

Initiating the Concept of Ihsan into Shari'ah's Corporate Social Responsibility

Ririn Irmadariyani^{1*}, Isti Fadah², Diana Sulianti K. Tobing³ and Siti Maria Wardayati⁴

^{1,2,3,4}Jember University, Kalimantan Street 37, 68121, Jember, Indonesia

ABSTRACT

Objective – The objective of this study is to propose the implementation of the concept of *ihsan* into a company's Shari'ah Corporate Social Responsibility (CSR).

Methodology/Technique – *Ihsan*, as a concept in Islam, can be assessed from several approaches i.e., normative approach, theoretical approach, and empirical approach. A Company's CSR activities aim to provide welfare to stakeholders but many theories propose different points of view. The entity theory argues that stakeholders are the shareholders only while the enterprise theory holds a broader view suggesting that stakeholder are not only the shareholders but that other stakeholders are involved. Meanwhile, the Shari'ah's enterprise theory states that stakeholders include God, human, and nature. The difference existing among these theories motivate every company to implement the CSR activities based on the concept of *ihsan*.

Findings – Results of this study show that the implementation of the concept of *ihsan* into the Shari'ah's CSR could provide the Shari'ah added value.

Novelty – This study contends that the CSR is not only to improve the reputation of the company but also to worship God via the concept of *ihsan*.

Type of Paper: Review

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JEL Classification: L53, M14.

1. Introduction

Corporate Social Responsibility (CSR) is an activity implemented by a company as a way of showing its responsibility towards the social and environmental conditions surrounding the company. Nevertheless, there are many criticisms made towards such a program. The CSR program can include natural disaster aid, education aid, and medical aid for the society and companies organising this do it as a way of proving that they are environmentally friendly towards their environment. In fact, many companies implement the CSR activities for the purpose of promoting themselves regardless of the needs and social problems of the society.

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* Corresponding author:

E-mail: irmadariyaniririn@yahoo.co.id

Affiliation: Jember University, Indonesia

This paper aims to propose the concept of *ihsan* into the CSR activities of companies. To do so, it is necessary to define some apt terms. First, Corporate Social Responsibility or CSR, is a concept that keeps developing and this implies that the same term could mean different things to different people. Nonetheless, the main concept of CSR is how a company cares and involves their stakeholders in its CSR activities. The concept of *ihsan* is translated as the *ihsan* in the worship to the Almighty God, Allah SWT, and *ihsan* in practicing the rights of every human being. Here, the concept of *ihsan* is not just about maintaining a good relationship with God; it also encompasses maintaining the good actions and behavior towards fellow creatures. The concept of *ihsan* in *muamalah* within the family environment suggests that human beings must respect and love one another. Thus, the development of the saying that 'my house is my heaven' (*baiti jannati*). In a society, every member has a responsibility that should be implemented in all aspects and levels of life and here, the concept of *ihsan* leads to the optimal productivity of a human being who works and performs his/her duties and obligations in the attempt to get the best result and the highest quality of services rendered. Prophet Muhammad said: "Verily God obliges to be *ihsan* (accomplishing something properly) in all matters" (Hadith narrated by Muslim in Abd. Al – Baqi: 2010). The concept of *ihsan* can thus, be studied in an argumentative way by using the normative, theoretical, or empirical approach. Finally, the concept of CSR should be one that is synergized with the company's strategy and it is based on the act of *ihsan* which aims to deliver a Shari'ah value added benefit to stakeholders.

The responsibility of carrying out CSR is not only for the purpose of focusing on economic issues (single bottom line). In line with the view of Elkington (1997), CSR should also focus on the triple bottom line concept of the sustainable 3P which considers the people, planet and profit. Basically, CSR demonstrates how the company is being responsible for the welfare of the community, the environment around the company, and how the benefits gained by the company can be returned for the benefit of the society. From the concept of the triple bottom line, the company implementing CSR activities need to contribute so as to improve the welfare of the stakeholders such that these, in return, will have an impact on the viability of the company.

