

Reframing Audit Meaning through Auditor–Auditee Interaction: A Phenomenological Inquiry within Faith-Based Financial Institutions

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Article history: Received December 6, 2024 | Revised July 22, 2025 | Accepted September 8, 2025 | Available online on October 31, 2025.

To cite this article [*Turabian of style 8th edition*]: Irfan, Andi, Mujahidin, and Harkaneri. "Reframing Audit Meaning through Auditor–Auditee Interaction: A Phenomenological Inquiry within Faith-Based Financial Institutions". *IQTISHODUNA: Jurnal Ekonomi Islam* 14, no. 2 (October 1, 2025): 821-842. Accessed October 31, 2025.

ABSTRACT

This study explores how the meaning of audit is constructed and reframed through the lived experiences of auditor–auditee interactions within faith-based financial institutions. Five key themes emerged: (1) auditing serves to uphold trust between stakeholders and religious accountability; (2) auditors prioritize professional integrity, piety, and social responsibility; (3) audit quality stems from trustworthiness, sincerity, honesty, and courage; (4) auditor satisfaction encompasses both material and spiritual dimensions; and (5) auditing represents service rather than power over others. Adopting a phenomenological approach, this study captures the essence of the interactive processes between auditors and auditees, revealing that audit meaning transcends regulatory accountability to embody moral responsibility, mutual trust, and shared spiritual values. By integrating social interactionism and Islamic ethical perspectives, this research contributes to a broader conceptualization of auditing as a human-centered and spiritually informed practice. The study provides a holistic understanding of audit conceptualization, integrating the professional, ethical, and spiritual dimensions that shape audit practice and philosophy, and offers insights to enhance audit effectiveness and professional development.

Keywords: auditor–auditee interaction, faith-based financial institutions, phenomenological inquiry, spiritual dimensions of auditing.

INTRODUCTION

Audit means verification and financial data checks to evaluate compliance in describing events and conditions.¹ Financial data is verified facts using techniques and methods of proof. Evidence is considered field logic that uses the basic science of proof or knowledge proof. Logic is related to facts, conclusions,

¹ Robert Kuhn Mautz and Hussein A. Sharaf, *The Philosophy of Auditing* (American Accounting Association, 1961).

and valid inferences. Mautz and Sharaf² also adopted a scientific approach to evidence and theory probability. Development framework audit theory produces an understanding of new claims, as audit theory has a basic assumption or body of integrated ideas.³

Assumptions based on this expectation can help develop and implement audit practices and solve various problems in the profession and science of Auditing. Regardless, Gilling⁴ and Flint⁵ mention that the Auditor's role is critical and points to the beginning development of runway philosophy on the conceptual audit framework. However, Friedman⁶ states different opinions that other aspects are more important, that is, market power, in determining the way the frame of the conceptual audit is aimed at. Sikka⁷ says that the strength of this pro-market group has become a priority for maintaining its Power behind the development framework conceptual audit.

This is confirmed again by Tinker⁸ that the direction of development, conceptual audit, will strengthen the system that capitalists used to dominate and defend their Power. Audit is also a fighting arena between objectivity and subjectivity. Behind the effort to reach objectivity in assessment, auditors face the reality that the Auditor's subjective filter alone influences the interpretation.⁹ In the fighting arena, philosophy submits questions about whether objectivity can be achieved or whether all evaluations are influenced by context and experience. Audit philosophy also highlights the limitations of human knowledge in

² R. K. Mautz and Hussein A. Sharaf, *The Philosophy of Auditing* (Sarasota, FL: American Accounting Association, 1961).

³ D. Flint, "Philosophy and Principles of Auditing (Mac Millan, London)," 1988; Thomas Alexander Lee, *Corporate Audit Theory* (Chapman & Hall, 1993); Mautz and Sharaf, *The Philosophy of Auditing*.

⁴ Gilling, Donald Melvyn. "The Role of the Auditor in Modern Society: Towards a Conceptual Analysis." PhD Thesis, University of Newcastle, 1978.

⁵ David Flint, *Philosophy and Principles of Auditing: An Introduction* (London: Macmillan, 1971).

⁶ Friedman, *Essays in Positive Economics* (Chicago: University of Chicago Press, 1953).

⁷ Prem Sikka, "Accounting for Change: The Institutions of Accountancy," *Critical Perspectives on Accounting* 1, no. 4 (1989): 299–338.

⁸ Tinker, Tony, Marilyn Neimark, and Cheryl Lehman. "Falling down the Hole in the Middle of the Road: Political Quietism in Corporate Social Reporting." *Accounting, Auditing & Accountability Journal* 4, no. 2 (1991).

⁹ Emily Elaine Griffith, "The Role of Valuation Specialists in Auditing Complex Estimates" (PhD Thesis, University of Georgia, 2014), https://getd.libs.uga.edu/pdfs/griffith_emily_e_201405_phd.pdf; Gary Kleinman, Asokan Anandarajan, and Dan Palmon, "Who's to Judge? Understanding Issues of Auditor Independence Versus Judicial Independence," *Accounting, Economics, and Law* 2, no. 1 (January 29, 2012), <https://doi.org/10.1515/2152-2820.1042>.

reaching a comprehensive understanding of hidden reality.¹⁰ To look for truth, the Auditor must realize limitations in his knowledge.¹¹

In its development, not all audits successfully fulfilled the needs of all interested parties, even failing in practice. The occurrence of failure is marked by action fraud facilitated by the audit. Audit failure cases involving audit firms with a reputation,¹² like Arthur Andersen's Audit Firm, which has been standing by since 1913, even fell into the Enron case.¹³ The same case also occurred in Australia at the HIH Insurance Group, which involved external auditors.¹⁴ Moreover, several other incidents occurred in Indonesia in 2004.¹⁵ This means that the audit should have been capable of increasing trust in the capital owner in management instead of experiencing failure. This grows distrust in the audit practice alone. However, no close possibility of distrust in emerging capital owners Because of audit results that are not to their wishes.¹⁶

If seen from the audit concept, then in reaching an objective success to maximize assets, there are parties involved in a relationship between agent, principal, and Auditor. The agent wants the Power to manage the wealth owned by the principal. In contrast, the principal wants an agent to manage wealth with

¹⁰ Henri Guénin-Paracini and Yves Gendron, "Auditors as Modern Pharmakoi: Legitimacy Paradoxes and the Production of Economic Order," *Critical Perspectives on Accounting* 21, no. 2 (February 1, 2010): 134–58, <https://doi.org/10.1016/j.cpa.2009.11.003>.

