

## IMPLEMENTING SHARIA ACCOUNTING PRINCIPLES IN THE PUBLIC SECTOR: A SYSTEMATIC LITERATURE REVIEW OF CHALLENGES AND OPPORTUNITIES

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### ABSTRACT

*This study aims to systematically examine the challenges and opportunities in implementing Sharia accounting principles within the public sector. Using a Systematic Literature Review (SLR) approach, it analyzes scholarly publications addressing practices, barriers, and the potential of Sharia accounting adoption in government institutions. The findings indicate that research remains largely concentrated on religious nonprofit entities, while implementation in formal public institutions—such as local governments, ministries, and state-owned enterprises—remains limited. Key obstacles include low levels of understanding among personnel, insufficient regulatory frameworks, and the absence of Sharia-based accounting standards for the public sector. Yet, integrating Sharia principles can enhance both vertical and horizontal accountability and foster ethical public governance. Therefore, regulatory development, human resource training, and institutional strengthening are crucial for achieving effective and sustainable implementation.*

### ABSTRAK

Penelitian ini bertujuan untuk mengkaji secara sistematis tantangan dan peluang dalam penerapan prinsip akuntansi syariah di sektor publik. Dengan menggunakan pendekatan Systematic Literature Review (SLR), studi ini menganalisis berbagai publikasi ilmiah yang membahas praktik, hambatan, dan potensi implementasi akuntansi syariah dalam konteks lembaga pemerintah. Hasil kajian menunjukkan bahwa fokus penelitian masih didominasi oleh entitas sosial keagamaan, sedangkan penerapan di institusi publik seperti pemerintah daerah, kementerian, dan BUMN masih terbatas. Kendala utama yang ditemukan meliputi rendahnya pemahaman sumber daya manusia, kurangnya regulasi yang mendukung, serta belum tersedianya standar akuntansi syariah untuk sektor publik. Padahal, integrasi

	prinsip syariah dapat meningkatkan akuntabilitas vertikal dan horizontal serta memperkuat tata kelola yang beretika. Oleh karena itu, diperlukan pengembangan regulasi, pelatihan SDM, dan penguatan kelembagaan untuk mendorong implementasi yang efektif dan berkelanjutan.
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## INTRODUCTION

The application of Islamic accounting in the public sector is gaining increasing attention, especially in countries with a Muslim majority population such as Indonesia. The demand for transparency, accountability, and compliance with *sharia* principles in public financial management has led to the urgency of integrating Islamic values into public accounting practices (Hadi, 2018). Islamic accounting offers a normative framework based on Islamic ethics and jurisprudence, promoting justice, transparency, and social responsibility through financial reporting mechanisms that avoid *riba* (usury), *gharar* (uncertainty), and *haram* (prohibited) elements.

Although the discourse around Islamic accounting has developed significantly within the private sector, especially Islamic financial institutions, the implementation within public sector institutions remains limited. This presents a critical theoretical gap, particularly in understanding how sharia-compliant accounting standards can be practically and systematically applied within the structure of government institutions and public service agencies (Hadi, 2018).

Previous studies have highlighted the relevance of Islamic accounting in non-profit entities such as mosques and zakat management institutions (Mira & Nurinaya, 2022), as well as the role of public sector accounting in improving the quality of financial reporting and accountability in government institutions (Warliana et al., 2023). However, the implementation of Islamic accounting in the public sector continues to face challenges, particularly regarding human resource competencies and the adaptation to digital environments in a sharia-compliant manner (Rahmawati & Heliana, 2022; Biduri & Rachman, 2023).

Furthermore, public sector accounting plays a central role in ensuring accountability and transparency in the use of public funds. The integration of Islamic principles is expected to enhance public trust in government financial reports and improve institutional performance (Rosyidah, 2023; Wiyana et al., 2023). Islamic accounting also has the potential to add moral and ethical dimensions to financial performance assessments, which conventional public accounting systems may lack (Rahmawati & Heliana, 2022).

This study provides a novel contribution by systematically reviewing academic literature on the application of Islamic accounting in the public sector. While individual empirical studies have been conducted, few have adopted a Systematic Literature Review (SLR) approach to comprehensively assess trends, challenges, and theoretical developments in this area.

The purpose of this study is to systematically explore the existing body of literature on the application of Islamic accounting in the public sector. It aims to identify prevailing themes, challenges, and research gaps by using a structured review methodology. This research also seeks to classify how Islamic accounting standards have been implemented across various public sector entities and evaluate their impact on accountability, transparency, and institutional performance. Ultimately, this study intends to offer theoretical and practical insights that can inform future research, policy development, and capacity-building initiatives for implementing sharia-compliant accounting in public governance systems.