There are a number of theories that can explain the concept of the CSR. The entity theory explains how the company is a separate entity from its owners and it gives emphasis to the aspects of management and accountability, indicating how business should be concerned with the sustainability of business and the financial information of the owner's equity. This concern is an effort to meet the needs of the respective business and to maintain good relationships with the owner's equity which is in line with making it easier for companies to obtain funds for the future. The entity theory looks at the nature of egoism in contrast to altruism. In this regard, the theory makes no distinction between the properties of egoism and altruism.

The enterprise theory, in comparison, is more complete than the entity theory because this theory includes the social aspects of This theory states that accounting should not serve the owners only but also the public (shareholders and stakeholders other). In the enterprise theory, the position of the company is separated from the position of the owner. Here, the company needs to be sustained in order to provide benefits to the community. The Qur'an mentions that everything in the universe is the property of Allah (QS. Al-Baqarah: 284; QS. Ali-Imran: 189). Human beings, as *khalifatullah fil ardhi*, are entrusted to manage the resources and they must be accountable to Allah SWT. This implies that the person should be held accountable in the hereafter as the purpose of this life is to worship God as a servant. Thus, it can be said that a Muslim running the business is doing it solely to perform his/her worship to Allah SWT. In this regard, any business that is in operation should be done so with the purpose of providing value to society and the environment and not just to benefit the owner only.

The Shari'ah enterprise theory was developed based on the metaphor of *zakat* as it has a value of balance such as balancing the value of egoism and altruism and material and spiritual values. As a consequence of this equilibrium value, the Shari'ah enterprise theory is not only concerned with the interest of the individuals (such as shareholders in the entity theory) but also other parties. Therefore, the Shari'ah enterprise theory has a great concern to the wider stakeholders which includes God, man, and nature. In this line of thought, God is the supreme stakeholder while human beings are divided into direct-stakeholders and indirect-stakeholders.

Direct-stakeholders act as parties who directly contribute to the company in the form of financial and non-financial aspects while indirect-stakeholders are those who do not contribute to the company but through Shari'ah, they too have the right to obtain welfare from the company. The third of the stakeholders refers to the parties who contribute to the company. As the company is physically located above the earth, it is operated by utilizing the energy that exists in nature and production is generated through the natural resources.

Based on these theories, this research aims to propose an idea of how the concept of *ihsan* can be implemented into a company's Shari'ah Corporate Social Responsibility (CSR).

2. Literature Review

2.1. Corporate Social Responsibility (CSR)

CSR is corporate social responsibility and it is something a company provides for the social and environmental conditions where such a company conducts its business. Some examples of the CSR activity are providing scholarships for the less fortunate children, providing funds for the maintenance of public facilities, and creating activities for the purpose of improving the welfare of society and the environment. The impact of the CSR activities on the society would be enhanced if it is supported by other institutions or organizations especially the government who can assign certain focus for the purpose of the CSR activity. This is of course, based on the recommendation of competent parties whose contributions will facilitate, support and reward such companies implementing such CSR activities.

The Corporate Act of No. 40/2007, article 74 states that "Companies with their business activities related to natural resources have obligations to engage in CSR activities". This implies that through the implementation of the CSR, it is expected that corporate responsibility is not only focused on the economic aspects (Single Bottom Line) but also in line with the Triple Bottom Line (TBL) theory as proposed by Elkington (1997). This theory states that a company's sustainability could be achieved by giving attention to 3Ps, i.e., people, planet, and profit. Basically, CSR activity demonstrates how a company needs to be responsible for the welfare of the community it serves as well as the environment whilst also considering the profits gained. In this regard, the 3Ps (people, planet, and profit) are synergized.

According to Porter and Kramer (2006), there are two reasons behind the ineffectiveness of a company's social and environmental activities. First, the company contraposes its business activities to the public when it is supposed to be interrelated. Second, the CSR activities implemented by the company are generic and should be tailored in line with the company's strategy. Porter et al. (2006) offers a concept of the CSR by linking the CSR activities with the company's ability to compete. Based on this concept, the company is expected to implement CSR not only to satisfy the demands of external parties but also to meet the company's CSR agenda such as providing social benefits and giving the benefit to the company.