¹¹ Yves Gendron, "The Audit Society: Opening up a Meaningful Epistemological Agenda," *Qualitative Research in Accounting & Management* 21, no. 1 (January 1, 2022): 7–20, <https://doi.org/10.1108/QRAM-09-2021-0173>; Michael K. Power and Yves Gendron, "Qualitative Research in Auditing: A Methodological Roadmap," *Auditing: A Journal of Practice & Theory* 34, no. 2 (2015): 147–65.

¹² Timothy Brown, Tracie M. Majors, and Mark E. Peecher, "Evidence on How Different Interventions Affect Juror Assessment of Auditor Legal Culpability and Responsibility for Damages after Auditor Failure to Detect Fraud," *Accounting, Organizations and Society* 87 (2020): 101172; Joe Christopher, "The Failure of Internal Audit: Monitoring Gaps and a Case for a New Focus," *Journal of Management Inquiry* 28, no. 4 (October 2019): 472–83, <https://doi.org/10.1177/1056492618774852>; M.E. Peecher, "Promoting Proactive Auditing Behaviors," *Contemporary Accounting Research* 41, no. 1 (2024): 620–44, <https://doi.org/10.1111/1911-3846.12914>.

¹³ Boris Pakenko, "Fraudulent Financial Reporting; Ways to Detect and Interpret The Warning Signals," *International Business Standard and Corporate Governance. Training Paper, Ukraine. USAID*, 2003.

¹⁴ P. Leung et al., "Modern Auditing and Assurance Services. John Wiley & Sons Australia, Ltd," *Milton Qld*, 2011.

¹⁵ Iman Sarwoko and Sukrisno Agoes, "An Empirical Analysis of Auditor's Industry Specialization, Auditor's Independence and Audit Procedures on Audit Quality: Evidence from Indonesia," *Procedia-Social and Behavioral Sciences* 164 (2014): 271–81.

¹⁶ Michael Barrett and Yves Gendron, "WebTrust and the 'Commercialistic Auditor,'" ed. Sonja Gallhofer and Jim Haslam, *Accounting, Auditing & Accountability Journal* 19, no. 5 (January 1, 2006): 631–62, <https://doi.org/10.1108/09513570610689640>; R. Gene Brown, "Changing Audit Objectives and Techniques," *The Accounting Review* 37, no. 4 (1962): 696; L. E. E. T Heang and A. M. Ali, "The Evolution of Auditing: An Analysis of the Historical Development," *Journal of Modern Accounting and Auditing*, 4(12), 1., 2008; Don A. Moore et al., *Auditor Independence, Conflict of Interest, and the Unconscious Intrusion of Bias* (Division of Research, Harvard Business School, 2003).

Good so that his wealth accumulates in a way that continues to grow.¹⁷ Besides that, Kathleen M. Eisenhardt, Cameron Anderson, and Adam D. Galinsky state that humans generally place a high value on being alone and have a limited ability to think about future perception and always avoid risk.

Therefore, the principal worries the agent about carrying out the contract. There is no maximum, so the principal wants the presence of other parties, namely, auditors, to supervise the work agent.¹⁸ The Auditor is the party entrusted by the principal to undertake an endeavor to fulfill the principal's desire to be able to manage the work agent.¹⁹ The third-party wants all its importance fulfilled so that his wealth, Power, and honor still last, and he is far from misery and poverty.²⁰ Efforts to repair audit practice with the form regulations by the International Federation of Accountants (IFAC). IFAC, founded in 1977, focuses on efforts to repair the auditor profession. In 2009, IFAC, through the IAASB, issued a regulation about the audit called International Standards on Auditing (ISAs). The birth of regulation. This is expected to become a solution to save the auditor profession.

However, regulation does not let go of capitalism and the doctrine about free market competition, neo-liberalism, that commercializes the profession.²¹ Since then, the neo-liberal economic agenda of regulatory capitalism has transformed the audit profession and its employing firms into a network of transnational professional services firms that now promote and spread regulatory capitalism throughout the world.²² Furthermore, the Sarbanes-Oxley

¹⁷ William H. Meckling Michael C. Jensen, "Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure," *Journal of Financial Economics* 3, no. 4 (1976): 1671-1696.

¹⁸ Laura J. Kornish and Carolyn B. Levine, "Discipline with Common Agency: The Case of Audit and Nonaudit Services," *The Accounting Review* 79, no. 1 (January 1, 2004): 173-200, <https://doi.org/10.2308/accr.2004.79.1.173>; Chrystelle Richard, "Why an Auditor Can't Be Competent and Independent: A French Case Study," *European Accounting Review* 15, no. 2 (January 1, 2006): 153-79, <https://doi.org/10.1080/09638180500104832>.

¹⁹ Dessalegn Getie Mihret, "How Can We Explain Internal Auditing? The Inadequacy of Agency Theory and a Labor Process Alternative," *Critical Perspectives on Accounting* 25, no. 8 (December 1, 2014): 771-82, <https://doi.org/10.1016/j.cpa.2014.01.003>.

²⁰ Kornish and Levine, "Discipline with Common Agency"; Richard, "Why an Auditor Can't Be Competent and Independent."

²¹ Winton Higgins, "Globalisation and Neo-Liberal Rule," *The Journal of Australian Political Economy*, no. 57 (December 23, 2020): 5-29, <https://doi.org/10.3316/jelapa.200607352>; Cris Shore, "Audit Culture and Illiberal Governance: Universities and the Politics of Accountability," *Anthropological Theory* 8, no. 3 (September 1, 2008): 278-98, <https://doi.org/10.1177/1463499608093815>; Carolyn Windsor and Bent Warming-Rasmussen, "The Rise of Regulatory Capitalism and the Decline of Auditor Independence: A Critical and Experimental Examination of Auditors' Conflicts of Interests," *Critical Perspectives on Accounting* 20, no. 2 (March 1, 2009): 267-88, <https://doi.org/10.1016/j.cpa.2007.04.003>.

