

Financial Control Systems in Islam and Its Applications in Contemporary

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Abstract: Financial control from the viewpoint of Islam means following all the requirements of rules, regulations, instructions and the provisions of Islamic law which collectively aim to maintain the public money, maintenance and development, both in the collection of resources approved by Islam, or in the area of spending. It is an efficient system and effective financial control in any organization; which is one of the important things for the success of the organization in achieving its objectives. Given the posed systems, financial control is an important basis of the foundation upon which that organization, and therefore, this study will contribute to draw the attention to the importance of control systems within the fold of Islam and how to apply them in the contemporary era., as well as the study aims to explain the most important financial control systems in Islam and its application in contemporary times, and then address the fundamental differences between the control systems in Islam, and position control systems, up to conclusion.

Key words: Financial control, Islamic control, control systems.

INTRODUCTION

Control is devotional in nature; it is based on the command of Allah the Almighty for His believing slaves, to worship Him alone, and not associate anything with Him, and order a reasonable basis, and forbid what is evil, and follow the Instructions of His Messenger (Muhammad) peace be upon him. It is available in which to control arise - in principle - of the same staff member and shades, and it senses the presence of God with him, and his acquaintance with the Almighty on all his work, Geleta, and Khveha, large and small, Thus, the control is characterized in terms of their universal application and is not based on the category of certain administrative, but to all personnel of the administrative heads of subordinates The censorship is also keen to achieve the legitimacy of the objective and the capabilities and systems and performance in line with Islamic religion, as well as control is an effective weapon to guard the administrative processes.(Ahmad, al-Ash'ari,2000, p399-401).

Also established the Sharia, Islamic censorship rules that have evolved with the successor States booming, bringing its equipment and offices, initiate effective supervision and continuing on State finances and protection from tampering and loss control planted next to the sincere belief in the hearts of Muslims.(Mohammad,Owais, 2005,p.9).

The Importance of Research:

The control contributes efficiently and effectively to the regulatory system and is able to address weaknesses in control systems, leading to the maintenance of public funds of manipulation or fraud, embezzlement, and achieve optimum use and maximum utilization of assets and available public resources.

The importance of research by approaching the concepts of financial control in Islam and the review of the most important control systems that had existed for more than four centuries, which were derived from the teachings of Islamic law through the verses of the Koran and the Hadiths as well as actions and words of the rulers of the Muslims, of the caliphs and the princes who ruled according to Islamic teachings, which show which Islamic state progressed and flourished in those times, during which most systems operate efficiently and effectively.

Control systems in Islam:

1- A calculation:

A: Definition of Accountability:

Maori knew Imam Calculation as "enjoining what is good and forbidding what is evil. " (Almaordi, 2004, p260)

The calculation derives its legitimacy from the Quran, Sunnah, and has been included in several of the verses which says: "And there may spring from you a nation who invites to goodness, and enjoins right conduct

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and forbids indecency. Such are they who are successful" (Al-E-Imran, 3, 104) He says: "And the believers, men and women, are the protecting friends of one another; they enjoin the right and forbid the wrong", (Al-Tawba, 9.71); and meaning "Ye are the best community that hath been raised up for mankind. Ye enjoin right conduct and forbid indecency"(Al-E-Imran, 3, 110).

As indicated in the legitimacy of the year narrated by Abu Huraira that the Messenger of Allah peace be upon him said: "Whoever among you sees something wrong let him change it with his hand, if not then accepting it is wrong, and that is the weakest of faith. (Muslim, Hadith No. 49, p. 69).

B: The Evolution of the System Calculation:

The Prophet Muhammad - peace be upon him - carried on the calculation himself and also assigned the other noble Companions to do it. (Fdal alhai, 1998, p6) . It have been shown in the report narrated by Muslim from Abu Hurayrah - may Allah be pleased with him - that the Prophet Muhammad - peace be upon him - passed Sabra, entered with food his hand and felt some wetness on his fingers and said: "What is this food? Rain fell on it." The Messenger of Allah said: "Do they not made it over the food so people can see it? The one who deceives is not one of us." (Al-Tirmidhi, Hadith No. 1315, p. 597aa).

The Prophet and his companions followed this approach of calculation system year by year until it became a mandate from the states and a system of regulations.