Some theories explain the tendency of a company's CSR disclosure. First, the stakeholder's theory argues that stakeholders, internal and external, could influence or be influenced by the company, directly or indirectly, as a result of its activities. In this regard, the company is not operating only for its own benefit but also providing benefits to stakeholders. Second, the theory of legitimacy argues that there should be a similar perception between the real actions implemented by the company and the desired action. Alternatively, there should be a conformity with the socially developed norms, values, and beliefs of the society. Here, public legitimacy is important for the company because it could be the development strategy for the company's future.

Referring to previous explanations, it appears that there are many reasons behind the implementation of the CSR by a company. However, in its implementation, some theories have different views about stakeholders. This is attributed to the entity theory which states that companies implementing the CSR as a means to provide benefits for the welfare of the shareholders only. In contrast, the enterprise theory states that stakeholders are not limited only to shareholders but also to other stakeholders. In the enterprise theory, human beings are the center of the stakeholders so the welfare should only focus on them. And third, the Shari'ah enterprise theory

states that the stakeholders consist of God, human, and nature (Triyuwono, 2007). In the Shari'ah enterprise theory, God becomes the center of everything while human beings are only the *khalifatullah fil ardhi* with the obliged consequence to obey all the laws that have been established by God. Parker (2014) mentions that every CSR activity (philanthropic act) implemented by a company is a form of responsibility that is motivated by a strong faith and commitment to religion. The faith is the driver which focuses on accountability to God and to fellow human beings. The company believes that every activity is always conducted through God's supervision like God's commandment in the Al-Qur'an which states that: "Surely to God, there is nothing hidden in the earth and not (also) in the heaven" (QS. Ali-Imran: 5).

Subsequent to the enterprise theory, it can be said that strategic CSR is an approach whereby the CSR activity implemented by the company is synergized with the company's overall strategy as a means to gain an advantage. The advantage of implementing strategic CSR is the creation of added value for the company. According to McElhaney (2009), the concept of CSR should be embedded in the company and also reflected in the company's core values. Therefore, by linking the vision, mission, and values of the companies, a social or environmental value is created, on top of creating a business value. Nonetheless, in the implementation of CSR, not all the activities involved are in synergy with the company's strategy. This is illustrated by companies such as Ford Motor Company Foundation which carries out its CSR activities in the form of supporting breast cancer research (McElhaney, 2009). Ford's noble activity is surely not directly related to the company's strategy but the CSR activity can be seen as an effective way to build a good relationship with the customers and this can ultimately benefit the company. In the near future, such a company should no longer just focus on doing or not doing the CSR activities. Instead, it should focus on how to implement the CSR more strategically so as to create a Shari'ah added value in the form of economic welfare, mental welfare, and spiritual welfare for its stakeholders.

2.2. The Study of *Ihsan* Concept With Normative Approach

Ihsan can be interpreted as doing good or doing as many good thing as possible. The concept of *ihsan* actually refers to two things. First, *ihsan* is the worship offered to God fervently, unpretentious (*tawadhu*), and sincere as if we feel that we are connected directly to God. Second, *ihsan* in *muamalah* means providing abundant blessings and prosperity to others in the family environment, in the community environment, and in improving the quality of work. As stated in the commandment of God in Al-Quran: "... do good (to others) as Allah has done good to you, and do not do any mischiefs on the (surface) of the earth. Allah does not love those who do mischief " (QS. Al-Qasas: 77).

Basically, *ihsan* in the worship offered to God, Allah SWT is of two types: the obligatory *ihsan*, and the *sunnah ihsan* (not obligatory). The obligatory *ihsan* is someone's worship to God by complying to some requirements such as being sincere and following the guidance of the Prophet Muhammad. *Sunnah ihsan* is someone's worship to God as if he/she saw God or having a feeling that God is always watching him/her. The reward given by God Almighty to His servants for their worshipping activity is different for every person and it depends on the quality of the worship. In other words, the difference in the reward given by God for someone's worship depends on the level of *ihsan* implemented in the worship. Prophet Muhammad says: "He who intends to do good and then implements it; then God will record him in His side with ten to seven hundred times kindness, even to an inordinate number" (Muttafaqun'alaih in Abd. Al – Baqi, 2010).

