

PHILANTHROPY BEHAVIORAL AND ARTIFICIAL INTELLIGENCE: ADVANCING GREEN SPIRITUAL RESPONSIBILITY IN STRATEGIC SHARI'AH ACCOUNTING

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ABSTRACT

This study interprets the role of philanthropy behavioral and artificial intelligence as drivers of green spiritual responsibility in strategic shari'ah accounting practices based on digital - halal in Indonesia's food and beverage industry. Using a quantitative causality approach with a sample of 25 companies listed on the Indonesia Stock Exchange, the study finds that strategic shari'ah accounting grounded in green spiritual responsibility with Digital-Halal Green Application Model strengthens consumer value and builds a competitive core advantage. The findings highlight that transparency, utility, and product safety are the pillars of green spiritual responsibility in halal marketing, while the novelty of this study lies in integrating strategic shari'ah accounting, digital-halal, and consumer value as a foundation for reinforcing sustainable competitiveness.

Keywords: Philanthropy Behavioral, Green Artificial Intelligence, Green Spiritual Responsibility, Strategic Shari'ah Accounting

INTRODUCTION

In the digital perspective of new activities strategic management, the transition to economy involves institutional changes or the rule of the game, namely changes in informal (such as norms and traditions) and formal (such as regulations and policies) rules that facilitate socio-economic sustainability interactions and development path (Pigatto et al, 2023).

The gap between strategic behavioral accounting theory and practice has received increasing attention in the literature in recent years (for example, Rashid, 2020; Bassani et al, 2021; Ojra et al, 2021; Chang et al, 2022). Although there is some evidence that the gap is closing in some areas Wibbeke & Lachmann (2020) and Lau et al (2022) it is still appreciable in others, particularly in fundamental areas such as cost behavioral analysis. The productive development of strategic behavioral accounting theory relevant to sustainability accounting practice proceeds from combination studies of theory and practice, each needing the other for its healthy (Halal) development. Further empirically based research is therefore required to access the application and relevance of strategic behavioral accounting theory to specific areas, such as the digital green-halal function.

Industry was for a longtime production-center. This meant that a product was created, and then the selling function was given the job of getting the customer to want what the company had. This worked well in earlier times because: (a) sources and supply of goods were limited; (b) customer demands were relatively unsophisticated; and (c) limited competition meant that goods were generally bought and not sold. The thinking was that companies could attract customers simply by increasing production efficiency and technical excellence (Nguyen et al, 2022). Companies that still subscribe to such a view of industry are termed to have a selling orientation.

After Covid-19 is competition between the industrial nations intensified. More attention had to be paid to the needs of the customers. It was realization that customers do not want a product for its own sake. A product is purchased in order to satisfy some need. For example, digital are needed not for themselves, but instead, to handle information. Therefore Prospera (2021) did not try to sell computers; they sold "management information systems". The thinking was that the digital concept should start with the

customers by identifying and anticipating their needs and desires, and only then should industry food and beverage (or manufacture) the products to meet such needs. Companies that subscribe to such a view of industry are said to have a “digital orientation” (Söderholm, 2020; Lichtenthaler, 2021; Rubino et al, 2021; Sari et al, 2021; Pigatto et al, 2023). Some writers term this new line of thinking as the digital concept.

This digital concept has radically changed the information requirements of Information Technology (IT) managers. They now need to define and examine the generic needs of the consumers in order to identify an advantage for their products. For example, accurate information is an advantage offered by Intel Technology. But, because other firms may be able to offer consumers the same advantage, the product must also have a differential, that is, something that will make consumers buy it rather than a competitor's product. Such a product is said to have a differential advantage. The differential is provided by manipulating the various elements of the strategic spiritual accounting, namely cost determination and financial control, information for customer planning and control, reduction of resources waste in business processes, and creation of value through effective resources use (Prasetyo, 2021). Each level is part of the next level, so that the fourth level includes all existing strategic behavioral accounting techniques at level 1, level 2, level 3, and level 4 itself.

