

Syura Practice in the Politics of the Partai Keadilan Sejahtera Historical Cost in Islamic Accounting Perspective

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Abstract: PKS's political practices are based on Islamic values, namely Alqur'an and Sunnah as it is stated by the Party. Starting from cadre coaching, political recruitment, political communication, to the decision-making process carried out through the concept of syura. According to the Party's rules, the process of syura or deliberation in the PKS is very strict, to do so requires faith, truth and correct knowledge and people who can be trusted, because only with that ittifaq (agreement) and qarar (decision) is right, that is only done by around 66-99 people who are members of the Shura Assembly, are closed and limited (syura exclusive). And the decision was taken in three models, namely 'ijma (acclamation), closed voting and open voting. However, the syura doesn't solve the crucial problems. Thus, the internal faction remains. This type of research uses a qualitative style, with a descriptive-analysis method, which is a study that describes a condition, object, thought or event by using library data that is processed philosophically, theoretically and argumentatively.

1 INTRODUCTION

Partai Keadilan Sejahtera (PKS) expressly stated in its constitution Islam as its principle. Stated in the Articles of Association (AD) of the PKS, Article 2 concerning Principles and Identity, states that PKS has an identity as a da'wah party. This is a reaffirmation of the party's Muqaddimah in the fourth paragraph which states that the PKS is "a political party that will be a vehicle of da'wah to realize universal ideals and channel the political aspirations of the Muslims and all levels of Indonesian society.

PKS's political practices are based on Islamic values, namely Alqur'an and Sunnah which are used as basic principles in building and managing their party institutions. Starting from cadre development, political recruitment, political communication, to the decision making process. The last thing mentioned, PKS has a special mechanism that originates from the Qur'an and Sunnah, which is done through syura.

The concept of syura or deliberation is the main principle in Islamic political theory, about the life of society and state. This principle is based on several verses in Q.S. al-Shura: 38 (wa amruhum syura bainahum), and their affairs were decided by

deliberation between them. And QS. Ali 'Imran: 159 (wa syawirhum fi al-amr), and discuss with them in this matter. In addition, this principle was always practiced by the Prophet with his companions in a number of public decisions, even though the Prophet himself was a man who was awake from sin who was always in the guidance of Allah.

But syura or musyawarah in Islam does not provide details on how the deliberation should be carried out, it will be adjusted to the socio-cultural community that is constantly evolving and dynamic political conditions. Because syura is not a static and rigid form of political system, but it is a value that grows from the faith embedded in the heart of the heart. Therefore, the practice of syura in the political history of Islam, especially in the Islamic government of Khulafur Rasyidin, starting from Abu Bakr, Umar bin Khattab, Uthman bin Affan, and Ali ibn Abi Talib, in the process of success or affiliation had different variations. From these differences, as a research question, then what about the concepts and practices of syura in the PKS political process?

This type of research uses a qualitative style, with a descriptive-analysis method, which is a study that describes a condition, object, thought or event by using library data that is processed philosophically, theoretically and argumentatively.

Data sources used in this study are various literatures that have relevance to the theme and topic of research. This is taken from two data sources consisting of primary and secondary data. The research data is collected through library research.

2 RESULTS AND DISCUSSION

2.1 The Concept of Syura in Partai Keadilan Sejahtera

The principle of deliberation applied by PKS comes from the concept of syura. In the syura system, the basis and main source of decision-making is the teachings of Islam (Alqur'an and Sunnah) and the opinions of scholars or experts ('ijma). This is as stated by former Chairman of the Shura Council (KMS) PKS Hilmi Aminuddin, that in Islam carrying out the principle of syura is very important (Aminuddin, 2012). Therefore constitutional work in the PKS which is in the process of implementation is based on the principles of syura as commanded by Allah, as follows: First, Shidq al-Iman (true faith). PKS believes that the initial principle that must be possessed by cadres before doing syura is to be supported by shidq al-iman, namely true and solid faith that is not contaminated by various conceptions of life on earth. The principle of shidq al-iman is the main foundation for both legislators and their implementers, so that with a solid foundation of faith the Shura Assembly as the highest institution of the party or ranks of tanfidziyyin (implementing policies) will all be in a line of worship.

