

Religious Perspective of Funeral Care Accountability and Sustainability

Nurul Mukhlisah^{1*}, Lea Emilia Farida², Sirajudin³

Politeknik Negeri Banjarmasin, Jl. Brig Jend. Hasan Basri, Pangeran, Kec. Banjarmasin Utara, Banjarmasin, Kalimantan Selatan 70124, Indonesia

¹⁾n.mukhlisah@poliban.ac.id, ²⁾lea@poliban.ac.id, ³⁾sirajudin@poliban.ac.id

^{*}Corresponding author

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ABSTRACT

This study aims to reveal accountability and sustainability in religious activities, relating to funeral service at Al Jihad Mosque in Banjarmasin. The activity has been going on for a long time and necessitates accountability and sustainability in the activities of mutual assistance in the mourning conditions. This study uses a qualitative approach with the technique of indexing the results of interviews from informants and analyzing the contextual accountability and sustainability of funeral service at Al Jihad Mosque. The result reveals that Al Jihad Mosque has a funeral service unit that provides services without any direct financial ties like the other dues of funeral's aid model in general. They are more open with accountability of the costs required to administer the funeral service and focus on professionalism in services provision.

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1. Introduction

Funeral care is generally better understood by the community as the management of the deceased, which is a religious activity that is heavily bound by Islamic teachings regarding the attitude of living Muslims towards the deceased which parenthetically are part of the Muslim community. This variety of activities starts from bathing the corpse, putting on the shroud, praying for the corpse and the burial procession. In most Muslims communities, this activity is usually carried out collectively either by family members (heirs) or the neighboring community of the deceased. In several places in Indonesia, the activities of maintaining of the dead body are modified with the model of the funeral aid (*Rukun Kematian* or *rukem*) in which each member will help each other financially and laboriously for the family of the deceased. Research on *rukem* is usually seen from a social perspective as the strength of the character of the Indonesian nation [1] or financial excellence in the perspective of mutual insurance [2].

The society in general is divided into two types of society, namely rural communities and urban communities. In the rural community, if a resident dies, then the family, neighbors and other residents will voluntarily organize all the *fardhu kifayah* processes; bathing, shrouding, praying and burying the dead. Because mutual collaboration is still common in village communities, the relationship is collective and the relationship among neighbors remains close. The costs that have been incurred will also be borne by the family and aided by the neighbors and residents voluntarily.

This is exceptionally different from urban communities. They tend to be individualistic, more modern, interrelated and interplay in work efficiency, as a complex society and well-organized work. In addition, most of the city's people are immigrants. The burial ground is also limited. If there are residents who die, they need to create an organization/association whose job is to take care of all the

needs and what is needed in the *kifayah* process, burial and other activities. With this organization (*rukem*), the bereaved family will be given convenience.

The funeral aid organization also manages the mandatory donations for the families of the deceased in solidarity among residents. There are also contributions that must be paid by the members of the funeral aid organization which amount has been determined and is paid every time someone dies. Therefore, the funeral aid organizations are now developing, not just taking care of the *kifayah* process, burial and other activities. The funeral aid organization or *Rukun Kematian* is an example of a non-profit organization. A non-profit organization is an organization which purpose is not to make a profit and usually its activities are in the social or religious sectors. The management of a non-profit organization must be accountable for the funds that have been received from the members in the form of financial statements. The financial report for internal parties aims to determine the existing financial situation within the organization, while for external parties the purpose is to find out whether the existing funds have been used properly.

The practice of funeral aid organization at Al Jihad Mosque is not the same as the practice of the funeral aid organization that are usually carried out by other parties. In the past, the management of the Al Jihad Mosque opened a plot of land for a grave (*alkah*), the congregation was welcome to buy the plot of *alkah*. They were given the *alkah* land card. At first there was a death fee, but now the Al Jihad Mosque no longer applies the collection of contributions from the congregation, only a direct payment by the congregation who asks for the deceased body of their family to be handled by Al Jihad Mosque. However, for those who cannot afford it, a fee waiver or even given free service is given. Seeing from such practices, the authors are interested in revealing how the accountability and sustainability of the funeral services as well as maintaining of the deceased body at Al Jihad Mosque.

2. Method

This study uses an interpretive approach with an ethnomethodological method that seeks to see the phenomenon of the funeral service unit at Al Jihad Mosque in Banjarmasin related to its accountability and sustainability. To gain an understanding of this phenomenon, the researchers made direct observations of the activities of the funeral service and conducted interviews with informants who were involved in these religious activities. After observing and obtaining the transcribed interview results, technical data analysis was carried out by indexing or making a list of terms most frequently issued by the informants (indexicality). This indexicality make it possible to proceed to the next stage of analysis, namely contextual analysis in the form of an understanding of the context of the terms found in the interview results. Furtther, we proceed with reflexivity on the phenomenon of accountability and sustainability in the maintaining of deceased bodies at Al Jihad Mosque in Banjarmasin and narrate all the findings.

