THE RELEVANCE OF THE PLANNING STRATEGY FOR THE IMPLEMENTATION OF SHARIA ACCOUNTING TOWARDS THE ERA OF THE INDUSTRIAL REVOLUTION 4.0 AND SOCIETY 5.0 BY AL JAM’IYATUL WASHLIYAH

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Abstract.

The civilization of the world of science and technology is now heading towards the era of industrial revolution 4.0 and society 5.0, it takes the readiness of the world community to be able to deal with it. Indonesia, the majority of the population is Muslim, there are many Islamic organizations, one of which is Al Jam’iyyatulWashliyah. This study aims to explore the relevance of Al Jam’iyyatulWashliyah’s planning strategy for the implementation of Islamic Accounting towards the industrial era 4.0 and society 5.0. The methodology used is a literature study approach to national and international journal articles, as well as books and other literature related to Islamic accounting. This research shows that on the one hand PT. BPRS Al-Washliyah has implemented sharia accounting in its operations. On the other hand, the Al-Washliyah organization organizationally still needs to further strengthen its strategy in order to fully implement sharia accounting in accordance with sharia PSAK. The results of this study are that the Islamic community organization which is classified as large in Indonesia is expected to be a model for the rise of a work system based on sharia. Islamic accountants and accounting are the answer to all forms of work in the accounting field that can respond to the challenges of modern times in the era of the industrial revolution 4.0 and society 5.0. Al-Washliyah needs to implement a strategy for implementing sharia accounting, because this is in accordance with Islamic teachings.

Keywords: Al Jam’iyyatulWashliyah, Sharia Accounting, Planning Strategy. The Industrial Revolution Era 4.0 and Society 5.0.
Introduction.

In the article entitled Islamic Accountants in the Modern Era, Is it Urgent in Indonesia? Sharia accounting has actually been regulated in the Koran before scientists made accounting-related standards. The factor that the Islamic community is still less sensitive to the role of sharia accounting makes sharia accounting feel isolated in a country whose population is dominated by Muslims. Although more and more business ventures are starting to switch to sharia civilization, there are still many who think that all of this is not wholeheartedly just a cover because they have not implemented perfect sharia concepts, as if they are still half-hearted. It should be noted that Islamic accountants and accounting are important because all are accountable not only to superiors or management. In essence, in sharia accounting, understanding the rules of the Islamic religion and will be aware that if you commit deviant behaviors, you will not only get punishment from superiors. If he has to be responsible for his work (deeds) to his superiors, and also to Allah SWT. (Uun Dwi Al Muddatsstsir and Early RidhoKismawadi, 2017).

The phenomenon of Muslims being the majority of the Indonesian population, so that the establishment of socio-religious organizations such as NahdlatulUlama, Muhammadiyah, and Al-Jam’iyatulWashliyah is a demand as well as bringing benefits to the development of people in Indonesia. Al Jam’iyatulWashliyah abbreviated as Al-Washliyah is one of the largest Islamic community organizations in North Sumatra Province (www.kabarwashliyah.com), and the third largest in Indonesia (ChalidjahHasanuddin, 1993: 10), after NahdlatulUlama (NU) and Muhammadiyah. There is no doubt about the role and existence of Al-Washliyah as a major mass organization in Indonesia. Through its various charities, for example in the education and social sector (orphanages, etc.) Al-Washliyah has been able to increase its strategic role for improving the welfare of the people. However, in terms of business development and the application of sharia accounting in institutions, it cannot be denied that this organization still needs a planning strategy for optimally implementing sharia accounting towards the era of the industrial revolution 4.0 and society 5.0.

The gait of the Islamic mass organization Al-Washliyah has a Sharia Bank called PT. Islamic Rural Bank (PT. BPRS) Al-Washliyah, the question is how the strategy of this organization plans the implementation of integrated Sharia accounting between PT. BPRS Al-Wahliyah with the parent organization? This question is reasonable because the size of the organizational structure of Al-Wahliyah does not necessarily have an effect, but a strategy for planning the implementation of sharia accounting is still needed in order to grow and develop PT. BPRS Al-Washliyah. This is in line with the results of previous research by Burhanuddin (Thesis, 2019), that in terms of the management of Al-Wahliyah, North Sumatra Province, where Al-Wahliyah was born on November 30, 1930, it can be found in 27 cities/regencies of North Sumatra out of 33 total cities/regencies of North Sumatra. Al-Wahliyah Utara’s charities in the education sector are 591 units, and the social business charity sector is 7 orphanages. Al-Wahliyah once had a hospital/clinic, but the Al-Wahliyah hospital/clinic that once existed is located on Jalan Stadium Teladan Jl. The Medan Arca building has been closed
since 2004, no longer operating. Then this former location has now been established and a lecture building for postgraduate students at the Muslim Nusantara University (UMN) Al-Washliyah has been built (Burhanuddin, 2020).

