

CONTEXTUALIZATION OF QUR'ANIC TEACHINGS IN ISLAMIC ACCOUNTING THROUGH PHILOSOPHY

KONTEKSTUALISASI AJARAN AL-QUR'AN DALAM AKUNTANSI ISLAM MELALUI PENDEKATAN FILSAFAT

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Abstract

This article presents philosophical findings that are consistent with Qur'anic teachings within Islamic Accounting, particularly in the contexts of divinity, humanity, and nature. The purpose of this paper is to trace, through rational analysis, the contextualization of Qur'anic teachings in Islamic Accounting using philosophy, by examining the similarities and differences between the two. This article is a literature review conducted through analytical methods, including analysis, synthesis, interpretation, comparison, and deductive-inductive reasoning. The results of this literature review indicate that philosophy in Islamic Accounting, as a product of human thought, finds its contextualization in the concept of ijihad in Islam. Philosophical belief is indeed necessary; however, religion represents a totality of belief and practice manifested in the relationship between humans and God, fellow human beings, and the universe.

Keywords: *Islamic Accounting, the Qur'an, Hadith, Philosophy, Epistemology*

Abstrak

Artikel ini menyajikan temuan-temuan filosofis yang selaras dengan ajaran Al-Qur'an dalam Akuntansi Islam, khususnya dalam konteks ketuhanan, kemanusiaan, dan alam. Tujuan penulisan artikel ini adalah untuk menelusuri, melalui analisis rasional, kontekstualisasi ajaran Al-Qur'an dalam Akuntansi Islam dengan menggunakan ilmu filsafat, melalui pengkajian persamaan dan perbedaan antara keduanya. Artikel ini merupakan kajian literatur yang dilakukan dengan metode analitis, meliputi analisis, sintesis, interpretasi, perbandingan, serta penalaran deduktif-induktif. Hasil kajian literatur menunjukkan bahwa filsafat dalam Akuntansi Islam, sebagai produk pemikiran manusia, menemukan bentuk kontekstualisasinya dalam konsep ijihad dalam Islam. Keyakinan filosofis memang diperlukan; namun demikian, agama merepresentasikan suatu totalitas keyakinan dan praktik yang terwujud dalam hubungan antara manusia dengan Tuhan, sesama manusia, dan alam semesta.

Kata kunci: Akuntansi Islam, Al-Qur'an, Al-Hadis, Filsafat, Epistemologi

A. Introduction

The development of modern science is characterized by increasing disciplinary specialization. Although this tendency strengthens technical expertise, it also contributes to the fragmentation of knowledge and the diminishing of philosophical reflection on epistemological foundations (Sunarno, 2024). In accounting, the dominance of positivistic

paradigms emphasizing efficiency, objectivity, and instrumental rationality has reinforced a technical view of accounting as mere reporting and measurement, often detached from ethical considerations, social justice, and transcendental purposes (Bahri & Daryo, 2024).

Islamic accounting has emerged on normative foundations derived from the Qur'an, Hadith, *ijma'*, and *qiyas*, embodying principles of justice, trustworthiness, and social accountability as manifestations of the integration between revelation and human rationality (Alkhadafi, 2024). Nevertheless, its development has largely remained adaptive to conventional, capitalist-oriented accounting frameworks, with limited systematic conceptualization of Qur'anic teachings within the discipline itself (Munandar & Marina, 2019).

This situation reflects an epistemological tension between the universal and transhistorical character of revelation and the evolving demands of accounting practices shaped by social and institutional dynamics. Accordingly, the contextualization of Qur'anic teachings constitutes an epistemological imperative to transform Qur'anic values from normative-textual references into coherent conceptual foundations for contemporary accounting practice (Naini, 2016). In this regard, the philosophy of science serves as a reflective framework that facilitates critical engagement between revelation and scientific rationality through the examination of ontological, epistemological, and axiological assumptions underlying accounting theory and practice.

However, existing studies that systematically employ philosophical inquiry to contextualize Qur'anic teachings in Islamic accounting remain limited, as research has predominantly focused on sharia compliance and technical reporting issues (Naini, 2016; Bahri & Daryo, 2024). Consequently, the literature reveals a conceptual gap in the absence of an integrative epistemological framework explaining the relationship between revelation, rationality, and social reality in the construction of Islamic accounting theory.