3. Results and Discussion

The presence of funeral aid organization or *rukem* has become widespread and phenomenal, which is always associated with the solidarity of Muslims for mutual cooperation in the management/maintaining of the dead, meaning that it can be said that almost every mosque adopts or has funeral aid organization as a form of service to its congregation or the surrounding Muslim community. Even if they are institutionalized, funeral aid organization activities in mosques are classified as a non-profit organization group that focuses on the non-commercial sector. Al Jihad Mosque in Banjarmasin as a place of worship and a center for Islamic symbols did not adopt/have *rukem*, but their attention to one of the *fardhu kifayah* much in demand by the public other than the congregation of Al Jihad Mosque itself. Even without *rukem*, Al Jihad Mosque has a unit whose service systematics is similar to that of *rukem*, namely the deceased maintenance unit (UPJ) which specifically handles the deceased body from bathing, shrouding, praying and burying. The existence of this unit since

2014 has been in the spotlight and is increasingly in demand by the public with many handing over the management of the bodies to them.

The Al Jihad Mosque's UPJ has existed since the establishment of the mosque in 1969. However, the increasing development related to the roles and activities of this unit began to be acknowledged since 2014s, namely since the process of maintaining deceased bodies has its own place in Al Jihad Mosque environment with permanent bathing facilities. Prior to 2014s, the process of bathing the body moved according to the place of the heirs of the deceased. This shifting model of the body bathing system sometimes makes it difficult for the heirs to prepare a place for bathing, adequate water facilities and other equipment needed to support the process of bathing the body until it is ready for prayer.

3.1. Accountability of Funeral Care

The term accountability is simply defined as a form or principle of being responsible for something [3]; [4] and is often associated with transparency or disclosure of financial information [5]. Accountability studies are mostly discussed related to the governance of commercial organizations and public organizations. The openness and accountability are directed to all parties who have an interest in the accountability maker.

Al Jihad Mosque which houses UPJ is a non-profit entity or non-profit organization whose accountability to the public (in this case the mosque congregation) is important. As a religious entity, the existence of religious values in the aspect of disclosure and accountability is a necessity. UPJ has been carrying out accountability for its activities and finances since it was first established. In fact, since 2014, UPJ has received subsidies from the treasury of Al Jihad Mosque congregation to free the cost of bathing and shrouding the bodies as stated by Mr. Taufiq below:

"...now we make it free for bathing the deceased body, we give the service fee for the person who do the bathing, because the service fee is from the mosque, we provide it."

The waiver is limited to services for washing the deceased body, not including other costs in the component of the UPJ deceased body maintenance fee package. Since 2015, UPJ has made a breakthrough by having facilities for bathing the deceased bodies in its own Al Jihad Mosque which are permanent (as many as 2 units) and complete with all the necessities needed. The complete facilities make it easier for the heirs regarding the maintaining of the body, because they only need to contact UPJ to pick up the body and the next process is handled by UPJ. This is an advantage and benefit of UPJ, the heirs are no longer bothered with other things around the maintaining of the deceased body. This UPJ service is a form of sympathy and concern of the management of Al Jihad Mosque with the psychological state of the family of the deceased who usually experience panic and the hassle of preparing equipment and supplies for the funeral service.

The following is the procedure that UPJ has to apply when someone asks for a funeral service to be carried out for them:

- a) contact the UPJ committee,
- b) submit a photo of the deceased along with personal data,
- c) the committee first confirms the cause of death of the deceased.

- UPJ refuses to accept holding bodies if the cause is suicide or homicide,
- d) spreading of the sad news at the same time inviting the congregation to be willing to be involved in performing the *farḍhu kifayah* prayer at the Al Jihad Mosque (via WAG).
 - e) picking up the deceased body from the home and bringing it to the UPJ mortuary,
 - f) clean the corpse, wash the deceased body, shroud the deceased body, and pray for the deceased.

When the bodies were being handled at Al Jihad Mosque, UPJ had contact the gravediggers in *alkah* for burial ground.

g) After the praying is done, the deceased body will be taken to *alkah* for burial.

The conveyance of the deceased body is based on the choice of the heirs who will bury the body, which is concentrated in 3 *alkah* points, including *alkah*; KM. 21, Pematang, and Bati-bati.

