

PERSIDANGAN AKAUNTAN SEKTOR AWAM KEBANGSAAN KE 30 TAHUN 2022

NATIONAL PUBLIC SECTOR ACCOUNTANTS CONFERENCE (NAPSAC)



The New Dimension of Maqasid Syariah in Perspective of New Emerging Digital Technologies

SESSION 7 – 19 MAY 2022

HASRIN KATUK

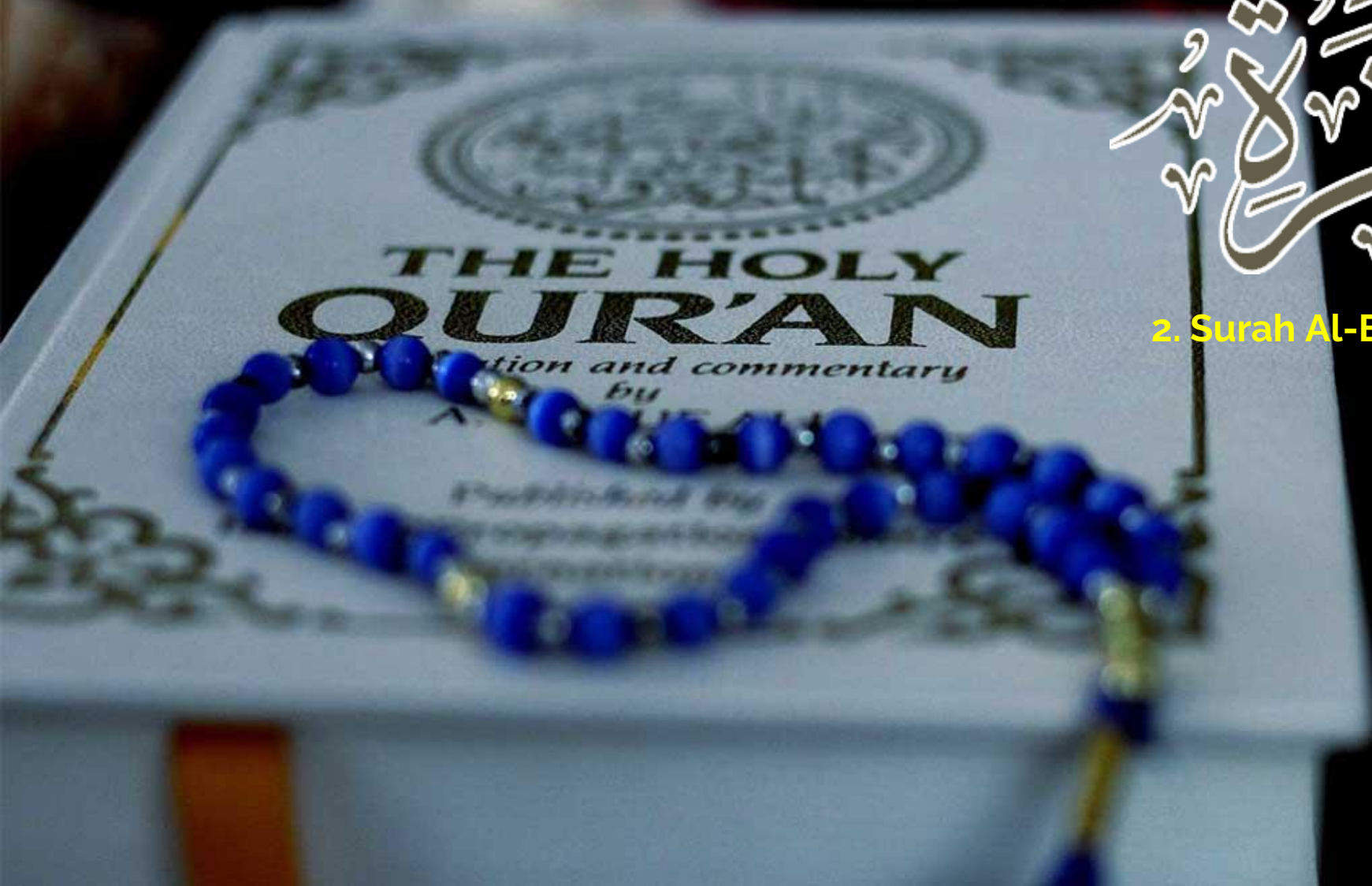
C.A.(M), CPA(Aust), CPFA(UK), CMIIA(M)