This study aims to address this gap by critically examining the epistemological relationship between the philosophy of science, the Qur'an, and Islamic accounting, thereby contributing to the development of an Islamic accounting framework that is both philosophically grounded and practically relevant.

The contextualization of Qur'anic teachings with philosophy is also a necessity, as both fields endeavor to uncover ultimate truths (Alsuhaymi & Atallah, 2025). The question that arises is whether there is a contextualization between the teachings of the Quran and Islamic accounting, as a result of human intellectual construction, using a philosophical

approach. This study aims to identify and rationally analyze the relationship between the two philosophically, understood as contextualization. Furthermore, this study seeks to demonstrate philosophical congruences and incongruences between the two.

Based on these objectives, two empirical hypotheses can be proposed: first, there is a philosophical relationship between the teachings of the Quran and Islamic accounting; second, there is congruence and incongruence between the teachings of the Quran and Islamic accounting using a philosophical approach. Philosophical conclusions will show both the inconsistencies and the conformities of the teachings of the Qur'an and Hadith in Islamic Accounting, which allows for tolerance among groups with diverse perspectives, guided by clarity of thought and free from suspicion. Such conditions allow for dialogue and mutually beneficial action through *al-'aqd* or mutual agreement (*al-ittifaq*), thus fostering harmony and brotherhood (*ukhuwah*).

Further benefits of accepting philosophical findings as arguments that strengthen religious beliefs include strengthening the understanding that accounting is not only based on capitalist accounting principles but also includes Islamic Accounting which is based on the Qur'an and Hadith. Another benefit is that if this article shows the contextualization between philosophical conclusions and the teachings of the Qur'an in Islamic Accounting, it is expected to increase awareness among educators in sharia-based accounting and students studying the field that Islamic Accounting cannot be separated from the philosophy of knowledge.

B. Literature Review

Philosophy in this study is understood as a critical and reflective inquiry grounded in systematic rational argumentation, free from a priori assumptions and dogmatism (Spiegel, 2025). Metaphysics and ontology function as its core domains, examining reality and being as foundations of human understanding of truth (Tan, 2025; Arif, 2022).

Based on this foundation, the study adopts an integrative epistemological stance in which philosophical reasoning operates in dialogue with Islamic revelation. Qur'anic interpretation is approached as an epistemic and ontological endeavor, where scientific readings of the Qur'an serve to affirm its comprehensive and timeless authority rather than merely apologetic aims (Azimi et al., 2025).

Accordingly, the Qur'an is positioned as the source of ultimate truth, while philosophy functions as a critical medium for interpreting and evaluating rational and

scientific knowledge. This relationship can be illustrated through contextualization of Qur'anic teachings in islamic accounting through philosophy, as presented in Figure 1.

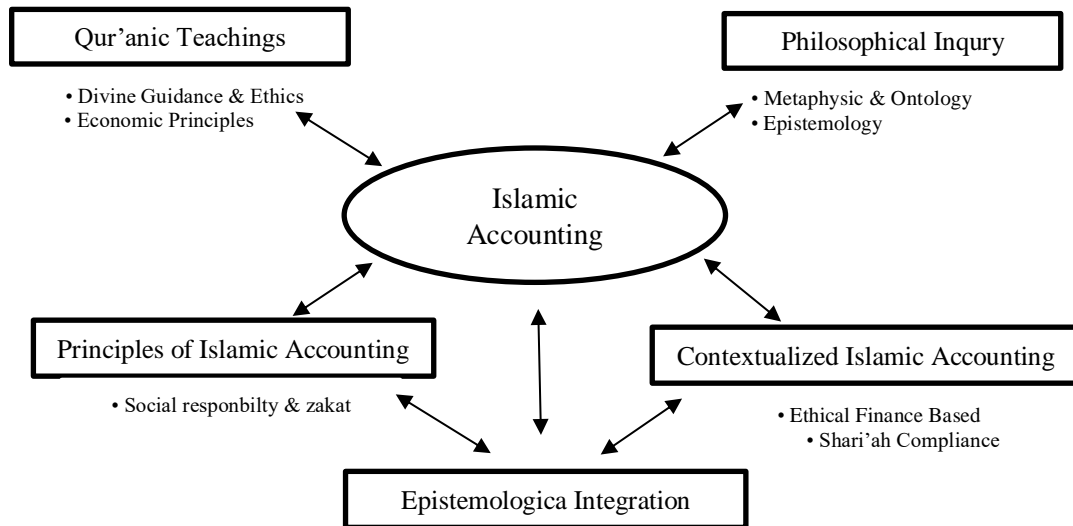


Figure 1
Contextualization of Qur'anic Teachings in Islamic Accounting through Philosophy