In addition to the above procedures, UPJ is also open and transparent regarding the amount of fees they offer for maintaining the bodies. These fees are divided into the following 3 service fee packages:

- a) Rp4.500.000 with a funeral at *alkah* KM.21
- b) Rp4.000,000 with a funeral in Pematang
- c) Rp2.050.000 with a funeral in *alkah* Bati-bati.

The package above will get an adjustment if the deceased body in question turns out to have financial limitations. The cost adjustment is usually depended on the ability of the heirs or congregation, some are even free. As stated by the UPJ Chair who said that some received a free package based on the ability of the heirs or the condition of the deceased who was indeed unable financially (which was already known by UPJ members when they picked up the deceased body).

The series of procedures and details of the cost package for the maintaining of the bodies above reflect UPJ's accountability for the services it provides to community members who use the services of maintaining bodies.

3.2. Sustainability of funeral care

Studies on sustainability which are derivatives of studies on social accounting are usually interpreted as the entity's ability to maintain or be responsible for the 3Ps, namely, people, planet and profit [6] ; [7] ; [8]. Sustainability puts more emphasis on the continuity of something against future developments and starts with a study of the ecology that begins to damage due to the exploitation of the nature and the environment that does not pay attention to the sustainability of nature and the environment [8]. Seeing this phenomenon, many people pay serious attention to this by setting standards related to the impact of the company or entity in which it operates on the environment and society. This gave birth to the concept of a corporate sustainability program or commercial organization which covers a series of company activities that support the sustainability of its activities, from the Sustainability Assessment Model (SAM) to the GRI (Global Reporting Index) which has a wider scope of disclosure [9].

Observing the development of the definition of sustainability above, the presence of UPJ in Banjarmasin community by carrying out a model for maintaining deceased bodies without *rukem* like the majority of mosques or communities that adopt *rukem* is unique in itself. This is coupled with the increasing number of requests for maintaining bodies to UPJ since the last 5 years. UPJ and all administrators of Al Jihad Mosque in Banjarmasin effectively comprehend that the services offered by UPJ have a part in being solemn in His way and the greater public trust in the future along with the intensity of their routines as urban communities who crave practicality in their afterlife matters.

UPJ since the establishment of Al Jihad Mosque has also been formed and provides services to the congregation, but the prestige and crowds or the high intensity of providing funeral services have been sensed by Al Jihad Mosque administrators since they have permanent facilities for bathing bodies (in the form of a special building located in the west of the mosque). Ijay as the Head of UPJ said that every month the number of bodies they handle is in the range of 20 to 35 bodies per month. There is even one day when they hold up to 5 bodies.

As for the sustainability of UPJ, the chairman of the daily management of Al Jihad Mosque has interpreted it as the reason for the tendency of the community/congregation to trust the maintaining

of the bodies through UPJ, which he feels is increasing every year, especially since it has a permanent body bath in Al Jihad Mosque environment. Here are some reasons why people use UPJ services:

1. The number of *Fardhu Kifayah* Congregations

The number of worshipers who pray for the bodies in Al Jihad Mosque environment was conveyed by the chairman of Al Jihad Mosque management as follows:

"One of the [reasons] why many people trust to hold this funeral prayer, first [and] especially that is because there are many people praying for the bodies. Up to 1000, 2000s [people]; minimum 1000 [people]. In this [Mosque] Al Jihad, there are many regular congregations." (Mr. Taufiq)

One of the considerations for the number of congregation who trust the management of the body to Al Jihad Mosque UPJ is that there will be many congregations who will pray for the deceased. Al Jihad Mosque Banjarmasin which is located on Jalan Cempaka Besar, Kertak Baru Ulu No. 19, Banjarmasin Tengah is close to several schools ranging from SD, SMP and SMK Muhammadiyah. These students are required to pray in congregation in the mosque, hence the number of congregations is in the thousands when the obligatory prayers are performed. This does not include businessmen and employees whose offices are also around Al Jihad Mosque so that if there is a funeral prayer it is always full of congregation because the funeral prayer is carried out after the obligatory prayer.

2. Complete and practical service

This can be seen from the facilities and communication network owned by UPJ. UPJ, in addition to having permanent body bathing facilities, also has suppliers of equipment needed for the maintaining of bodies such as; shrouds, soap, perfumed oil and other mortuary equipment like coffins, tombstones, siring wood, and others. Apart from being complete, the services that UPJ provides offer practicality for deceased body specialists. This was conveyed by Mr. Taufiq as follows:

"...this is more practical, people no longer need to provide for baths, no longer need to look for equipment, what are needed, the tools are sometimes troublesome, right. Meanwhile, when people die, [the heirs] are a bit panicked, now, it's already available [in] all of us, starting from bathing, and even starting from [picking up] at home or at the hospital, we are ready to pick them up. Many people have gone straight to Al Jihad [Masjid], instead of having to prepare again at home, preparing tents, chairs, equipment, then at home the atmosphere may not be conducive, especially if the house is small, so people just go ahead, and finally it is provided, now that's more complete and it's more practical."

