The Role of Environmental Accounting in Social Responsibility with the Classical and Contemporary Maqashid Sharia Approach

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ABSTRACT

The role of environmental accounting is reflected in all activities related to its social responsibility to the environment. Universities are mirrors and printers of the younger generation that produce dignified and well-behaved people in managing their environment. The classical Islamic perspective states that environmental social responsibility is by the concept of fiqh al-biah. While the contemporary Islamic perspective refers to the concept of Jasser Auda, namely Hifdz al-huquq al-Insan. This research uses qualitative research with phenomenology approach. The object of this research is the role of environmental accounting in social responsibility with a classical and contemporary maqashid sharia approach. The objectives of this study are 1) To obtain empirical evidence of the role of environmental accounting in social responsibility with a classical maqashid sharia approach. 2) To obtain empirical evidence of the role of environmental accounting in social responsibility with a contemporary maqashid sharia approach. The results of this study indicate that 1) Environmental accounting plays a role in social responsibility with a classical Islamic perspective, namely maqashid sharia: fiqh al-biah. 2) Contemporary views indicate a stronger role in the implementation of environmental management, especially in the hifdz al-huquq al-Insan approach (human rights protection).

Keywords: Environmental accounting, social responsibility, classical and contemporary maqashid sharia

Introduction

The concept of thinking in the classical maqashid sharia perspective refers to the traditional Usul al-Fiqh. Where this Al-Fiqh proposal seems textual and ignores the purpose of the text. First, it is said that this classical approach, uses a linguistic approach and often forgets the purpose and core goals of sharia itself. The categories of qat'i and dhanni, 'am and typical, mutlaq and muqayyad according to traditional scholars are important to pay attention to legal istinbath, especially when there are contradictory arguments. Second, the contemporary approach refers to Auda's view which understands the arguments based on these categories but tends to ignore the purpose of the text which is considered contradictory so that there are different goals in different contexts as well. Third, there is a trend of causality logic used by Muslim philosophers in arguing, especially in the science of kalam. Therefore, the proposing experts only rely on one argument to solve a problem, regardless of other arguments related to the problem.

Islamic perspective approach related to the al-fiqh proposal, namely maqashid sharia related to environmental accounting issues which are a shared responsibility. By using an Islamic perspective approach, especially usul al-fiqh, Jasser Auda's contemporary approach provides a critical note on the maqashid theory developed in the classical century. Where according to the contemporary view, there are four weaknesses, namely first, the classical maqashid theory does
not cover specific things in detail so it is unable to answer questions in detail. Second, the classical maqashid theory is more focused on the benefit of individuals, not society in general, both related to self/life protection, protection of reason, protection of individual property, and so on. Third, the classical maqashid theory does not cover broader principles of justice, freedom of expression, and others. Fourth, the classical maqashid theory is based on the intellectual heritage of fiqh created by fiqh experts, not from the Qur'an and Sunnah.

Environmental accounting Maqashid sharia perspective is a problem raised in this study, with the phenomenon of social responsibility in companies and entities that need to be considered by using the classical and contemporary Islamic maqashid perspective approaches indicating that there are significant differences that need to be addressed in the discussion of environmental accounting by using this maqashid sharia approach. Starting from the concept of environmental preservation which is reflected in the concept of environmental accounting which aims to protect human welfare, environmental sustainability, and ecosystems that use the motto pro-growth, pro-poor, and pro-job, and pro-environment. The classical maqashi sharia approach related to the environment refers to the opinion of Yusuf Al-Qardhawi in his book "Islamic Environment-Friendly Religion" in this view the environment is seen as fiqh al-bi'ah, namely fiqh with a maqashid sharia approach that leads to contemporary fiqh compared to classical fiqh. Even so, Yusuf Al-Qardhawi continued to review five aspects in maqashid sharia derived from Abu Ishaq Al-Syatibi, namely religious protection, soul protection, mind protection, lineage protection, and property protection. This is of course different from the view of maqashid sharia promoted by Jasser Auda who raised contemporary maqashid sharia from a maqashid sharia expert from Tunisia, namely Muhammad Tahir Ibn "Asyur" (1879-1973) who carried maqashid sharia as a new concept that was separated from the study of proposals. fiqh (Gumanti, 2018).