C: The Conditions Pertaining to the Calculation:

In order to achieve the objectives of the calculation, the following conditions must be met by those who follow this system:

- To be granted free and just a great view of the rigors of roughness in religion and science evil phenomenon.
- To be calculated the same kindness and patience and may fall ill from harm. (Almaordi, 2004, p258).
- To be innocent of people's money and the acceptance of gifts because many of those who give it their resolution is not honest but, driven by private interest.(Ibn Taymiyyah, p37)
- To be calculated if the male is not allowed for women to take over a country of computation as a mandate from the U.S. religious and do not have to take any of it.(Nuno, p124)
- Calculated to be aware of the provisions of this law in order to know what order and end. (Al-Kafrawi, 1997, p191).

D: The Role of the Calculation Control:

Reflected the role of calculation in the tasks carried out by and to the calculation, which fall under the Promotion of Virtue and Prevention of Vice, and we find that the injury prevents the wasting of public funds, not for what has been allocated for legitimate or organizations, who shall examine and control all cases of extravagance and waste from existing spending.

Calculated by the persons entitled to inspect those eligible for charity and zakat funds. Their entitlement to these expenses or the presence of mind, legitimate case between them and agree to them, as Imam al-Maori said , "the opinion of men exposed to the issue of people and the friendship request and informed that he goes by either money or work denied him and his literature, and was calculated denying Shame that of a factor of charity, even if he sees raised rich people ask I'm doing a prohibition on the dislocated, and that exposure to the issue with the skin and the strength to work censured and ordered him to be exposed to professional work, if established on the issue stipulate gives it up." (Almaordi, 2004, p268).

From here it is clear that the calculated will control the collection and the collection of state revenues to control the ways to spend these revenues, that money on those who deserve it and anyone who does not spend in what it had set him will be punished, and punishment by Ok had is very keen to spend daa is due to them. (Ryan, 1999, p193).

Thus, the injury is the control of public utilities and by skipping a share of public spending to meet the interests of Muslims and their needs, work to protect it from tampering and vandalism, says in this regard Imam Mawardi "The country, if you crash drink or use verse or knock him built the way of people with disabilities Vjkova for helping them, the money belongs to the house without them, as well as mosques and if Asthedmt Joamahm, neediest if either house of the money it was

Soarham to build and repair of drinking and building their mosques and Joamahm and build taking into account the way those heading to the machine with all of them, do not have one in it and it started with a gratitude to Allah in their work fell for the right of the calculated ordering. (Almaordi, 2004, p268).

From here can be identified the most important acts of the governor charged with collecting the money of those who entrusted them out until expended as follows:

- Maintenance of public utilities from the walls, dams, bridges and everything attached to the interests of Muslims.
- Helping people and spending the way they should not keep for them a share of the zakat, or house the money.

- Strengthen the resolve of the Muslims to protect Islam from any house Aatdouat that may surround them. (Ibrahim, 2010, p101).

And also from the realization that he is charged to maintain the money from trading, manipulation, and fraud and Altazev because of the reasons that undermine the structure of the Islamic State ravine of its existence can be achieved only from the cash control coins and access to markets and price controls. (Ryan, 1999, p193).

2- The mandate of the Ombudsman:

A: Definition of the Mandate of the Ombudsman:

Maori known as "fuel to the complainants Altnasf awe and enjoined from disputing Altgahd prestige." (Almaordi, 2001, p77).

Has been defined by Ibn Khaldun, who said, "is a function of the mixed influence of the Sultanate and remedy the judiciary"(Ibn Khaldun, p222).

Thus, we find that in the foregoing, that the mandate of the Ombudsman that combines function and function of the judge from the dominion of the Sultan with his money, where the separation between the chapter in matters of deficit elimination adjudicated.