The concept of *ihsan* is not only about maintaining a good relationship with God, but also about possessing good actions and behavior to fellow creatures. *Ihsan* in *muamalah*, in the family environment indicates that as human beings, we must respect and love each other, hence the saying that 'my house is my heaven' (*baiti jannati*). This can be achieved with God's permission for in a society, every member of the society has a responsibility that should be implemented in all aspects and at all levels of life. The concept of *ihsan* thus leads to the idea of optimal productivity which is gained by working and performing the duties and obligations to the best of results and the highest of quality. Prophet Muhammad says: "Verily God obliges to be *ihsan* (accomplishing something properly) in all matters" (Hadith narrated by Muslim in Abd. Al – Baqi, 2010).

Based on the above, it can be said that *ihsan* is the culmination of worship and morals that is always expected by all servants of God because *ihsan* makes people acquire the glory of God. Therefore, whoever we are and whatever we do, in God's eyes, there is no people better or more noble than the others except those who have already reached the level of *ihsan* in all aspects and values of his/her life.

2.3. The Study of *Ihsan* Concept With Theoretical Approach

In the Shari'ah enterprise theory, stakeholders are those made up of God, human beings and nature. God is the supreme stakeholder followed by human beings as stakeholders which can be further classified as direct and indirect. Direct stakeholders are parties who directly contribute in the form of financial and non-financial contributions whereas indirect stakeholders are those who have not contributed to the company. However, according to the Shari'ah concept, they have the right to obtain welfare from the company. The third group of stakeholders is those parties who contribute to the company as physically, the company is located on earth, doing its activity by utilizing the energy existing in the nature, and producing its products by utilizing natural resources. Nature too needs welfare in the form of the corporate's concern which can be performed by doing nature preservation and preventing environmental pollution.

Based on the Shari'ah enterprise theory, God is the center of everything while human beings are just *khalifatullah fil ardhi* who need to comply with all of God's laws. The Shari'ah enterprise theory is not in line with the entity theory which places human beings as the center of stakeholders such that prosperity is created merely for human beings. In reality, the enterprise theory places stakeholders on a broader view, not only as shareholders but also about putting emphasis on the welfare concept. Unlike the entity theory which focusses on profits, the enterprise theory emphasizes on the economic value added to the company whilst the Shari'ah enterprise theory emphasises on the Shari'ah value added to the company. Triyuwono (2007) states that the concept of the Shari'ah added value includes the addition of the economic, mental, and spiritual values that were acquired, processed, and distributed in a lawful manner.

In Islam, *ihsan* means one who worships God as if he/she sees God and if he/she is unable to imagine seeing God, then that person must have imagined that God views his/her actions. The implication of *ihsan* for human beings, especially for Muslims is doing good things in life. This understanding means that human beings should always feel as if he/she is being watched by the Almighty God. A person with the *ihsan* attitude will always seek to this value upon him/herself on a daily basis and when a good deed has been accomplished, it is very much done so with God in mind. Thus, if human beings already possess the *ihsan* attitude, they should have no bad intention to do bad deeds. A person who has a strong attitude of *ihsan* will always do good because he/she will always try to please God. Conversely, if a person does a deed that is not based on the attitude of *ihsan*, then, he/she tends to do something with no consideration (either kosher or not kosher) with the aim of solely achieving his/her own happiness in the world. Therefore, those who implement *ihsan* in their life will always feel close to God, will be loved by God, will get double rewards from God, will be promised heaven, and they will feel the pleasure of seeing the face of God (QS. An -Nahl: 128; QS. Al - Baqarah: 195; and QS. Yunus: 26).

