

The Revealing Accounting For Waste Entrepreneurs Seen From Sharia Perspective

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Abstract

Garbage is a problem that must be faced by the public due to discharges of waste is generated from human activities unused (Yansen & Arnatha, 2012). Waste problem is to encourage the growth Of public awareness to participate take part in waste management (Utami & Indrasti, 2008). According to (Adnan, 1995: 47) side of science, accounting is actually a domain "muamalah" in Islamic studies. That is, given the ability of the human mind to develop it (Harahap, 2004). Shariah is thus selling goods rosok automatically be referred to as merchandise goods rosok is a rosok used items, but with the up to date and efficient pengelolaan rosok goods has had a good selling price without compromising the quality and quantity (Sholichudin 2009). This type of method that will be used in this study is aqualitative research study based phenomenology. Qualitative research is research that aims to understand the social reality, which is to see the world from what it is, not the world should be, which have open minded nature. Based on interviews with searchers and collect waste, it acquired the meaning of accounting is A recording of value responsibility, and a sense of divinity in the form of income and sustenance of Allah without gharar that bring a sense of inner satisfaction.

Keywords: *Garbage, Trash Entrepreneurs, Shariah.*

INTRODUCTION

Waste is the remains of daily human activities and/or natural processes in solid form (Law No. 18 of 2008 Article 1). Waste is a problem that must be faced by society because waste is waste produced from human activities that is not used (Yansen & Arnatha, 2012). The worrying condition of Indonesia is the high level of population density which is not balanced with population growth which results in increasingly widespread waste production (Wurdjinem, 2001).

The more advanced the level of technological and industrial mastery of a community group, the more waste it produces (Abidin, 2011). This waste problem encourages the growth of public awareness to play a role and take part in waste management (Utami & Indrasti, 2008). If there is no community capacity in managing waste, waste can cause environmental problems (Yogiesti & Hariyani, 2010), this research was also conducted by Fauzul Rizal Sutikno (2010) with the same results.

Taking this into account, waste which is always considered a polluting material nowadays can be reused, either recycled or sold for economic value (Santoso, 2005). So far, waste management has only relied on the final approach, namely that waste is collected, transported and disposed of at the final disposal site (TPA) (Sucipto, 2012). The problems that arise due to the increasing number of landfills actually become business and income opportunities for the community. Some people view waste as disgusting and useless items (Sutardji, 2009). By managing and sorting waste, the community can obtain additional income and have an impact on reducing the volume of waste from the source (Larasati, 2013).

The government has issued a law regarding waste management as stated in Law No. 18 of 2008. As a form of implementation, the Government has issued government regulation No. 81 of 2012 on October 15 2012 concerning Management of Household Waste and Waste Similar to Household Waste. This regulation also strengthens the legal basis for implementing waste management in Indonesia, especially in the regions. As is done by trash collectors in the Pagelaran District area, almost every day they collect trash that can be sold without counting. The trash searchers start their activities from morning to evening (Larasati, 2013). To achieve a prosperous life, every human being will try to work hard in order to increase the family's economy, even if it is only working as a collector of used goods and scavenging used goods from piles of rubbish and going around to people's houses, it is still done to fulfill the family's economy (Syamsudi, 2012). The process of collecting waste until it can be turned into financial means is an accounting process so it must be recorded according to the transactions that occur. Furthermore, it is necessary to develop ideas about how to utilize the use value contained in the waste (Satori, 2007). Waste collection by waste collectors is only for inorganic waste or often called dry waste, such as plastic, paper, cardboard and metal (Riyanto, 2008).

The presence of trash collectors is based on their previously unprofitable work experience as a result of lack of income and business losses (Gunawan, 2012). There are also those who say that accounting is a business language that can provide information or communicate business conditions and business results at a certain time or in a certain period. (Syam, 2007; 2). These waste entrepreneurs consider that waste has a selling value so that if it is managed professionally it will bring profits and can be used as a "lifeline" and "economic resource" (Riyanto, 2008). In reality, these trash collectors don't understand what accounting is. On the other hand, the business they have been involved in so far can develop quite significantly without accounting records.

In connection with the issue of waste management, the responsibility of waste collectors to the surrounding community is Corporate Social Responsibility (CSR), which is proof of the collector's responsibility for waste collection towards the surrounding environment. The social contract between business and individuals in the social environment emphasizes that besides the company's main goal of achieving profit, there are also other responsibilities related to its social environment (Santi & Siskawati, 2009). The world community is now aware of the importance of managing the physical and social environment so that people pay more serious attention to the positive and negative impacts of activities carried out by companies on the environment (Asmaranti, 2011). Apart from knowledge of accounting, trash collectors are quite capable of recording every sale. Based on this background, the title of this research is "Revealing Accounting for Waste Entrepreneurs from a Sharia Perspective."