## **Theoretical Framework**

### **Theory of Sharia Accounting**

Sharia accounting is a system rooted in Islamic principles derived from the Qur'an, Hadith, Ijma' (consensus), and Qiyas (analogy). It is not merely a technical tool for recording economic transactions but serves as an instrument of moral and social governance. The core values of sharia accounting emphasize justice, truthfulness, transparency, and social accountability in financial reporting (Hadi, 2018). A key distinction between sharia and conventional accounting lies in its prohibition of *riba* (interest), *gharar* (uncertainty), and *maysir* (speculation), along with its obligation to ensure that all financial transactions are lawful (halal) and beneficial to society. Therefore, sharia accounting functions as both a financial reporting mechanism and an ethical-spiritual control system (Karim, 2001).

### **Public Sector Accounting Theory**

Public sector accounting focuses on the management, reporting, and accountability of financial resources in government institutions or public organizations. Its primary objective is to promote transparency and accountability in the use of public funds, thereby increasing public trust in governmental entities (Mardiasmo, 2009). The quality of financial information in the public sector is highly influenced by the accounting standards applied and the competency of the personnel involved (Rosyidah, 2023).

### **Integration of Sharia Principles into Public Sector Accounting**

The integration of sharia values into public sector accounting aims to broaden the function of financial reporting beyond technical compliance to include moral and spiritual accountability. In predominantly Muslim societies, accountability (*hisab*) is not only administrative but also eschatological—pertaining to one's responsibility before God. Therefore, the adoption of sharia accounting in the public sector is expected to reinforce integrity, fairness, and ethical conduct in managing state finances (Wiyana et al., 2023).

## **Sharia Accountability Theory**

Accountability in Islam is both vertical and horizontal. Vertical accountability refers to one's responsibility to Allah, while horizontal accountability involves obligations to society. This dual accountability framework shapes a unique ethical foundation for Islamic financial reporting, where financial statements are expected to reflect not only material truth but also values of justice, honesty, and social concern (Triuwono, 2006). In this context, sharia-based public sector accounting encourages the development of financial reports that align with both legal and spiritual expectations.

## **RESEARCH METHODOLOGY**

This study employs a Systematic Literature Review (SLR) to explore the implementation of sharia accounting in the public sector. The SLR method was chosen for its ability to identify, evaluate, and synthesize a wide range of academic studies in a structured, transparent, and replicable manner (Arifai et al., 2018; Rahmatullah et al., 2023; Zulkarnaini et al., 2022). Through this method, the study aims to develop a comprehensive understanding of how sharia principles have been integrated into public sector accounting systems and the implications for transparency, accountability, and institutional performance.

The review process began with a systematic search for academic literature published between 2018 and 2024 in reputable databases such as Scopus, Google Scholar, and Garuda. Keywords used in the search included: "*sharia accounting*," "*Islamic accounting in public sector*," "*accountability in Islamic governance*," "*public sector financial reporting*," and "*Islamic financial ethics*." Articles were screened based on relevance to the research theme, publication in peer-reviewed or indexed journals (SINTA, DOAJ, or Scopus), and clear alignment with the topic of Islamic-based public financial management (Firdaus et al., 2021; Mariana & Ibrahim, 2022; Nufiar et al., 2020). Once selected, the articles were subjected to a thematic content analysis. Each study was analyzed in terms of:

- (1) theoretical foundations used,
- (2) scope of sharia accounting implementation,
- (3) challenges and barriers identified, and
- (4) policy and governance implications.

The thematic synthesis helped identify patterns in the adoption of Islamic accounting principles in public institutions, highlight gaps in implementation, and assess their influence on enhancing ethical governance and performance accountability (Camsana et al., 2023; Fitriasari, 2024; Wiyana et al., 2023).

By applying this methodology, the study seeks to provide theoretical insights into the development of Islamic public sector accounting frameworks and generate practical recommendations for policymakers, scholars, and practitioners

interested in strengthening Islamic governance and ethical financial accountability in the public sector.

## **RESEARCH FINDINGS AND DISCUSSION**

### **1. Dominance of Research Focus on Nonprofit and Religious Social Entities**

A significant body of literature on Sharia accounting has predominantly concentrated on nonprofit and religious-based social entities, including mosques, zakat institutions, and Islamic boarding schools (Mira & Nurinaya, 2022; Wiyana et al., 2023). These organizations are inherently aligned with Islamic values and objectives, making them a natural focus for scholars interested in exploring the application of Sharia principles within financial systems. However, this focus has inadvertently led to a narrow conceptualization of Sharia accounting as being confined to the nonprofit domain.