²² Eve Chiapello, "Critical Accounting Research and Neoliberalism," *Critical Perspectives on Accounting*, 25th Anniversary issue, 43 (March 1, 2017): 47-64, <https://doi.org/10.1016/j.cpa.2016.09.002>; Shore, "Audit Culture and Illiberal Governance"; Charles Thorpe, "Capitalism, Audit, and the Demise of the Humanistic Academy," *Workplace: A Journal for Academic Labor*, no. 15 (2008), <https://doi.org/10.14288/workplace.v0i15.182219>.

Act and the PCAOB facilitate capitalism regulation, which provides an interconnection between strong democratic private regulators such as IFAC and IAASB.²³

Change the social condition. This is caused by exploitation by one party of the others. Parties exploiters seek maximum profit while exploiting party resistance for its importance.²⁴ In the context of Auditing, the exploited party is an auditor analogous to "worker" wages, while the party exploiter is a user service that aims to get material. As a "worker" hired, auditors are exploited by users for their services with press audit fees. This can result in low audit quality with no detection of fraud.²⁵

The auditor profession is also faced with difficult choices, such as losing the auditee if the code of ethics needs to be corrected. Violation of code ethics. This becomes a step-end so that the Auditor can maintain the contract with the audit,²⁶ also known as the utilitarian concept.²⁷ Finally, this utilitarian becomes. It is common practice in the audit profession to avoid losing the auditee. This Auditor's action becomes ethical if viewed from the utilitarian side because Jeremy Bentham developed this concept. John Stuart Mill stated that an action that results in profit is considered ethical.²⁸

A moral hazard can also occur if the auditor or audit firm has a high reputation and is very much needed by organizations prioritizing their profits and accumulated wealth.²⁹ When maximizing profit is not achieved, the organization requires an auditor or audit firm that can "dress up" the report's

²³ Windsor and Warming-Rasmussen, "The Rise of Regulatory Capitalism and the Decline of Auditor Independence."

²⁴ Iwan Triyuwono et al., *Filsafat Ilmu Akuntansi: Berpikir Kontemplatif, Holistik, Intuitif, Imajinatif, Kreatif, Rasional Dan Radikal Dalam Akuntansi* (Jakarta: Mitra Wacana Media, 2016).

²⁵ Paul Bowie et al., "The Feasibility and Potential of Organisational Peer Review Audit in Community Nursing: An Example of Record Keeping," *Quality in Primary Care* 12, no. 2 (2004): 109-17; Tom Campbell, "True and Fair to Whom?: A Philosophical Approach to Auditing," *Ethics and Auditing*, 2005, 85; Yun Dai and Morrison Handley-Schachler, "A Fundamental Weakness in Auditing: The Need for a Conspiracy Theory," *Procedia Economics and Finance* 28 (2015): 1-6; Robin W. Roberts and Peggy D. Dwyer, "An Analysis of Materiality and Reasonable Assurance: Professional Mystification and Paternalism in Auditing," *Journal of Business Ethics* 17, no. 5 (1998): 569-78.

²⁶ Apostoles A. Ballas, "The Creation of the Auditing Profession in Greece," *Accounting, Organizations and Society* 23, no. 8 (1998): 715-36; Bowie et al., "The Feasibility and Potential of Organisational Peer Review Audit in Community Nursing"; Campbell, "True and Fair to Whom?"; Constantinos V. Caramanis, "Assessing the Impact of 'Liberalisation' on Auditor Behaviour: Accounting Research in Politically Charged Contexts," *Accounting, Auditing & Accountability Journal*, 1998.

²⁷ Christopher Humphrey and Peter Moizer, "From Techniques to Ideologies: An Alternative Perspective on the Audit Function," *Critical Perspectives on Accounting* 1, no. 3 (1990): 217-38.

²⁸ Lutz Preuss, "On Ethical Theory in Auditing," *Managerial Auditing Journal* 13, no. 9 (1998): 500-508; Anca Irina Țiura and Alina Domnișor, "Communication Ethics in Audit. | EBSCOhost," July 1, 2018, <https://doi.org/10.20869/AUDITF/2018/151/020>; Jacob Viner, "Bentham and JS Mill: The Utilitarian Background," *The American Economic Review* 39, no. 2 (1949): 360-82.

²⁹ Triyuwono et al., *Filsafat Ilmu Akuntansi*.

finances to look "beautiful. "With a condition like this, the Auditor follows the organization or auditee. The Auditor receives an audit fee from the auditee so that, in a way, the Auditor must bow to the willingness of the auditee. In other words, the Auditor is willing to sacrifice independence, competence, and integrity as a professional auditor. This shows that the Auditor is an intellectual, but can it be said that the "proletariat" or public class is selling his expertise and competence to capital owners? These "proletariat" auditors depend highly on contracts with the auditee, and the auditor becomes a capital owner to legitimize its importance.³⁰

Audit sees truth as a conformity to the reality discovered by the Auditor in the testing process, evidence, and adjusts with the standard applicable accounting.³¹ A reality found in the audit is considered this "worthy" truth, this "worthy" truth believed by the Auditor as the truth that leads to a purpose.³² Should be a creature of moral society, the Auditor views that truth that order originates from heaven. The Auditor's belief in truth is stated in the form of an audit opinion given. Granting opinion by the Auditor is a belief and should be free from all pressure, Power, fear, or a particular motive in determining opinion.

Apart from the opinions expressed, the objectives derive from the audit, the materiality of interests, and the ultimate power of capital owners and the Auditor.³³ Auditors' interests and desires empower capital owners to accumulate riches. This can eliminate awareness and mandatory transcendental obey God's command while minimizing egotism.³⁴ If built on base transcendental consciousness, Auditing has a balance between physical and spiritual needs so that the audit building delivers man near to God.

From the description above, the research Is to study the audit concept to obtain solutions that can be acceptable and easily understood by all parties related to audit problems in the field so that there is no contradiction. The

³⁰ Triyuwono et al.

³¹ David Satava, Cam Caldwell, and Linda Richards, "Ethics and the Auditing Culture: Rethinking the Foundation of Accounting and Auditing," *Journal of Business Ethics* 64, no. 3 (March 2006): 271–84, <https://doi.org/10.1007/s10551-005-0556-y>.