C. Research Methodology

This article examines philosophical outcomes produced by thinkers and philosophers, alongside materials to be contextualized in the form of Qur'anic teachings in Islamic Accounting derived from various scholarly sources. The philosophical literature reviewed primarily concerns concepts related to the relationship between philosophy and religion in general, as well as discussions addressing issues of divinity, humanity, and nature. The literature obtained is analyzed logically related to language, including clarification of the meaning of words, terms, and concepts. The systematic analysis applied includes: Synthesis, which involves combining various relevant elements or ideas by connecting one concept with another to produce a more holistic and comprehensive understanding. Interpretation, where the data found does not always match expectations, thus requiring personal reflection to understand the relevance of the data to the research problem. Comparison, which aims to compare the teachings of the Qur'an and Hadith with philosophical results. Deduction, which involves identifying logical consequences arising from the application of certain concepts to draw conclusions in a particular context.

Induction, where concepts relevant to the research are examined and inventoried, and the relationships between them are identified to form conclusions.

D. Result and Discussion

Result

The Role of Philosophy in Religious Life

Philosophy is not best understood as a closed or completed system of knowledge; its nature is inherently open and reflective, such that each philosophical response naturally generates further questions and issues. From the perspective of the philosophy of science, the reflective and implicative character of philosophical inquiry involves continuous engagement with ontology, epistemology, and axiology, fostering critical thinking that extends beyond fixed doctrinal boundaries (Unwakoly, 2023).

Discourses on development and modernization frequently assume that religion, and Islam in particular, hinders progress when interpreted in a purely ahistorical or normative framework. Contemporary scholarship challenges such readings by demonstrating that such assumptions are often rooted in modernization biases rather than empirical realities or Islamic teachings. Some literature emphasizes that the relationship between Islam and development is a substantive research topic and not a settled issue, which shows various theoretical positions regarding the role of Islam in socio-economic change (Shalihin, 2025). Historical social analyses further show that Islamic communities have long engaged dynamically with modernity and social transformation, adapting religious norms to changing environments rather than acting as static obstacles to progress (Bakri, 2024). Negative views of Islam often arise from misunderstanding and partial approaches, whereby Islam is perceived through prejudice and fear. Consequently, a holistic and contextual understanding is required in order to assess Islam more objectively.

Some communities view philosophy as a challenge to faith, assuming it conflicts with religious teachings. Contemporary scholarship, however, shows that philosophical reflection can deepen religious understanding and clarify sacred texts (Kadir et al., 2023). Islamic studies further highlight how philosophical and epistemological approaches integrate scientific knowledge with revelation, challenging simplistic narratives that oppose faith to reason. Philosophy does not inherently contradict faith; rather, comprehensive rational and hermeneutical approaches can enrich religious insight.

Recent studies in Islamic legal theory emphasize that reason (*aql*) serves not only as an intellectual tool but also as a fundamental epistemological element in interpreting religious teachings and formulating legal judgments. In the framework of *ijtihad*, reason works alongside the Qur'anic and Prophetic sources to produce legal rulings that adhere to Shari'a while addressing contemporary challenges (Sufyan & Hartono, 2025). Religious obligation in Islam begins when an individual possesses the capacity to interpret meaning, make decisions, and distinguish between right and wrong through reason while remaining guided by religious teachings.

In *usul al-fiqh* studies, the Qur'an and the Sunnah are established as the primary sources of Islamic teachings. *Ijtihad* is understood as a rational mechanism for responding to life issues that are not explicitly, thoroughly, or literally addressed in the Qur'an or the Sunnah but nonetheless require legal or religious determination. Recognition of *ijtihad* indicates that rationality and the use of reason occupy a significant epistemological position within the Islamic legal tradition (Hidayat, 2021). Islamic intellectual perspectives conceptualize the relationship between revelation and the natural world as complementary: the Qur'an serves as a normative guide while the universe provides a field for rational reflection that strengthens religious consciousness and contributes to ethical and scientific understanding. Within this epistemological framework, knowledge (*'ilm*) integrates *wahyu* (revelation) and *'aql* (reason), where natural phenomena (*ayat kauniyyah*) are observed and reflected upon as part of an integrated Islamic worldview (Abidin et al, 2024; Fahmi et.al,2024). Philosophy, whether as a system of thought or as intellectual output, is acceptable within Islam insofar as it does not contradict the Qur'an and the Hadith.

