DOI : https://doi.org/10.35137/jabk.v12i2.318
Ivahzada Marella Edgina, Abdul Hamid. : 150 - 162

Jurnal Akuntansi dan Bisnis Krisnadwipayana
Volume 12 Nomor 2 (Mei – Agustus) 2025
Printed ISSN : 2406-7415
Electronic ISSN : 2655-9919

NAVIGATING ACCOUNTABILITY AND SUSTAINABILITY IN ACCOUNTING THROUGH THE LENS OF ISLAMIC ETHICS

Ivahzada Marella Edgina[1*], Abdul Hamid[2]

Departemen Akuntansi, Universitas Islam Negeri Syarif Hidayatullah, Indonesia

[*]email correspondence: ivahzada99@gmail.com

Submited : 2 July 2025, Review : 22 July 2025, Publish :20 August 2025

ABSTRACT

Islamic ethics significantly influences the decision-making processes of accountants, promoting principles of integrity, accountability, and sustainability within financial reporting. This research investigates the importance of Islamic ethical tenets, such as Adl (justice), Sidq (honesty), Amanah (responsibility), and Taqwa (piety), in guiding the professional behavior of accountants. Through a systematic literature review, the study evaluates findings from Scopus-indexed journals and various academic sources to explore the interplay between Islamic ethics, sustainability, and accountability. It highlights prevalent ethical challenges in the accounting field, including financial statement manipulation, insider trading, and conflicts of interest, while also assessing how Islamic ethics can provide solutions to these issues. The results indicate that the integration of Islamic ethics into accounting practices fosters transparency, enhances public trust, and contributes to the sustainability of businesses over the long term. This research underscores the necessity of embedding Islamic ethical principles within accounting regulations, educational frameworks, and professional standards. Additionally, it advocates for further empirical investigations to evaluate the tangible effects of Islamic ethics on corporate governance and financial stability.

Keywords : *Islamic ethics; accounting profession; decision-making; sustainability; accountability; ethical dilemmas; financial reporting.*

INTRODUCTION

The accounting profession plays a vital role in providing financial information essential for various stakeholders in the decision-making process. The quality and reliability of accounting information are primary factors that facilitate accurate decision-making for investors, managers, and other interested parties (Daniela, 2012; Rotaru dkk., 2022; Vokshi, N., & Krasniqi, F & Krasniqi, 2017). Accountants who have completed their training and obtained certification are expected to exhibit professional behaviour that aligns with ethical standards in the execution of their duties. As the primary managers of organizational resources, accountants hold the responsibility of ensuring that the financial information presented is accurate, transparent, and reliable.

Despite these expectations, real-world practice has revealed numerous instances where accountants fail to uphold their ethical duties, engaging in manipulative financial activities. Such unethical

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practices include concealing transactions, altering financial records, deleting documents, and artificially inflating prices. These actions are often aimed at enhancing the appearance of financial reports so that management can achieve a more favourable performance assessment. The accounting scandals that have emerged over the past two decades, including cases involving Waste Management Inc., Enron, WorldCom, Tyco, HealthSouth, Freddie Mac, American International Group, Lehman Brothers, Bernie Madoff, Satyam, and more recently, Toshiba, further underscore the significance of ethical issues within the accounting profession (Agrawal & Cooper, 2015; Gunz & Thorne, 2017; VOINEA, 2015).

These scandals highlight the need for a robust ethical framework in accounting. The complexity of the profession requires adherence to ethical principles to safeguard financial integrity and public trust. While numerous studies have explored the importance of ethics in accounting, there remains a gap in understanding how the integration of Islamic ethics impacts contemporary accounting practices, particularly in Muslim-majority countries. This study aims to address that gap by examining how principles such as Adl (justice), Sidq (honesty), Amanah (responsibility), and Taqwa (piety) can guide accountants in navigating ethical challenges within the profession. As such, the accounting profession demands not only strong technical skills but also a deep understanding of professional ethics and social responsibility (Rahman, 2003). Professional ethics are crucial in maintaining public trust and the credibility of financial data, with accountants serving as guardians of integrity and transparency in financial reporting. They rely on these ethical principles to inform their decision-making processes (Jejeniwa & Mhlongo, 2024; Kiradoo, 2020; Zhang, 2024).