This research orientation presents a critical gap in both scholarly discourse and practical implementation concerning the application of Sharia accounting principles in formal governmental institutions such as ministries, state-owned enterprises (SOEs), and local government agencies. These institutions, responsible for managing vast amounts of public funds, are equally, if not more, accountable for adhering to the Islamic values of transparency (*kashf*), justice (*'adl*), and trust (*amanah*). However, limited attention has been given to exploring how Sharia accounting frameworks could be adapted to suit the bureaucratic and structural complexities of the public sector.

The absence of research in this area means there are few theoretical frameworks, empirical models, or evaluation metrics to guide the successful implementation of Sharia accounting in government organizations. This leads to fragmented and unsystematic attempts at integration, often without clear guidelines or measurable outcomes. Moreover, the dearth of such studies has contributed to the misconception that Sharia accounting is only relevant within religious institutions and not suitable for the operational realities of the public sector.

International case studies, such as in Malaysia and Pakistan, illustrate that incorporating Islamic ethics into public financial management can enhance public legitimacy and institutional credibility (Abdul-Rahman & Goddard, 1998; Ismail et al., 2020). For example, Malaysia's public sector reform includes elements of Islamic governance and accountability, which have contributed positively to stakeholder trust and financial integrity. These examples demonstrate that the potential for broader implementation of Sharia accounting in the public sector is not only viable but also beneficial.

To advance the application of Sharia accounting, future research must reorient its focus toward formal governmental entities. Collaboration between academia, regulatory agencies, and policymakers is essential to develop adaptable frameworks that accommodate the characteristics of public budgeting systems. Furthermore, integrating Islamic financial ethics into public sector governance can ensure that state institutions serve not just administrative efficiency, but also spiritual and social justice.

## **2. Limitations in Understanding and Competency of Human Resources**

One of the most substantial barriers to implementing Sharia accounting in public institutions is the limited understanding and competency of human resources. Numerous studies report a significant lack of awareness among civil servants and government accountants regarding the fundamental tenets of Islamic financial principles, including the prohibitions against *riba* (interest), *gharar* (uncertainty), and *haram* (unlawful) transactions (Rahmawati & Heliana, 2022). This knowledge gap has serious implications for the quality and integrity of financial reporting within government institutions.

Most training programs for public sector accounting professionals focus on conventional accrual-based accounting standards and technical budgeting practices. Rarely do these programs incorporate Islamic ethical frameworks or principles of accountability to God (*amanah*), which are central to Sharia accounting (Warliana et al., 2023). This lack of exposure results in a shallow application of Islamic finance principles, often reduced to compliance checklists rather than a holistic ethical orientation.

Moreover, the absence of standardized certification or educational pathways for public sector professionals in Sharia accounting further exacerbates the problem. Unlike in the private Islamic financial sector, where certifications like AAOIFI standards are well established, public institutions often lack structured curricula or incentive mechanisms to build relevant competencies. This leaves many public servants ill-equipped to translate Islamic values into measurable and actionable financial practices.

Countries like Malaysia provide a valuable example of how targeted capacity building can lead to successful institutional reform. By integrating Islamic accounting into the training modules of civil servants and establishing Sharia-based performance indicators, Malaysia has been able to align its public sector financial practices with Islamic ethical norms (Yusoff et al., 2011). Such efforts not only improve technical compliance but also promote a deeper transformation of public service culture.

To overcome these human resource challenges, there must be a collaborative effort between the Ministry of Administrative Reform, public training institutions, universities, and professional bodies. These stakeholders must design and implement comprehensive capacity-building programs that go beyond technical training and emphasize the spiritual and moral dimensions of public accountability. In doing so, governments can cultivate a new generation of ethically driven, competent public servants committed to managing public finances in accordance with Sharia principles.

## **3. Potential Contributions to Accountability and Institutional Performance**

The application of Sharia accounting principles in public financial management presents a powerful opportunity to strengthen accountability and institutional performance. Central to Islamic finance is the emphasis on ethical values such as justice (*'adl*), honesty (*sidq*), and trustworthiness (*amanah*), all of which serve as foundational pillars in building transparent and responsible financial systems (Rosyidah, 2023; Warliana et al., 2023).

One of the most distinctive contributions of Sharia accounting is its dual accountability framework vertical (to God) and horizontal (to society). This dual nature shifts the perception of financial reporting from a mere bureaucratic obligation to a moral and spiritual responsibility. Public officials, therefore, are not only accountable to audit bodies or supervisors but also to a higher ethical authority that demands justice, equity, and service to the public good.

Several studies have found that the incorporation of Islamic principles into public governance can reduce corruption, improve decision-making processes, and foster a more transparent and participatory budgeting culture. Abu Bakar and Ismail (2011), for instance, noted that Islamic ethical values embedded in financial management systems led to increased integrity and reduced financial mismanagement in public agencies in Malaysia. These findings suggest that adopting Sharia accounting is not merely a symbolic act, but a substantive strategy for improving institutional governance.