Philosophy of Science and the Development of Islamic Accounting

The development of Islamic accounting cannot be separated from the philosophical foundations of science that underpin the formation and advancement of a discipline of knowledge. In this context, the philosophy of science serves to explain the ontological, epistemological, and axiological dimensions of Islamic accounting—namely, the nature of Islamic accounting, the manner in which Islamic accounting knowledge is constructed, and the purposes for which such accounting is developed. Contemporary studies indicate that Islamic accounting is not merely understood as a technical system of financial recording but as a body of knowledge imbued with Islamic values and norms, such as justice (*'adl*), trustworthiness (*amanah*), and social responsibility (Sunarno, 2024).

From an epistemological perspective, the philosophy of science provides a framework for understanding the sources and methods of knowledge in Islamic accounting. Unlike conventional accounting, which largely relies on positivism and instrumental rationality, Islamic accounting integrates revelation, reason, and social reality as sources of knowledge. Global research trends in Islamic accounting increasingly emphasize the strengthening of conceptual and philosophical dimensions in response to the increasing complexity of modern economic practices (Izza & Rusydiana, 2022).

Based on the above considerations, the relationship between the philosophy of science and the development of Islamic accounting is both structural and substantive. The philosophy of science provides a conceptual foundation that enables Islamic accounting to evolve as a scientific discipline that is not only responsive to practical demands but also consistent with Islamic ethical values and normative objectives. The integration of philosophical reflection and the development of Islamic accounting practices indicates that this discipline seeks to establish a balance between scientific rationality and moral commitment, a hallmark of scholarly approaches within the contemporary Islamic intellectual tradition.

In formulating the conceptual framework of Islamic accounting, a deductive approach should serve as the primary reference. The formulation of such a framework cannot be separated from Islamic epistemological principles rooted in revelation, in which the Qur'an and the Hadith are understood as the primary sources of normative truth in Islam. Scholars in Islamic accounting knowledge emphasize that integrating Islamic values into methodological approaches and theoretical frameworks entails embedding the ethical and normative foundations of Islam into the discipline so that accounting practices are not merely technical but also sharia-compliant and ethically consistent (Bahri & Daryo, 2025; Wahyuni, 2024).

Deductively, the construction of a conceptual framework must be grounded in an understanding of the social order of Islamic society as derived from the Qur'an and the Sunnah. Analysis of these normative sources forms the basis for formulating the role and function of the firm within an Islamic perspective, which is subsequently articulated within a conceptual framework for financial reporting that reflects Islamic values of justice, trustworthiness, and social responsibility. Contemporary research highlights that Islamic accounting and reporting frameworks emphasize transparency, fairness (*'adl*), and social responsibility (responsibility to *ummah* and society) rooted in Sharia normative principles

to ensure that financial reports reflect both technical accuracy and ethical compliance with Islamic teachings (Andrianto & Istanti, 2025). Following this stage, it becomes necessary to define the function of the firm in Islamic society. The final stage involves formulating the conceptual framework for Islamic corporate financial reporting.

The objectives of financial reporting are the initial step, using the Qur'an as a foundation for developing a conceptual framework. Once consensus is reached on the objectives of Islamic financial reporting, other elements of the conceptual framework can be developed. The objectives of financial reporting then serve as a reference point for determining the form and content of Islamic financial reports.

Islam, as a universal religious system, derives its foundational values from the Qur'an, which encompass doctrinal belief ('*aqidah*), normative law (*shari'ah*), and ethical conduct (*akhlāq*). The practical manifestation of these values was exemplified in the life of the Prophet Muhammad through his words and actions, which were subsequently preserved by his Companions in the form of the Hadith or Sunnah. Within Islamic scholarship, the Hadith functions as an authoritative source that explicates and operationalizes Qur'anic teachings, enabling their application in lived religious practice. The interdependent and hierarchical relationship between the Qur'an as divine revelation and the Hadith as its interpretive framework is explicitly affirmed in the Qur'an, which instructs believers to obey both God and the Messenger (Qur'an, Surah Al-Anfal [8]: 20). Consequently, Islamic accounting practices are inherently grounded in, and inseparable from, these two normative sources. This relationship can be illustrated through the hierarchy and process of formulating Islamic accounting standards, as presented in Figure 2 below.

