

## Influence of Accountability and Transparency on Governance in Islam

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### Abstract

The world has reached a consensus that good governance is significant for human resource development in any society. It was on this background that this paper looks at the influence of accountability and transparency from Islamic perspective in achieving good governance in the society. This paper identifies the difference between conventional view of accountability and accountability in Islam. It revealed that Islam operates dual accountability. This owes to the fact that one is accountable to Allah as His khalifah on the earth and also he is also accountable to his fellow beings. This paper also pointed out that Islam lays emphasis on transparency in all transactions by citing relevant Ayah of the Holy Qur'an and the sayings of the Prophet (S.A.W). The paper stated that good governance is achievable through the application of Islamic view of accountability and transparency. Finally, it recommended that emphasis should always be placed on the personality of a leader, who should be someone who has Allah's consciousness in his actions and deeds, orientation should be organized for those in authority on the concept of Amanah in Islam and finally government should always run an open door policy.

### Introduction

Good Governance has taken a centre stage of development debates in the last decade or so. It is in line with this that it consistently draws the attention of individuals, groups and even international agencies. Good governance leads to overall development of the society and Naqvi, Aziz, Zaidi and Kashif-ur-Rahman (2011) state that the world has reached a consensus that good governance is significant for human resource development in any nation. A nation is a social institution which forms a society for its survival and growth. Hence, Alam et.al as

cited in Naqvi, et.al (2011) states that, a social setup is not just a cluster of groups living with harmony, but an integration of systems ensuring discipline, enhancing the satisfaction of basic human needs, safeguarding people's right and facilitation of services in all spheres of life to all members representing various groups in society. Social setups therefore, comprise of different institutions interacting with each other, bounded by heterogeneous laws, code of ethics, customs, traditions and culture. All these need to be driven by the government. It is however, worthy of knowing that the substance and growth of a nation can only be attained through fair governance. Taylor (2000) states that, good governance can be seen as the participation of all stakeholders in the political system, leadership, consensus based decision making, rule of law and justice, transparency in policies and procedure, surety of equity, responsiveness to problems, overall work effectiveness and efficiency, unbiased accountability and a stable economy. Therefore, transparency and accountability have vital roles to play in building good governance, since good governance is believed to be free and immuned from corruption and social injustice. It is thus, against the aforementioned that, this paper looks at the influence of accountability and transparency on good governance in Islam. This study is therefore necessary because many countries of the world are faced with social problems such as social inequality, unemployment, thuggery, armed banditry and squalor whose roots are bad governance which were occasioned by absence of accountability and transparency. The study will also contribute to knowledge and societal growth because it suggests an alternative approach (adoption of Islamic position on accountability and transparency as a tool for good governance). This is because, several approaches have been adopted and the problem (bad governance) seems to defy solution.

### **An Overview of the Concept of Good Governance**

Good governance is the key to development, peace and stability in an ever shrinking globe that is increasingly becoming vulnerable. Good governance is providing both the foundation as well as the scaffolding in the architecture of global peace. To achieve these, UNDP (2004) gives the characteristics of good governance principle as: participation, rule of law, transparency, responsiveness, consensus orientation, effectiveness and efficiency, accountability and strategic vision. Similarly, Omimi, Ejoor and Shirley in Denen and Genyi (2014) identify eight fundamental elements of good governance as: participation, consensus orientation in governance, accountability, transparency, responsiveness, effective and efficient service delivery, equitable distribution of resources and inclusivity in governance as well as respect for rule of law. According to UNDP (2004) good governance is the entire mechanisms, processes and institutions where people express their interest by using legal right, obligation and bridging the differences between them. The World Bank in Meisel and Auodia (2008) also defines good governance as a solid implementation of management and responsible development in line with the principle of democracy and efficient markets, avoidance of errors in the allocation of investment funds, and prevention of political and administrative corruption, running a budget discipline and creation of a legal and political framework for the growth of business activities. Finally, Taufiq (2015) defines good governance as the practice of governance in order to provide service to the people. This definition views good governance from the angle of service provision by a leader. The definitions put forward are however deficient. This owes to the fact that good governance is neither dependent on democracy nor institutional infrastructure. Rather, the primary determinant of good governance according to Naqvi, et.al (2011) has to do with the leader who is committed to earning Allah's happiness through his intentions, actions and

governance. This shows that he is a leader that is committed to the welfare of the masses; effective commander/controller, effective planner and policy maker and firm advocate of human right. All these can be achieved under any form of government, whether monarchical or democratic with the commitment of the leader.