Second, Shidq al-Niyah (Right intention). After having the right faith, shidqul niyyah is needed, namely the intention of syura which is right and strong where all must be because Allah lillahi ta'ala, to reach Allah's pleasure alone. Third, Shidqu al-'Ilmi (true knowledge). Where in doing syura must be with the right and broad knowledge, because al-mustasyar mu'amad or people who do and deliver syura must be proper and guaranteed to be trusted. Therefore, the accuracy of the knowledge of the things proposed and criticized must be based on the shidqul ilmi approach so as not to make it up and not an issue, let alone the slander that causes mafsadah. Fourth, Shidq al-Mumarasah (foundation of truth). Namely that in the implementation of syura must be based on truth in practicing and implementing the decisions of syura.

Fifth, Iltizam bi al-Hudud (discipline regarding restrictions). The principle of syura about discipline against boundaries, both fitri and syar'i. Syura talks

must always prioritize the principle that la ya'nihi or which is not useful for da'wah, worshipers, jihad, and worship will not be included in the scope of syura. Sixth, Al-Amanah (trustworthy). Given that syura is mudawalah, namely discussion and presenting the arguments and burhan (arguments), the mandate becomes important for syura. Seventh, Mas'uliyah. That is, what is being discussed, expressed, formulated, and decided in its entirety is our blessing first before God, Muslims and humanity.

When viewed from the principles that are stated, in the process of deliberation in the PKS it must be the person who has the right qualities of faith, knowledge and morality. Not all cadres or party members can be part of the syura process, because in fact not all cadres and PKS members have the right qualities of faith, knowledge and knowledge and the people who do it can be trusted. Although there is no standard or measurement tool to determine the level of faith, knowledge and morals of party members, but through the process of party cadre level can be gradually identified. That is the way to classify cadres who are beginners, young, middle, mature, skilled and full. For this reason, one of the institutions to become a member of the Shura Assembly is to become a cadre in the expert category and over 30 years of age, while the minimum age to become a Shura Council Chair is over 40 years. The percentage of the number of cadres in the level of cadre in the expert category is very small compared to the cadres in the youth, middle and adult categories. In other words, the deliberation process in the PKS is limited, which is only carried out by around 66-99 members of the Shura Assembly in a closed manner.

Besides that, syura according to the PKS there are two types: syura in 'amaliyah and practically. 1. In'amaliyah related to aspects of ra'yi (opinion), thoughts or proposals; contains advice (advice); and be happy (argumentation). Whereas practically, syura contains advice, it is easy in the sense of an activity to complement, give, support, and also help each other to produce decisions that are close to the truth so that they are expected to reach the pleasure of Allah. In addition, technically according to Hilmi, syura must produce ittifaq or agreement, both in the form of acclamation and aghlabiyah muthlaqah (voting). The Ittifaq (agreement) must appear institutionally as qarar (decision) of the congregation. So that, as the highest institution, ittifaq Majelis Shura must be an official decision which is then translated into planning by implementing agencies, then implemented by all party members.

The spirit of syura or deliberation in the PKS is a spirit that is driven by hope in the Grace of Allah, and will come down to those who obey Allah. This is based on Q.S. At-Taubat: 71, that the obedience of the believer and the faith that help each other cut down in da'wah and worship will produce the mercy of Allah. Therefore, the essence of the process of syura (if observed above explanation) is taqarrub to Allah, so that Allah sends down His mercy so that the heart becomes soft and easy to reach agreement because it is easy to see the arguments that encourage truth and make decisions right. According to Hilmi, the orientation of syura in PKS is not worldly orientation or position, either as a party, public office or state position, but because of the religious beliefs 'inda Allahi khairun waabqa. Allah has promised something far better and lasting than what we received from the world in the form of property, wealth, position, knowledge, facilities and others. On the other hand if syura is run with a "rough heart" will give rise to "rough sentences" as well and debates that tend to split unity, so that syura will be broken and all divorced. Therefore, in the process of deliberation in the PKS continued Hilmi, a conflict arose due to wrong attitudes and actions, so immediately forgive and ask forgiveness from Allah.