Based on the description above, it can be formulated in the form of the following questions: What are the problems faced in the application of sharia accounting? What is the solution for the organization’s business so that devices and the public can not only recognize sharia accounting, but become part of their sharia activities? And how is the planning strategy for implementing sharia accounting by Islamic community organizations (Non-profit) such as Al-Washliyah towards the era of industrial revolution 4.0 and society 5.0? This paper will discuss this matter, as discussed below.

B. Literature.

1. Islamic community organizations.

Organization is an arrangement or rules of various parts (people or groups), so that it becomes an orderly and orderly unit. According to Oliver Sheldon: Organization is a process of combining work by which individuals or groups must perform tasks, in such a way as to provide the best channel for efficient, systematic, positive, and organized use of available effort. It should be noted here that basically every human organization because of its limitations in meeting the needs of life, especially basic needs, tends to cooperate with other people. Of course this shows at least that every motive that drives people’s cooperative efforts always manifests itself in the form of an organization or group. The form of the organization is of course different according to the purpose and understanding of each.

According to the author, the organization has two meanings, namely the place and the process (stages) that are carried out together. The essence of the organization is the interaction between people in a place to do in the process (stages) for a common goal. Is a collection of people who work together in various aspects of life, where these people have a desire to achieve it requires other people so that an organization is formed where they work together to achieve their goals.

Thus, in an organization several conditions must be met, namely: a. the existence of two or more persons as members or parts thereof; b. there is an intention for mutual cooperation among its members; c. the existence of relationship arrangements from the interaction of its members; and D. the existence of goals to be achieved from the existence of the organization. But in fact there are also organizations that can fulfill the elements of the formation of an organization, have a magnificent office and other administrative equipment, but because their activities are not clear and are abandoned by their members, the organization deserves to be questioned. Various terms appeared, such as nameplate organization (because only signage remained), stealth organization, seasonal organization (because it only appeared seasonally), and so on.

To get to a quality organization, the organization must implement the pillars of quality. An organization needs a quality leader in the management and administration.
processes in order to achieve the desired goals. According to management expert Richard L. Daft as a process of achieving organizational goals in an effective and efficient manner through planning, organizing, leadership, and controlling organizational resources. (Daft, R. L, Management. Trans. Emil Salim, 2002: 8).

In Islam, Muslims in organizing are guided by the Qur’an and hadith, so that actions are correct and indicated by Him, as the word of Allah ta’ala in Surah Al-Baqarah: 2;2 : 

ذَٰﻟِﻜَٱﻟۡﮑِﺘَٰﺐُ ﻻَ رَﯾۡﺐَۛ ﻓِﯿﮫِۛ ھُﺪٗى ﻟﱢﻠۡﻤُﺘﱠﻘِﯿﻦَ

Meaning: This Book (Quran) has no doubt in it; guidance for those who are pious. (Q. S. Al-Baqarah: 2; 2).

Thus only through submission to Allah swt. and subject to His laws, one can attain true peace and enjoy self-purity. Because He created humans to be submissive and obedient to serve Him, as the word of Allah swt. in the Koran surah. Ad-Dariyāt: 51; 56).

وَﻣَﺎ ﺧَﻠَﻘۡﺖُ ٱﻟۡﺠِﻦﱠ وَٱﻹِۡﻧﺲَ إِﻻﱠ ﻟِﯿَﻌۡﺒُﺪُونِ

Meaning: And I did not create the jinn and mankind except that they might serve Me. (Q. S. Adz-Dzariyat : 51; 56).