B: Evolution of the Ombudsman:

Passed through the Ombudsman in three stages, which each of the other in the system consider the Ombudsman:

- The Messenger of Allah (Muhammad) - peace be upon him - the first began to consider grievances was Echsam separating the protagonists themselves, and after the death of the Prophet peace be upon him, his successors Abu Bakr, Omar and Osman began considering grievances without specially to sit , not a lament for its consideration. (Al-Kafrawi, 1997, p230).
- A phase characterized by caliphs sitting briefly to consider the grievances without singling out for that day known as Wooden, have their councils a particular body, the son of Abi Talib was the first to sit in the grievances of the Caliphs, but not known to be an individual to hear the grievances on an appointed day or a certain hour. (Al-Kafrawi, 1997, p230).
- Featuring the stage from the previously selected days was to consider the Ombudsman, the first was devoted to the grievances day by browsing the stories of complainants, by not directly considering Abdul Malik bin Marwan, the problem of response to the judge eluded him - have sat down to consider the grievances of the Abbasids and identified certain number of days and became attached to the caliphs, without them(Almaordi, 2004, p80), and so it was up to the mandate of the Ombudsman and a special body to consider the grievances is not complete only by a Court of its own.

Dr Hamoud Abdel Aziz said this system was a winner and this system of injustice is still in place in the Kingdom of Saudi Arabia to the day and the reign of Diwan respected to audit the funds, to separate the issues of bribery, embezzlement, forgery and tampering with state funds, it also hears appeals from those concerned, issued by the judicial authorities and controls management. .(Hamoud, 1405H).

C- The beholder in terms of the Ombudsman:

The beholder of grievances should meet the following three conditions: a first condition with the beholder of the Ombudsman, the second at the origin of his powers, the Third Council of the Ombudsman.

- Conditions to be fulfilled in the person of the beholder principal grievances in the state of the Ombudsman are to have the following qualities to be a dignified person and a commanding force; to have a greatprestige, the apparent meaning of chastity, few of many pious greed. (Amouri, 2005, p105-106).

It also must be bashful as he is in the hands of others and fear in the fear of God. (Amouri, 2005, p105-106, & Almaordi, 2004, p125-129).

- Conditions concerning the origin of his powers:

(Amouri, 2005, p105-106, & Almaordi, 2004, p125-129).

If considering the grievances of those who have a general command such as ministers and princes, in this case there was no need to consider the grievances due to tradition.

If it is Dhulaah public, in this case there is a need to tradition and taking the crown princes, who meet the criteria developed.

- Conditions of the Board of Grievances

The convening of the Board of Grievances must include five categories of workers who do not overlook them and who do not think about their personal views and they are: -

- Agents and protectors:

to attract the strong and bold calendar, and overcome by resorting to violence or attempting to escape from justice.

- The elimination rulers:

they are the judges who are mentioned in the directories and chapter in Al_khasossat, to query the proof of their rights.

- The scholars:

to return to those and are confused as to the Grievances and ask them of suspect cases.

- The book:

The Kate boa Council even wrote down the facts of hostility and separation rule in the conflict and all what has been addressed in the meeting.

- Witnesses:

they are the witnesses, Ashahud until the rule by Judge grievances.

D: The role of the Ombudsman and to the Control:

That the main role of the mandate of the Ombudsman is to consider cases brought by individuals and groups to the governors, if they deviate from the path of justice and fairness, the Islamic regime played an important role in the control of public funds and in maintaining them, so the work and that the Ombudsman and its role and functions are divided into two types as follows: (Al-Kafrawi, 1997, p233).

The first type assumed by the Ombudsman to his own functions.

And divided these terms of reference to the following:

- Gore workers with wages of love:

The Ombudsman watched over the collection of public revenues of various kinds of the state in terms of various methods of collection, without harm, and hand the amount of funds collected. If it was found that one has been unjustly imposed, it was only reasonable to restore the right to his companions. (Almaordi, 2004, p171).

As is seen, and to the Ombudsman and workers who take money unjustly for themselves, has the right of his companionsto punish, thus the introduction of the punishment of bribery and treason, and in the book Clinch Bowl to my father raise the "look and to the Ombudsman in Gore workers as they love money, reference to the fair laws in collections of the imams, it carries people and consider Astzarroh, the money they paid to the house hoping to push those who deserve, and that took him to the masters themselves Astrdjah. (Al- Hanbali, 2000, p76).

- Review of Awqaf funds:

Endowment funds are either private or public and charitable endowments funds, mosques and the poor, and these are supervised by the Ombudsman on his own without complaint or the need of other individuals, to ensure that the proceeds are paid.

As allocated, and the continuation of work in accordance with the terms of their standing, based in the bureaucracy, which kept the pilgrimage, and to the ancient books, which tend to think on their health. (Almaordi, 2004, p100).

