all the individuals in the lodge and the alumni of the cottage, and all will be used for the common good." A brief but very meaningful message that implies a sense of togetherness in the progress of the foundation.

#### b. Togetherness pushes to be effective, efficient and economically oriented material

The santri are supposed to think about the profit or the material for the effort they are doing, the common and humane thing for every individual who deals in the field of business. They do material-oriented endeavors, with the aim of obtaining a satisfactory outcome, how the livestock, the crop can be sold at a high price with the right time according to the harvest schedule and low capital.

The santri will relatively adjust their behavior to the prevailing rules of the game, including the rules of the

system of togetherness in the management of finance either from funding to the use of funds. All individuals belonging to the ponpes Al - Imam must be aware of the tasks he must perform and shoulder to shoulder in every field. More than that the awareness of santri is very high to cooperate and remind each other. Awareness of being efficient and efficient also comes from every individual. This is evident when researchers look at a santri who turns off lights and fans in the boutique room when it is not needed anymore. When the researcher asked this question to one of the santri, he replied,

*"If we can save electricity, we can save money also bu, because if we can save electricity money then the money can be used for others, for example can make books to buy books in pondok, usually Bu nyai buy us a reading book dipondok let us have entertainment well, well it bought it from the sale also bu."*

The frugal attitude of the santris is self-generated, as they perceive themselves the fruit of the frugal benefits, and they will also experience the consequences of waste if they are lavish.

The operational success of all activities in YPPAI is highly dependent on solidarity among fellow in the hut, ranging from elements of Kyai as chairman of the foundation to students and students who are incorporated therein. They are required to continue to unite in all the activities of the cottage, including in terms of financial management from the element of fundraising to the use of funds, for their common purpose, namely the advancement of cottage and common welfare which is covered by a sense of togetherness.

Motivation is an impulse that is in each individual to achieve a goal. The purpose of the foundation's management and the santri in the future Ponpes AL-Imam is to be able to fulfill all their needs in boarding school and can advance the boarding school in the future with their efforts together by working hard for the desired result.

Because the demands of the maximum results in accordance with the demands of their needs, it requires a frugal attitude of the santri and cottage manager in managing finances. The frugality of the santris is self-sustaining, as they perceive the fruits of the frugal benefits themselves, and they will also perceive themselves as a result of waste if they are lavish.

Thus, hard work for maximum results to meet all their needs in the cottage, as well as efficient and efficient attitude in managing finance is needed in the personality of santri.

#### Sharia Values in Togetherness System

Accounting practices based on the system of togetherness that has been run by the foundation ponpes AL-IMAM as an Islamic entity has run a strong economic berketuhanan with values - teachings of Islam. Activity-based accounting practices based on the system of togetherness also positioned the human as a servant of Allah SWT is as a noble man, free man and not only as an economic man because there is no salary or wage system accepted by santri in managing foundation business. This is actually in line with Islamic values that glorify human beings and equality of human beings in the eyes of Allah SWT.

Thus, accounting practices based on a system of togetherness is an accounting practice that lives in the midst of modern society that put forward Islamic values in this case in YPPAI in line with current sharia accounting in terms of theoretical and practical where the accounting practices on the Foundation of Al Imam backed by a system of togetherness that has been believed since its inception stood in Gambiran Kalisat Jember.

The meaning of the "uniqueness" common system of the Al - Imam ponpes foundation is a manifestation of the spirit of trust based on Islamic values, which refers to Sharia accounting. There are five meanings of system of togetherness that underlies the activities of inseparable accounting practice from one to another which consists of (1) Gotong royong, (2) Kinship (3) Trust (4) Amanah soul based on spiritual Islam (5) ponpes welfare. In the fourth theme Amanah soul based on spiritual Islam is the foundation for the four meanings of the system of togetherness.

#### The Meaning of a System of Togetherness as a Spirit: The Foundation of Accounting Practices on Islamic Values

Triyuwono (2000) and Adnan (1997) who argued that Shariah Accounting it serves its purpose very broad, with an emphasis on the efforts to realize the establishment of Sharia in economic activity and human life. In an effort to realize the establishment of the sharia accounting syariah the Indonesian Institute of Accountants (IAI) in the form of sharia suppose prepare the accounting standards of SFAS 102 on accounting mudaraba; PSAK 106 on musyarakah accounting; PSAK 101 concerning the preparation of Sharia financial statements; and other PSAKs. The PSAK is limited to the accounting required by Islamic financial institutions. But what about the majority of Islamic institution notaben so blind to IAS accounting sharia can develop in accordance with the environment and kebutuhannya. Tricker (1978) in Ludigdo (2015) states that every community can generate its own accounting, it could be a change of accounting as well pengalami in Indonesia in accordance with the needs, environment and attitudes of Indonesian citizens who have been inherent. The statement supports the results of research on the Al - Imam ponpes Foundation which has a "typical" form of accounting practice that can be practiced in the real world within its community.