Therefore, the focus of strategic behavioral accounting is shifting to providing information for management planning and control through the use of technology such as decision analysis and responsibility accounting. This traditional responsibility accounting focuses on behavioral controlling costs by associating costs with managers who have authority over costs. Changes where information on cost competition and quality competition becomes strong is a formidable challenge for management accountants. Management accountants are required to create rational techniques to reduce costs on the one hand and improve quality on the other. This is the cause of changes in management concepts, such as Activity-Based Management (Activities ABM), Integrated Quality Management, just-in-time production systems, and the need for strategic analysis. Furthermore, Rashid (2020) and Bassani et al (2021) explain this change in the management concept gave rise to contemporary strategy techniques, such as activity based costing, quality costs, activity based budgeting, value chain analysis, and product life cycle analysis, especially in organizations that face product diversity, more complex products, more complex product life cycles. short term, quality improvement requirements, and intense competitive pressures. So that behavioral accountants have shifted roles to become part of the management or strategic decision-making team. Therefore, analysis of strategic decisions made by management accountants must be in accordance with the strategy set by the company to spiritual.

This spiritual to build religious philanthropy concept is based on foundations or religious activities obtains high trust (Fauzia, 2023; Nourin, 2023; Asaker, 2023). Fundamental developments in this development, the creation of strategic shari'ah accounting techniques in the form of strategic analyzes that assist managers in creating customer spiritual value, shareholder value, and accompanied by organizational spiritual innovation in order to maintain its market share. Widely mentioned by Nair et al (2022), Jannah & Hatimah (2022), Lau et al (2022), and Pigatto et al (2023) that the ability to compete and the success of a company is determined by several things, and focus on customers, time, quality, learning, education, and innovation are mentioned as the most important success factors. If no evidence can be offered that textbook accounting methods are associated with superior performance this would suggest that one or more of the following applies is formulation and purpose this research, namely philanthropy behavioral and artificial intelligence positively influence each other in fostering green spiritual responsibility within the framework of strategic shari'ah accounting in Indonesia.

Shari'ah strategic decisions will make strategic behavioral an integral part of the spiritual management process, as real time information becomes available to management

directly, and the distinction between staff management and line management is no longer clear (Lichtenthaler, 2021; Ojra et al, 2021). The focus on using digital and halal concept for value creation is an integral part of an organization's sustainability management process. Furthermore, as stated by Taman (2023), Fauzia (2023), Nourin (2023), and Asaker (2023). They stated that with more advanced information technology and real-time communication systems, every manager can obtain direct information to spiritual support making the right strategic decisions in determining the mission and goals of the organization in the context of its existence in its internal and external environment.

LITERATURE REVIEW

One of the prime objectives of a product manager has been to try to increase the strategic of the products he or she is responsible management (Bassani et al, 2021). This most often requires spiritual valuable company resources, most often cash, especially if heavy advertising is required. Also cash is lost the firm if the price is reduced to generate the additional sales. The behavioral accountant, therefore, trends to keep a careful control on the budget requirements of the product manager, especially when it comes to market share expenditure (Lau et al, 2022; Nguyen et al, 2022; Nair et al, 2022; Jannah & Hatimah, 2022).

Empirical research however seems to support the product manager's max-market-share objective as this is shown to lead to increased profitability for the firm. The "learning curve" phenomenon of labor cost declining predictably as more units are produced is well known to behavioral strategic accountants (Ojra et al, 2021). Thus, the competitor who has produced the most units will probably have the lowest unit costs. Furthermore, since the products of all competitors in a certain segment have about the same market price, the competitor with the most "unit experience", should enjoy the greatest profit, and therefore the highest behavioral management (Nair et al, 2022; Nourin, 2023; Asaker, 2023). This line of reasoning leads one to hypothesis the existence of an experience curve (**Figure 1**) which shows a close relationship between market share and profitability.