³² Christine Gilbert, "The Audit of Public Debt: Auditing as a Device for Political Resistance in a Neoliberal Era," *Critical Perspectives on Accounting* 85 (June 1, 2022): 102263, <https://doi.org/10.1016/j.cpa.2020.102263>.

³³ Timothy J. Fogarty and John T. Rigsby, "A Reflective Analysis of the 'New Audit' and the Public Interest: The Revolutionary Innovation That Never Came," *Journal of Accounting & Organizational Change* 6, no. 3 (2010): 300–329; Sherry K. Mills and Mark S. Bettner, "Ritual and Conflict in the Audit Profession," *Critical Perspectives on Accounting* 3, no. 2 (1992): 185–200.

³⁴ Andi Irfan et al., "The Concept of Islamic Audit: The New Perspective from Al-Ashr Value," in *Proceedings of the 6th Batusangkar International Conference, BIC 2021, 11 - 12 October, 2021, Batusangkar-West Sumatra, Indonesia* (Proceedings of the 6th Batusangkar International Conference, BIC 2021, 11 - 12 October, 2021, Batusangkar-West Sumatra, Indonesia, Batusangkar, Indonesia: EAI, 2022), <https://doi.org/10.4108/eai.11-10-2021.2319587>; Andi Irfan et al., "RSPO Audit toward Audit Based on Divinity Values, Is It True?," Andi Irfan et al., "Roundtable on Sustainable Palm Oil Certification: Advancing Sustainability through Phenomenology Studies of Transcendent Auditing Practices," *Indonesian Journal of Sustainability Accounting and Management* 8, no. 1 (June 30, 2024), <https://doi.org/10.28992/ijSAM.v8i1.854>.

existence of the audit concept is essential to make a base foothold in developing practices, methods, procedures, techniques, and new audit standards, as well as a critical role in maintaining the audit area as a profession. Therefore, this set formulation problem with approach studies phenomenology, namely [1] How the auditee and auditor perspectives on the audit concept, and [2] How the series meaning of the audit concept of the auditee and auditor perspectives.

METHODS

This applied approach is a qualitative and comprehensive phenomenology. To explore the essence of the subjective Auditor and auditee experience in the entity business,³⁵ An informant study was chosen in a purposive way, involving professional auditors who have extensive audit experience in the industry, as well as managers and senior staff who have audited and understood audit principles.³⁶ An informant from the study. This is [1] an auditor or the head of the Audit Firm [2], auditee consisting of the Head of Field Fundraising and Collection, Head of Field Planning, Finance and Reporting, and Senior Accountants involved directly with the audit process. Multifaceted data collection covers in-depth semi-structured interviews, observational participatory, as well as analysis documentation like audit reports and internal policies of the organization, which are then interpreted in a holistic use of the Interpretative Phenomenology Analysis (IPA) method to reveal the essence of the experience of participants and integrate them in a more comprehensive ethical framework.³⁷ The validity and reliability of the data are strengthened through triangulation, source, and member checking to minimize bias and ensure accurate interpretation.

RESULT AND DISCUSSION

Reality Audit Perspective from Auditee

Alms Collection Institutions, even though a non-profit organization, still require audits as a medium of accountability to people. Apart from obligations given by the Ministry of Religion of the Republic of Indonesia as a holder of regulations, the Amil Zakat Institution management considers audits necessary. From the beginning, the standing as a Zakat collection unit changed to Amil Zakat Institution; of course, the regulations attached are more complete. From the reality in the Amil Zakat Institution, as a manager, namely the amil, male and female employees who carry out the function of collecting, managing, and

³⁵ John W. Creswell and Cheryl N. Poth, *Qualitative Inquiry and Research Design: Choosing among Five Approaches* (Sage publications, 2016); Jonathan A. Smith, Michael Larkin, and Paul Flowers, "Interpretative Phenomenological Analysis: Theory, Method and Research," 2021, <https://www.torrossa.com/it/resources/an/5282221>.

³⁶ Michael Quinn Patton, *Qualitative Research & Evaluation Methods: Integrating Theory and Practice* (Sage publications, 2014).

³⁷ Robert K. Yin, "Case Study Research and Applications" (Sage Thousand Oaks, CA, 2018), https://www.academia.edu/download/106905310/Artikel_Yustinus_Calvin_Gai_Mali.pdf; Creswell and Poth, *Qualitative Inquiry and Research Design*.

distributing zakat, ink, and sadaqah, the manager needs a salary and benefits to sustain his life.

Funds used are from 1/8 (one-eighth) of the amil funds. It means the manager uses public funds for an interest life manager as a recipient trust in managing the ZIS funds, or takes responsibility for managing these funds by conducting external audits. Audit practices at Amil Zakat Institution have already become mandatory following Law No. 23 of 2011 concerning the zakat manager, so we need to answer the Bond Indonesian Accountant with an Emit Statement Standard Accountancy Finance No. 109 concerning accounting for zakat, infaq, and shodaqoh, which aims at standardizing the report of Zakat Institution's finance.

If under review from audit developments from the beginning of emergence, the need for auditing has increased. In answering the need for an audit, the progress of the audit started from the so-called 1300 BC to 1700 AD, with non-systematic and post-audit 1700 AD is known with systematic audits that have been carried out directly to make an effort preventive as part of internal control³⁸. In the 1930s, the phase was called phase development audit practices, and nowadays, modern audit practices are highly developed.

This modern phase started the introduction of audit technology to answer the public's concerns about audit and increasingly complex transactions in modern times. This phase also develops audit services for the type of service consultation.³⁹ To determine the fairness of the reports in finance.⁴⁰ Amil Zakat Institution is an institution's obligation to convey an independent auditor's report to the Ministry of Religion of the Republic of Indonesia and BAZNAS. The manager has a principled obligation, which is trust from people and Allah SWT. According to Hazrat Abdul Qadir Gilani, the concept of Amanah is to guard goods belonging to someone else by sacrificing his wish alone, not to cause destruction on purpose on entrusted goods to him, if intentionally required to replace loss, but if not intentionally so. Can released.⁴¹ Trust is one of the most fundamental building blocks in interacting with God, humans, the environment, and oneself alone in a balanced way.⁴² Amil Zakat Institution is an institution that runs the third pillar of Islam, under the same manager. This interaction between Allah SWT, humans, the environment, and the self as a believer.