Furthermore, good governance in Islam can be understood from the main purpose of revelation of the glorious Qur'an. In line with this, Rahman (1980) states that, the main purpose of the glorious Qur'an is to provide a social order that can run on earth based on fairness and ethics. In addition, anything falsehood and injustice should be avoided particularly by those in authority. However, rulers and leaders should rule in accordance with truth and justice because Allah (SWT) gives a warning of a severe punishment to those who run away from truth and justice. This is buttressed in the following Qur'anic verse:

يَا دَاوُودُ إِنَّا جَعَلْنَاكَ خَلِيفَةً فِي الْأَرْضِ فَاحْكُم بَيْنَ النَّاسِ بِالْحَقِّ  
وَلَا تَتَّبِعِ الْهَوَى فَيُضِلَّكَ عَنْ سَبِيلِ اللَّهِ إِنَّ الَّذِينَ يَضِلُّونَ عَنْ سَبِيلِ  
اللَّهِ لَهُمْ عَذَابٌ شَدِيدٌ بِمَا نَسُوا يَوْمَ الْحِسَابِ

O David! We did indeed make Thee a vicegerent on earth: so judge Thou between men in truth (and justice): nor follow Thou the lusts (of Thy heart), for they will mislead Thee from the path of Allah. For those who wander astray from the path of Allah, is a penalty grievous, for that they forget the Day of account. Saad: 26

Hence, good governance according to Hyden (1992) is about accountability, transparency and the general prevalence of those conditions necessary for good politics, including reciprocity and trust. Going by these, one may rightly claim that the existence of linkages between good governance and the laws in the Qur'an and *Sunnah*. Suleiman (1988) also posits that the basic wisdom of Islamic law is to cater for the welfare of the people in this world and the hereafter. Islamic law is not only geared towards purifying the soul but also cater for the principles of good governance which includes rule of law, respect for human right, transparency and accountability. It also caters for the actualization of welfare of the citizen. Based on these, Bugaje (2008) is of the opinion that, governance/good governance in Islam must start with power itself, its source, basis, mandate and limit which according to the following Qur'anic verse, power only comes from Allah Who give it to whom He wills and take it from whom He wills, by His Hand in which lies all Goods:

قُلِ اللَّهُمَّ مَالِكُ الْمُلْكِ تُؤْتِي الْمُلْكَ مَنْ تَشَاءُ وَتَنْزِعُ الْمُلْكَ مِمَّنْ تَشَاءُ  
وَتُعَزُّ مَنْ تَشَاءُ وَتُذِلُّ مَنْ تَشَاءُ بِيَدِكَ الْخَيْرُ إِنَّكَ عَلَى كُلِّ شَيْءٍ قَدِيرٌ

Say: "O Allah. Lord of power (and Rule), Thou givest power to whom Thou pleasest, and Thou strippest off power from whom Thou pleasest: Thou enduest with honour whom Thou pleasest, and Thou bringest low whom Thou pleasest: In Thy hand is all good. Verily, over all things Thou hast power. Ali'imran: 26

Allah also commands us to render back trust to whom they are due. This shows that, the understanding of Islamic principle of accountability and transparency are the keys to good governance. This is due to the fact that The Law Giver leaves nothing untouched in the Holy Qur'an. In relation to trust, Allah says:

إِنَّ اللَّهَ يَأْمُرُكُمْ أَنْ تُؤَدُّوا الْأَمَانَاتِ إِلَىٰ أَهْلِهَا وَإِذَا حَكَمْتُمْ بَيْنَ النَّاسِ أَنْ تَحْكُمُوا بِالْعَدْلِ

إِنَّ اللَّهَ نِعِمَّا يَعِظُكُمْ بِهِ إِنَّ اللَّهَ كَانَ سَمِيعاً بَصِيراً

Allah command you to render back your Trusts to those to whom they are due; and when ye judge between man and man, that ye judge with justice: Verily How excellent is the teaching which He giveth you! For Allah is He who heareth and seeth all things. An-Nisa'1 :58

Ibn-Kathir (1992) mentioned that in the above verse Allah commands that the trusts be returned to their rightful owners. This command refers to all things that one is expected to look after, such as Allah's rights on His servants and also the command includes the rights of the servants on each other, such as what they entrust each other with, including the cases that are not recorded or documented. Allah commands that all types of trusts be fulfilled. Those who do not implement this command in this life, it will be extracted from them on the Day of Resurrection as in the following Hadith: Muslim A. (1334 A.H)

عَنْ أَبِي هُرَيْرَةَ أَنَّ رَسُولَ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ قَالَ: «لَتُؤَدَّنَّ  
الْحُقُوقَ

إِلَى أَهْلِهَا يَوْمَ الْقِيَامَةِ حَتَّى تُقَادَ الشَّاةُ الْجَلْحَاءُ مِنَ الشَّاةِ الْقَرْنَاءِ»

From Abu-Hurairah, the Prophet (peace and blessings of Allah be upon him) said: the rights will be rendered back to those whom they are due, and even the sheep that does not have horns will take revenge from the horned sheep.