While previous research has largely focused on the theoretical aspects of Islamic ethics, there is limited empirical evidence on how these principles are applied in the accounting profession, especially in terms of financial transparency, accountability, and sustainability. This study aims to bridge that gap, offering insights into how Islamic ethics can provide practical solutions to ethical dilemmas faced by accountants. Furthermore, this research underscores the importance of incorporating these values into regulations, educational frameworks, and professional standards, thereby ensuring long-term sustainability and accountability in accounting practices.

Given the essential role of ethics in sustaining financial credibility, exploring frameworks like Islamic ethics becomes crucial, particularly in Indonesia, where the majority adheres to Islamic principles. Accountants are expected to possess not only technical competencies but also to integrate moral values into their professional practices. Islamic ethics can serve as a framework to ensure the integrity of financial reports and to avert fraudulent activities that could adversely affect various stakeholders. A robust ethical foundation, rooted in principles of morality and integrity, plays a significant role in preventing fraud within the Islamic banking sector (Gunawan dkk., 2023).

Despite the recognized importance of Islamic ethics in promoting financial integrity, empirical research on its practical application in accounting remains insufficient. Few studies have examined how these ethical principles manifest in real-world accounting practices, particularly in modern settings. For example, studies on Islamic banks, such as those conducted at Bank Muamalat Indonesia and Maybank Islamic in Malaysia, show that Islamic ethics—such as Amanah (trustworthiness) and Sidq (honesty)—have been successfully *integrated into operational frameworks, leading to greater transparency and reducing financial manipulation. This study seeks to fill the gap in existing literature by exploring the impact of Islamic ethical principles on accounting practices, focusing on Islamic financial institutions in Muslim-majority countries like Indonesia and Malaysia. The scarcity of empirical studies linking Islamic ethics to the quality of financial reporting and corporate stability further underscores the need for further exploration in this area.*

For example, a study by El-Halaby et al. (2020) demonstrated that Islamic ethics, as embodied in the AAOIFI standards, significantly reduced profit manipulation within Islamic banks. Banks adhering to these standards were found to engage in less earnings management compared to non-compliant banks. This empirical evidence highlights the positive impact of Islamic ethical frameworks on improving financial reporting quality and enhancing transparency.

Similarly, research by Gunawan et al. (2023) in Indonesian Islamic banks revealed that the integration of Islamic values such as Amanah (trust) and Adl (justice) within organizational culture helps in preventing fraudulent activities and ensuring stronger internal controls. The study found that Islamic financial institutions with a firm ethical foundation demonstrated higher levels of accountability and reliability in their financial practices. These empirical examples underscore the potential of Islamic ethics to mitigate ethical dilemmas in accounting while fostering transparency and accountability in financial decision-making.

Stakeholder theory, as articulated by Freeman (Freeman, 1984), asserts that organizations should take into account the interests of all stakeholders rather than focusing solely on shareholders. This perspective is congruent with Islamic ethical principles, which underscore the importance of justice (Adl), integrity (Sidq), and trust (Amanah) in financial practices. From an Islamic viewpoint, businesses bear a moral duty to engage in transparent and ethical operations, promoting equity for all stakeholders, including employees, consumers, and the wider community (Dusuki & Abdullah, 2007). The integration of stakeholder theory within an Islamic ethical context compels accountants to emphasize ethical obligations over the singular pursuit of profit, thereby fostering sustainability and accountability.