³⁸ Filios, "A Concise History of Auditing (3000 BC–AD 1700)."

³⁹ Brenda Porter, Jon Simon, and David Hatherly, *Principles of External Auditing* (John Wiley & Sons, 2014).

⁴⁰ Heang and Ali, "The Evolution of Auditing: An Analysis of the Historical Development."

⁴¹ Shaukat Amer, "Development of Islamic Accounting Theory: Principle of Amanah and Accountant as Ameen," in *4th International Business Research Conference (14–15 January 2007)*, Organized by World Business Institute, Australia, 2007.

⁴² Arena Che Kasim et al., "The Impact of Amanah on Individual Manners and the Society," *International Journal of Academic Research in Business and Social Sciences* 10, no. 9 (2020): 629–40; Mohd Hasrul Shuhari et al., "Concept of Al-Amanah (Trustworthiness) and Al-Mas'uliyah (Responsibility) for Human's Character from Ethical Islamic Perspective," *Journal of Legal, Ethical and Regulatory Issues* 22 (2019): 1–5.

Implementation : The trust in the Amil Zakat Institution management is to audit the report of the Amil Zakat Institution finances that he compiled.

In running the mandate entrusted, the manager holds the *fastabiqul khairat* principle. This is viewed as capable of creating an environment for more people to get closer to the Creator. Because man is Allah SWT's mandatory creature, he obeys all commands and avoids all prohibitions.⁴³ Amil Zakat Institution managers hold principles because their mandate is an obligation fulfilled well.

The interview with informant NC revealed another dimension of accountability and sincerity within the organizational management of the Amil Zakat Institution. The informant explained that many individuals who serve in managerial and leadership positions within the institution perform their duties voluntarily, without expecting material compensation. This finding highlights a strong spirit of devotion and social responsibility that underpins the organization's operation.

Devotion without limits to the welfare of people and only expecting consent from Allah SWT is part of Mark's sincerity. For sincere humans, every action is Good; not everything is associated with a reward or reply. Actions Good. This covers two dimensions, that is, vertical dimensions related to God and a meaningful horizontal dimension related to fellow man.⁴⁴ From both dimensions, this guides man on how to behave in a way that pleases Allah SWT and interact daily with humans, the national and state.

Man's characteristic base is a weak creature, easily deluded, careless, timid, hasty, excessive, forgetful, complaining, stingy, ungrateful, and delicious. All characteristics are based on man. This is sourced from the temptation of the devil and must be smart-smart in response. Al-Ghazali's statement states that a servant is not free from demons except with sincerity. In implementing Mark's sincere devotion to people, Amil Zakat Institution managers also need quality audits so that their devotion can be accountable.

Implementing an audit on the fairness report of the Amil Zakat Institution's finances is a means for accountability and the management of the community funds collected. Accountability from the perspective of zakat is divided into two parts: more than primary accountability is needed to answer

⁴³ Ratna Anggraini Aripriatiwi, Binti Shofiatul Jannah, and Nur Ravita Hanun, "Observing the Character of Public Accountant through the Spirit of Fastabiqul Khairat," *Journal of Accounting Science* 7, no. 1 (2023): 100-109; Suhaimi Mhd Sarif, "FASTABIQUL KHAIRAT DRIVEN CORPORATE PHILANTHROPY AS SUSTAINABLE BUSINESS PRACTICES FOR ORGANIZATIONAL RESILIENCE" 7, no. 2 (2015); Suhaimi Mhd Sarif, "Strategic Ta'awun and Fastabiqul Khairat Partnerships for Sustainable Competitive Advantage Among Small and Medium Enterprises in The Muslim World," *Asian Academy of Management Journal* 24 (2019): 125-39.

⁴⁴ Justin Parrott, "Sincerity, Honesty, and Goodwill in the Quran and Sunnah," *Publisher: Center for Islam and Religious Freedom (CIRF)*, 2017; Justin Parrott, "The Guiding Principles of Faith: Sincerity, Honesty, and Good Will in Islam," *Yaqeen Institute for Islamic Research*, 2018.

Allah SWT, and bearing an answer is needed for the public.⁴⁵ Accountability is identified with a sense of responsibility in answering personal questions, including implementation tasks. Be careful, or not quite enough to answer the role played.⁴⁶

Accountability is a mechanism of accountability management, or recipient trust in management sources that entrusted Power to him. It is Good vertically and horizontally. Audit and accountability are needed to prevent errors or fraud by the Amil Zakat Institution managers. Therefore, quality auditors are needed to increase audit quality and financial reporting quality.

In determining audit quality, the function of the Auditor's ability to detect material misstatements or technical ability, and determine report material errors, and the Auditor's ability to increase the credibility of the report on finance.⁴⁷ Credibility report finance. This will be improved if an auditor has a reputation for competence and independence, and an excellent ability to do inspections.⁴⁸ The product from the process above is an opinion on the fairness report of finance.

Mistakes made by the audit firm in the name of the report on finance are rare and careless errors from the audit firm and auditors. Before the opinion is signed, especially formerly, identify the title of every report that became part of the report finance by the list in SA 700. The error This No may happen, and this No category from audit risks is listed in SA Section 312. Risks are defined by consideration in determining nature, time, and scope until audit procedures are evaluated. Audit risk is shared in three types, namely [1] inherent risk, intended as vulnerability to material misstatement of a balance account. [2] Risk control risk is defined as a material misstatement of assertion. No can prevent because of weakness in the client's internal control. Lastly is [3] risk detection risk, where the Auditor *cannot detect* material assertion misstatements. This is a function effectiveness audit procedure and its application by auditors.⁴⁹

Audit risk combines three risks of material misstatement, with the risk of failure of the system's internal control in detecting errors, and risks where the Auditor does not detect distortions or failures. This one of them was caused by a weakness in audit methodology.⁵⁰ Auditors also use audit risk models to estimate

⁴⁵ Novendi Arkham Muhtadi, "Analysis Of Islamic Accountability And Islamic Governance In Zakat Institution," *Hasanuddin Economics and Business Review* 3, no. 1 (June 23, 2019): 1, <https://doi.org/10.26487/hebr.v3i1.1544>.