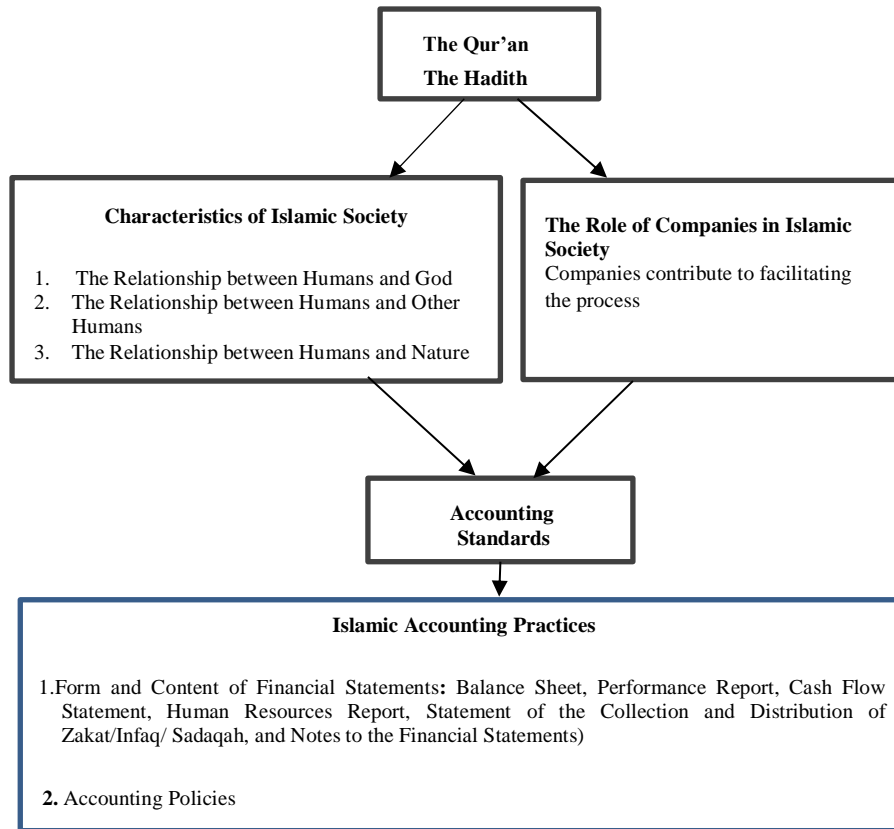


Figure 2

The Hierarchy and Process of Formulating Islamic Accounting Standards

The values embedded in Islamic accounting standards serve as guiding principles for accounting practice and must be grounded in Islamic Sharia normative sources such as the Qur’an and Hadith. These standards represent interpretative outcomes of the values embedded in both sources of Islamic law. Islamic accounting standards thus emerge from the process of understanding the meanings articulated in the Qur’an and the Hadith. Consequently, such standards are subject to change, as shifts in understanding may occur due to advances in knowledge or the emergence of new social and economic contexts.

Islamic accounting standards and conceptual frameworks are shaped not only by ethical principles like justice and transparency but also by institutional standards such as those promulgated by the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI), which inform the formulation and harmonization of financial reporting practices in Islamic financial institutions worldwide. (Sembiring & Muhajir, 2024).

The Concept of God in Philosophy and Qur'anic Teachings within Islamic Accounting

The concept of divinity within the Islamic intellectual tradition constitutes both an epistemological and ontological foundation, grounded not only in revelation but also shaped through rational philosophical inquiry. In the context of Islamic accounting, the divine dimension functions as a normative basis that links accounting principles with Sharia values derived from the Qur'an and Hadith. The foundational philosophy of Islamic economics affirms that God, as the Creator and Sovereign of all existence, serves as the ultimate reference in formulating the objectives of Sharia-based accounting reporting. These objectives emphasize justice, transparency, and social responsibility as reflections of divine principles (Siti Salwa et al., 2025). Consequently, Islamic accounting is oriented not merely toward fulfilling stakeholders' financial information needs but also toward ensuring that reporting practices align with the moral and ethical values articulated in the Qur'an.