Trevino's (Trevino, 1986) The ethical decision-making model has been revised to build upon Rest's original framework by integrating individual, organizational, and situational elements that influence ethical conduct. This enhanced model encompasses essential aspects such as moral awareness, cognitive moral development, ethical climate, and organizational culture, rendering it particularly relevant to modern accounting ethics. When this model is aligned with Islamic ethics, where Taqwa (God-consciousness) acts as a fundamental guiding principle, it significantly improves the ethical decision-making process. The principles of Islamic ethics encourage accountants to maintain accountability to both God (Allah) and society, which in turn mitigates unethical practices such as fraud and misrepresentation. By embedding this ethical decision-making model within an Islamic context, accountants are better equipped to address ethical challenges with a robust moral framework, thereby upholding integrity in financial reporting.

Comparison Between Western Ethics and Islamic Ethics in Accounting

Islamic ethics and Western ethics approach ethical decision-making from fundamentally different perspectives, particularly in the context of accounting practices. Western ethics, often rooted in secular humanism and utilitarianism, *primarily focuses on the principles of individual rights, justice, and the greatest good for the greatest number. In accounting, this translates to an emphasis on fairness, transparency, and adherence to legal standards, with a primary concern for compliance with financial regulations such as GAAP (Generally Accepted Accounting Principles) or IFRS (International Financial Reporting Standards). The ethical decision-making process in Western accounting is thus largely driven by external regulations and the goal of maximizing shareholder value while ensuring compliance with professional standards.*

In contrast, Islamic ethics integrates moral values derived from religious teachings, specifically the principles outlined in the Qur'an and Hadith. Key Islamic ethical tenets such as Adl (justice), Sidq (honesty), Amanah (trustworthiness), and Taqwa (piety) form the foundation of decision-making in accounting, which not only addresses the financial accuracy and transparency of reports but also considers the moral and social implications of financial actions. For instance, in Islamic accounting, financial transactions are not only assessed for fairness and truthfulness but also for their alignment with the ethical and social responsibilities to both society and God (Allah). This emphasis on moral duty extends beyond the immediate financial interests of shareholders to include broader concerns about environmental sustainability, social welfare, and community well-being.

While Western ethics often prioritize the profit-driven goals of the organization, Islamic ethics in accounting emphasizes social justice and accountability to God, ensuring that accountants adhere to ethical practices that align with the welfare of all stakeholders, not just investors. Additionally, Islamic ethics strictly prohibits Riba (interest) and encourages ethical investment practices, fundamentally differing from Western financial systems that may allow interest as part of financial transactions. This distinction in approach between Western and Islamic ethics highlights the fundamental differences in how ethical principles are applied in accounting practices, particularly when it comes to balancing financial interests with social and moral responsibilities.

METHOD

This study employs a literature review approach, which encompasses the collection and analysis of academic literature from Scopus-indexed journals, scholarly books, and Islamic accounting ethical standards such as AAOIFI. The analytical method utilized is content analysis, aimed at identifying key concepts related to Islamic accounting ethics and their implications for contemporary accounting practices. The criteria for selecting literature include relevance to the topic, source credibility, and the influence of prior research on the evolution of Islamic ethics within the field of accounting.

The initial step in the literature review involved defining clear inclusion and exclusion criteria to determine the relevance of studies included in the analysis. The articles selected were required to meet the following criteria: (1) publication in peer-reviewed journals indexed in Scopus, (2) a focus on the intersection of Islamic ethics and accounting, sustainability, or corporate governance, and (3) publication within the last decade to ensure the relevance of findings. Articles were excluded if they did not meet these criteria or if they focused primarily on Western ethical frameworks without integrating Islamic ethical perspectives.

Once the relevant studies were identified, the content was coded based on key thematic areas such as Adl (justice), Sidq (honesty), Amanah (trustworthiness),

Jurnal Akuntansi dan Bisnis Krisnadwipayana
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and Taqwa (piety), which are central to Islamic ethics in accounting. A thematic analysis approach was employed to classify the literature into themes, identifying recurring patterns, key findings, and research gaps. Each article was carefully reviewed to extract pertinent data and categorized accordingly.