- Refund usurped:

When the raped land and money and the like, the victim should submit his complaint to the Ombudsman, which in turn operates on the investigation of Al_khasosh, the proven injustice, actually the recovery of what has been Okhaddh of the governors of injustice to his companions. (Almaordi, 2004, p100).

- Book review the conditions of bureaucracy:

The grievances and to review what the book is evidenced by collections of money from the income and expenses to make sure revenues restricted books without shortages, and matching it to applicable laws, and that the expenses shown in accordance with what was actually spent.

It shows us that the work of the Ombudsman ishe very similar to today's document review by the Court of Accounts of these days to monitor the state revenues and expenditures. (Al-Kafrawi, p497).

If any principal grievances of the workers deficiency or breach of the sanctions were replaced by others which this Act applies where you get this on the work of the government and the collectors house money, when they showed the manifestations of wealth without knowing that the wealth source was proof of their treachery

may isolate them and confiscate their money unless they can prove it, and was the first who applied this principle to the workers' Omer ibn Khattab, may God bless him. (Ryan, 1999, p199).

And works to get public money from the right resources, and spend in due expenditure. (Amouri, 2005, p109).

2 - The Terms of Reference to Grievances Handled by Building on What is Offered to Him With Regard to Grievances:

- **Complaint of lack of livelihood:** or state that their injustice and their consideration is attributable to his office to impose a tender, just him and consider Nqdoh or prevent him from taking it before, and their leaders return them if they did not take the money spent of the house. (Almaordi, 2004, p77).

Thus we see that the duties of the Ombudsman is to consider personnel matters and to give them their salaries to verify it have been discharged without injustice or lack of it was found that a workers' injustice is of the darkness of response is taken from the right, and that was not thing for taking something from him was his right to the house of Muslims. (Almaordi, 2004, p82).

- **Location of public funds that was raped by the governors or rulers or by people with strong hands and individuals without the right:** As shown to the public what raped them money, whether the rapist was added to public money or the cheek the ruler himself to this kind depends on grievance masters and exacted from Gesbh by only one of four things, namely: the recognition of the separation and approval, or have the knowledge and to the Ombudsman may be judged by his knowledge, either with evidence or witness to witness the usurper Mgsob than a queen, and either Ptazahr telling them who denies complicity. (Al-Kafrawi, p501).

3- Control of the Bureau:

Maori knew in his Royal Court rulings as "a topic to save the rights of the Sultanate of business and the money is carried out by armies of workers"(Almaordi, 2004, p199).

A - Genesis Court:

The first to put Islam in the Court was Caliph Omar bin al-Khattab - may Allah be pleased with him - did not exist in the time of the Messenger of Allah (Muhammad) - peace be upon him - as they do not exist in the era of the first caliph Abu Bakr , Collections was the Prophet Muhammad - peace be upon him - manages the affairs of state with the help of his companions, and each one of them is the work assigned to him by the Prophet Muhammad - peace be upon him - and it also requires the need and not to have specific places branded collections and continued the case in the era of Abu Bakr, but in the time of 'Umar ibn al-Khattab, after the expanded state and the increased financial resources, necessary step forward in the administrative and financial management of the state, was the establishment of the Bureau and the reason for the establishment of Omar Court to the large number of funds that took the flow the city from the spoils of conquest, and handouts and other when bewilders age how to dispose of these funds, many consulted his companions on that, Othman bin Affan said: "I see a lot of money of people, and had not been counted even know who took those who did not fear that the suspect said to his Alwaleed bin Hisham bin "marauding may come", Sham saw kings had wrote the chamber and recruited without chamber, he went on saying: He called Aqil ibn Abi Talib, bin Nawfal, and Jabir Bin Matam, and they were from the Book of the Quraish, he said: Just write people to their homes. "(Al-Bukhari, Hadith No. 443, p. 167).

Though the above is the primary goal, the development life of the office was the target of censorship which, when increased state revenues increased significantly, and saw the distribution of these funds, according to his particular taking into account of the man and his need, according to this policy was necessary for him to put the Bureau to monitor the state revenues and how to collect and distribution ordered status of the Board. (Ryan, 1999, p205).

B - Office of the Sultanate sections: - Consideration. Cabinet is divided into four sections as follows: (Amouri, 2005, p115)

- respect of the army of soldiers, and a proof of their appointment and the amount and date of their giving, in this Court to prove the names of the soldiers and the amount of their giving and the date of disbursement of salaries and expenses of the comprehensive inventory of personnel, it is dedicated to all military spending in the Islamic state.