**DCA, Account Division KeTSA
MODERATOR**



سُورَةُ الْبَقَرَةِ

2. Surah Al-Baqarah - verse 282 (Page 48)





سُورَةُ الْبَقَرَةِ Al-Baqarah The Cow

2. Surah Al-Baqarah - verse 282 (Page 48)

يَا أَيُّهَا الَّذِينَ آمَنُوا إِذَا تَدَايَنْتُمْ بِدَيْنٍ إِلَىٰ أَجَلٍ مُّسَمًّى فَاكْتُبُوهُ وَلْيَكْتُب بَيْنَكُمْ كَاتِبٌ بِالْعَدْلِ وَلَا يَأْبَ كَاتِبٌ أَنْ يَكْتُبَ
كَمَا عَلَّمَهُ اللَّهُ فَلْيَكْتُبْ وَلْيُمْلِلِ الَّذِي عَلَيْهِ الْحَقُّ وَلْيَتَّقِ اللَّهَ رَبَّهُ وَلَا يَبْخَسْ مِنْهُ شَيْئًا فَإِن كَانَ الَّذِي عَلَيْهِ الْحَقُّ
سَفِيهًا أَوْ ضَعِيفًا أَوْ لَا يَسْتَطِيعُ أَنْ يُمِلَّ هُوَ فَلْيُمْلِلْ وَلِيُّهُ بِالْعَدْلِ وَاسْتَشْهِدُوا شَهِيدَيْنِ مِنْ رِجَالِكُمْ فَإِن لَّمْ يَكُونَا
رَجُلَيْنِ فَرَجُلٌ وَامْرَأَتَانِ مِمَّن تَرْضَوْنَ مِنَ الشُّهَدَاءِ أَن تَضِلَّ إِحْدَاهُمَا فَتُذَكِّرَ إِحْدَاهُمَا الْأُخْرَىٰ وَلَا يَأْبَ الشُّهَدَاءُ
إِذَا مَا دُعُوا وَلَا تَسْأَمُوا أَن تَكْتُبُوهُ صَغِيرًا أَوْ كَبِيرًا إِلَىٰ أَجَلِهِ ذَلِكُمْ أَقْسَطُ عِنْدَ اللَّهِ وَأَقْوَمُ لِلشَّهَادَةِ وَأَدْنَىٰ أَلَّا
تُرْتَابُوا إِلَّا أَنْ تَكُونَ تِجَارَةً حَاضِرَةً تُدِيرُونَهَا بَيْنَكُمْ فَلَيْسَ عَلَيْكُمْ جُنَاحٌ أَلَّا تَكْتُبُوهَا وَأَشْهِدُوا إِذَا تَبَايَعْتُمْ وَلَا
يُضَارَّ كَاتِبٌ وَلَا شَهِيدٌ وَإِن تَفَعَّلُوا فإِنَّهُ فُسُوقٌ بِكُمْ وَاتَّقُوا اللَّهَ وَيُعَلِّمُكُمُ اللَّهُ وَاللَّهُ بِكُلِّ شَيْءٍ عَلِيمٌ ﴿٢٨٢﴾

SAHIH INTERNATIONAL

O you who have believed, **when you contract a debt for a specified term, write it down.** And let a scribe **write [it] between you in justice.** Let no scribe refuse to write as Allah has taught him. So let him write and let the one who has the obligation dictate. And let him fear Allah, his Lord, and not leave anything out of it. But if the one who has the obligation is of limited understanding or weak or unable to dictate himself, then let his guardian dictate in justice. And bring to witness two witnesses from among your men. And if there are not two men [available], then a man and two women from those whom you accept as witnesses – so that if one of the women errs, then the other can remind her. And let not the witnesses refuse when they are called upon. And do not be [too] weary to write it, whether it is small or large, for its [specified] term. That is more just in the sight of Allah and stronger as evidence and more likely to prevent doubt between you, except when it is an immediate transaction which you conduct among yourselves. For [then] there is no blame upon you if you do not write it. **And take witnesses when you conclude a contract. Let no scribe be harmed or any witness.** For if you do so, indeed, it is [grave] disobedience in you. And fear Allah. And Allah teaches you. And Allah is Knowing of all things.

يَا أَيُّهَا الَّذِينَ ءَامَنُوا إِذَا تَدَايَنْتُمْ بِدَيْنٍ إِلَىٰ أَجَلٍ مُّسَمًّى فَاكْتُبُوهُ

when you contract a debt for a specified term, write it down.