RESULTS AND DISCUSSION

The Concept of Islamic Ethics in the Accounting Profession

Islamic ethics in accounting provides a moral foundation rooted in Islamic law and principles, highlighting the importance of justice, integrity, and accountability in the realm of financial reporting (Lewis, 2001; Putra & Sari, 2019; Wahyuni-Td dkk., 2018). This ethical framework highlights the importance of values alongside the spiritual convictions that emerge from the teachings of the Quran and individual conscience.

Fundamental Principles in Islamic Accounting.:

1. *Justice and Balance (Adl): This principle underscores the significance of fairness and equilibrium in all financial transactions, ensuring that all parties are treated justly (A'yuni & Wahyudi, 2024; Hassan & Mollah, 2018).*
2. *Honesty and Truthfulness (Siddiq): Financial reporting must be conducted with integrity and accuracy, accurately reflecting the true financial condition without any manipulation (A'yuni & Wahyudi, 2024; Jabbar dkk., 2018).*
3. *Accountability (Trust): Accountants must uphold the trust placed in them by acting responsibly and reliably (Jabbar dkk., 2018; Wahyuni-Td dkk., 2018).*
4. *Transparency and Accountability: All transactions must be documented and reported transparently, enabling all stakeholders to clearly understand and assess financial information (Handoko & Huda, 2018; Lewis, 2001).*
5. *The prohibition of interest (Riba) in Islam significantly influences the management of capital and investments within Islamic accounting practices (Gambling & Karim, 1993).*

Islamic ethics in accounting, as adopted by AAOIFI, underscores principles such as taqwa (piety), tawakal (trust in God), amanah (trustworthiness), sidiq (honesty), quwwah (strength), and tawasi bil haq (mutual advising in truth) (Haitam dkk., 2021). These principles are rooted in religious values and aim to provide solutions and guidance in addressing contemporary issues through the application of Islamic law (Haitam & Ardiansyah, 2022).

International accounting ethics standards, as established by the International Federation of Accountants (IFAC) and the International Accounting Institute (IAI), prioritize key principles including professionalism, integrity, objectivity, and confidentiality. These standards are designed to guarantee that accountant's function consistently and reliably within a wider global framework.

Comparison and Challenges

a. *Islamic ethics place a greater emphasis on religious and moral values, whereas international standards focus more on professionalism and adherence to regulations (Haitam & Ardiansyah, 2022).*
b. *Research indicates that despite the adoption of AAOIFI standards, the ethical disclosure practices in Islamic banks remain inadequate, and there is no evidence to suggest that the implementation of these standards has significantly enhanced ethical disclosure (Gadhoum dkk., 2022).*
c. *In Indonesia, the adoption of the AAOIFI code of ethics necessitates careful consideration of both urf am (general*

customs) and urf khas (specific customs) to ensure its relevance and utility within the local context (Haitam dkk., 2021)

The legal foundation of Islamic ethics within the realms of business and accounting

a. *The Qur'an serves as the primary source of Islamic law. It encompasses numerous verses that emphasize the principles of honesty (Sidq), justice (Adl), and accountability (Amanah) in business transactions and financial reporting. For instance, in QS. Al-Baqarah: 282, Allah commands the recording of transactions with honesty and clarity.*
b. *The Hadiths of the Prophet Muhammad ﷺ offer guidance on moral and ethical conduct in business and accounting. For instance, the Prophet ﷺ stated, "The honest and trustworthy merchant will be in the company of the prophets, the righteous, and the martyrs in the hereafter." (HR. Tirmidzi). This underscores the significance of integrity within the accounting profession.*
c. *Fatwa of Scholars – In contemporary practice, fatwas issued by institutions such as the Sharia Council.*
d. *The National Sharia Council (DSN-MUI) and the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) provide specific guidelines concerning Sharia accounting standards, including financial reporting and transparency within Islamic financial institutions.*

The Decision-Making of Accountants from the Islamic Ethical Perspective

The influence of ethical principles in accounting decision-making extends beyond mere compliance with regulations; it also embodies the moral values upheld by accountants. In the context of Islamic accounting, principles such as Amanah, Adl, Sidq, and Taqwa serve as fundamental foundations for maintaining the integrity and accountability of financial reports. This assertion is corroborated by various case studies that illustrate how the integration of Islamic values in the preparation of financial statements and Sharia audits can enhance stakeholder trust.