- regard to the realization of the rights and duties, representing the six things, namely:

1 – definition of the work is characterized by including it, and detail of its aspects that are different provisions, and give each country an end not shared by others , sects of each country are separated by the provisions of its loss ..

2 - To mention if you open the country by force or Disputes settled and sentenced to ten or home of the abscess and whether different provisions of its aspects and divided equally.

3 - the provisions of the absciss and settled on Msaúha whether it is sharing with the farming or livelihood is the seat of the absciss.

4 - each of the people of the Book and settled them in a tribute.

5 - Calculating the number and names of minerals in each country to meet the right of the metal ones.

6 - To prove the areas adjacent to the house of war and taken to the tithing funds of the house of war within the Dar al Islam.

- It is with respect to the workers and the isolation of a tradition, and include proof of workers of State and the appointment, and type of each other's work and wages, and whether the sappointment for a certain period, or that the decision did not provide for appointment.

The record in this section and complete for state employees, and can be brokered to review and do an inventory of what they took from the funds, and monitor what they are doing work, and the resulting responsibilities required of the nature of their jobs .

- This department is concerned with regard to Bait money from the income and expenses. This section includes the following:

- All the money deserved by Muslims who did not have , they become the owner of the rights of house money, become arrested if the arrest in addition to rights to enter the house of money, whether or not shot enters the house because the money being in his income to him and narrated.

- All the right must be spent in the interests of Muslims, it is the right house money, become a part of exchange if in addition to an absciss, the house of money out of the shot . (Almaordi, 2004, p205).

C - The Power and Functions of The Bureau Writer and His Role in The Control:

Starter Court divided the terms of reference to six types of which are as follows: "(Almaordi, 2004, p313-320).

1 - Remember the Laws on Fair Fees:

Not to increase and the decrease Anthelm them the right house money, decided in the days to the country resumed open, or to disadvantage Start by the revival, demonstrated in the Office of terms and the Office of Finance House of the Whole of government stable, and that cereal offering of laws prescribed in which returned them to the proven Trustees of the book , if documented and received from the trustee, and the emerging lines of these conditions may be developed in the rush and to work out in court fees and rights Sultan.

This shows that the author of the Bureau monitors the financial records of the state and saves on the fees fair charge is increased or decreased the right home finance, and fixed in the records may not be installed accurately and fairly.

Collections was the Prophet Muhammad - peace be upon him - manages the affairs of state with the help of his companions, and each one of them is the work assigned to him by the Prophet Muhammad - peace be upon him - and it also requires the need and not to have specific places branded collections and continued the case in the era of Abu Bakr, but in the time of 'Umar ibn al-Khattab, after the expanded state and the increased financial resources, necessary step forward in the administrative and financial management of the state, was the establishment of the Bureau and the reason for the establishment of Omar Court to the large number of funds that the sister of flow the city from the spoils of conquest, and handouts and other when bewilders age how to dispose of these funds many consulted his companions on that, he said Othman bin Affan: "I see a lot of money can people, and had not been counted even know who took those who did not take feared that the suspect is said to his Alwaleed bin Hisham bin marauding may come Sham saw kings had wrote the chamber and recruited recruited, Without chamber and recruited recruited, he went on saying: He called Aqil ibn Abi Talib, perforated bin Nawfal, and Jabir Bin restaurant, and they were from the Book of the Quraish, he said: Just write people to their homes. "

2 - Meet the Law: It is of two types:

- Met who is obliged to staff: that the adoption worker Bakdina or by the plan, one whoby the Book of bureaucracy that, if he knew the line was a pretext to arrest both the recognition factor that the plan or hate if measured handwriting is known that it jurists that Gunn did not recognize the Group that plan, and denied not he was no argument in the arrest.

- Updated of the Aldan its workers: if the money absciss to the house of money did not need it to sign a legal guardian, and there was recognition of the house moneyBakdina argument in the innocence of the workers, that is, income house money and repudiated edema factor, if admitted to the house of money that taking possession of the Group.

But an abscess of the human bit of money not to be an abscess but the workers did not take the signing of the parent was signing his health if you know the argument presented in the passport of payment. Any expenses that have to be signed guardian.

