

عنوان مقاله:

(The Ethics of Tax Agents in the Supreme Government of Imam Ali (AS) (Zakat studied In Nahjol- Balaghe

محل انتشار:

سومین کنفرانس بین المللی تحولات نوین در مدیریت، اقتصاد و حسابداری (سال: 1398)

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خلاصه مقاله:

Social ethics is one of the most important issues that connects people with each other and with the community. Since Islam is a social religion among the Divine religions, in which there are many idealistic ideas and collectivist ideas, Nahj ol-Balaghah has also been so much dealt with it. Imam Ali (AS), during his rule, set up suitable and deserving people in the Islamic society and, in this regard, he gave many recommendations to their actions and behaviors of his agents. In this study, while introducing Zakat as an effective factor in poverty reduction, it has been attempted to take into account the ethical indices of tax brokers based on Nahj al-Balaghah's instructions that which is beyond the time limits. The purpose of this study is based on applied and descriptive data collection method and the text of the sermons and letters of Imam Ali (AS) is coded by theme analysis method. After coding, interviews were conducted with 12 experts in the field and the validity of the compiled codes was confirmed. The results of this study include a code of ethics including virtuousness of Brokers in Collecting Zakat, The Facilitator Role of Tax Agents, The Need for Trusteeship of Financial Agents, and patience and integrity as behavioral themes, transparency of financial information, precise and equitable distribution of zakat to the disadvantaged and eligible, priority of comfort and satisfaction of People in Collecting zakat in the form of economic themes, and reinforcement of their faith and tax-like zakat, are all categorized as cultural themes. The results show that effective communication and trust of Taxpayers results in improvement and development.

کلمات کلیدی:

Zakat, Imam Ali's government, Ethical indicators, Theme analysis

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