The described practicality is actually intended to expedite the maintaining of the corpse. Based on previous experience, according to Mr. Taufiq, there are some people of the deceased who sometimes become panic when one of their family members die, hence they do not prepare the mandatory things needed for proper maintaining of the deceased body. The thing that is often an obstacle when bathing the body is related to the inadequate availability of water to bathe the corpse in the home. This obstacle was not encountered during the process of maintaining the deceased body at UPJ of Al Jihad. In addition, UPJ has a standard for its services by obtaining a certificate from the health office related to the cleanliness and sanitation of maintaining corpses. The members of UPJ using special uniforms such as the uniforms of medical members in hospitals, complete with masks when cleaning, bathing and shrouding the bodies.

3. 24 Hours Service

In addition to being complete and practical, UPJ has actually opened a 24-hour standby funeral service.

“For 24 hours, we are ready to serve, anytime, people who need to handle bodies, we are ready. Say, for example, someone dies, either day or night, and to be taken out of the area [such as to] Java, the body has to be at the airport at dawn, so we have to bath the body at 3 or 2 am, we are ready... We immediately picked up [using] an ambulance to the hospital, for example, I was often called at late night time by either Suaka Insan Hospital, Islam Hospital, Sari Mulia Hospital or Ulin [Hospital]. So, it [all] depends on the need.”

This 24-hour service includes all arrangements for the body from picking it up to burying it, even if there is an heir who wants to take his body outside the island such as to Java. UPJ can handle complex challenges. The commitment of UPJ's ability is supported by the extensive network of UPJ with bureaucrats for the management of administrative documents for the deceased carried by plane, including the processing of the necessary permits at the airport. In addition, UPJ members are always ready and stand by when there is a call to bath the corpse at unusual times such as midnight or early morning before dawn.

4. Flexible

Al Jihad Mosque Banjarmasin (MAJB) organizational structure is under the Leadership of Muhammadiyah 4 Banjarmasin Branch, meaning that the flow of *fiqh* related to the maintaining of corpses must follow Muhammadiyah version of *fiqh*, and tend to be internal to Muhammadiyah members. However, regarding UPJ services, they have the flexibility that the services they provide are open to the public and all groups or are not exclusive (only for Muhammadiyah residents).

“We [UPJ] are flexible, in the sense that we are not rigid by imposing Muhammadiyah rules, according to the sunnah. If they are non-Muhammadiyah, let's say NU, they just want to pray for example or and bathe, we go to the grave, we handle it.”

5. Affordable Cost

UPJ services, based on the previous description, groups the cost packages for maintaining bodies based on the location of the burial. Compared to services for maintaining bodies in other places, the amount of fees that UPJ offers is relatively affordable or cheap. Even in the case of a family or heir who cannot afford it, they can get waiver or free services.

“...The cost is relatively affordable, and for those who can't afford it, as long as someone recommends it, namely RT or residents or congregations, really can't afford it, we will give it 100% free.”

The cost of maintaining the bodies which were packaged by UPJ in the 3 packages mentioned above turned out to be categorized as lower when compared to the costs of maintaining the bodies which were also given by other mosque administrators, which were over tens of millions of rupiah.

The presence of UPJ is thought to assist the heirs of the dead related to the maintaining of the body from bathing, shrouding, praying and burying. The maintaining of deceased bodies by UPJ is carried out in an especially professional manner and in accordance with *fiqh* legal standards for the

maintaining of deceased bodies and the standards of the local health service. The heirs only hand over the corpse along with the body's personal data and a number of service packages will be offered by UPJ to be selected.

4. Conclusion

The existence of UPJ in serving the maintaining of corpses in the midst of the city community, most of whom still hold the *rukem* tradition, is unique and becomes a special need. UPJ executes it by charging some money for cemetery and any equipment for maintaining deceased bodies professionally by following sanitary and health standard protocols. UPJ's openness in conveying the package of costs for maintaining the corpse and its responsiveness in services is proof of its accountability to the community and the management of Al Jihad Mosque in Banjarmasin. In addition, other factors that attract people to hold their deceased at UPJ, such as the massive number of congregations participating in the funeral prayer activities, can maintain the key to the continuity of service activities provided by UPJ in the future.

This research contributes to the study of accountability and sustainability of a funeral service in religious perspective, namely Islam. Monetary gain is not an important focus of this service. The adherence to Muslims' obligations to the deceased as *fardhu kifayah* activities are the drive for the funeral care existence.

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