Christianity also teaches about the adherence to apply *ihsan* in the lives of the people even though the concept of *ihsan* is not explicitly mentioned in Christianity as it is stated in Islam. Parker (2014, p. 636) explains about action, faith, and good works in the following manner, "Each of these philanthropist's action-based expressions of accountability was arguably motivated by a strong sense of religious belief and commitment. Thus, God is the Priority stakeholder to whom the believer relates. Self-sacrifice and responsibility for others is at the heart of this belief and sense of personal accountability", Carney (1973). Such an orientation is clearly reflected in the Biblical text as:

"Nothing in all creation is hidden from God's sight. Everything is uncovered and laid bare before the eyes of him to whom we give account (Hebrews 4:13 New International Version (NIV)". This is repeated by the Romans as,

“So then, each of us will give an account of ourselves to God. (Romans 14:17 (NIV))”.

Based on the above cited statement, it can be seen that the meaning of *ihsan* is implicitly stated in Christianity. Nonetheless, in line with the Shari’ah enterprise theory, God is still the main stakeholder. From another perspective, the concept of *ihsan* as proposed by Titisari (2014) appears to be seen from the organizational behavior theory which focusses on the concept of Organizational Citizenship Behavior (OCB). The OCB is an individual contribution which exceeds the work demands of the workplace. Here, the OCB focuses on the possession of a behaviour that includes helping others, volunteering for extra duty at work, and always obeying the rules and procedures in the workplace. The OCB if viewed from the perspective of a person's behavior at work implies that the person will voluntarily do other works including those works which are not part of his/her job description and in return, the person will not receive any rewards for doing such works. The implementation of the OCB can be seen when an employee helps his/her co-workers or superiors to do a job that is not mentioned in his/her employment contract. Referring to the previous explanation, it can be said that human beings, as social creatures, have the sense of empathy for others and the environment including the ability to harmonize with the existing values so as to improve and have a better social interaction. From Abu Ya'la Shaddad bin Aus radhiallahuanhu, the Prophet Muhammad says, "God has set a good deed (*ihsan*) over everything" (HR. Muslim in Abd. Al – Baqi, 2010).

2.4. The Study of the Concept of *Ihsan* with the Empirical Approach

According to the Shari'ah enterprise theory, God is placed as the highest one and God becomes the only goal of human life. By placing God as the supreme stakeholder, the life of the stakeholder will be guaranteed by God. Parker (2014, p. 636), in the Corporate Social Accountability Through Action: Contemporary Insights from British Industrial Pioneers book explains further:

“While Owen began as a methodist but later became a spiritualist, Cadbury was a lifetime quaker, and salt and lever were lifetime congregationalists. Their underlying Christian philosophies concerning faith, actions, and accountability offer further potential insights into their CSR actions and social accountability orientations. Their belief impelled them to focus upon their accountability to God and to their fellow human beings”.

Based on the above description, it can be said that someone’s belief can encourage him/her to focus on his/her accountability to God and to other fellow human beings. In fact, it was a Christian philosophy that underpins faith, action, and accountability into the CSR actions with the orientation linked towards social accountability. Triyuwono (2007) in "*mengangkat sing liyan*" for the formulation of Shari’ah added value reveals the story about Banawir, the producer of traditional and natural herbal medicine, who collects the ingredients for the product every day. He does this on a continuous basis even to the point where his products could not be sold out. Economically, that might not get enough income or it could even be suffering losses. But he always feels happy because his customers could be healed by consuming his products and he feels grateful that God has given him the opportunity to help others.

Based on the above story, it can be seen that the Banawir’s business provides three things for himself, i.e., money (the material thing), the feeling of altruism and pleasure as well as the presence of God. There are lots of important things in life that can give us valuable lessons such as the merging of the physical world with the psychic and spiritual worlds. In other words, there are economic added value (financial form), mental added value (sense of altruism and pleasure), and spiritual added value (feeling the God's presence). However, to be stated as a Shari’ah added value, we should consider how the added value is acquired, processed, and distributed in a lawful manner.

2.5. CSR Implementation Based on *Ihsan* Concept in Achieving Shari’ah Added Value

The orientation of the CSR and its implementation is widely used so as to achieve the respective company's goals such as gaining maximum profit, building the corporate image, improving customer loyalty, and also reducing conflicts between the company and its social environment. However, the businessman (or the company) is expected to implement a transparent business activity which includes being honest, provide optimum services to the related parties and doing good deeds.