Efforts to implement syura and its principles in the PKS are based on several wisdoms that are mentioned by Hilmi sourced from the Qur'an and discussed by many scholars in his books. As for some himah of syura proposed by Hilmi are as follows:

- 1) Imtitsalam li amrillah, namely carrying out syura as well as carrying out the orders of prayer, zakat, jihad, sedeqah and others;
- 2) Iqtida'an bi rasulillah, ie imitating how the Messenger of Allah in managing the form of household life, social life, and nation and state by always putting forward syura, even though the prophet is known to be a human being who is always guided by divine revelation;
- 3) Taqwiyah li wihdatish shaaf, which is strengthening the unity of ranks, with the wider involvement of syura, both formally in the shura assemblies, will strengthen the line of da'wah and congregation;
- 4) Taqwiyah li ruhi al-mas'uliyah, with the involvement of syura will further increase the sense of responsibility of each cadre towards the da'wah struggle;
- 5) Tanwiyah li mashaadiril ra'yii, namely the diversity of sources of opinion, thoughts and sources of proposals so that they are closer to the truth;

6) Ishaman lil khatha'where syura prevents immunity against possible errors because of the attitude of tanashuh (mutual advice).

Former PKS President Muhammad Anis Matta, in an oration when commemorating the PKS militia in Semarang, the point is that although PKS principally uses syura in its political decision-making process, in some political procedures it also carries out democratic (liberal) rules. This is because the PKS views in several respects that syura, which is based on religious norms has a peculiarity that cannot be equated with democracy. Because in the decision-making process, in addition to recognizing the importance of Islamic values as a guide in the decision-making process, PKS also understands the meaning of deliberation as a way to maintain a sense of togetherness and provide space for participation (Gole, 1995; Adams, 1983; Zoubir, 1998). Although the party has a tendency to consider the views and evaluations of experts as the main source in deciding policy, in the implementation of decision making it does not eliminate the aspirations of the cadres.

In addition, deliberations understood by the PKS functioned as a bridge between the need to accommodate the voices of cadres and carry out Islamic values in party policy making. In addition, commitment to deliberation is not only in line with the spirit to carry out the Statutes / Articles of Association, but also as a form of effort to avoid personal leadership, even though the potential for such direction is quite large.

Mardani Ali Sera, Member of the Shura Assembly (2010-2020), the Chairperson of the PKS Youth Division (2016-2020) revealed that the situation of the Shura Council Consultation during Hilmi Aminuddin's leadership (for example) always ran dynamically and intensely. Where every member of the Syura Assembly is given a wide opportunity to express his views or contribute his thoughts. Mardani testified about the democratic attitude of the Shura Assembly in many cases, where KMS only served as a moderator in a trial and not as an absolute determinant. The dynamics that occur in the Assembly of Shura Assembly, sometimes there are quite tough arguments, but not necessarily those who are opposite are ostracized or removed. In other words, active and free participation in the character of deliberation is not only symbolic, but is carried out according to the values of syura.

2.2 Shura Practices in PKS Policy Taking

Syura's practice in the PKS can be seen in the process of formulating policies and strategic steps of the party through the Shura Assembly Consultation. In this table, the KMS is the leader of the deliberations, and the process is declared qorum if it is attended by at least two thirds of the members of the Shura Assembly. In the deliberation process, the method of its acquisition was decided in three models: (1) Model Ijma' (acclamation). This method is carried out based on the recommendation and input the majority of the members of the Shura Assembly and KMS to the participants of the meeting, then be accepted and decided by the deliberation forum. But if this effort is not achieved then decision making is taken with the second model; (2). Voting model. If in the voting process the same number of votes is obtained, then a one-time voting is held again. (3). Voting model. If this second voting step still has not resulted in a decision, then the party gives special rights to KMS to conduct the voting process. This model is the last step used to determine the final decision. The voting rights given to KMS apply in situations where the number of votes for a proposed policy is the same. So that in certain situations the problems supported by KMS must be the party's official decision.

Several cases show both ways: First, the process of debating two camps in the Shura Assembly Consultation forum on 1 July 2004, concerning the determination of 2004 presidential and vice presidential candidates. In this forum each cadre stated his position and opinion, the meeting was difficult because the situation formed two camps . Each camp tried to convince other camps about the candidate pairs that were supported. Because the meeting did not result in a decision, a voting step was taken, with the result that 70 percent of the meeting participants supported the candidate Amien Rais and Siswono Yudhohusodo, as many as 20 percent chose Wiranto and Solahudin Wahid, and 2.5 percent chose Hamzah Haz and Agum Gumelar, while 7.5 percent of other meeting participants chose to abstain. This dynamic resulted in the split of PKS cadres into two camps, namely between the strongholds of Wiranto supporters (led by PKS Secretary-General Anies Matta and KMS Hilmi Aminuddin) and the stronghold of Amien Rais (led by PKS President Hidayat Nur Wahid). As a way out, the deliberation forum finally voted, and PKS officially brought Amien Rais as the 2004 presidential candidate.