That's why in Islamic organizations emphasize that the leadership, management, administration, and organizational culture are in accordance with the objectives of the Shari’a or towards the achievement of maqāshid syarîah. Meanwhile, community organizations are organizations that are established and formed by the community voluntarily based on common aspirations, desires, needs, interests, activities, and goals to participate in development in order to achieve the goals of the Unitary State of the Republic of Indonesia based on Pancasila. According to Law No. 17 of 2013, an Ormas is an organization formed by members of the public who are citizens of the Republic of Indonesia voluntarily on the basis of similarity in activities, professions, functions, religion, and belief in God Almighty, to achieve national goals within the framework of the State. The unity of the Republic of Indonesia based on Pancasila as mandated in the preamble to the 1945 Constitution (29 Law No.17 of 2013 concerning Community Organizations.) was then realized in the form of organizational interests. With this identity and interest, the members in it then internalize and implement the values that apply to the group, so that they or people outside the group will understand these members as a social organization. explained that the meaning of the existence of mass organizations is focused on the basis of the movement of interest groups in the current era.

2. **Strategy.**

According to Mamduh, strategy is the determination of the basic long-term goals of an organization and the selection of alternative actions and the allocation of resources needed to achieve these goals. Strategy is an overall approach related to the implementation of ideas, planning, and execution of an activity within a certain period of time. Strategy emphasizes action or actions to achieve goals and also on the goals themselves. Strategy is distinguished from tactics which have a narrower scope and
shorter time, although in general the two words are often confused. Strategy is a set of overall ways related to the implementation of ideas, a plan within a certain time.

In determining the strategy of a company, there are three important components that are always considered, namely:

a. Distinctive competence (different competencies), which is something that is owned by a company that is an advantage compared to other companies.

b. Scope, namely the environment in which the company or organization operates.

c. Resource deployment (resource distribution), namely the way the company distributes its resources to implement the company's strategy.

Strategy at the business level is an alternative strategy carried out by the company in relation to the business competition it carries out in each business unit. Strategy at this level focuses on operations that are relevant to a particular business unit. If the company has several business units operating in several different markets, then a corporate strategy will be required. The business unit is left to determine its own strategy while top management oversees the business unit to ensure it is consistent with the corporate strategy. Functional strategies are aimed at organizational functions, such as marketing, finance, research, and development operations and human resources functions.

For companies, the strategy is not only to gain profit, but also to maintain the company's survival in the future. The strategy development process consists of 3 phases, namely:

a. Assessment of the need for strategy preparation; this is done by providing an assessment of the effectiveness of the strategies that have been carried out by considering the advantages and disadvantages.

b. Situation analysis; This is done to determine the condition of the company's internal and external environment. One way to analyze the company's environment is to use a SWOT analysis, which is to find out the strengths, weaknesses, opportunities, and challenges faced by the company.

c. Strategy selection; After analyzing the situation, the company takes the right strategy from several available alternatives. Alternative strategies are divided into three, namely strategies that tend to take risks, strategies that tend to avoid risk, and strategies that combine taking and avoiding risk (turn-around strategy). To achieve the objectives, it is necessary to carry out strategic planning by carrying out the process of formulating missions and objectives, analyzing the objectives and strategies being carried out, identifying strategic opportunities, making decisions, implementing decisions, and finally evaluating and controlling strategic.

According to Hughes in Riyadi (2004:280) Strategic Planning includes: the following components:

a. A general mission and goals statement, which is formulated by management (executive) leaders and emphasizes strategic thinking developed with future targets.
b. Environmental analysis (environmental scan or analysis), by identifying and assessing and anticipating external factors and conditions that must be taken into account to formulate organizational strategy.

c. Check the state and internal resources (internal profile and resource audit), by evaluating the strengths and weaknesses of the organization, so that they can be considered in the preparation of strategic planning.

d. Formulating, evaluating, and selecting strategies (the formulation, evaluation, and selection of strategies).

e. Implement and oversee the strategic plan (the implementation and control of the strategic plan).