RESEARCH METHODS

The location in this research is trash collectors in Pagelaran District. Researchers want a waste calculation that is related to the price of buying and selling waste and the CSR environmental responsibility of waste collectors towards the surrounding environment due to the accumulation of waste which results in air pollution. The type of method that will be used in this research is qualitative research based on phenomenological studies. Qualitative research

is research that aims to understand social reality, namely seeing the world as it is, not the world it should be, which has an open-minded nature, therefore carrying out qualitative research well and correctly means having a window to understand the world of psychology and social reality.

The conceptual components in Husserl's transcendental phenomenology consist of: (1) Intentionality. (intentionality) is the orientation of the mind towards an object (something); (2) Noema and noises are derivatives of intentionality. The objective side of phenomena (noema) means something that can be seen, heard, felt, thought, including something that is still to be thought about (idea). Meanwhile, the subjective side (noesis) is the action in question (intended act) such as feeling, hearing, thinking and evaluating ideas

The data source used in this research is primary data, namely data obtained directly from the research location and informants. Primary data was obtained by: (1) Interviews were carried out by asking questions and answers to the parties concerned with the aim of obtaining the data needed in the research process (2) Observation is an activity where the researcher involves himself directly in the situation being studied. and systematically observing various existing dimensions including interactions (3) Informants, Information in research has an important role, without informants research will not be able to run because informants are sources of information that can be explored by researchers to obtain the necessary data. In this research there are 5 informants who will be interviewed. Two (2) of them are trash collectors and 2 (two) others are trash collectors, as well as 1 (one) community and religious figure.

RESULTS AND DISCUSSION

Informant Description

This research is intended to determine the accounting for waste seekers which includes monetary economic value (money), mental value (altruistic feeling, joy and brotherhood) and spiritual value (a sense of sincerity and the sense of God's presence) in the Pagelaran District area. Data collection was carried out with interviews and observations to observe the object under study. The first piece of information is a plastic waste collector or searcher named Mr Budi Slamet whose address is at Sidorejo Village RT 20 Utara Pasar Pal. The informant's experience in the field of plastic waste is approximately 12 years. Interviews and observations were carried out by researchers at the informant's home. Interviews and observations were carried out for approximately 60 minutes. The second informant is a waste collector who has various types of waste named Mr. Matnori who has experience in the field of plastic waste. trash approximately 18 years old whose address is in Sidorejo Village south of Pasar Pal RT 30. Interviews and observations were carried out by researchers at the informant's house. The interview was conducted approximately 60 minutes.

The third informant is a trash collector who looks for trash in the bushes and culverts in residential areas for free, named Mr. Suhadi whose address is in Sidorejo Village, north of Pasar Pal, RT 14. Mr. Suhadi has experience in the waste sector for approximately 6 years. . Interviews and observations were carried out by researchers at the informant's home. The interviews took approximately 30 minutes. The fourth informant is a trash searcher who looks for rubbish around the village by buying junk from people named Mr. Urip whose address is Sidorejo Village RT 28. Mr. Urip has experience in the waste sector for approximately 15 years. Interviews and observations were carried out by researchers at the informant's house and

between activities in the field. Interviews and observations were conducted for approximately 45 minutes. The fifth informant was Mr. Jumain. He is a community figure and religious figure in the Sidorejo area whose address is Sidorejo Village RT 14. The interview was conducted at the informant's house.

Phenomenology for Trash Seekers

The relationship between these elements and waste collectors is the informant's experience in carrying out his business every day with a sense of joy, sincerity and economic value. The expression that describes the element of intentionality and noema and noise is as follows: "The Pagelaran District area has residents based on various levels of various professions. Of course, the underlying reasons for these differences are the different biographies of the people, social status and perspectives of each resident. One of these differences is implied in each population's livelihood, including farmers, traders, livestock breeders, civil servants, police, TNI, trash collectors or rustlers, and so on. But lately, what has been more exposed is trash collectors or trash collectors.

