

## Hijri Calendar in Sharia Business Management

Abdul Khoidir Nasution<sup>1\*</sup>, Wesi Anggriani<sup>2</sup>, Ayu Romadhona<sup>3</sup>

<sup>1,2,3</sup> Universitas Muhammadiyah Sumatera Utara

Email : [abdulkhoidir89@gmail.com](mailto:abdulkhoidir89@gmail.com)

Article Info	ABSTRACT
<p><b>Article History</b>            Received 13-08-2024            Revision 28-08-2024            Accepted 06-09-2024</p>	<p>The Hijri calendar is a time marker with essential implications in Sharia management and accounting. This article will discuss the role of the Hijri calendar in Sharia business management and how its application can influence business decisions and accounting practices according to Sharia principles. The main focus of the research is to examine some Hijri calendars designed by Jamal Eddine Abderrazik and the other versions. This research will analyze the accuracy of the method.</p>
<p><b>Keywords:</b>            Calendar, Hijri, Syar'i</p>	<p>The Hijri calendar plays a central role in Sharia business management and accounting. This Calendar allows Islamic businesses to comply with Islamic law in every aspect of their operations, from the timing of Zakat to recording financial transactions. Integrating the Hijri calendar in Sharia management and accounting is about compliance with religious law and managing business ethically and sustainably following Islamic values.</p>

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### I. Introduction

As perfect beings, humans have advantages that allow them to manage their affairs well. An accurate and appropriate dating system is needed to support regularity in daily routines. There are several types of calendar systems, including the solar calendar system and the lunar calendar system [1]. The solar calendar system refers to one day as the period in which the Earth rotates once, while a year is when it takes to go around the sun once [2]. Humans currently use two calendar systems: the Christian Calendar, commonly used, and the Hijri calendar, which Muslims use.

The Christian Calendar is the most well-known and familiar one among humans, as it is widely used daily [3]. The Christian calendar, currently used in Indonesia, was adopted from the Roman Calendar. This Calendar has undergone several changes, including changes to the system, month name, number of days, and other aspects. The Christian Calendar follows the Lunisolar system, which refers to the circulation of the sun and moon. In the Roman Calendar, seven out of 12 months have 29 days, while the other four months have 31 days, and one month has 28 days to correspond to the sun's movement [4].

The Christian Calendar is an international system used as a standard for setting dates globally. This calendar system is based on the movement of the Earth's revolution around the sun, and one cycle begins at 00.00 (midnight). Sometimes referred to as the "Gregorian calendar," this Calendar is a correction of the previous Calendar, the Julian calendar. The correction was made to perfect the calculation of the period of the Earth's revolution around the sun. Previously, the Julian calendar had a year length of 365 days and 6 hours, which was later corrected to 365 days, 5 hours, 48 minutes, and 46 seconds in the Gregorian Calendar. However, in modern astronomical practice, we use the estimate that a year is 365.25 days, and every four years, there is a leap year. Therefore, it can be estimated that in 3000 years, there will be a reduction of about 5-8 days. The 12 months in the Christian Calendar are shown in Table 1.

**Table 1. Gregorian Months**

No	Name	Days
1	January	31
2	February	28/29
3	March	31
4	April	30
5	May	31
6	June	30
7	July	31
8	August	31
9	September	30
10	Oktober	31
11	November	30
12	December	31

The Hijri calendar is a system developed based on the circulation of the moon around the Earth. This Calendar was formed to guide Muslims uniformly [5]. In the Hijri Calendar, a day/date begins at sunset, unlike the Gregorian Calendar, which begins at sunrise. The Hijri calendar is made based on the cyclical cycle of the Qomariah calendar month. Using the lunar cycle, the number of days in a year is about 354,367 days, which explains why a Hijri calendar year is shorter by about 11 days than a calendar year [6]. Based on the synodic movement of the moon, the Hijri calendar is for 29.5309 days or 29 days 12 hours 44 minutes 2.8 seconds. Within 12 months, it will reach around 354,367 days or 354 days, 8 hours, 48 minutes, and 35 seconds [7]. The 12 months in the Hijri calendar are shown in Table 2.

**Tabel 2. Hijri Months**

No	Name	Days
1	Muharram	30
2	Safar	29
3	Rabiul Awal	30
4	Rabiul Akhir	29
5	Jumadil Awal	30
6	Jumadil Akhir	29
7	Rajab	30
8	Sya'ban	29
9	Ramadhan	30
10	Syawal	29
11	Zulqaidah	30
12	Zulhijjah	29

The names of the months in the Hijri calendar are not the result of the *ijtihad* of Umar bin Khattab or even the Prophet Muhammad (peace be upon him) but the legacy of the previous Arab civilization.