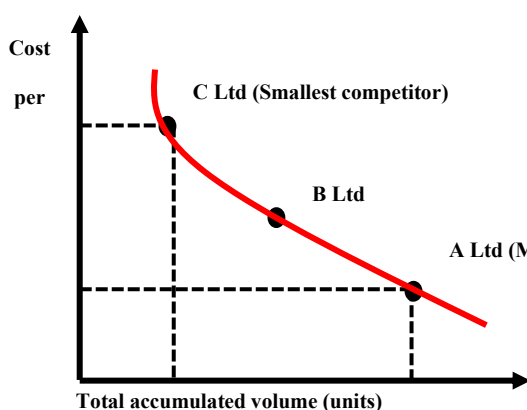


Figure 1. The Experience Curve
 Source: Author (2025)

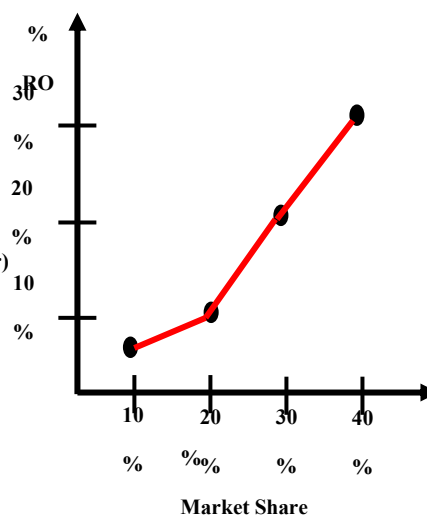


Figure 2. The SBA Study
 Source: Author (2025)

This hypothesis has now been accepted as a result of the work done by Lichtenthaler, (2021), Bassani et al (2021), Cuadrado et al (2022), Busato et al (2022), Rashid, et al (2022), and Jannah & Hatimah (2022). They explain is indicated that if a company maximum its market share, then it will maximum its behavioral management as well (**figure 2**). Thus, for the strategic behavioral, the implications of the market research study seem to be "forget all controls initially and allow the new product manager to go for

increased market share at all costs. There are, however, reasons why this would be a recipe for disaster.

Firstly, the investment needed to obtain market share expansion generally requires large cash resources. This cash must come, for the most part, from internally generated funds because borrowing, thus increasing gearing and risk, tends to increase the firm's overall cost of capital. A company must therefore have cash generating products that are able to finance new products which are usually cash absorbers. Therefore, before attempting to expand market share, a company firstly must have a "balanced" product portfolio. Secondly, the nature of the competition and the structure of the market must be considered. It is easier, for example, to grow with the market than take it away from someone who "owns" it. In view Nair et al (2022) of these factors, product managers must be very wary about blindly seeking maximum market share. The strategic behavior must make managers aware of the relationship between (a) market share, (b) market growth, and (c) cash flow. This relationship is very clearly displayed in a chart known as the product portfolio matrix. How does the marketing manager know what products are cash absorbers, what are cash generators and what products use up other valuable resources? He needs cost information, and the person to provide it would be strategic behavioral. This requirement is not adequately met by the traditional strategic behavioral because the conventional production orientation cost accounting techniques are inadequate to provide marketing information.

The conventional cost accounting techniques, be it absorption or marginal costing, start with the cost of the product. However, the new marketing concept requires us to start with the needs of the customers. This requires reports that show market segmentation, where buyers are grouped according to similarity of needs. The criteria used for segmentation may be geographic, demographic, or psychographic. For example, the beverage market may be segmented into Income (economy seekers), Taste (quality seekers), Use (functional seekers) and Image (status seekers). Different segments show different market size and different market growth rates and quantitative reports should pinpoint such differences. One product could service one or more marketing segments, and this is not adequately highlighted in conventional cost accounting reports.

The cash flow or profitability aspects are also not adequately reported. This is because there is a large amount of marketing cost which one has to regard as "unattachable overhead", not because management is unable to influence it, but because it is not easily allocable to marketing segments such as customers, products and territories. Traditionally, accountants have used arbitrary "bases", of allocation, such as the number of calls made (Sari et al, 2021; Aini & Susilowati, 2022; Guesmi & Gil, 2021). However, the cost of call made to sell a fast food would not be the same as a call made to sell a soft drink, although a salesman may sell either one, or both, during a single call.

Allocation using arbitrary bases causes problems when trying to determine the cash flow, implications of the products within the product portfolio matrix. If such an allocation was not done, the product may be seen to be modest cash food, to be put on milking status if it is not using other valuable resources. Furthermore, Aini & Susilowati (2022) suggests the following method of attaching costs at different market segment levels: map the natural expenses into functional expenses and assign these functional expenses to the marketing segments by starting with the lowest level segment. A cost or expense is attached to particular segmental level only if it is expensed fully for that level. However, if the advertisement highlights the price and the functions it performs for business type applications, then the expenditure could only be attached at the product (Business calculators) level. Advertising slogans such *Halal MUI (Majelis Ulama Indonesia)* would be the type of image building expense that would be attachable only at the spiritual corporate or company level.