These divine values are further articulated within the *maqāṣid al-Sharī'ah* framework, which positions the preservation of religion (*ḥifẓ al-din*) as one of the fundamental objectives of Islamic accounting. This is realized through the integration of accountability to God in every process of accounting recognition, measurement, and reporting. Such an approach differs fundamentally from conventional accounting, which predominantly prioritizes economic efficiency. From the *maqāṣid* perspective, accounting is required to integrate religious obligations with practical rationality in order to promote human well-being in both worldly life and the hereafter (Mohammed et al., 2024). Accordingly, the concept of God in Islamic philosophy and Qur'anic teachings provides a robust ontological and epistemological foundation for Islamic accounting to operate in alignment with comprehensive and divinely grounded normative objectives.

The Concept of Human Beings in Philosophy and Qur'anic Teachings within Islamic Accounting

Within the Islamic accounting framework, the concept of humankind is a philosophical foundation that distinguishes it from conventional accounting paradigms. Islamic accounting views humans not merely as rational economic agents but as moral subjects with spiritual and social responsibilities. This approach emphasizes that economic activity must be understood in relation to ethical values and transcendental goals, so that

accountability extends not only to human stakeholders but also to God (Kamla, 2021; Haniffa & Hudaib, 2022).

This view aligns with the teachings of the Quran, which position humans as servants of Allah and vicegerents of Allah. This position emphasizes that resource management and economic practices are a trust that must be carried out fairly and responsibly. Therefore, ownership in Islam is relative and limited by the moral obligation to maintain social welfare. Beekun and Badawi (2023) emphasize that the values of trust and justice are core principles in Islamic organizational governance and accounting systems.

These philosophical and Quranic implications are reflected in the orientation of Islamic accounting, which is based on the *maqasid al-shari'ah* (objectives of sharia). Accounting is understood as an instrument for balancing economic, social, and spiritual interests, not simply a tool for measuring financial performance. Studies in reputable journals show that integrating *maqasid* into accounting practices broadens the meaning of organizational performance toward sustainable and ethical value creation (Asutay & Harningtyas, 2021; Aysan et al., 2022).

Furthermore, the concept of accountability in Islam is rooted in human beings' internal awareness of divine oversight (*hisab*). This dimension strengthens humans' position as agents of accountability, acting not only based on formal regulations but also on moral and spiritual awareness. Thus, Islamic accounting represents a holistic view of humans as rational, ethical, and spiritual beings responsible for the economic and social consequences of every decision they make (Kamla, 2021).

The Concept of Nature in Philosophy and Qur'anic Teachings within Islamic Accounting

In Islamic accounting, the concept of nature is understood as an integral part of the moral and cosmological order that links economic activity with ecological responsibility. Unlike the conventional accounting paradigm, which tends to position nature as an object of economic exploitation, the Islamic approach views nature as a trust whose sustainability must be maintained. This perspective aligns with the *maqāṣid al-sharī'ah* framework, which places environmental preservation as a prerequisite for achieving welfare. Erianto, Hasibuan, and Nurlaila (2023) emphasize that green accounting from a sharia perspective is not simply a technical adaptation of environmental accounting, but rather a reflection of

humanity's moral obligation to maintain a balance between economic activity and environmental sustainability.

This normative foundation is rooted in the teachings of the Qur'an, which positions humans as *khalifah fi al-ardh*, the party mandated to manage nature responsibly. In this context, nature is not positioned as a value-free commodity, but as part of the life system that must be maintained through the principles of trust and justice. Subkiyanto and Romli (2025) demonstrate that the integration of sharia accounting and green accounting broadens the scope of organizational accountability, from mere financial reporting to environmental impact reporting that aligns with sustainable development goals and Qur'anic values.

Recent developments also demonstrate that the concept of nature in Islamic accounting is increasingly relevant to the global sustainability agenda. Dermawan and Sisdiyanto (2024) emphasize that the application of green accounting based on *maqāṣid al-sharī'ah* enables organizations to internalize environmental costs while strengthening ethical excellence in economic decision-making. This approach demonstrates that Islamic accounting does not conflict with modern sustainability principles but rather offers a deeper philosophical and religious basis for viewing the relationship between humans, nature, and economic activity.