Furthermore, Ibn-Kathir (1992) explains that the above verse commands that when you judge between men, you judge with justice. This is thus, commanding justice when judging between and or among people. Muhammad bin Ka`b, Zayd bin Aslam and Shahr bin Hawshab said; the above verse was revealed about those in authority", meaning those who judge between people. Allah is with the judge as long as he does not commit injustice, for when he does, Allah will make him reliant on himself.

### Accountability and Transparency in Islam and Their Relevance to Good Governance

Accountability relates to external standards that determine the truth of an action by the State's administration or public bureaucracy. Therefore, accountability in the opinion of Taufiq (2015) is the evaluation of implementation or performance process of an organization to be accountable and responsible as well as serving as feedback for the leadership of the organization. What could be deduced from this definition is that the evaluation which took place in course of rendering the account is expected to improve the performance of the organization in the future. Accountability is rendered in three different kinds, namely accountability, responsibility and responsiveness.

In Islam, accountability relates to trust (*Amanah*) which is the indicator in measuring how sincere a person is in discharging his duties. According to al- Shinqiti (2006) *Amanah* (trust) includes everything *Allah* entrusted to you and instructed you to take care of. These include guarding physical faculties from engaging in anything that is not pleasing to *Allah*, and guarding anything that has been entrusted to you which has to do with the rights and dues of others. Based on these, what is meant by *Amanah* in this sense is everything that the individual is obliged to take care of, uphold and fulfil in the right of others. There are three well known areas in which *Amanah* operates namely; financial rights which are established

by contract and covenants, keeping others' secrets and position of responsibility, whether social, public or private. Islam requires in the case of both public and private trust that one takes care of the trust and fulfils it in the proper manner as required by *Shari'ah* and it is *not* allowed to neglect it or betray it. *Allah* said in Qur'an 8:27

يَا أَيُّهَا الَّذِينَ آمَنُوا لَا تَخُونُوا اللَّهَ وَالرَّسُولَ وَتَخُونُوا أَمَانَاتِكُمْ وَأَنْتُمْ تَعْلَمُونَ

“O you who believe! Betray not *Allah* and his messenger, nor betray knowingly your *Amanah* (things entrusted to you and all the duties which *Allah* has ordained for you)”

In the same vein, accountability in Islam is first to *Allah* and one would be asked to give account of his deeds on the Day of Judgment. This could be understood in the saying of *Allah* in Qur'anic verse:

لِلَّهِ مَا فِي السَّمَاوَاتِ وَمَا فِي الْأَرْضِ وَإِنْ تُبْدُوا مَا فِي أَنْفُسِكُمْ أَوْ تُخْفُوهُ يُحَاسِبْكُمْ بِهِ اللَّهُ فَيَغْفِرْ لِمَنْ يَشَاءُ وَيُعَذِّبُ مَنْ يَشَاءُ وَاللَّهُ عَلَىٰ كُلِّ شَيْءٍ قَدِيرٌ

To *Allah* belonged all that is in the heavens and on earth. Whether ye Show what is in your minds or conceal it, *Allah* called you to account for it. He forgives whom He pleased, and punished whom He pleased, for *Allah* hath power over all things. Baqarah: 284

The above *ayah* explains to us how accountability works in Islam. It shows that whatsoever one did, he will give account of it before *Allah*. So, accountability in Islam is first to *Allah*, then to the fellow beings. The Qur'an enjoined all Muslims to be steadfast in discharging their duties as trustees (public or social service) in any form of responsibility. Furthermore, accountability has to do with principle of *taqwa* because it is this that makes one to have conscious that he will be held accounted for his action before *Allah* either obligatory or optional (*Sunnah*) in the hereafter. By this, a person should avoid the consequences of punishment both in present and future. The consequences of the rule are due to mechanism and procedure of violation that have been determined. Thus, Taufiq (2015) concludes that, *taqwa* itself will keep a person behavior to restrain himself from any restrictions that may harm him or an institution. Therefore, man should do good things for good of himself and the institution in the future. Also, *taqwa* (consciousness of *Allah*) and *Ta'ah* (obedience to *Allah*) are synonymous in respect to our discussion because it is the conscious of *Allah* that makes one to be obedient to Him. On a final note, in corporate governance, Islam makes it mandatory on the leader to perform his duties with objective of satisfying the needs of the public and to *Allah* which will eliminate the issue of corruption such as fraud, embezzlement and mismanagement.