3. Maqashid Sharia.

Islam is a religion that came with the Prophet Muhammad SAW, who was revealed to him the Al-Qur’an al-Karim by the angel Gabriel. In other words, Islamic law came from Allah swt by bringing down the holy Qur’an al-karm and was perfectly conveyed by the Prophet Muhammad. That is why the philosophy of Islamic economics is at-Tawhidwa al-“is, wa al-ma’lahah. Thus Islamic economics is essentially perfect, without injustice, fair and prioritizes benefit. The expected economic behavior both when starting the process, in the process and after the process still refers to maqasid sharia. In the rules of fiqh it is stated: "al-umûru bima qãsidihã, each affair depends on the intention (what is meant). The word maqsidsyarî’ah consists of two words idâf and mudâfunilaihi. Maqâsid i s a plural word from which it means intent and purpose. Thus, according to the author, economic activity in an Islamic perspective, starting from production planning, distribution and consumption, requires concepts as the basis for acting, or so that in acting on concepts. The concept in question is the concept of sharia which is sourced from the Qur’an and hadith. The concept of maqasid sharia is a theory of legal formulation (istinbãt) by making the purpose of determining sharia law as a reference, in this case the theme is maslahah. This is in line with what Abdul WahabKhalaf said, understanding and understanding the maqasid of sharia can be used as a tool in understanding the editors of the Qur’an and Sunnah, helping to resolve conflicting arguments (ta’ãruḍal-adillah), and it is very important again to establish a law in a case whose legal provisions are not stated in the Qur’an and Sunnah when using semantic (linguistic) studies.

At the theoretical level by leading scientists (ulama) such as Al-Imam al-Ghazali and the peak of the maturity of the sharia maqasid occurred in the 8th century H, namely in the hands of al-Syathibi with his book called al-Muwâfaqât which developed through an analytical-inductive approach (tahlîl-istiqrâ’i). Among them are al-Syathibi’s contributions; (a) build ushulfiqh on the foundations of maqâshid; (b) the first character to add maqâshid al-mukallaf (the goals of a mukallaf) into the maqâshid theme; (c) a figure who offers a methodology by which God’s purposes will be comprehensively known, explicitly does not allow ijtihad before mastering Maqâshid al-mukallaf, and many others.
Maqasid sharia is commonly known which is summarized in 5 parts; hifdzu al-din (religion), al-nafs (soul), an-nasl (descendants), al-mal (wealth) and al-‘aqal (reason). In this case, it is expected that the people’s obedience to the maqasid of sharia can be realized, so that the welfare and happiness of the world and the hereafter can be realized.

4. The Industrial Revolution Era 4.0 and society 5.0.

In a webinar one of the resource persons explained, based on the 2020 World Economic Forum (WEF) research, there are 10 main skills that are most needed to face the era of the industrial revolution 4.0, namely being able to solve complex problems, critical thinking, creative, human management skills, able to coordinate with others, emotional intelligence, ability to judge and make decisions, oriented to emotional intelligence, ability to prioritize service, negotiation skills, and cognitive flexibility. This ability is also relevant in dealing with Society 5.0.

Society 5.0 was created as a solution to the 4.0 Revolution which was feared to degrade humanity and human character. In this era of Society 5.0, character values must be developed, empathy and tolerance must be fostered along with the development of competencies that think critically, innovatively, and creatively. Society 5.0 aims to integrate cyberspace and physical space into one so that everything becomes easy with artificial intelligence." (http://new.widyamataram.ac.id/content/news/menghadapi-era-society-50-perguruan-tinggi-harus-ambil-peran#.YYdX3YgzbIU. Source: ©HumasWidyaMataram Tweet, Wednesday, 2020-11-25-14:49:25 WIB)

Society 5.0 offers a people-centred society that balances economic progress with solving social problems through a highly connected system through the virtual world and the real world. According to the Japanese prime minister, Shinzo Abe explained at the World Economic Forum (WEF), “In society 5.0 it is no longer capital, but data that connects and drives everything, helping to fill the gap between the rich and the disadvantaged. Medical and educational services, from primary to tertiary levels will reach small villages.

5. Sharia Accounting.

In the study of science, accounting is a science that tries to convert evidence and data into information by measuring various transactions and grouping them into accounts, estimates or financial items such as assets, liabilities, capital, results, costs, and profits. Whereas in sharia studies, Sharia accounting is the content of a collection of standard and permanent legal basics, which are concluded from Islamic Sharia sources and used as rules by an accountant in his work, both in bookkeeping, analysis, measurement, presentation, and explanation. and become a foothold in explaining an event or events.

C. Methodology.
This research is a type of qualitative-descriptive research with a literature study approach. The literature study was carried out by collecting journal articles that were in accordance with the research objectives using the Publish or Perish (PoP) application, then content analysis was carried out. Content analysis is an analytical method by trying to find out the content and intent of a text to produce an objective description. The data needed in research can be obtained from library sources or documents sourced from journal articles that are adapted to the research theme. Content analysis is research that is in-depth discussion of the contents of a written or printed information to make inferences that can be imitated and valid data by taking into account the context.