Secondly, in other cases, for example, in the selection process and the determination of candidacy that will represent the party in the legislative elections at the local level, such as the DPRD (provincial / district / city), prospective candidates for Governor and Deputy Governor, Regent and Deputy Publication, as well as Mayor and Deputy Mayor , will depend on input, aspirations or evaluations from cadres at the regional level. Third, cadre involvement also took place at the time of naming the 2014 presidential candidates. According to Mardani Ali Sera, in this process there were three main stages that had been carried out: First, was the determination of the mechanism and procedure for determining the presidential candidate; Second, determining the criteria for candidates; and third, determine the names of the presidential candidates. All of these processes were carried out by Team 20, which was called the National Modeling Team (TPN). The team consists of the Central Advisory Council, the Executive Board of the Central Board, several Chairmen of the DPP, and the Chair of the Central Sharia Council.

This stage is an internal mechanism organized by the party in the national selection process to accommodate cadres' aspirations for who is worthy of being promoted by PKS as president, regional head or legislative member. At the stage of determining the criteria for candidates, in the meeting of the Shura Council set the criteria for an ideal presidential candidate, including: a figure who did not repeat the mistakes of the previous president, dared to be close to the people not because of imagery, dared to do the law, pro in eradicating corruption, daring to clean the palace from things which can injure the authority of the government, and dare to realize political commitments and promises. With these criteria, the party directly requests the views of cadres and sympathizers by providing a form organized by the entire DPW. In this process, the party provides opportunities for cadres to submit appropriate names for them to become candidates for presidential candidates. Of these results were born 22 names, including: Anis Matta, Hidayat Nur Wahid, Ahmad Heryawan, Tifatul Sembiring, Nur Mahmudi Ismail from the internal party, and there are also names of figures who feel from external parties such as Dahlan Iskan, Jusuf Kalla, Mahfud MD, Chairul Tanjung, Prabowo Subianto, and Hatta Rajasa. Furthermore, the names are taken to the determination stage. At the stage of determining the name of the candidate, the indirect PKS is determined by one of the 22 names that appear, but by conducting the Raya Election (Pemira)

involving party cadres in 33 provinces and all districts / cities.

The Pemira results held on November 29-30 gave birth to five names from internal parties, namely Hidayat Nur Wahid received 50,567 votes (18.34 percent), Anis Matta got 48,152 votes (17.46 percent), Ahmad Heryawan got 46,014 votes (16.69 percent), Tifatul Sembiring with 31,714 votes (11.50 percent), and Nur Mahmudi Ismail with 20,429 votes (7.41 percent). The five names were then taken to the XI Shura Assembly Deliberation, to be appointed as the 2014 presidential candidate.

In the process of determining the decision in the Shura Assembly Consultation forum it was tough, between the groups who submitted five names at once, with those who submitted only three names, and who proposed only one name to be decided and tested in the public. Hidayat Nur Wahid said that each of the groups had a strong argument, for the first group reasoned that the proposal to decide five names at once because the five figures could accommodate diverse aspirations in PKS. The second group proposed three big names, that there were too many five names. While the third group who submitted a single name, argued that it could provide convenience for parties and cadres to focus on characterizing. Based on the input and considerations of the participants, the Shura Assembly decided on three names, namely Hidayat Nur Wahid, Anis Matta, and Ahmad Heryawan. The three names were then tested publicly by the Pencapresan Commission, which was formed specifically by the Shura Assembly, to conduct internal polls, and conduct internal surveys to find out the public's response, so that the results became the basis for the Shura Assembly to make a final decision.

Although in the end the PKS could not propose its own candidates, because the votes of the PKS in the April 9 legislative elections did not meet the presidential threshold of 20 percent of the DPR seats and 25 percent of the national vote, where the PKS only got 6.79 percent, as a result PKS must form a coalition with the Gerindra party carrying the pair Prabowo Subianto and Hatta Rajasa. From the dynamics described above, showing two models of decision making, the models will be applied contextually based on the conditions faced by the party. And from the case also shows how that PKS manages the problem by deliberation in the syura Forum.