Allocating such expenses among products would give product costing information that would be less than helpful for philanthropy making marketing decisions (Nourin, 2023;

Asaker, 2023; Fauzia, 2023; Taman, 2023). The segmented level hierarchy would be different from firm to firm. The "Corporate level" would always be at the top, however the next level may well be the customer, if the firm is designed according to the principles of the shari'ah concept. There are variable costs that do not very solely with units of product, and these are deducted from the product contribution in order to obtain the net contribution. From the net contribution, the short-run, controllable fixed costs that are attachable to the segment under consideration are deducted to obtain the segment controllable margin ((Prasetyo, 2021). Similarly, the attachable long-run, non-controllable fixed costs and the attachable charge for fixed shari'ah corporate investment are deducted to arrive at the net segment margin and residual segment margin green spiritual responsibility respect to strategic shari'ah accounting. H1. Philanthropy behavioral and artificial intelligence have a positive influence on each other.

METHODS

The relationship between the use of philanthropy behavioral and artificial intelligence uses quantitative descriptive research with a causality approach. Approachs for Food and Beverage Industry in Indonesia as many as 25 businesses. Business were selected based on a previous pilot test with the criteria of utilizing the Philanthropy behavioral in its marketing aspect as a basis for realizing green spiritual responsibility which was used (utilized) as the research population, with purposive random sampling. Research data was collected through questionnaires with direct interaction from researchers in taking the answers results. Preparing a questionnaire regarding determining the relationship between Philanthropy behavioral variables using the research of Fauzia (2023), Nourin (2023), Taman (2023), Asaker (2023), and Prasetyo (2021), and artificial intelligence using the research results of Sari et al (2021), Odel (2022), Lau et al (2022), and Pigatto et al (2023) as the focus of questionnaire development in the formulation of this research. Variable measurements are as follows:

The variable for implementing Philanthropy Behavioral (PB) in this research is a philanthropy instrument (changing behavior) in shifting its spiritual activities towards an technology, in the form of a generative language model to predict the probability of sentences, or the next words in a conversation or text command that can be executed accordingly with employee performance achievements. Philanthropy Behavioral (PB) implementation variables were measured using a self-rating instrument developed by Fauzia (2023), Nourin (2023), Taman (2023), Asaker (2023), and Prasetyo (2021). In this research, each respondent was asked to measure their own performance after using product, by choosing a scale of one to ten to adapt to philanthropy activities. Furthermore, it was also developed based on the Presidential Regulation Number 82 of 2021, that the philanthropy implementation service system uses integrated spiritual and electronic-based services. The scale consists of points (1) for performance below average (low) and points (10) for performance above average (high).

The Artificial Intelligence (AI) is to provide information on business returns on the benefits of implementing the behavioral artificial intelligence-based application for shari'ah business activities. This condition supports a spiritual marketing activity. A spiritual marketing aspect that uses transformer technology to predict the probability of the next sentence or word in a conversation or text command. This variable was measured with the instrument used by Sari et al (2021), Odel (2022), Lau et al (2022), and Pigatto et al (2023) was developed by researchers using a low scale (1) to show low results and a high scale (10) to show high results.

This causality test is to determine the relationship between variables that influence one direction or influence each other (Kuncoro, 2020). In this research, we will test whether the use of the strategic shari'ah accounting-based phi Philanthropy Behavioral influences Artificial Intelligence or otherwise. The decision on the outcome will be determined by looking at the probability value.

To see the causal relationship from this Granger causality test, it is seen by comparing the probability value with the significance level at the specified lag length. If a variable has a probability value $< 5\%$ (percent) significance level at a predetermined lag length, then the two variables have two-way causality. According to Granger from Kuncoro (2020), is proposing that a variable X be considered the cause of variable Y. However, if the past values of variable X can better predict variable Y at present. In this research, variable X is the use of Philanthropy Behavioral (PB) and variable Y is Artificial Intelligence (AI).