The content analysis technique is carried out through 3 main stages. First, by means of data reduction, where the data obtained from journal articles are reduced, summarized and selected important points, then the suitability of the research objectives to be studied is seen to make it easier to understand. Second, by displaying the data, that is, presenting the information obtained as a result of data reduction, which allows data to be drawn in accordance with the intended research. Third, by drawing conclusions where the researcher looks for the meaning of the data collected and then draws more basic conclusions in accordance with the intended research.

D. RESULTS AND DISCUSSION

Although on the one hand PT. BPRS Al-Washliyah has implemented sharia accounting in its operations. But on the other hand the Al-Washliyah organization organizationally still needs to further strengthen its strategy in order to fully implement sharia accounting in accordance with sharia PSAK. The results of this study are that the Islamic community organization which is classified as large in Indonesia is expected to be a model for the rise of a work system based on sharia. Islamic accountants and accounting are the answer to all forms of work in the accounting field that can respond to the challenges of modern times in the era of the industrial revolution 4.0 and society 5.0. Al-Washliyah needs to implement a strategy for implementing sharia accounting, because this is in accordance with Islamic teachings.

What are the problems faced in the application of sharia accounting by Al Jam'iyatulWashliyah? To answer the questions posed, based on research (Suwarno, Thesis, 2005) entitled Analysis of Barriers to the Implementation of Sharia Accounting at Amanah Sejahtera Sharia Banks and Mandiri Sharia Banks, it includes internal factors in the form of insni resources, accounting information technology and internal control mechanisms. auditors and Sharia Supervisory Board. Meanwhile, Al-Washliyah Bank, namely PT. BPRS Al-Washliyah As a company whose activities are to collect funds and distribute funds, in addition there are other banking services provided by the company. In fundraising activities, the company accepts deposits from the public. In the context of disbursing funds, the company provides services in the form of financing. That is why there are several types of financing offered by the company, one of which is ijarah financing, which is a pure lease without options. Financing with the principle of lease
which is basically the same as the principle of buying and selling, but the difference lies in the object of the transaction. Concerning Islamic banking accounting in particular regarding accounting that is generally accepted and in accordance with PSAK. No. 59 and for the proper presentation of information.

Thus it can be said that PT. BPRS Al-Washliyah in its operations has implemented sharia accounting. This can be seen from the bank’s compliance with sharia provisions, such as the MUI Fatwa, DSN because there is an obligation for banks to comply with the Sharia Council Fatwa (DSN) provisions, including the application of sharia accounting.

**What is the solution for the organization’s business so that devices and the public can not only recognize sharia accounting, but become part of their sharia activities?**

Talking about accounting in the banking industry has become an important part of the banking operations. Even though an organization still needs accounting because in any small community organization, it still maintains a relationship between one person and another, at least related to the recording of assets, organizational inventory as well as the flow of expenses and cash receipts. Likewise in banking there are internal and external relationships. Internal and external supervision, for example in sharia banking, has an internal audit function that focuses on monitoring sharia compliance to assist DPS, as well as in carrying out external audits used by sharia banks are auditors who have qualifications and competence in the sharia field. In general, there are forms of sharia bank business consisting of Commercial Banks and Sharia People’s Financing Banks (BPRS), with the main difference that BPRS are prohibited from accepting deposits in the form of demand deposits and participating in payment system traffic. Institutionally, there are Islamic commercial banks in the form of full-pledged Islamic banks and some in the form of Sharia Business Units (UUS) from conventional commercial banks. (https://www.ojk.go.id/id/kanal/syariah/about-syariah/pages/PBS-dan-Institutional.aspx).

In the organization’s efforts so that the apparatus and the public can not only recognize sharia accounting, but become part of sharia, it is important for PT. BPRS Al-Washliyah. This is useful for business development and socialization of the implementation of sharia accounting. With good literacy from the community towards sharia accounting, it will make it easier for both the banking sector and the customer community to carry out mutually beneficial cooperation, and the principle of mutual help 'ta’awun').