The existence of waste collectors or trash collectors is a new paradigm that can reduce waste accumulation and has economic value. Like what Mr. Matnori does every day, he is one of the residents of Pagelaran District who is proud and satisfied with his profession as a rubbish collector. According to Mr. Matnori, becoming a rubbish collector or garbage collector is a path and guidance that has been outlined by Allah SWT, because the various jobs that Mr. Matnori had previously undertaken did not earn enough income to support his family. Finally, by changing his profession to become a garbage collector, Mr. Matnori gain happiness and a sense of satisfaction. For Mr. Matnori, being a rubbishman is not a disgusting profession, but is a fortune that should be grateful for from waste that has no value to become an economic value because the waste can be resold. Every day Mr. Matnori goes around the village looking for rubbish. rubbish from local residents with his cart, usually Mr Matnori also accepts deposits for rubbish or rubbish from rubbish workers who are still beginners. Mr Matnori bought the waste at the standard price. The price of imported goods fluctuates depending on the circulation of dollars.

Mr. Matnori's sale and purchase of damaged goods has been carried out for approximately 18 years since Mr. Matnori was still a teenager and did not continue school until he married and had 2 children, with the hope that Mr. Matnori would be able to provide for all his family members and finance the schooling of his younger siblings. Mr. Matnori has been accustomed since childhood to live independently and not depend on his parents. The income obtained from the sale and purchase of damaged goods allows Mr. Matnori to provide for his family, and help some family members who still do not have a permanent job. The feeling of helping each other has become Mr. Matnori's culture, he believes that by sharing with others, additional sustenance from Allah SWT will surely be bestowed upon him. This means that the sense of divinity and sincerity of the gift from Allah SWT is embedded in Mr. Matnori's soul. Not only the financial aspect is obtained, but the most important thing is the inner satisfaction that is able to realize the ideals and hopes of Mr. Matnori. His skills in running the business of buying and selling junk goods make Mr. Matnori also able to contribute to the environment in the form of financial aid to the surrounding community against garbage piles.

Mr. Matnori's concern will have an impact on the survival of his business, the community participates fully in Mr. Matnori's business so that it can grow. That is a series of patterns in Mr. Matnori's life as a garbage collector or wrecker with his personality and efforts.

In this way, the researcher became aware of the background and motivation of garbage collectors in carrying out their business. Being a garbage collector is not an easy thing, not without reason, but in it there are also insults and social gaps. The results of the analysis of income, expenses, and profit issued by Bapak Matnori for one month with reference to the problem of

The table above can be concluded that the average profit obtained from the purchase and sale of consumables for one month is Rp 11,410,000, which means Mr. Matnori has a profit of Rp 380,000 per day. The value of the profit has been reduced by the operational costs incurred by Mr. Matnori in carrying out his business as a garbage collector for one month (30 days). These costs include the cost of purchasing damaged goods, transport (gasoline), consumption, and others. Designing the Meaning of Waste Accounting for Waste Seekers and Waste Collectors Systematically, the accounting implemented in running a waste business by waste entrepreneurs can be seen in the following picture:

The three meanings of accounting obtained from waste collectors and waste collectors are slightly different. For waste collectors, the meaning of accounting is that they can obtain income which includes profit. A sense of satisfaction arises when the business they have been involved in so far continues to develop, even though when they started the waste business many people mocked them. The value of responsibility is also implemented by waste collectors, that is, when they make a profit, they give some of their sustenance to the local community to help sort the waste. Apart from that, waste collectors can also reduce unemployment by employing their citizens. Meanwhile, for community and religious leaders, the meaning of accounting is that in every job, it must be clear. the scale and there is no element of fraud (gharar) and the used goods being sold are indeed his own, not the result of taking someone else's property, so that the buyer and seller of the used goods both benefit. In terms of social and environmental interests, reducing usury is carried out by carrying out social relations and the natural environment proactively based on the principle of shadaqah. (Mulawarman, 2008). The implied meaning of waste accounting for waste seekers and waste collectors is "A recording that has the value of responsibility, and a sense of divinity in the form of income and sustenance from Allah SWT without any element of gharar, thus giving rise to a sense of inner satisfaction."

CONCLUSION

Based on the results of interviews with waste searchers and collectors, the meaning of accounting was obtained, namely a recording that has the value of responsibility, and a sense of divinity in the form of income and sustenance from Allah SWT without any elements of gharar, thus giving rise to a sense of inner satisfaction. The new meaning of waste accounting is found in the Qur'an, Surah Ar Rum, verse 30:

"And do they not see that Allah expands sustenance for whom He wills and He (also) narrows it (the sustenance). Indeed, in that there are truly signs (of Allah's power) for the believers. The verse above explains that Allah has determined who will be given sustenance, and Allah has determined how much sustenance will be given. This verse is in accordance with the explanation given by the trash seekers, that they receive sustenance according to the will of Allah. No matter how big or small the good fortune they obtain, they must still be grateful.

They believe that by being grateful to Allah, they will increase their sustenance from their effort.

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