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The Influence of Spiritual Values on Work Motivation and The Quality of Financial Information on Islamic Financial Institutions in Makassar Indonesia
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AMINULLAH: REVEALING THE SPIRITUAL VALUES IN SHARIA TRANSACTION

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Abstract

Purpose

The purpose of this study is to reveal the spiritual values in sharia transaction. The study was conducted using spiritual paradigm which refers to the Koran and As-Sunnah.

Design/methodology/approach

Employing qualitative approach, the researchers adopted Aminullah perspective in constructing ontology, epistemology, and the research methodology. Aminullah's perspective is constructed from three human characteristics namely Khalifatullah, Abdullah, and Abdurrahman which refer to the Koran. The data were obtained from an Islamic Banking Bank in Yogyakarta.

Finding

Using dialectic transcendental methode, this study revealed that three spiritual values that should be recognized in sharia transactions are the value of trust, the value of justice, and the value of honesty. The three spiritual values in Islamic teaching are amanah (trust value), sharia (justice value), and moral (honesty value).

Research limitation/implication

Aminullah perspective may be different from the perspective of other researchers in seeing the reality of sharia transactions, so that the research can find different elements.

Originality/value

Research has revealed that sharia transactions require an intact perspective to see the reality of sharia transactions in assessing compliance with Islamic principles that include material and spiritual.

Keywords: deconstruction, Aminullah, reality, sharia transaction, contract, sharia principles.

Paper type Research paper

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THE INFLUENCE OF INSTITUTIONAL CONTROL AND SPIRITUAL VALUE ON THE PERCEIVED FRAUD IN ACCOUNTING INSTITUTIONS

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Abstract

This study aimed to examine the influence of institutional control and spiritual values on the perceived fraud in accounting institutions. The research findings indicate that institutional control and spiritual values are positively associated with the perceived fraud in accounting institutions.

Data collection was conducted through questionnaires distributed to accounting professionals in several accounting institutions.

This study contributes to the understanding of the role of institutional control and spiritual values in reducing perceived fraud in accounting institutions.

Keywords: institutional control, spiritual values, perceived fraud.