In the matter of the presidential election above, it can be said that the results of the deliberations went well. The emergence of turmoil is relatively mutable.

This means that the mechanism of syura runs and reaches the target.

2.3 The Case of Founding Fathers

Among the party's founders and activists, the name Fahri Hamzah, Mahfudz Shiddiq and Anis Matta are not foreign. They are heavy PKS activists. Even the founders of the party who participated in sweating since the beginning of the establishment of this party.

However, lately their names faded, as if swallowed by the earth. Furthermore, Fahri Hamzah was stated by the decision of the Shura Council as a person who had been dismissed from the management and party membership. Strong suspicion, this was triggered by the presence of Fahri's attitude, which was often controversial on national issues, such as the existence of the corruption eradication commission (KPK).

Fahri often disagrees about this. He even loudly accused that the KPK was the center of case engineering. Used as a tool by the KPK elite to benefit short-term interests outside of the corruption eradication agenda.

Another possibility, Fahri is considered as a person who is allied with the "welfare elite" in the PKS. This elite is opposed to the "justice" elite. The "welfare" elite is considered as a more pragmatic young group in politics. Meanwhile, the "justice" elite is a more idealistic group. Anis matta slowly but surely became knocked out. Likewise with Mahfudz Shiddiq. Fahri's fate was more tragically fired through the party's highest forum shura council.

3 CONCLUSION

The dynamics of implementing Shura in the Prosperous Justice Party (PKS) indicate:

1. Philosophically the interesting attraction between the principles of justice law and order cannot be resolved (Esposito, 1983). Justice as a value that starts from individual rights is always withdrawn and defeated by the principle and purpose of order. Social order and organization are values derived from communal rights. Therefore, in this context, communal rights defeat individual rights. Individual and communal values cannot be resolved synergistically but collisions between the two. PKS Shura has not been able to compare it.

2. The principle of consensus (*Ijma'*) which is said to be binding does not work, furthermore, this means that a number of conditions set to determine a particular individual as being called eligible to become a member of the Shura council have not succeeded in guaranteeing the existence and realization of qualitative *ijma'* and adhered to by the community (Zoubir, 1998) . The *ijma* theory is questioned again.
3. Tradition of Difference The concept of mature shura should be able to do institutionalization for differences. Vertically, the difference can be connected. Horizontally the differences can be knitted. Diagonally, differences can be found at a meeting point. The ideal Shura must be able to find a mechanistic and systematic meeting point from all the poles of difference. If you have not been able to achieve this, then Shura is questioned as a case conflict resolution system of the founders.

Based on the above discussion, it can be concluded that the concept of syura in the Sehati Justice Party (PKS) originates from Islamic teachings or laws, namely Alqur'an, Hadith and opinions of scholars or experts ('*ijma*). Syura or deliberations in the PKS are held with very strict principles, where to do it requires the quality of faith, truth and correct knowledge, and the people who do it can be trusted. PKS believes that only with that quality can an appropriate *ittifaq* (agreement) and *qarar* (decision) be taken. Because the spirit of deliberation in the PKS is a spirit that is driven by hope in the Grace of Allah.

In the decision making process (*qarar*) carried out by the PKS it is limited and closed, because the decision was taken through the syura forum organized by the Shura Assembly institution. This institution is only filled with several selected cadres in the expert and full category, totaling 66 people to 99 people with general qualifications above 30 and 40 years. This condition is called syura exclusive. But even so, in the practice of syura it was carried out in a closed manner, but the party provided space for the malejis syura to challenge arguments (*burhan*) and discussion and to present the arguments (*mudawalah*).

The way of taking the *qarar* is decided in three models, namely '*ijma* (acclamation), collection of suar and or through aghlabiyah muthlaqah (voting). These three ways will be used constitutionally based on the political conditions and problems facing the

party. However, even though *qarar* and *ittifaq* are taken through strict rules, the PKS still provides opportunities for cadres in general to participate in the deliberation process, especially in determining the pair of presidential candidates, to the regions or legislative members, externally and to elect members of the Assembly. Syura internally. This is done by party cadres nationally through the General Election or Pemira. This is to find out the response and aspirations of party members before the decision is truly determined.

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