**How is the planning strategy for implementing sharia accounting by Islamic community organizations (Non-profit) such as Al-Washliyah towards the era of industrial revolution 4.0 and society 5.0?**

To answer the questions posed, we consider the notion of the industrial revolution which is marked by the emergence of supercomputers, smart robots, self-driving vehicles, cloud computing big data systems, genetic engineering and the development of
new technologies that allow humans to further optimize brain function (Source: World Economic Forum). Meanwhile, the era of society 5.0 is a human-centered society that balances economic and technological progress by solving problems through a system that integrates the real world and physical space (Source: Speeches from Sinzo Abe and the World Economic Forum) in Davos, January 2018.

From the two understandings above, it can be imagined how the role of the Accountant profession in the era of the industrial revolution 4.0 and society 5.0, namely a situation and condition that is much more sophisticated than the current picture. For example, the role of Islamic Accountants and Accounting in terms of Islamic banking functions has an internal audit function that focuses on monitoring sharia compliance to assist DPS, and in carrying out external audits, Islamic banks use auditors who have qualifications and competencies in the field of sharia. Sharia bank business consists of Commercial Banks and Sharia People’s Financing Banks (BPRS), with the main difference that BPRS are prohibited from accepting deposits in the form of demand deposits and participating in payment system traffic. Institutionally, there are Islamic commercial banks in the form of full-pledged Islamic banks and some in the form of Sharia Business Units (UUS) from conventional commercial banks.

From the description above, it can be understood that Islamic accounting from simple small situations and conditions to large banking businesses such as Bank Syariah Indonesia still involves the role of accountants and sharia accounting. And so on in the era of the industrial revolution and society 5.0. The planning strategy for implementing sharia accounting by Islamic community organizations (Non-profits) towards the era of the industrial revolution 4.0 and society 5.0 should not but have to move from unusual use of technology to understanding high technology which is predicted to occur in the era of the industrial revolution 4.0 and society 5.0.

In the context of Al-Washliyah, which has five Al-Washliyah charities that can be used as a planning strategy for implementing sharia accounting. There are five kinds of charities and activities carried out by this organization called PancaAmal Al Washliyah, namely:

a. Education and culture.
b. Da’wah and regeneration.
c. Amar makrufnahimunkar.
d. Orphanages and the poor.
e. Economy and people’s welfare.

Through educational and cultural institutions, from Kindergarten to Universities, Al-Washliyah can prepare students, female students and others, which are expected to add to the treasures of sharia accounting science so that they are ready to face the era of the industrial revolution 4.0 and society 5.0. In terms of da’wah and regeneration, through the Da’i and Human Resources trainers, it is hoped that they can add to the literacy treasures of sharia understanding, including the field of sharia accounting, and socialize it among Washliyin and society in general. In terms of commanding
makrufnahimunkar, through enforcement of discipline, and organizational rules according to Al-Washliyah’s Articles of Association and Household Budget (AD/ART), it is hoped that it can add to the treasures of motivation to practice religion. Likewise in the fields of economics and the welfare of the people, through Bank PT. BPRS Al-Washliyah is expected to be able to advance the sharia economy, where sharia accounting is an important part in supporting business activities that are owned and run by complying with the teachings of the Qur’an and Hadith. For example, that is to justify buying and selling, and forbid usury and wherever possible to produce halal products that are needed by Muslims. Of the five charities of Al-Washliyah’s business, it can be called a privilege for the Al-Washliyah organization as an Islamic community organization. This can be a strategy for Al-Washliyah to build and develop an organization to be bigger and more successful from now on towards the era of the industrial revolution and society 5.0. Likewise, it can be used as part of the planning strategy for implementing sharia accounting by Al-Washliyah and its part organs.

**Conclusion**

Al Jam’iyatul Washliyah was founded in Medan on November 30, 1930, and has five major malls, namely Education and Culture, Da’wah and regeneration, Amar makrufnahimunkar, Orphanages and the poor, and Economy and people’s welfare. Now Al-Washliyah already has a sharia financial institution named Bank Syariah PT. BPRS Al-Washliyah and has implemented sharia accounting in its operations. However, the Al-Washliyah organization organizationally still needs to further strengthen its strategy so that it can fully implement sharia accounting according to PSAK. Islamic accountants and accounting are the answer to all forms of work in the accounting field that can respond to the challenges of modern times in the era of the industrial revolution 4.0 and society 5.0.

**Recommendation.**

Al-Washliyah needs to carry out a planning strategy for the implementation of Sharia Accounting, because this is in accordance with Islamic teachings, namely by optimizing the functions and roles and contributions of the five charities of Al-Washliyah.
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