In comparison to conventional accounting systems, there are significant differences in the approaches employed. Islamic accounting systems do not solely concentrate on compliance with international accounting standards such as IFRS and GAAP; they also emphasize moral considerations and social responsibility. Consequently, accountants adhering to Islamic ethics tend to exercise greater caution in their decision-making processes, ensuring that their actions impact not only financial aspects but also align with principles of justice and societal welfare.

Ethical Dilemmas in the Accounting Profession and Islamic Solutions.

The accounting profession frequently encounters complex ethical dilemmas, particularly concerning integrity, transparency, and professional responsibility. Such dilemmas may arise from pressures to manipulate financial statements for the benefit of a company or client, potentially undermining public trust in the profession (Yulita, 2024; Zhang, 2024).

A lack of understanding and preparedness in addressing ethical dilemmas can exacerbate the complexities involved in decision-making within the field of accounting. Internal factors such as moral intensity, honesty, and the personal character of an accountant frequently conflict with external pressures, which include organizational culture, the ethical climate of the company, and an educational system that inadequately emphasizes the significance of ethics in accounting practices (Caniago dkk., 2023; Dwiputra & Mustikasari, 2021).

In this context, the role of education is of paramount importance. An accounting curriculum that insufficiently emphasizes ethical aspects may result in accountants lacking a robust moral foundation when confronted with situations rife with conflicts of interest. This issue is exacerbated by a work environment that does not support the application of ethical values, thereby increasing the likelihood of deviations in accounting practices. Consequently, there is a pressing need for more serious efforts to integrate ethics education into the curriculum and to foster an organizational culture centered on integrity and professional responsibility (Amalia & Srimaya, 2022; Gassama dkk., 2021).

Islamic Ethical Solutions

To address the ethical challenges in the field of accounting, an approach grounded in Islamic ethics can serve as a comprehensive and practical solution. Islamic work ethics emphasize that every action should be motivated by sincere intentions aimed at attaining the pleasure of Allah. Consequently, accountants are encouraged to focus not only on the final outcomes but also on the processes that align with moral principles and justice (Caniago dkk., 2023). This approach can be broadly applied to enhance ethical awareness in accounting practices.

Furthermore, the integration of Islamic ethics into accounting education plays a crucial role in shaping accountants who are more responsible and capable of confronting external pressures that may lead to unethical behaviour. By emphasizing Islamic values in their education, accountants will become more aware of the consequences of their decisions, both for individuals and for society as a whole (Amalia & Srimaya, 2022; Gassama dkk., 2021).

The subsequent application of the principles of muamalah fiqh, such as the significance of good intentions and the priority of avoiding harm to others, can serve as a guideline for ethical decision-making (Zulmairoh dkk., 2023). This principle not only aids accountants in maintaining professional integrity but also guarantees that the financial reports produced reflect honesty and transparency. Consequently, solutions grounded in Islamic ethics can provide a solid foundation for establishing accounting practices that are more principled and accountable.

Islamic ethics, sustainability, and accountability in accounting

The implementation of accounting standards based on Sharia principles tends to reduce the level of data manipulation and other unethical practices. The standards established by the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) have demonstrated effectiveness in diminishing profit manipulation within Islamic banking institutions that adopt them, whether on a mandatory or voluntary basis (El-Halaby dkk., 2020).