⁴⁶ Richard Mulgan, "'Accountability': An Ever-Expanding Concept?," *Public Administration* 78, no. 3 (2000): 555-73, <https://doi.org/10.1111/1467-9299.00218>.

⁴⁷ Linda Elizabeth DeAngelo, "Auditor Size and Audit Quality," *Journal of Accounting and Economics* 3, no. 3 (1981): 183-99; Ann L. Watkins, William Hillison, and Susan E. Morecroft, "Audit Quality: A Synthesis of Theory and Empirical Evidence," *Journal of Accounting Literature* 23 (2004): 153.

⁴⁸ Watkins, Hillison, and Morecroft, "Audit Quality."

⁴⁹ S. V. Arzhenovskiy et al., "Audit Risk Assessment Model," 2019.

⁵⁰ Daniel Botez, "Study Regarding the Need to Develop an Audit Risk Model," *Audit Financiar* 13, no. 125 (May 2015): 69-74.

the level of belief in testing, considering the level of audit risk and assessment risk, and liability control. In practice, many auditors use schemes of high, medium, and low audit risk for allocation risk in the audit risk model.

An audit risk model is generated from the fact that the model requires auditors to consider every component of risk. Initially, the Auditor determines the level of audit risk that can be accepted. Then, the risk is rated in a way that is separate for every assertion management client and for each entity overall ⁵¹. Error in identifying the title report: This carelessness should have been revised immediately. However, in the case of Amil Zakat Institution, there is a mix of other "audit firm" figures who have offered audit engagement audits but rejected them. Rejection from this Amil Zakat Institution indicates that this "audit firm" figured out a way that is not professional to obtain an opportunity for an agreement audit engagement with Amil Zakat Institution. In addition, this "audit firm" individual hopes that the audit firm that audits Amil Zakat Institution will get sanctions for the error. An attitude like that impresses the "audit firm" figures. No professional, only because they want to get new clients, audit firm officials take actions that are not ethical.

Attitude No ethics of the audit firm. Actually, it can be avoided if done with effort *tabayyun*, where the effort. This is an ideal moral device for guarding human dignity. *Tabayyun* sued for selective, careful, and searching for accurate evidence to avoid the wrong acceptance of information, which can cause abuse and error in making decisions.⁵² *Tabayyun* is needed in a case like this because it risks harming various parties' attitudes.

As a non-profit institution, Amil Zakat Institution needs to trust people to remain a capable Zakat institution, building people. Belief becomes important because the Amil Zakat Institution is an institution that manages the zakat and distributes it to the right mustahik to help them prosper economically and socially.⁵³ To prosper the community, employees and Amil Zakat Institution must be capable of increasing performance in the precise and efficient collection and management of zakat funds.

Managers, employees, and Amil Zakat Institution use 1/8 of the internal Amil Fund's operational office, salary, etc. However, there were incident errors made by the audit firm that audited Amil Zakat Institution and were exposed by the "audit firm" individual. The "audit firm" individual indicated their objective, raising perceptions of money motives. With the above incident, many lessons or wisdom can be learned by each human, especially from professionals such as auditors.

⁵¹ Botez.

⁵² Iffah Al Walidah, "Tabayyun Di Era Generasi Millennial," *Jurnal Living Hadis* 2, no. 2 (October 7, 2017): 317–44, <https://doi.org/10.14421/livinghadis.2017.1359>.

⁵³ Yusuf Al-Qaradawi, *Fiqh Al-Zakah* (Publishers, 2nd Printing Beirut (in Arabic)., 1973); Mohamed Fathy Eletrebi, Hassan Suleiman, and Mohammad Najmuddin Abdul Aziz, "The Developmental Objectives (Maqāṣid) of Zakāh," *Journal Website: Journal. Zakatkedah. Com. My* 1, no. 2 (2019).

Dissatisfaction with material things or greed can be said to be the servitude of the self to material things, to justify things all the way. Greed can be said to be a desired trait. He has to obtain material that is needed and used to develop his personality. This nature tends to relate to disease, a heart that always follows air lust and lust to get material with no control. The material obtained is happiness that is created, and it can be such a matter. That is happiness, all that will bring man to a life of suffering. In pursuit of happiness, humans are willing to sacrifice all moral and ethical attitudes to obtain material things until they become a habit or a bloody habit. From experience, the Amil Zakat Institution management is worried because concern can lower people's trust in the management of public funds.

The auditee expects the opinion to be reasonable without exception or unqualified. If no opinion is obtained, this can be at risk for the auditee and the Auditor myself. This is at risk of harming various interested parties,⁵⁴ especially in the Amil Zakat Institution. Typically, this Amil Zakat Institution functions to manage public funds for people like Muzzaki and Mustahik, who will utilize funds to build their welfare.

Power relations involve two parties: the owner's Power and the victim. The relation power is between the Indonesian Ministry of Religion, the regulator, which represented the sharia auditor for compliance audits on the Amil Zakat Institution as the auditee. Ministry of Religion, as a state institution, holds two functions: as a regulator and examiner's Power against Amil Zakat Institution, a non-profit institution founded on the basis of self-reliant people. With the Power owned by the Ministry of Religion, emphasis against the Amil Zakat Institution is mixed with interest in others. Relations, the Power that has these "hidden" interests, are categorized as relational Power that is not healthy.

Ministry of Religion represented by the public servant on duty as a Sharia auditor for compliance audits. This Auditor should walk following the applicable corridor without bringing an interesting ruler or superior. When Amil Zakat Institution can fulfill all standards that have been met and fixed related to a compliance audit, there should be pressures that lead to political interests that are far more practical than task-noble Amil Zakat Institution. Amil Zakat Institution management holds principles of devotion without limits for the sake of the well-being of people and only expects the pleasure of Allah Swt.