Maqasid sharia has the definition of the word "maqsid" (plural: Maqasid) which means goals, objectives, principles, things of interest. This goal is understood as a set of Islamic laws that are by justice and the benefit of society, not rules that make a person commit acts of destruction of social order. Based on this goal, a leader is expected to refer to one of the rules of the al-fiqh proposal, namely "Tasharruf Al-Imam Manathun Bi Al-Maslahah" which is a policy where a wise leader must prioritize the benefit of his community (Gumanti, 2018). Based on these problems, this study raises how to solve environmental accounting problems related to social responsibility by looking at the concept of fiqh elements in assessing the environment, especially based on the classical maqasid sharia and contemporary sharia maqashid views.

Material and Methods

This study uses qualitative research with a phenomenological approach. The researcher uses the environmental accounting phenomenon as a form of human social responsibility towards the environment from the perspective of maqashid sharia from the classical approach proposed by Al-Syatibi and the contemporary approach proposed by Muhammad Tahir Ibn "Asyur" promoted by Jasser Auda. Where refers to classical fiqh elements and contemporary fiqh elements. The object of this research is environmental accounting in social responsibility with the classical and contemporary maqashid sharia approach.

Results and Discussion

The concept of environmental accounting as a form of social responsibility to society is an important concern. This started from the global warming that occurred due to environmental damage that occurred. Humans as caliphs on this earth are tasked with maintaining their natural environment properly as a form of social responsibility towards the environment. The form of improving the welfare and quality of human life towards the environment is by Islamic goals by maqashid sharia. Based on a work by an expert on fiqh in the mid-7th century AH with the Maliki school of thought in his work "al-Muwafaqat" by Abu Ishaq al-Syathibi, which earned him the title of father of maqashid sharia because he was very skilled in compiling theories of maqashid al-
Islam. sharia in a systematic manner. The approach taken by al-Syathibi in this study is categorized as a classical maqashid sharia approach. Another approach was also taken by researchers with a contemporary approach that emerged in the 20th century, namely Muhammad Tahir Ibn 'Asyur (1879-1973) an expert on maqashid sharia from Tunisia who is considered the father of contemporary sharia maqashid after al-Syathibi. By using this contemporary approach 'Assyria proposes a new concept that is independent of the study of usul fiqh, where this usul fiqh was previously part of usul fiqh. The concept of classical maqashid sharia can be explained in its hierarchy based on classical Islamic law, namely (Figure 1):

![Figure 1](image1)

The contemporary maqashid sharia concept developed by 'Assyria was developed in the study of Jasser Auda in his work entitled Maqasid al-shari'ah as the philosophy of Islamic law: a System Approach. challenges of Muslims related to contemporary issues. Jasser applies systems theory to an approach to Islamic law. Jasser uses six system features as an analytical tool, which consists of cognitive nature, wholeness, openness, interrelated hierarchy, multi-dimensionality, and purposefulness. According to this contemporary approach, Jasser Auda stated that Islamic sharia must be able to play a positive role in realizing the benefit of mankind, and be able to answer the challenges of modern times so that the scope of classical theory should be expanded to become more general. The scope of this breadth can be seen in the contents of each aspect in the maqashid sharia which is shown in the following figure 2.

![Figure 2](image2)
The scope of maqashid sharia developed by Jasser Auda is concluded to place the fundamental principles in contemporary Islamic law reform by looking at the effectiveness of a system that is measured based on the level of goal achievement that creates the effect of achieving goals. That is, the contemporary maqashid concept can be used to measure the extent to which the level of problem-solving on a particular problem, by seeing how effective, efficient, and more beneficial for all mankind. Maqashid sharia must be returned to the main text (al-Qur’an and hadith), not opinions or thoughts of the faqih, so that maqashid sharia becomes a benchmark for the validity of each ijtihad, without linking it to the tendencies of certain schools. The main purpose of establishing Islamic law must be returned to the benefit of the surrounding community.

