

Accounting as Economic and Religious Reality: Reveal Religious Values Through the Photographs in Annual Report of Islamic Bank

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Abstract : The role of accounting in Islamic Banking is not only as economic reality but also as religious reality. Religious reality constructed by religious value in annual report of Islamic Bank. Thus, the purpose of this paper is to understand and analyze the existence of religious values by form of photographs in annual report, and to analyze the reason of religious values disclosure in annual report. Ontologically, this study is build on a belief that annual report is a communication media to show the ways Islamic Banks express adherence to sharia principle. The research has done by analyzing the photographs in annual report of Bank Syariah Mandiri (BSM), Bank Muamalat Indonesia (BMI), Bank Nasional Indonesia (BNI) Syariah, Bank Rakyat Indonesia (BRI) Syariah, and Bank Central Asia (BCA) Syariah in Indonesia. This study is qualitative research, was carried out within interpretive paradigm using semiotic approach. By employing semiotic analysis, this research showed that annual report of Islamic Bank in Indonesia contained religious value by the form of its photographs. The results of this study also show that photographs in annual report of Islamic Banks in this research contained religious values. Furthermore, this study concludes that Islamic banks actually expressed religious reality and make them different from the other bank's annual report which focuses only on economic reality. This indicates Islamic Banks obidience existence about responsibility, not only to the stakeholders but also to the society and Allah.

Keywords : Islamic banking, semiotics, accounting, annual report

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