Transparency and accountability are two of the most important elements of good governance. Both are interrelated concepts. Without transparency, there will not be accountability and the precondition for the implementation of accountability is transparency. Transparency is openness in the public affairs. It allows the public to gather information about the day to day affairs of the government. According to Taufiq (2015), transparency is the principle which guarantees freedom of access or for any person to obtain information about governance, the process of making, implementation and the achieving results of policy. According to Ayee (2000) transparency entails that citizens have a right to available information pertaining to award of contracts, privatization of state enterprises, rule against

corruption or the funding of political parties. A transparent government which offers chance to citizens to find out the true proofs at first hand, without the information being changed or presented fraudulently. Through transparency of governance, the public are given the opportunity to know the policies that will be taken by the government so that the public can provide feedback or outcomes of the policies taken by the government. Transparency in Islam is divulged by Allah in Qur'an where He said:

يَا أَيُّهَا الَّذِينَ آمَنُوا إِذَا تَدَايَنْتُمْ بِدِينٍ إِلَىٰ أَجَلٍ مُّسَمًّى فَاكْتُبُوهُ وَلْيَكْتُب بَيْنَكُمْ كَاتِبٌ بِالْعَدْلِ  
وَلَا يَأْبَ كَاتِبٌ أَنْ يَكْتُبَ كَمَا عَلَّمَهُ اللَّهُ فَلْيَكْتُبْ....

O ye who believe! when ye Deal with Each other, In transactions involving future obligations In a fixed period of time, reduce them to writing let a scribe write down faithfully As between the parties: let not the scribe refuse to write: As Allah has taught him, so let Him write....Baqarah :282

In applying this, government should always disclose information regarding its strategy, actions contribution to the community and the use of resource and protection of environment. This *ayah* explains the importance of transparency in dealing by making it an obligatory rule that transaction should not be done secretly, rather it should be reduced to writing so that other people can have access to it in the future. This can help in the running of government affairs by which information will always be readily available for the public to see.

In a nutshell, transparency and accountability have very important roles to play in building good governance. Transparency provides information disclosure on policies implemented by the government or other institutions, while, accountability is the responsibility and the consequences of what have become the decisions and policies. With these two things (transparency and accountability), all the rules and policies can be monitored, controlled and held to account so as to create good governance.

## Conclusion

Accountability is a multi-disciplinary concept which implies that it is looked at differently by people on the basis of their trainings and orientations. The paper established that conventionally, accountability is always viewed from the managerial angle where one party allocates responsibilities, while the other party discharges duties and report to his principal. In other words, it requires a person with delegated authorities to be responsible for producing outputs or using resources to achieve a particular set of objectives. This paper thus, sees the conventional understanding of accountability to be inadequate when compared to the Islamic principle of accountability. This is because in Islam, everybody is accountable to Allah and fellow beings. Therefore, discharging ones responsibilities is an act of *Ibadah* (service to Allah) and *amal salih* (virtuous deed) which lead to attainment of reward in this world and the hereafter (*Al-falah*). This paper Therefore, pointed out that accountability in Islam is based on the principle of dual accountability. This principle is built on the basis that human beings are Allah's *khalifah* and as such they should be accountable to Him and their fellow mankind. The paper concludes that the importance of accountability which has to do with holding fast to trust (*Amanah*) cannot be overemphasised in achieving good governance. This is because accountability leads to transparency and it clearly shows how a person discharges his duties. The implication of this is that it creates Allah consciousness (*Taqwa*) in the mind of a leader and as such makes him to discharge his leadership roles with great accountability owing to the fact that he knows Allah will reward him if he does good or punish him if he acts otherwise.

### Recommendations

In line with the conclusion which was drawn, the following recommendations are suggested as the way forward:

1. Countries should be governed by leaders committed to earning Allah's happiness through their intentions, actions and governance. In essence, only those with clear sign of piety should be given positions of responsibility.
2. Leaders should be orientated on the concepts of *Amanah* in Islam and the implication of rendering *Amanah* to whom it is due. This is to enhance accountability in their activities.
3. To achieve transparency in governance, leaders should always run open government which will discourage keeping of secret of policies implementation and achievement away from the subjects.

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