Accounting practices based on shared systems as a trustful spirit based on Islamic values reflects more a business activity that implements sharia economic value ie accounting practices based on Islamic principles in

Islam. This is supported by Hasan's (2011) statement in Ludigdo (2015) which states that the characteristics of the divine economy are based on the principle of monotheism as central doctrine. In this case the economic activities undertaken are running the command of Allah SWT and stay away from the prohibition of Allah SWT

In relation to the economic activities it undertakes, in the teachings of Islam Muslims are required to pay zakat for the sustenance earned and channel to the less fortunate, and in Islamic economics more emphasize the nature of altruistic in running the economy.

Accounting in the perspective of Islam wants the equity of the economy as well as preventing the gap between rich and poor with the existence of zakat that can bridge. This is seen in the activities of accounting practices based on the system of togetherness that has structured the activities of zakat in the activities of accounting practices, as well as the system of togetherness also positioned the human being as a servant of Allah SWT is as a noble man, free man and not only as an economic man because there is no salary system or wages received by santri in managing foundation business. In this case the santri will enjoy the results of their work after the zakat deductions from the gross results of their efforts that they can feel every day. The santri and other managers are elevated in dignity and dignity when what it earns as income from what is created and what results from their sweat because in the absence of a pay or wage system they position themselves as owners of other foundation caregivers.

Spirit of togetherness is felt and coloring accounting practices in the Al - Imam ponpes foundation by not distinguishing anatrical santri and managers of the foundation in terms of managing financial finance cottage, this behavior is in line with Islamic values that Allah SWT never distinguish man apart except based on faith and ketaqwaanya. Islam teaches the value of togetherness, with Togetherness will be born a force. The establishment of a fraternal sense of fellow Muslims can create a harmonious and harmonious atmosphere, and with a sense of brotherhood in the individual hearts of every Muslim it will arise a sense of affection and help each other in all things including in distress.

Kyai H.Ahmad Zuhri, S.Ag teaches the santri and the foundation managers both ustad and teachers to work in the framework of worship to the Creator that must be done sincerely and earnestly to get the glory of Allah SWT. The community values Kyain as a sincere individual in educating and developing the Al - Imam Foundation and being patient and succumbing to avoid conflict.

#### Reflection on Sharia Values in Accounting

Togetherness system that coloring accounting practice activities of Al-Imam ponpes Foundation is a practice in order to implement the values of Islam because the Foundation Ponpes is an Islamic entity that is supposed to uphold the establishment of Islamic law. This is reinforced by the opinion of Triyuwono (2000), and Adnan (1997), reveals that the objectives of shari'a accounting are very broad, but the emphasis is on efforts to realize the establishment of Syri'ah in economic activities in human life.

Thus it is an obligation for Islamic entities, especially the foundation of Ponpes Al - Imam to promote Islamic values in accounting practice. Accounting practices based on togetherness system adapted to the style of community that put together together in running the foundation's business as a source of income of the foundation. There is no salary or wage system given by Kyai as the owner of the foundation to the santri and ustad who manage the business, and to the board of other foundations as the foundation developer board. All financial resources and financial management are done together and the results will be shared. Based on the description above, there is a certain section that is in line with Sharia Accounting which refers to PSAK 105 concerning Mudharabah accounting paragraph 04;

*"A business cooperation agreement between two parties in which the first party (the owner of the fund) provides all funds, while the second party (manager of funds) acts as the manager, and profits are shared among them according to the agreement while the financial loss is borne by the fund owner".*

The statement is relatively in line with the accounting practices of the system of togetherness in business management as one of the sources of income of the foundation but there is little difference, where in the Al - Imam Foundation the owner of capital in this case Kyai participate in the management of the business, and the results of business profits are managed for the common good, based on a system of togetherness that characterizes its accounting activities.