RESULTS

The research results used descriptive statistical tests to provide a general description of the data being studied, and this analysis was carried out using the SPSS 25 application. Descriptive statistics applied in research include minimum value, maximum value, mean, and standard deviation. Below are the results of descriptive statistical tests in this research:

Table 1. Descriptive Statistical Test Results

	N	Minimum	Maximum	Mean	Standard Deviation
PB	25	-1.72	12.33	2.6415	4.64024
AI	25	0.27	0.96	0.9755	0.25653
Valid N (listwise)	25				

Source: Processed Data (2025)

The data used by researchers to carry out this descriptive analysis test has 25 research samples with 2 variables, namely Philanthropy Behavioral (PB) and Artificial Intelligence (AI). The first variable is Philanthropy Behavioral (PB). Philanthropy Behavioral (PB) shows that employees who utilize the Philanthropy Behavioral (PB) artificial intelligence-based application have increasingly better green spiritual responsibility in carrying out tasks. Both sample Food and Beverage Industry in Indonesia are able to complete tasks and grow in creativity in their shari'ah implementation. This research shows implementation, the use of PB was shown with a value of 2.6415, meaning that the overall ability of technology to utilize the PB application needs to be improved by implementing spiritual training that continues to be improved with the use of the Digital-Halal Green Application Model (DHGAM). This study found is the DHGAMs ability to complete tasks to green spiritual responsibility standards or better varies widely. The results shown with a standard deviation of 4.64024 are not necessarily as expected based on product food and beverage industry in Indonesia perceptions of task difficulty.

The second variable, namely Philanthropy Behavioral (PB) shows a minimum value of 0.27 (PT Mayora Indah Tbk). This shows that employees use PB artificial intelligence-based applications to support their responsibility for consumer value. PB disclosure carried out by PT Sekar Laut Tbk and PT Garudafood Putra Putri Jaya Tbk employees showed 0.96 better awareness than those who did not use digital-halal. With a standard deviation of 0.25653 which shows that Artificial Intelligence (AI) attitudes vary.

In testing causality, it can be done using the Granger causality test. The test was carried out using the Eviews 12 application. Carrying out the Granger Causality test consists of several steps, including:

Optimal Determination

The optimal determination in the Granger causality test is carried out by looking at the minimum Akaike Information Criterion (AIC) value, which shows that the length of influence is determined by looking at the Akaike Info Criterion (AIC) number. The optimal AIC value for the Philanthropy Behavioral (PB) and Artificial Intelligence (AI) variables is

5.675243. In the Granger causality test, the minimum AIC number is required, therefore further tests are required, namely test 2 and so on until the smallest AIC number is obtained. Furthermore, test 2 shows the variable results in this research, namely Philanthropy Behavioral (PB) and Artificial Intelligence (AI). The results show the AIC value is 5.549355. The AIC value shows that test 2 is more optimal than test 1, so this research will not use test 1. To determine the use of test 2, it must be compared with test 3. If the results of test 3 have an AIC value > than the results of test 2, then this study uses test 2.

Determination of test results 3 which displays an AIC value of 5.501921. The AIC value in test 3 < the AIC value in test 2. Therefore, the AIC value in test 3 is more optimal than test 2. Therefore, is necessary to carry out further tests to prove that in this research test 3 is the most optimal test, namely by testing in step 4. This test will continue until the minimum AIC value is found when compared with the value. Because the results of test 3 show that the AIC value is at the optimum, it is necessary to compare it with the next test, namely test 4, which shows that the AIC value is 5.351274. Just like the previous comparison, because test 4 is smaller than tests 1, 2, and 3, therefore 4 is the most optimal test period length so far. So, it is necessary to carry out further tests as a continuation of these 4. As stated in table 2 below:

Table 2. Test Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
PB(-1)	0.139512	0.362128	0.385257	0.7074
PB(-2)	-0.6122972	0.329454	-1.860572	0.0897
PB(-3)	-0.418022	0.276373	-1.512529	0.1586
PB(-4)	0.421417	0.480687	0.876699	0.3994
PB(-5)	-0.447105	0.460263	-0.971412	0.3522
AI (-1)	13.53109	9.266549	1.460209	0.1722
AI (-2)	-1.062147	11.42083	-0.093001	0.9276
AI (-3)	10.21209	5.670761	1.800832	0.0992
AI (-4)	12.37941	5.972537	2.072723	0.0625
AI (-5)	6.420014	6.400510	1.003047	0.3374
C	-27.29982	18.35446	-1487367	0.1650
R-squared	0.703568	Mean dependent var		1.583636
Adjusted R-Squared	0.434084	S.D. dependent var		4.131651
S.E. of Regression	3.108132	Akaike info criterion		5.412774
Sum squared resid	106.2653	Schwarz criterion		5.958295
Likelihood	-48.54051	Hanan-Quinn criter		5.541282
F-statistic	2.610801	Durbin-Watson stat		1.094475
Prob (F-statistic)	0.065488			

Source: Secondary Data Processed by Eviews 12 (2025)

If the results tests 1 to 5 are summarized, they will be presented as in table 2. It can be seen that from tests 1 to 4 the results show that the AIC value continues to decrease until test 5 shows the results of a greater AIC value. Therefore, in this study test 4 was used as the most optimal length value because it showed the lowest AIC value, namely 5.31274.

Granger Causality Test

After determining the optimal value to be used, the Granger causality test can then be carried out. Similar to determining the optimal value, this causality test also uses the Eviews 12 application. The following are the Granger causality test results with

Philanthropy Behavioral (PB) and Artificial Intelligence (AI) variables with a test tool length of 4, with the following test results:

Table 3. Granger Causality Test Results

Hypothesis:	Obs	F-Statistic	Prob.
AI does not Granger Cause PB	25	3.50478	0.0350
PB does not Granger Cause AI		6.35285	0.0039

Source: Secondary Data Processed by Eviews 12 (2025)

Table 3 shows the results of the Granger Causality test on Philanthropy Behavioral (PB) and Artificial Intelligence (AI). on the two samples, namely PT Wilmar Cahaya Indonesia Tbk, PT Mayora Indah Tbk, PT Indofood Sukses Makmur Tbk, and PT Ultrajaya Milk Industry Co. Tbk. These results were obtained using data from the questionnaire results that had been determined based on the researcher's criteria, so that the amount of data collected was 25 data in this study. These results show that there is a two-way causality relationship between Philanthropy Behavioral (PB) and Artificial Intelligence (AI) in both companies, namely food and beverage yang terdaftar di Indonesia Stock Exchange (IDX) shown with a probability value <0.05 . In the first direction the estimate is with a probability value of 0.0350 and likewise in the second direction the estimate shows a probability value of <0.05 , namely 0.0039.

Based on research that has been conducted, it is known that the PB variable as a guide to the use of artificial intelligence-based applications has a two-way relationship with AI in both food and beverage companies in Indonesia. The results of the Granger causality test calculation using the Eviews 12 application show that the PB variable (Digital-Halal Green Application Model) and Artificial Intelligence (AI) have a two-way causal relationship. This can be assessed by comparing the probability values. If the probability value from the Granger Causality test results has a value less than the significance value, namely 5 % (percent), then the variable has a causal relationship (Kuncoro, 2020). In this research, it can be seen in Table 3 which shows the probability value in the first estimate, namely PB influencing AI has a probability value of 0.0350, with a probability value that is less than a significant value, it is proven that PB can influence AI and vice versa. In the second estimated direction, namely AI influencing PB, it has a probability value of 0.0039 and this value is also a value that shows a figure less than the significant value, namely 5 % (percent), so it is the same as the first estimate, namely it is proven that PB and AI also have a causal relationship.

Artificial Intelligence (AI) is related to increasing the abilities of an technology. Ability to accept the development and use of digital technology in work activities. Support for faster task completion with better quality results, with creativity or innovation. The process is in line with the statement of the Presidential Regulation (PR) Number 82 of 2021, that the halal implementation service system uses integrated spiritual and electronic-based services. The values of using artificial intelligence-based applications can support business responsibility results to complete tasks in accordance with established standards or better vary widely. This relationship is able to foster a work culture of inclusiveness, humanity, security, accessibility, transparency, credibility and accountability, protection of personal data, sustainable development and environment, and intellectual property. Better employee performance can result in completing tasks more quickly with higher quality results.