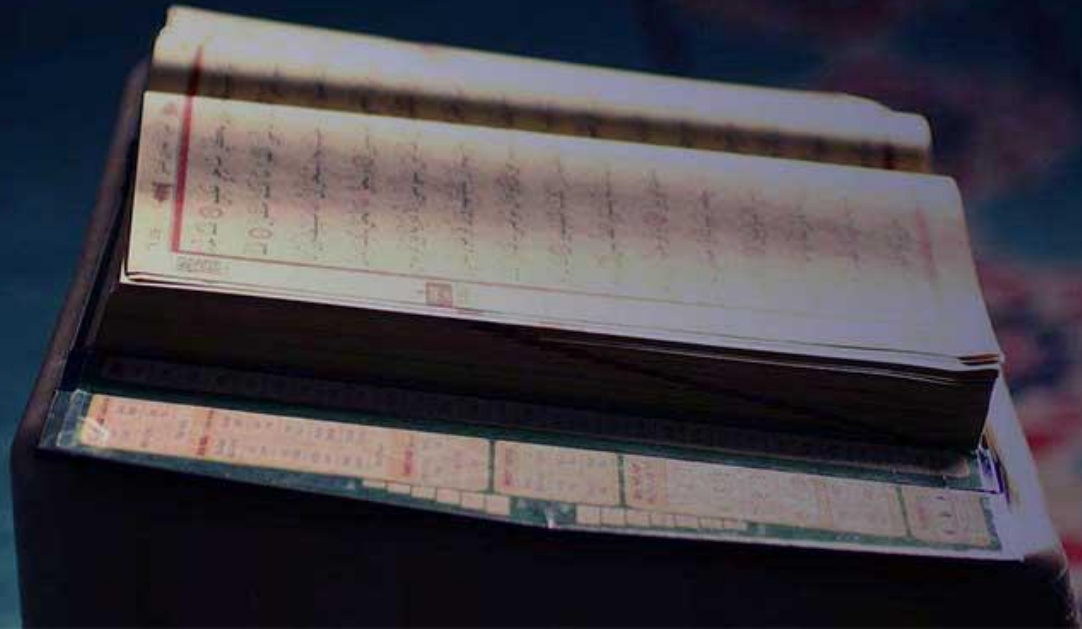
سُورَةُ الْبَقَرَةِ

2. Surah Al-Baqarah
- verse 282 (Page 48)

وَأَشْهِدُوا إِذَا تَبَايَعْتُمْ وَلَا يُضَارَّ كَاتِبٌ وَلَا شَهِيدٌ

And take witnesses when you conclude a contract.
Let no scribe be harmed or any witness.

Career Proposition and
Responsibilities of an
Accountant Based on Al
Quran



Challenge.....

Bear in Mind.....

Lets Question Ourselves....



Is the process or system we develop Shariah Compliance?

(Security level, cannot be hacked, provides space for cartel activity?)



Have we made things easier for others?

(BAS-espkb-gfmas-igfmas-1 month-2weeks-1 day)



Have we written/recorded correctly?

(Accurate recording, amortization, impairment, etc)



Do our accounting policies comply with the syariah?

(Interest rate concept, allows substance over fom?)



Have our transactions complied with and fulfilled the Maqasid Shariah?

(Sales, advance payment, purchase agreement, concept Asset & Liabiliti etc)



مقاصد الشريعة

The development of Ummah
high is to ensure that the:

MAQASID SHARIYAH (THE OBJECTIVES OF SHARIAH)

is achieved

ALSO KNOWN AS:

AL DARURAT AL KHAWSAH
(5 BASIC NEEDS)

The objectives of
Shariah is to achieve:

According to RANK!!

Top

1. **D EEN** - Protection of Religion for example knees on apostasy and shirk
2. **N AFS** - Protection of life e.g. depending your life when threatened
3. **A QAL** - Protection of Intellect e.g. intoxication or drug abuse
4. **N ASAB** - Protection of Lineage Also inclusive of Ird (dignity)
e.g. homosexuality, out-of-wedlock child
+ Adzaf + Pitnah
5. **M AL** - Protection of Property e.g. stealing, armed robbery, breach of trust

Bottom

مقاصد الشريعة



Emerging Digital Technologies

- 01 Artificial Intelligence (AI) and Machine Learning
- 02 Robotic Process Automation (RPA)
- 03 Edge Computing
- 04 Quantum Computing
- 05 Virtual Reality and Augmented Reality
- 06 Blockchain
- 07 Internet of Things (IoT)
- 08 5G
- 09 Cyber Security
- 10 Digital Banking

PERSIDANGAN AKAUNTAN SEKTOR AWAM KEBANGSAAN KE 30 TAHUN 2022

NATIONAL PUBLIC SECTOR ACCOUNTANTS CONFERENCE (NAPSAC)



**The New Dimension of
Maqasid Syariah in
Perspective of New
Emerging Digital
Technologies**