The CSR is normally implemented by a company because of its awareness of the importance of CSR activities as a form of corporate concern to their stakeholders who have been supporting the company's success. The company's CSR activity is expected to provide benefits to stakeholders including the society so that they will have the sense of belonging to the company and this in return will also maintain the company's existence. In that regard, the CSR activities implemented by the company should also consider the needs of the society and the sustainability of the company to create a balance between the company and its stakeholders. The implementation of the CSR programs must thus be sustainable and in accordance with the needs of the society so as to be able to actualize corporate social responsibilities to the community and the environment.

The CSR activities of the company could be related or unrelated to its core business. Usually, the CSR activities associated with the core business have to consider the social and environmental impacts whilst in the process of decision making. This process tends to be comprehensively integrated with the company's operations. Meanwhile, the CSR activities which are unrelated to the core business can be performed as charity projects. In Indonesia, the rule relating to CSR is already described in the Corporate Act of No. 40/2007, article 74. Here, the company's CSR activity is an obligation to protect and to contribute to the community where the company is located. CSR is the company's commitment to act ethically and to improve the welfare of its stakeholders. In tracing this to Islam, it is hereby asserted that basically, Islam recommends any individual or group (company) to do good deeds and prevent themselves from doing bad deeds as the commandment of God in Al-Quran says: "And let some of you exclaiming to virtue, telling to do good deeds, and preventing you from doing wrong; they are the lucky ones" (QS, Ali Imran: 104).

In addition, whilst doing daily activities, a person should also be responsible to God by getting blessings from God. The implementation of CSR in Islam should consider the elements of justice as the differentiator between CSR in the Islamic perspective and the universal perspective of CSR. This is stated in the commandment of God in Al-Quran: "And Syu'aib said: O my people, you should give the fair measurements and weights of your business and daily activities, do not occupy other people's rights, and do not do any wickedness on earth by making mischief" (QS. Hud: 85). Thus, CSR in Islam should be based on the justice concept, i.e., the balance of rights and obligations.

The implementation of CSR based on the concept of *ihsan* can be achieved when individuals and groups contribute to society with the intention of worshipping God and aiming for the blessings of God. The commandment of God in Al-Quran states that: "... and do (good deeds) for yourselves and be godly to God, and know that you will finally meet Him" (QS. Al-Baqarah: 223). Thus, implementing the company's CSR activities based on the element of *ihsan* will underlie all the process with good intentions and good behavior which then leads to striving to do the best for stakeholders. The advantage of the concept of *ihsan* in CSR should fulfill the beneficial elements that provide the benefits consisting of economic welfare, mental welfare, and spiritual welfare or what is known as Shari'ah added value for the welfare of the stakeholders.

3. Conclusion

The implementation of a company's CSR should not only be performed with the intention of achieving the company's goal only but also as a manifestation of the company's concern to their stakeholders that have been supporting their success all this time. Different theories have different views about stakeholders, for example, the entity theory states that the CSR activity aims to provide welfare to shareholders while the enterprise theory, although holding a wider view about stakeholders, places human beings as the center of stakeholders. In comparison, the Shari'ah enterprise theory places God as the center of stakeholders. Thus, in carrying out any CSR activities, the company's intention is always based on and motivated by its faith, not only to create

social welfare but also as a form of responsibility to God. Therefore, every company implementing CSR activities should be responsible first to God by aiming to gain His blessings. If the company implements the CSR for the purpose of providing social welfare to its stakeholders with the intention of worshipping to God in order to gain His blessings, then it is the implementation of a CSR that is based on the concept of *ihsan*. Implementing the CSR with the concept of *ihsan* is beneficial to all as all processes are based on good intentions to do something good and this inadvertently, will give the company a Shari'ah added value which consists of economic, mental, and spiritual welfares. All in all, the concept of *ihsan* can be expected to promote a better implementation of CSR in companies. Hence, CSR is not only to improve the reputation of the company but also as a worship to God when the concept of *ihsan* is implemented.

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