The results of this research are in line with the results of research conducted by Sari et al (2021), Lichtenthaler (2021), Odel (2022), Prasetyo (2021), Fauzia (2023), Nourin (2023),Taman (2023), and Asaker (2023). They shows that employees who use PB significantly outperform their colleagues. Employees in this study were asked to complete tasks in accordance with the core business they were working on, then asked to create solutions to business problems explaining that a company with a high's performance

green spiritual responsibility culture. Furthermore, it would have an impact on the smooth running of company activities in utilizing PB Artificial Intelligence (AI)-based applications. PB is an AI chatbot in the form of a generative language model that uses transformer technology to predict sentence probabilities. Therefore, the results of research on Artificial Intelligence (AI) which influences PB to strategic shari'ah accounting are in line with research Bassani et al, 2021; Ojra et al, 2021; Aini & Susilowati (2022), Fauzia (2023), Nourin (2023), Taman (2023), and Asaker (2023). Marginal analysis has also been suggested in other marketing mix areas such as advertising (Bassani et al, 2021; Odel, 2022), distribution (Lichtenthaler, 2021) and credit management (Lau et al, 2022; Pigatto et al, 2023). Which states that employee performance has an influence on the use of artificial intelligence-based applications. This research explains that employee performance culture, which is a performance responsibility activity with the aim of increasing creativity and performance innovation, can increase employee performance assessments. This is due to the belief in technology as a driver of performance in facing competition. Artificial intelligence competition to develop, train and operate generative artificial intelligence as core competency and value provided as the company's core.

As well as according to research conducted by Nguyen et al (2022), Jannah & Hatimah (2022), Nair et al (2022), and Guesmi & Gil (2021). This research examines the influence of employee performance in using artificial intelligence as an industrial transformation, and services to be able to respond quickly, strongly and precisely in strengthening the company resources quality. The research explains that artificial intelligence-based applications are a strategic step for companies regarding the work carried out by organizations and employee tasks that can benefit from generative intelligence. Furthermore, Pigatto et al (2023), Asaker (2023), Wibbeke & Lachmann (2020), Bassani & Pfister (2021), Ojra et al (2021), Lau et al (2022), Rubino et al (2021), Odel (2022), and Söderholm (2020) stated that technology publications show better customer value in the growing culture of creativity and innovation to complete tasks according to product standards or better, which varies widely.

Thus, when considering the use of strategic shari'ah accounting techniques in an overall sense, no significant differences could be found between the high-fliers and the also-rans. However, such differences were found in the more searching questions asked elsewhere in the questionnaire (for example, as already noted, better performing companies were more likely to use fully the range of digital-halal green techniques), but with regard to the general questions asked (Table 3) one cannot say that using a particular strategic shari'ah accounting technique more frequently has any significant association with better core performance based spiritual.

CONCLUSION

The formulation of strategic shari'ah accounting is realized by interpreting the presence of Philanthropy Behavioral (PB) and Artificial Intelligence (AI)-based application with Digital-Halal Green Application Model as a driver of management spiritual practices. This support is a manifestation of the company's green spiritual responsibility to provide consumer value. This value is the embodiment of strategic shari'ah accounting based on digital-halal in marketing practices for food and beverage products in Indonesia. This embodiment is further based on marketing spiritual practices. Practices that are oriented towards consumer value by implementing digital-halal as a formulation of function and emotion in the use of food and beverage products in Indonesia. Embodiment as a competitive spiritual responsibility for efforts to achieve core advantage.

The realization of strategic shari'ah accounting by presenting digital-halal aspects in product marketing. Aspects that provide consumer value in formulating consumer benefits from using food and beverage products. Usefulness that makes the carrying capacity of the business's spiritual responsibility in achieving core advantage strategies. This formation process goes through a series of openness, usefulness, and safety of

product use. The research result are strategic policies that present product marketing as the main value. Marketing based on digital-halal as a green spiritual responsibility. Responsibility that strengthens the relationship between strategic shari'ah accounting and marketing to achieve the business core advantage of the consumer value is presented. So that future research can use company samples other than food and beverage with association tests between variables and input-output, as well as qualitative analysis using case approaches, phenomenology and ethnomethodology.

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