Furthermore, the integration of environmental values into Islamic accounting is also reflected in the development of Sharia-based sustainability and ESG reporting. Siregar (2025) argues that environmentally sensitive Islamic accounting reporting broadens the meaning of accountability from mere regulatory compliance to ethical responsibility towards nature and society. Thus, the concept of nature in philosophy and Qur'anic teachings serves as a normative foundation for Islamic accounting, building a reporting system that is not only economically informative but also reflects comprehensive ecological and spiritual responsibility.

Results of Hypothesis Testing

Based on the literature review and the methodology employed, the following results were obtained:

Findings on the Contextualization of Philosophy and Qur'anic Teachings in Islamic Accounting

The findings indicate that the teachings of the Qur'an and the Hadith within Islamic accounting exhibit a clear conceptual relationship with philosophical reflection. Islamic

accounting has developed within an intellectual tradition that integrates rational inquiry with normative religious references. In this context, philosophy provides a conceptual framework for understanding the nature of knowledge, values, and objectives of a scientific discipline, while the Qur'an and the Hadith function as the primary sources of normative values that guide the direction and boundaries of Islamic accounting development. The integration of philosophical reflection and revelation enables Islamic accounting to be understood not merely as a technical system but as a body of knowledge imbued with ethical dimensions and responsibility. Based on these findings, the first hypothesis, asserting the existence of a relationship between the teachings of the Qur'an and the Hadith in Islamic accounting and philosophy is conceptually supported.

Compatibility and Critical Positioning of Philosophical Outcomes within the Framework of Islamic Accounting

Analysis of the theological dimension reveals a compatibility between Islamic philosophical thought and Qur'anic teachings, particularly in viewing God as the source of order and values consistent with the principle of *tawhid*. In the dimension of humanity, there is alignment between moral philosophy and Islamic teachings in conceptualizing human beings as rational and moral subjects who bear responsibility as *'abd* (servants of God) and *khalifah* (vicegerents). However, analysis of perspectives on nature reveals a conceptual divergence between certain modern philosophical approaches that tend to treat nature instrumentally and Qur'anic teachings that affirm the intrinsic value of nature and the principle of balance as part of Allah's creation. This divergence reflects differences in epistemological and axiological foundations between the two perspectives. Nevertheless, such differences should not be interpreted as a rejection of philosophical contributions; rather, they represent a space for critical dialogue to appropriately position and adjust philosophical frameworks within the value system of the Qur'an and the Hadith. Accordingly, the second hypothesis asserting both compatibility and incompatibility between certain philosophical outcomes and the teachings of the Qur'an and the Hadith within Islamic accounting is critically supported.

E. Conclusion

This article concludes that the teachings of the Qur'an and the Hadith have a significant conceptual relationship with philosophical reflection in the development of

Islamic accounting. This relationship is evident in the effort to integrate revelation as a normative foundation with philosophical rationality as an analytical instrument for understanding the nature, objectives, and values of Islamic accounting. Consequently, Islamic accounting is not positioned merely as a technical system of financial recording, but as a scientific discipline encompassing epistemological, axiological, and ethical dimensions rooted in Islamic teachings.

The analysis further demonstrates that the relationship between Islamic accounting and philosophy is neither singular nor uniform. In the dimensions of theology and humanity, there is compatibility between philosophical thought particularly Islamic philosophy and moral philosophy and the teachings of the Qur'an and the Hadith, especially in positioning God as the source of values and human beings as moral subjects entrusted with responsibility. However, in perspectives concerning nature and its utilization, incompatibilities emerge between certain instrumental orientations of modern philosophy and Qur'anic teachings that emphasize intrinsic value, balance, and ecological responsibility.

These findings indicate philosophical outcomes in Islamic accounting undergo a selective, critical reasoning process rather than uncritical adoption, ensuring coherence with the Qur'anic–Hadith value framework. On this basis, the first hypothesis concerning the relationship among Qur'anic–Hadith teachings, Islamic accounting, philosophy receives conceptual support. The second hypothesis addressing the coexistence of compatibility alongside incompatibility between certain philosophical outcomes and Qur'anic–Hadith teachings also gains support through critical analysis.

From a theoretical perspective, this article contributes to strengthening the conceptual foundations of Islamic accounting as a discipline that remains open to philosophical dialogue while remaining firmly oriented toward revelatory values. Future research may be directed toward developing more operational models of Islamic accounting that continue to maintain a balance between philosophical reflection and Islamic normative principles.

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