Accounting in the perspective of Islam wants the equity of the economy and prevent the gap between rich and poor with the existence of zakat that can bridge. This is seen in the practice of accounting practices based on a system of togetherness that has structured the activities of zakat in its accounting practice. Based on the above description, there is a certain section that is in line with Sharia Accounting which refers to ED PSAK 101 revision 2014 regarding social funds distribution;

Sharia entity presents the report of sources and distribution of zakat funds as the main component of financial statements, which shows the zakat funds derived from obligatory zakat originating from within and from outside the company such as infak, alms, the results of management of waqf in accordance with applicable legislation, productive virtues, fines, non-alms receipts, and the distribution of zakat funds through the zakat management entity as stipulated in the prevailing laws and regulations; increase or decrease of zakat funds;

Zakat is part of the property which must be issued by obligatory zakat (muzakki) to be submitted to the recipient of zakat (mustahiq). Zakat payments made if nisab and haulnya fulfilled from the property that meets the zakat compulsory criteria. In SFAS 101, the distribution of Zakat or CSR funds is channeled by mandatory zakat (muzakki) to be handed over to zakat recipients (mustahiq) without going through UPZ or other zakat channeling organizations.

#### Reflection on the Cultural Values of Ponpes in Accounting Practice of Togetherness System

The system of togetherness in financial management has become a tradition in the ponpes Al - Imam. This is symmetry with the values - life values in the boarding school. Togetherness system that is apparent in every activity done in ponpes, such as Kyai's statement which reveals that "the progress of this foundation on the interference of all parties joined in ponpes without exception".

Until now the life of boarding school Al - Imam is still strongly colored by the values of cultural life of Indonesia in which putting together the attitude of mutual cooperation and kinship, and togetherness in the common interest. Such as financial management activities conducted in ponpes, whether in terms of seeking donations, as well as the use of financial funds foundation is managed together with the principle of togetherness and kinship. Economic management with this system of togetherness is characteristic that was born and developed in YPPAI so that never experienced conflict over the management of finance. This is supported by Triyuwono (2006) stating that the organization is a child of the community concerned when born from the process of social interaction and interact with social and natural law from the perspective of its founder.

From the perspective of the community, the presence of this organization brings benefits to the surrounding community and the natural environment, as well as established social interaction between the surrounding community and the foundation, such as in supporting the presence of the foundation where the community as a funding fund for the foundation funding, and yayasanpun interact to the community you can not afford in distribution of zakat. With this interaction, the foundation's activities are characterized by the values that exist in the surrounding community.

In addition, the habit or culture of togetherness practiced by the foundation is also born from the cultural habits of local people who rely on the system of mutual aid and kinship in social life. As an example in the community the system shoulder to shoulder in planting rice and rice harvest (ngarek padi) the term in the village of Gambiran is done alternately without any wage or salary system. In YPPAI embodied in financial management activities for example in terms of seeking income from the cottage business that there is no wage or salary system therein.

Accounting practices based on a system of togetherness is one of the accounting practices system that is born from the living values of the cottage community. This is in line with Trikcker's (1978) opinion in quote Triyuwono (2006) that each group can produce its own accounting.

#### Conclusion

Indonesia has many cultures and customs. Cultural diversity is the background of the Indonesian economy, but in the 1945 Constitution has been explained that the Indonesian economy is structured as a joint effort on the principle of kinship. Accounting practices based on the system of togetherness is very distinctive, built by a group of Islamic organizations namely the foundation ponpes AL-IMAM so reasonable accounting character is generated is not spared from cultural values that are embedded by Islamic values. Accounting system based togetherness of life amid the development of accounting in Indonesia, and coincidentally born from the womb of Islamic organizations YPPAI.

#### References

- Al-Qur'an S.Albaqarah ayat 282  
Adnan, Muhammad Akhyar.1997. *The Syari'ah, Islamic Bank and Accounting Concept*. Jurnal Akuntansi dan Auditing Indonesia (JAAI),Vol.1 No.1 Mei hal 47-80,Yogyakarta:UI  
Dewan Standar Akuntansi Keuangan. 2007. PSAK 101 – 109. Ikatan Akuntan Indonesia. Jakarta  
Fatchan, Prof, Dr, Drs, H, Achmad. 2015. *Metodologi Penelitian Kualitatif Pendekatan Etnografi dan Etnometodologi Untuk Penelitian Ilmu – Ilmu Sosial*. Yogyakarta. Penerbit Ombak.  
Ludigdo, Hanif. 2015. *AkuntansiBagi Hasil Sistem Mato Etnografi Bisnis Restoran Padang*. Jakarta. Penerbit Mitra Wacana Media.  
Tricker, R.I. 1978 *Research in Accounting*. Arthur Young Lecturer No. 1 University of Glasgow press.  
Triyuwono, Iwan.2000a. *Organisasi dan Akuntansi Syari'ah*. LKIS. Yogyakarta.  
Triyuwono, Iwan.2006. *Perspektif, Metodologi, dan Teori Akuntansi Syariah*. PT.Rajagrafindo persada. Jakarta  
Undang – Undang Republik Indonesia pasal 33