## II. Method

This research is an in-depth literature research. The main focus of the research is to examine some Hijri calendars designed by Jamal Eddine Abderrazik and the other versions. This research will analyze the accuracy of the method. Research data was obtained from various books, reports of previous research results, and various other supporting literature. This study aims to evaluate the relevance and accuracy of the Calendar.

## III. Results and Discussion

### Hijri Calendar

Muslims use the Hijri calendar worldwide to determine the time of worship, celebrations, and religious obligations. In the context of Sharia business management, the Hijri calendar also has an important role. Many business decisions, such as the timing of zakat payments, the distribution of profits, and the execution of contracts, are based on specific dates in the Hijri calendar [8] A global calendar is used for a calendar that is evolving in today's world. There are many different types and criteria.

#### 1. ISESCO Calendar (Islamic Educational Scientific and Cultural Organization)

It is a calendar designed by Jamal Eddine Abderrazik who accepted at the results of the Expert Meeting II in Morocco between the Association of Marocaine d'Astronomie (AMA) and the International Islamic Call Society (IICS). Next

## 2. Ummul Qura Calendar

This Calendar was adopted by the Saudi Arabian government and designed by the Astronomy and Geophysics Research Institute under King Abdul Aziz City for Science and Technology (KACST). The parameters in this Calendar are the same criteria as those of the Muhammadiyah, namely *wujudul hilal*. The principle of the Ummul Calendar The Qur'an is as follows: First, if the sun sets in Mecca after *ijtimak*, the moon has not yet set, then the next day is a new moon.

## 3. Single Calendar of Istanbul Verdicts

The Islamic Calendar, or Hijri calendar, plays a crucial role in the lives of Muslims, guiding religious observances and cultural practices. Various criteria are employed worldwide for the determination of the lunar months. Among these, the Turkish Criterion has gained prominence for its systematic approach to harmonizing religious and scientific methodologies. Calendar of the results of the 2016 International Congress in Turkey parameters in the creation of the Global Hijri calendar with the provisions as follows:

### a. Calendar Zone

One day, one date around the world means that on the entire surface of the Earth, The whole world enters the beginning of the month on the day that same.

### b. Calendar Rules

All hemispheres of the world start the new moon together the next day with the conditions If there has been imkan rukyat with the Criterion of 5.8 (height of the hilal 5 degrees and an elongation angle of 8 degrees throughout the world before 12:00 p.m. WU/GMT (00:00 p.m.). Moreover, there is an Exception, for if the imkan rukyat occurs after 12:00 GMT/ 07:00 WIB, it is declared as a new moon with the following conditions: First, meet the criteria for the height of the hilal above the horizon of 5 degrees and The elongation angle of 8 degrees has occurred *ijtimak qabla dawn* in New Zealand. Second, Imkan rukyat occurs on the mainland of the American continent, and if it occurs in the ocean, it is not considered.

## The Role of the Hijri Calendar in Sharia Accounting:

The Hijri calendar affects transaction recording and financial reporting in Islamic business. For example, year-end adjustments to report Zakat or waqf must be made based on the Hijri year.

In general, a transaction can be interpreted as an economic/financial event that involves at least two parties (a person with a person or several other people) who exchange

with each other, involve themselves in a business association, borrow and borrow based on mutual consent or based on an applicable legal or sharia provision.

Sharia accounting also considers essential events in the Hijri calendar, such as the month of Ramadan, where business activities may undergo significant changes, and this needs to be considered in financial planning. Some crucial aspects of Sharia accounting that are influenced by the Hijri calendar include:

1. **Financial Reporting Period.** In many companies that operate under Sharia principles, the accounting period often follows the Hijri year rather than the AD year. It occurred to ensure compliance with essential events in the Islamic Calendar, such as Ramadan, Eid al-Fitr, and Eid al-Adha. Using the Hijri year in the reporting period also affects how financial obligations, such as Zakat, are calculated, which depends on the Hijri annual cycle.
2. **Zakat Calculation and Payment:** Zakat is one of the pillars of Islam and has significant accounting implications. Companies and individuals operating following sharia must calculate and pay Zakat at a predetermined time based on the Hijri calendar. Zakat is calculated based on assets owned during one Hijri year (haul) and must be paid at the year's end [9]. Sharia accounting requires accurate recording to ensure that zakat obligations are fulfilled on time and that Sharia rules are followed. For example, if a company uses the AD calendar for financial statements, it is necessary to make adjustments to calculate Zakat based on the Hijri year.
3. **Business Transactions and Timing:** Many business transactions in the Sharia environment are aligned with specific dates in the Hijri calendar. For example, the implementation of contracts is often adjusted to essential dates in the Hijri calendar, such as the beginning of the month of Muharram or on the eve of the month of Ramadan. In addition, in Sharia accounting, the recognition of income or expenses may be adjusted to the Hijri calendar to reflect slower or faster business activity during certain months, such as Ramadan, where working hours may be reduced and business activities decrease.
4. **Islamic Financial Statements:** Financial statements in sharia accounting must reflect compliance with sharia principles, including the use of the Hijri calendar. Annual reports, income statements, and balance sheets in Islamic businesses may need to be prepared by considering the Hijri calendar to provide an accurate picture of financial performance per the Hijri year cycle. Using the Hijri calendar in reporting can also provide a more relevant context for Muslim stakeholders, who may better understand and appreciate financial information in Islamic time frames.