Furthermore, when Islamic values guide public sector accounting, financial decisions tend to reflect greater prudence, social justice, and long-term sustainability. These decisions prioritize communal welfare (*maslahah*) over short-term political or financial gains, thereby aligning governmental performance with the core objectives of Islamic governance (*maqasid al-shariah*). The inclusion of elements like charitable allocations (*zakat*, *waqf*) in financial reporting also highlights the redistributive and welfare-oriented character of Sharia accounting.

Ultimately, integrating Sharia accounting into public institutions does not only improve reporting standards; it transforms the culture and ethos of governance itself. It empowers public servants to act as stewards of public trust with a heightened sense of spiritual and ethical accountability. This cultural shift, when sustained over time, has the potential to significantly enhance the legitimacy, responsiveness, and effectiveness of government institutions in the eyes of their constituents.

### **Insufficient Regulation and Standardization at the Government Level**

Despite growing interest in Sharia accounting, the regulatory landscape remains insufficient and fragmented, particularly in the public sector. To date, Indonesia lacks a comprehensive regulatory framework that mandates or guides the implementation of Sharia accounting principles within governmental institutions (Biduri & Rachman, 2023). This regulatory vacuum leaves public officials without clear guidelines or benchmarks for incorporating Islamic values into financial practices.

While existing government accounting standards, such as the Government Accounting Standards (SAP), provide a general framework for public financial management, they fail to explicitly accommodate Islamic principles such as *zakat* allocation, *qard hasan* (benevolent loans), or ethical considerations tied to *halal* and *haram* expenditures. Consequently, even well-intentioned efforts to adopt Sharia practices may be inconsistent, localized, or even incompatible with existing regulations.

In contrast, international bodies such as the Islamic Financial Services Board (IFSB) and the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) have made significant progress in defining accounting

standards that align with Sharia principles. While these standards are primarily designed for Islamic financial institutions, they offer valuable insights and templates that can be adapted for public sector contexts. Countries like Malaysia have taken proactive steps by developing public sector Sharia accounting standards in collaboration with regulatory and academic institutions (Haniffa & Hudaib, 2007).

The lack of regulatory support in Indonesia not only hampers implementation but also undermines credibility. Without national policies, there is little incentive for local governments to experiment with or institutionalize Sharia accounting. Moreover, in the absence of standardized metrics, assessing compliance or performance becomes nearly impossible, limiting opportunities for benchmarking and continuous improvement.

To address these challenges, regulatory bodies such as the Ministry of Finance, the Financial and Development Supervisory Agency (BPKP), and the Institute of Indonesia Accountants (IAI) must take the lead in developing a formal regulatory framework that incorporates Sharia principles into the SAP. Additionally, regional governments should be encouraged to pilot Sharia-compliant financial reporting systems through inter-governmental cooperation and forums on fiscal policy. These pilot programs can serve as experimental grounds to test models, collect feedback, and eventually scale up successful practices nationally.

By institutionalizing Sharia accounting standards within public sector regulations, Indonesia can enhance financial transparency, promote ethical governance, and align its public sector more closely with the country's broader Islamic socio-cultural identity.

## **CONCLUSION**

This study reveals that the implementation of Sharia accounting in the public sector still faces several fundamental challenges. The dominance of research focused on nonprofit and religious social institutions has resulted in limited exploration of its application within formal governmental entities, even though these institutions hold strategic potential for adopting Sharia-based accounting principles. Moreover, a widespread lack of knowledge and competence among public sector personnel has hindered comprehensive and consistent implementation.

In fact, the integration of Sharia accounting can significantly strengthen institutional accountability and enhance public sector performance, as Islamic ethical principles closely align with good governance values. However, the absence of specific regulations and operational standards at the governmental level has prevented systemic and sustainable implementation. Therefore, the development of clear regulatory frameworks and institutional support structures is crucial for scaling the adoption of Sharia accounting across the public sector.



## RECOMMENDATIONS

To overcome these limitations, future research should shift its focus toward public institutions such as ministries, state-owned enterprises, and local governments. Scholars and practitioners must expand the scope of inquiry to develop Sharia-compliant accounting models that are compatible with the characteristics of public organizations. At the same time, enhancing the capacity of human resources through training and certification programs that incorporate Islamic ethical principles into public financial management is essential.

Regulatory bodies, including the Ministry of Finance and the Financial and Development Supervisory Agency (BPKP), should take the lead in formulating Sharia-based accounting policies and standards for public sector use. Local governments can be selected as pilot areas to assess the feasibility and impact of Sharia accounting systems. Through such initiatives, the implementation of Sharia accounting in the public sector can become more structured, measurable, and impactful promoting financial governance that is just, transparent, and accountable.

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