The implementation of accounting standards established by the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) has significantly influenced the transparency and integrity of financial reporting within the banking sector and businesses operating under Sharia principles. By emphasizing Islamic values in the processes of financial recording and reporting, these standards are designed to ensure that all transactions are conducted fairly, transparently, and in accordance with Sharia law. A primary advantage of adopting AAOIFI standards is the reduction in profit manipulation practices. Research indicates that Islamic banks adhering to AAOIFI standards tend to engage in less profit manipulation compared to those that do not comply with these standards (El-

Halaby dkk., 2020). This phenomenon is particularly evident in countries that mandate the implementation of AAOIFI standards as the primary regulation within the Islamic financial system. The existence of clear guidelines regarding revenue recognition and expense allocation restricts accountants' ability to engage in earnings manipulation, thereby enhancing the reliability of financial information and mitigating the risk of misleading financial statements.

Adherence to Sharia principles serves not only to mitigate profit manipulation but also plays a crucial role in enhancing the quality of financial reporting. This is attributed to the emphasis placed by AAOIFI standards on values such as honesty, transparency, and accountability within the financial recording process. A notable indicator of the improvement in financial reporting quality is the reduction in discretionary accruals and audit aggressiveness, which are frequently employed to obscure the true financial performance (Can, 2021). The reduction of such practices allows financial statements to more accurately reflect the financial condition of the company, thereby enhancing the trust of investors and stakeholders in firms that adhere to Islamic accounting standards.

The principles of ethics in Islam play a crucial role in promoting sustainable practices within the realms of business and accounting. This is evident in the emphasis placed on social, environmental, and economic responsibilities that are balanced. These teachings are derived from the Quran and Hadith, which highlight the significance of maintaining ecological balance and acting ethically in all facets of life.

The Principles of Islamic Ethics in Sustainability

In Islam, there is a significant emphasis on the importance of environmental stewardship as a fundamental obligation of humanity towards Allah subḥānahu wataʿālā, the Creator. This principle advocates for the prudent management of natural resources and rejects practices of wastefulness and excessive exploitation (Gulzar dkk., 2021; Kamla dkk., 2006; Rizk, 2014).

The principle of social responsibility in Islam encourages business entities to contribute to the welfare of society. This encompasses the implementation of fair and ethical business practices, along with a focus on the social and economic well-being of the community (Franzoni & Ait Allali, 2018; Gillian, 1999).

Islamic finance, grounded in principles that prohibit usury (interest) and promote ethical investment, plays a significant role in fostering sustainable business practices. This encompasses the development of an Islamic corporate governance framework that incorporates sustainability performance within Islamic financial institutions (A. Jan dkk., 2019; A. A. Jan dkk., 2021; Raimi dkk., 2025).

Implementation in Business and Accounting

Corporate governance based on Islamic principles plays a vital role in enhancing sustainable performance by ensuring that all business practices align with Sharia teachings. This encompasses the role of the Sharia board and an ownership structure that promotes ethical and responsible decision-making (A. Jan dkk., 2019; A. A. Jan dkk., 2021).

The principles of Islam advocate for the implementation of accounting practices that take into account environmental impacts, which are frequently overlooked in conventional accounting methods. This underscores the significance of transparent and accountable reporting concerning the environmental effects produced (Kamla dkk., 2006; Rizk, 2014).

The implications of the application of Islamic ethics.

The implementation of Islamic work ethics within an organization has the potential to enhance both the performance and efficiency of employees. This ethical framework serves not only as a guide for ethical behaviour but also contributes to improved work outcomes (Melati dkk., 2017). The implementation of Islamic ethical principles in corporate management can enhance accountability, transparency, fairness, and the well-being of all stakeholders. This aspect is crucial for fostering trust and ensuring that ethical conduct is maintained within the organizational environment (Liestyowati, 2024).

The assessment of the alignment between business activities and Islamic business ethics can reinforce the organization's identity and illustrate the extent to which Islamic principles have been integrated into its operations (Nugraheni dkk., 2024). The work ethic in Islam can also influence risk management, particularly when it is integrated with employee characteristics and effective leadership. (Muhammad dkk., 2024).