Based on the above phenomenon, this study uses a qualitative method with a phenomenological approach, where the researcher takes the theme of environmental accounting issues as a form of social responsibility to the community. In classical maqashid theory, it is said that the five aspects of sharia maqashid support the quality of welfare and quality of human life, especially those related to environmental accounting management. Efforts made are with social responsibility that can be accounted for properly. The classical approach answers the phenomenon of environmental accounting management based on the fiqh al-biah concept promoted by Yusuf al-Qardhawi who developed the concept of maqashid sharia from al-Syatibi which states that protecting the environment is the same as maintaining the five aspects of maqashid sharia, namely guarding religion, protecting souls, protection of reason, protection of offspring and protection of property. This is by research conducted by Fauzia (2016), Istiani and Purwanto (2019), Ubaidillah (2010), and Zubaidillah (2018). This research is also by the Sharia Enterprise Theory (SET) where the location of social responsibility is centered on humans who act as khalitullah fil ardh who make humans as representatives of Allah with consequences to always obey Allah SWT. Based on this theory, three levels are implemented, namely, first, God, who is the highest stakeholder who is the ultimate goal of all humans, second, namely humans, where these stakeholders are those who play a direct and indirect role in welfare, third, nature, namely stakeholders who are the main contribution to the existence of human beings. which is intended to provide welfare to all mankind (Triyuwono, 2011), (Handoyo et al., 2019).

The study of fiqh al-Biah from a classical approach that leads to a contemporary approach by the concept promoted by Jasser Auda supports the development of the six proposed concepts. Where in its development the concept of fiqh discusses environmental problems which consist of 3 elements, namely: 1) The physical form of the universe such as rivers, seas, forests, mountains, water, air, and the balance of ecosystems including living things in them, this form is by scientific collaboration. religion, science by the Qur’an, and theological hadith because fiqh must be interrelated. 2) There are 3 categories of resource utilization based on color, namely the green group consisting of forests and plants, the blue group consisting of the sea, the brown group consisting of mining and energy. This concept is the basic concept of fiqh-based Islam regarding sustainable natural resource management and provides many benefits for nature conservation so that it can be enjoyed by the next generation. 3) Environmental conservation is very important, in this case, fiqh al-biah becomes a way to deal with actions that damage the environment such as environmental pollution, extinction of animal or plant species. (Istiani & Purwanto, 2019).

The development of contemporary sharia maqashid by looking at environmental accounting aspects is a theme that can be discussed in elements that are by the Qur’an and hadith. The old fiqh scientific treasures are considered inadequate to answer various contemporary and complex problems due to changes in the context of space, time, culture, and contemporary science, especially those related to socially responsible behavior towards the environment. The existence of Jasser Auda’s thoughts provides a more specific development related to the environment, namely that it is not only individual but broader, that is, it includes society, the earth, and its contents as a whole, using a wider scope of maqashid sharia dimensions related to actions that are by the elements of Islamic law. The five maqashid sharia were further developed into six
Conclusion

Environmental accounting is one of the themes that can be raised regarding the phenomenon of maqashid sharia with classical and contemporary approaches. This manifestation is reflected in the form of social responsibility carried out by humans who serve as caliphs on earth. The classical approach refers to the five elements of maqashid sharia, namely Hifdz an-Din (Religious Protection), Hifdz al-Nafs (Protection of life), Hifdz al-Mal (Protection of property), Hifdz al-Aql (Protection of Intellect), and Hifdz al-Nasl (Protection of off spring). The contemporary approach adds another one, namely Hifdz al-‘Ird (Protection of honor). Both approaches provide results that provide developments for the environmental accounting discourse that is seen in the concept of fiqh, where this concept keeps up with the times and answers all challenges related to environmental conservation. The concept of fiqh al-biah promoted by al-Qardhawi has been able to answer questions related to the environment, this concept states that maintaining the five elements in maqashid sharia is the same as protecting the natural environment. Likewise, maqashid sharia with Jasser Auda’s contemporary approach, thinking becomes more specific and returns to the concept of Ijtihad, which is based on the Qur’an and hadith, does not depend on a particular school to solve a problem.

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