In conceiving audit dialectics at the Zakat Collection Institution, researchers find several vital matters for constructing audit philosophy. Some essential things found are [1] Amil Zakat institution is non-profit but still requires audit as a medium of accountability to people, [2] implementing the trust in the Amil Zakat Institution management is realized by conducting an audit of report

⁵⁴ Jeffrey R. Casterella, Kevan L. Jensen, and W. Robert Knechel, "Litigation Risk and Audit Firm Characteristics," *AUDITING: A Journal of Practice & Theory* 29, no. 2 (November 1, 2010): 71–82, <https://doi.org/10.2308/aud.2010.29.2.71>; Irene Kim and Douglas J. Skinner, "Measuring Securities Litigation Risk," *Journal of Accounting and Economics* 53, no. 1 (February 1, 2012): 290–310, <https://doi.org/10.1016/j.jacceco.2011.09.005>.

Amil Zakat Institution finance, [3] devotion with sincere for the sake of welfare people with only expect consent from Allah SWT, [4] implementation of the audit fairness report Amil Zakat Institution finance means for accountability manager Amil Zakat Institution for the community funds collected, [5] attitude No professional from audit firm figures make audit firm seem No professional, only Because want to get client new, [6] the need for done check-in follow up other people's mistakes for the sake of looking after mark humanity and [8] findings final is from case different from financial audit, existence power relations between owner power and the victim.

From the findings above, researchers can string together more carry-on from the context of audit reality with the context of the Islamic perspective on auditees. The results of the compilation are shown in the table below:

Table 1. Context from Audit Reality at Amil Zakat Institution

No	Context of Audit Reality
1	The need for audit purposes to be accountable to people and Allah SWT
2	In running the mandate entrusted, the manager holds the principle <i>fastabiqul khairat</i> .
3	Implementation mark sincerity is a quality audit so that its dedication can be accountable in an accountable way.
4	Accountability for recipient trust to giver trust in management sources entrusted Power to him Good in a way, vertical and horizontal.
5	Unethical actions carried out by audit firm personnel are to justify all methods to obtain client news, with material as a source of happiness.
6	<i>Tabayyun</i> is an effort to look for accurate evidence to avoid the wrong acceptance of information and the risk of a connection between man
7	The relation of the Power with these "hidden" interests is categorized as a relation of power that is not Healthy.

Source: Synthesis Researcher, 2024.

From the table above, researchers compile a synthesis from the conclusion related to audit dialectics on auditees, covering audit needs as a manifestation of accountability managers as trust recipients. Action is also needed ethically in behaving as an auditor, and audit firm in doing business, and relation power is a relationship that is not Healthy between the auditee and the Auditor as owner power.

Reality in Auditors or an audit firm

If reviewed from the audit objectives of the report on finance from time to time, it experiences significant development. Argue that the audit is a phenomenon that only happens because the public wants to look for information or get a guarantee about the behavior or performance of an organization. External audit processes have their objectives. The main thing is that for reporting performance, an organization can hand out a report or share it with others and

use the information the report provides to give an accurate and fair depiction of the organization, following the reporting finances that can be accepted.⁵⁵

The underlying principle needed is an audit theory of agency and accountability. Owner source Power or holder shares (principal) refers to the manager or agent who needs to give more answers for managing source power on name principal.⁵⁶ Agents, as managers, are not entirely responsible enough, accountable, or answer how a powerful organization spends and must be accountable for its activities to the principal, which is also called theory accountability.⁵⁷ Accountability is also called a reporting process on an action or decision that has been implemented.

If turned into the past, the auditing profession has developed for years, with proof of its existence since 4000 BC, when businesses and governments in the Near East institutionalized the system of the first formal record keeping. In 3500 BC, records were found from Mesopotamian civilization to the Zhao Dynasty in China, which has a legacy of audit practices in the form of tick marks, dots, and check marks, called verification. Enter phase revolution industry in England, the development of continuous audit concepts will continue until the birth of modern audit practices. An independent and reliable verification process will ensure that the source power organization is used efficiently. In addition, the notes finance are an accurate and fair reflection of an organization's financial position and performance. This is the basis for the audit.

The object of the audit is the notes written, researched, and entered in the notes account compared to the documentation of the Supporter. In the early 1900s, Auditing developed into two fields of unique specializations: internal and external. When the complexity of the transaction increases, this will start the development of internal and external audits. External auditors perform activities that require support from the Internal Auditor. He needs to remember that control management peaks at his subordinates. Again, no one can do it directly, so control needs to be gained from the upper internal part of the organization. Therefore, an appointed internal auditor is needed to review and report on financial activities in the organization to ensure management that policies, plans, and procedures have been implemented. From the findings above, researchers can string together more carry-on from the context of audit reality with the Auditor's perspective:

Context from Audit Reality for Auditors

No	Context from Audit Reality
1	The purpose of the audit is for a report to holder share or party others can also use the information the weather report finance gives an accurate and

⁵⁵ Georgina Phillipina Philna Coetzee, "A Risk-Based Audit Model for Internal Audit Engagements," 2010.

⁵⁶ Ross L. Watts and Jerold L. Zimmerman, *Positive Accounting Theory* (Prentice-Hall Inc, 1986).

⁵⁷ Flint, David. "The Role of the Auditor in Modern Society: An Exploratory Essay." *Accounting and Business Research* 1, no. 4 (1971): 287-93.

	fair depiction of the organization by reporting finances that can be accepted
2	Credibility report finance auditing is highly dependent on credibility from the Auditor. For evaluation of the credibility of this Auditor, one of them is honesty
3	The Auditor must own characteristic tact, whereas the audit must own wisdom and maturity in dealing with clients or staff clients.
4	As a professional, auditors do not need to worry about the existence of threats, lost client consequences, or no fulfillment requests for clients with applied standards, should be no need worried about.
5	Auditors who do not believe that they must be responsible for the results of their job, then a threat when there is rejection to request client Because of potentially reduced income
6	Sometimes, auditors are willing to risk their credibility for personal profit.

Source: Synthesis Researcher, 2024.

From the table above, we can conclude that temporary audit dialectics in auditors and audit firm include audit objectives to increase the credibility of the audited report finance. The Auditor's wisdom and professionalism are also required to maintain credibility in the auditor profession.

Reality at Amil Zakat Institution and Audit Firm in Series Meaning

In stringing together meaning and arranging it, researchers have displayed the audit reality of the auditee and the Auditor. The Auditor is a of a social, religious institution called the Amil Zakat Institution. It is an institution that collects and distributes zakat and manages it with sound for the people's funds. It is managed with good funds to maintain trust in people. Zakat, infaq, and sadaqah funds obtained and managed by Amil Zakat Institution managers then needed high accountability so that the Amil Zakat Institution could stand in the way continuously.