Recommendations for Enhancing Implementation

a. *A Well-Structured Implementation Strategy: Organizations must formulate an efficient management strategy to promote the application of Islamic work ethics. This involves identifying the elements that contribute to the successful implementation of these principles (Melati dkk., 2017).*
b. *Continuous Training and Education: Offering ongoing training and education for employees regarding the principles of Islamic ethics and their application in daily activities (Solong dkk., 2024).*
c. *The incorporation of Islamic ethics within accounting education. The field of accounting education must emphasize the significance of moral development among students by incorporating Islamic ethical principles into the curriculum. The objective of this approach is to produce accounting graduates who are not only technically proficient but also possess a strong sense of integrity (Ahmad dkk., 2017; Gassama dkk., 2021). By instilling Islamic ethical values, accounting education can play a significant role in addressing the ethical challenges encountered within the accounting profession (Gassama dkk., 2021; Yunanda & Majid, 2011).*
d. *Inspirational Leadership: Leaders must possess the ability to motivate and encourage employees to align their work with Islamic ethical values, such as justice and the pursuit of lawful income (Muhammad dkk., 2024).*
e. *Measurement and Evaluation: Developing a framework to assess and evaluate the implementation of Islamic ethics within organizations to ensure alignment with Islamic principles (Nugraheni dkk., 2024).*

CONCLUSION

This study emphasizes the significance of implementing Islamic ethics in the decision-making processes of accountants as a crucial factor in enhancing sustainability and accountability within accounting practices. By adhering to Islamic principles, accountants can ensure that the financial reports produced are more transparent, accountable, and free from manipulation for personal or corporate gain.

While the application of Islamic ethics promotes public trust in the accounting profession and contributes to business sustainability, challenges remain in fully integrating these ethical principles into accounting practices. One of the

Jurnal Akuntansi dan Bisnis Krisnadwipayana
Volume 12 Nomor 2 (Mei – Agustus) 2025
Printed ISSN : 2406-7415
Electronic ISSN : 2655-9919

primary obstacles is the insufficient alignment of regulatory frameworks in many countries with Islamic ethical guidelines. Additionally, the varying interpretations of Islamic ethics in different regions complicate its uniform application in the accounting profession.

In comparison with international standards such as IFRS and GAAP, Islamic ethics offers a more holistic approach by considering not only financial transparency and accuracy but also the social and moral responsibilities of accountants. Islamic principles such as Adl (justice), Sidq (honesty), Amanah (trustworthiness), and Taqwa (piety) provide a strong ethical foundation that ensures financial decision-making serves the broader interests of society, rather than just focusing on profit maximization.

The empirical evidence from studies like those of El-Halaby et al. (2020) and Gunawan et al. (2023) highlights the positive impact of Islamic ethics on improving financial reporting, reducing profit manipulation, and preventing unethical practices within the accounting profession. These findings reinforce the need for further empirical research to assess the tangible benefits of integrating Islamic ethics into contemporary accounting systems.

Consequently, there is a pressing need for further efforts to integrate Islamic ethical values into accounting regulations, educational frameworks, and professional standards. Strengthening ethics education in accounting curricula and developing more supportive regulatory frameworks will be essential in addressing the challenges of implementing Islamic ethics and ensuring its effective application in the global accounting environment.

However, this study has some limitations. The research predominantly relies on existing literature and theoretical perspectives, with limited empirical data to support the practical impact of Islamic ethics in accounting. Further research is needed to explore real-world case studies, particularly within industries or regions where Islamic accounting principles are more widely adopted, to assess their tangible effects on financial reporting and corporate governance. Additionally, the study focuses on the integration of Islamic ethics within the accounting profession but does not explore its implications for other sectors or global organizations. Future studies could expand this research to include cross-sector applications of Islamic ethics and examine its role in global financial regulation.

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