### **Implications of Using the Hijri Calendar in Sharia Accounting**

Integrating the Hijri calendar in sharia accounting is not only a technical aspect but also reflects the company's commitment to comply with sharia principles in all operations. Using the Hijri calendar helps ensure that financial and business management decisions are made in a manner that aligns with Islamic values. It also gives the stakeholders confidence that the company operates for economic gain and to fulfil their religious and social responsibilities.

Thus, the Hijri calendar ensures that Sharia accounting practices comply with conventional accounting standards and integrate Islamic values into day-to-day business management. Currently, many Muslims are not aware that the absence of the Hijri Calendar not only affects the rituals of worship of Muslims, but the absence of a calendar has an extraordinary economic and Sharia impact. Furthermore, the form or types of transactions at Sharia financial institutions are related to the Hijri calendar and relative civil interests. Sharia financial institutions have the same basic principles, including Sharia Commercial Banks and Sharia Business Units.

Among others, the principle of custody or deposit, profit sharing or profit and sharing, sale and purchasing), lease (Operational Lease and Financial Lease), and Service (fee-based Service) [10]. Meanwhile, if we look at Sharia business activities, they can be classified into the following forms:

- a. Fundraising: Current Account Deposits. A customer's deposit transaction also requires apparent certainty of the transaction, date, month, and year to organize life in the future. It could be the customer depositing the money within one year, which will be taken later to coincide with 9 Dzulhijah for the sake of sacrifice on the 10th of Dzulhijah. Deep LKS must have guidelines for the Qomariyah calendar that can guarantee transaction certainty.
- b. Distribution of Funds: Principles of Buying and Selling: murabahah, salam and istisna'i. This type of effort does not cause much trouble because it is irrelevant to worship and civic interests. Furthermore, it contains the principle of profit sharing: Mudharabah, Musharakah. These two types of businesses require a Hijri calendar; for the mudharib if he is going to pay zakat mal, then use The Hijri calendar, not the Shamsiyah calendar. If the Syamsiah calendar is used, there will be a shortage of 11 days each year. This means that the impact of non-existence. This hijri Calendar makes mudharib lack the payment of Zakat if It has been up to one year (haul). If the mudharib pays his Zakat is 12,000,000 / year, then he lacks the payment of his Zakat in one year of 372,881.00. It is assumed that only one person, while the population of Indonesia is the majority of Muslims, how many muzaki are lacking in payment Zakat? This is the answer because no hijri calendar can be used as guidelines or footholds. Thus, the absence of the hijri calendar results in a shortage of zakat payments, which have an impact on the economy and the social welfare of the Muslim community, especially in Indonesia. Following Tono Saksono's term, lacking zakat payment, has become a debt civilization because

only a handful of Islamic organizations and banking, DPS understand the Hijri calendar that can be implemented according to Shari'ah [11].

- c. Services which include wakalah, hawalah, kafalah and Rahn. In this case, the bank is the customer's representative as a proxy (muwakil) to do something (taukil). So, in this case, the bank will get a wage or administrative fee because of services earlier. Booking or purchasing tickets greatly impacts holidays ahead of 1 Shawwal (Eid al-Fitr) and 10 Dzulhijah (Eid al-Adha). There is no standard calendar, so the customer is experiencing chaos in arranging his activities. For those who work, he must arrange how many days they must take leave. If the Eid al-Fitr and Eid al-Adha holidays are known, we can manage the time in the future.

#### IV. Conclusion

The use of the Hijri calendar is the main topic taught in the Astronomy curriculum in the Shari'ah department. The Hijri calendar plays a central role in Sharia business management and accounting. This Calendar allows Islamic businesses to comply with Islamic law in every aspect of their operations, from the timing of Zakat to the recording of financial transactions. Integrating the Hijri calendar in Sharia management and accounting is about compliance with religious law and managing the business ethically and sustainably following Islamic values.

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