Meanwhile, auditors and audit firms are business entities formed based on regulations. As auditors, they apply their expertise in their work. Auditors are powerful experts who work professionally and independently under an audit firm to maintain integrity and ethics. Auditors have principles of accountability that they must hold in their work. The public-to-the-audit profession continues to increase, so competition between audit firms and other companies increases in looking for candidates and maintaining old clients.

In assembling meaning from reality, the researcher adapts to the substance audit philosophy in the previous chapter. Substance audit philosophy describes audit objectives, characteristics, and scientific knowledge in fundamental and essential audit science methodology. Researchers *press* meaning with several findings assembled and become a group-adjusted meaning with the substance audit concept. Confirmed meaning and assembled presented in the image below:

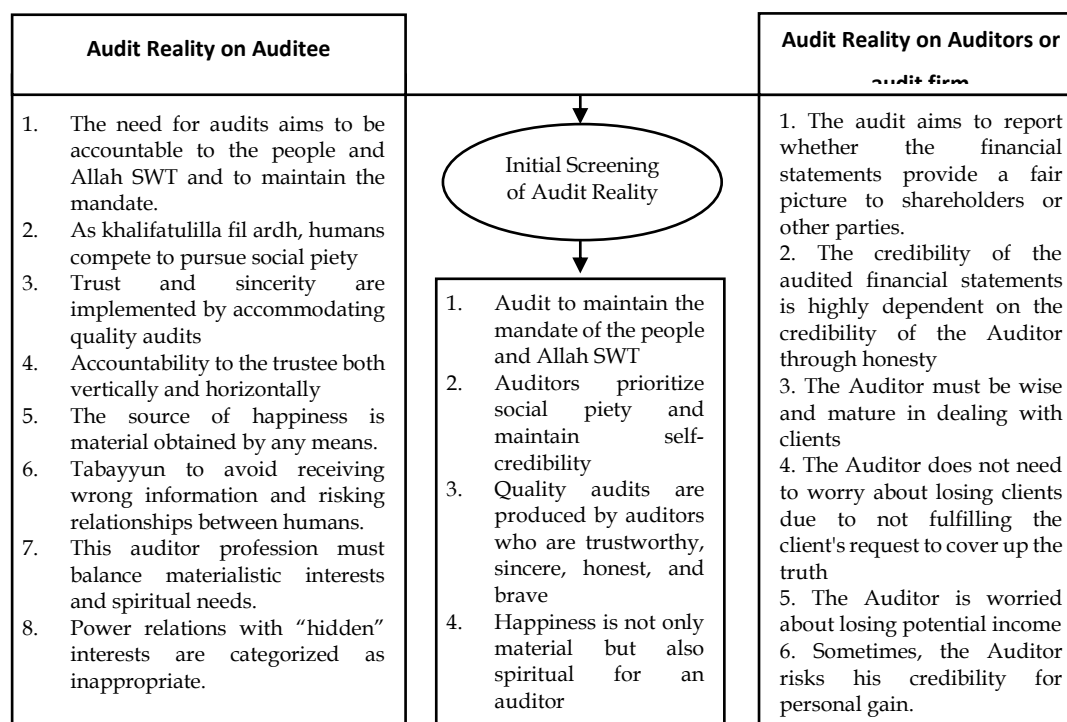


Figure 1: Stringing together Meaning of Audit Reality for Auditee and Auditor

Source: Synthesis Researcher, 2024.

The image describes a series of meanings on audit reality on auditee and Auditor where the series meaning audit concepts are grouped into five meanings, namely: [1] audit for guard trust from people and Allah SWT, [2] auditors prioritize piety social and caring credibility self, [3] Quality audit produced from auditors who are trustworthy, sincere, honest and brave, [4] happiness No only from material but also spiritual for an auditor and [5]. Auditing isn't an event to show Power over party other.

CONCLUSION

This research reveals the dialectical relationship between Amil Zakat Institutions (auditee) and auditors through a synthesis that produces new knowledge and trust. The findings demonstrate that auditing serves as a crucial mechanism for enhancing public trust in zakat fund management, while simultaneously fulfilling both vertical accountability to Allah SWT and horizontal accountability to society.

The study establishes that despite being non-profit entities, Amil Zakat Institutions require audits as instruments of accountability to both the public and Allah SWT. As managers of the third pillar of Islam, these institutions operate under the principle of *fastabiqul khairat* (racing toward good deeds), emphasizing sincerity (*ikhlas*) and devotion without expecting worldly rewards. However, the research uncovered unethical practices by some audit firm personnel who

prioritize material gain over professional integrity, contradicting the principle of *tabayyun* (verification of information) and creating inappropriate power relations through hidden interests.

Theoretically, this study expands the concept of Islamic auditing by integrating moral-spiritual dimensions into the traditional accountability framework. It offers a model of *spiritual audit ethics* that can guide future conceptual and empirical developments in Islamic financial governance. Practically, the findings urge Amil Zakat Institutions and audit firms to strengthen ethical supervision, establish *sharia-compliance audit standards*, and integrate spiritual education into auditor training programs to ensure holistic accountability.

Future studies should empirically test the dialectical synthesis proposed in this research by employing mixed-method or longitudinal approaches to explore how spiritual ethics influence audit quality over time. Comparative studies between Amil Zakat Institutions and other Islamic financial entities (e.g., waqf boards, Islamic cooperatives) are also recommended to deepen understanding of ethical dynamics across different institutional contexts. Furthermore, cross-country analyses involving various Muslim-majority nations could reveal cultural and regulatory factors affecting the implementation of spiritual-based auditing practices.

Author's Contribution

Andi Irfan: Contribute to formulating research ideas, collecting data, processing data, interpreting data, systematics, and research methods.

Mujahidin: Contributing to analyzing interpretation results and collecting data.

Harkaneri: Contribute to compiling a literature review and to language proofreading.

Acknowledgements

The author is grateful to those who helped complete this article, especially during the data collection and article review.

Declaration of Competing Interest

The author declares that there is no conflict of interest.

Ethical Approval

No patient-identifying parts in this paper were used or known to the authors. Therefore, no ethical approval was requested.

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