

المسلمات المحاسبية من منظور الشريعة الإسلامية

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(1) جامعة البحرين

(2) جامعة الأنبار

الخلاصة

إن العنصر الأهم والأكثر تأثيراً على نمط تفكيرنا وسلوكياتنا التطبيقية ضمن منظومتنا الثقافية هو الشريعة الإسلامية. إن هذه المقدمة تمثل الدعامة الأساسية لهذا البحث. فأحكام الشريعة الإسلامية غنية بمحتواها الفلسفي ذي الطبيعة المتوازنة بين الحاجات الروحية والدينيوية بين حاجات المجتمع والفرد مما يمكن من إعطاء تفسيرات لكافة المفاهيم المحاسبية، ومنها المسلمات المحاسبية، وبما يتماشى مع متطلبات عصرنا الحالي. فمفاهيم الكيان المحاسبي والاستمرارية والدورية ووحدة القياس إذا ما أعطيت بعداً فلسفياً إسلامياً فإنها تبنى بالضرورة على ثلاثة أبعاد جوهرية: البعد الأخلاقي والبعد الاجتماعي والبعد التوافقي/ التكميلي. يتحدد البعد الأخلاقي بأن المسلمات المحاسبية ليست مفاهيم تجريدية وإنما يجب أن تتمتع بمحتوى أخلاقي واقعي. فلا صيرورة من خلال أبنية عقلية ذات محتوى ميداني لهذه المسلمات دون مضامين أخلاقية في ظل أحكام الشريعة الإسلامية. وأما البعد الاجتماعي فهو يتطلب تأكيد على تفضيل مصلحة المجتمع على مصلحة الفرد دون إهمال لأهمية المبادرات الفردية. وأخيراً فإن المسلمات المحاسبية في ظل أحكام الشريعة الإسلامية في حالة توافق ومكاملة إحداهما للأخرى فالكيونة المستقلة لا بد أن تتسم بطابع أخلاقي وإن تكون في خدمة المجتمع وكلاهما تسمتين تتطلبان بالضرورة استمرارية هذه الكيونة، ولأجل استمراريتهما يجب المحافظة على رأسمالهما وبالتالي فإن هذا يحتاج إلى التقويم بالذهب وليس بالحدوة النقدية أو بوحدة قنرة شرائية عامة ولأجل ضمان سلامة رأس المال لا بد من إجراء التقويمات الحولية (الدورية).

ABSTRACT

Islamic Shari'a is one of the most important factors contributing to our cultural thinking. This premise represents the primary basis of this study. Islamic Shari'a rules embody a very rich philosophical content for generating logically and practically acceptable interpretations for any phenomenon or concept. If the entity, continuity, periodicity and monetary unit concepts were given an Islamic philosophical interpretation they would inevitably be built on three essential dimensions: 1) ethical; 2) social and; 3) harmonious/integrative. The ethical dimension suggests that accounting postulates are not abstract concepts. They ought to have ethically realistic counterparts. There should not be any existence for these postulates without ethical connotations based on Islamic Shari'a rules. The social dimension requires a preference

for society's interest over the individual's interest, accompanied by an adequate motivation for individual initiative as long as it is consistent with the society's interest. Finally, accounting postulates based on Islamic Shari'a rules inevitably exhibit a state of harmony and integration. For an independent entity to be characterized by an ethical orientation and devotion to the society, this entity ought to be a continuous one. In turn, the continuation of the entity requires maintenance of its capital in real terms. These real terms are satisfied through the use of gold in any measurement unit instead of the monetary unit or the purchasing power unit. For adequate maintenance of capital there ought to be a periodic evaluation.

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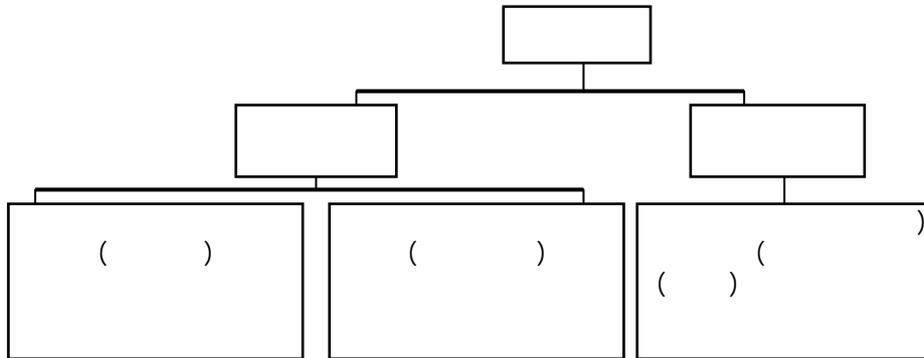
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“Western economists generally cannot conceive of any measure that extends beyond the material world, whereas Muslims generally cannot conceive of any measure that does not”.

Chambers Sterling

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