Which already has claimed responsibility for us that the author of the Bureau monitors the state workers to make sure they are collecting and remitting revenues to the house of money without delay or lack of it that they are performing to their owners.

3 - Proving Alrkoa (documents):

In this three cases are as follows:

- **Rkoa space and action:** the ability of the assets in the Cabinet, he considered the health of patches to meet with the parent and proved in court that the horizon, though not in the work of the SAI's assets in the words of the plaintiff to prove.

- **Rkoa arrest and interpolation:** works on just to prove to the plaintiff to say that the seat itself does not have it.

- **Rkoa abscess and maintenance:** This is the plaintiff attorney has not accepted his claim but the amount of arguments, the signatures of the governors protested it was reviewed by the government on what we have from the provisions of the signatures.

From the above we can see that the work of writer Cabinet control and matching documents to prove land area and the collection of its revenues from workers and collectors, as well as documents proving expense of the house of money, do not accept the claim of the plaintiff only the arguments and evidence and must be signed by the guardian.

4 - Accounting Workers:

Accounting vary depending Matqldoh workers, the workers were from an abscess they are to lift the account, and Writer Court shall be held accountable for the truth of what they bring.

If they were ten workers they need on the doctrine of Imam Shafi'i did not raise the account must be held accountable on the court because the author has ten charity does not stand on its bank governors discretion even if her family took over Bmusrvha fares.

And obligate them to the view of Imam Abu Hanifa raising account must be held accountable by the Bureau writer because he has the bank and ten joint abscess.

If there is divergence in accounting became a writer Bureau certified, if Asturab him and to command him to bring corroborating, the still suspicion it fell right in it, and did not remain suspicious and wanted guardian alliances it, swear by the worker without Starter Court, because the claim was heading to the worker without writer.

What a different factor in the Court and the author of the account, it was their differences in income, Saying the words of the work, because it is evil, though their differences in output Saying the words of the writer to that evil.

Though different in space could be returned were returned after the costae fluctuantes NA and worked out, including its true mind, and that can not be returned swear by the Lord of the money without the scanner. We can see from the above that acts of censorship carried out by the author Audit Office workers in collection and documentation of the validity of the account that raised him, which is the amount of what they Bjpayth rights of house money, and if doubt Starter Court, he may.

Requests raised him, with the descendants, or re-evaluation of the space, in order to achieve the safety of the work and the accuracy of the account and not to waste public money.

5 - Letting Money::

Is to make sure the author of the Court shall decide on the laws and rights, do not come out of the money is not aware of his health, he does not do the work of his own, but only when requested to do so.

6 - Browse Grievances:

Perceived grievances of his poems, whether of the appellant from the parish or of the workers, the complaint of one parish Thifa factor in the treatment of his poems was sentenced them and it may currently browsing unfairness and removes Althiv, whether Signed seen it or did not happen, because it is representative for the conservation laws and rights are met and became eligible to hold the state to browse the grievances. If either applicant has an account or Joseph in Goult in the treatment of his poems became the adversary and the browser have a guardian. Ie that the author of the Bureau to consider complaints by citizens of the grievances of workers, and removes from the injustice of what happened on the parish, and to prevent harm from the court to act or writer use his powers Fazlm workers, it was a system

Court that the right of workers to make complaints against the Cabinet, the writer was doing and achieved separation of the guardian himself in order to ensure these workers.

From the above it is clear that the most important functions of the Office of the Sultanate Metwally, or to consider the following:

- 1 - monitor the financial records of the state and save on the fees fair remedy is to increase or decrease the right of the parish house of money and those that may proveto be not installed after Athrah accurately and fairly.
- 2 - ensure that State employees are the collection of revenue and supplied to the house of money without shortage or delay, and that they perform the rights to their owners according to the rules in force, a way that the accountability of the workers on the revenue and expenditure does not come out of the funds not be what is known about his health which they need to lift account him.
- 3 - achievement of complaints about the financial and grievances filed by citizens from working for their achievement than income imposed by the laws and legal rulings, or they do not give full rights to their owners on the dates allocated to them.
- 4 - send inspectors to inspect the collection and the tunnel workers and punish them in case of breach of their duties.
- 5 - Prevention of tax and underground workers from accepting gifts, because the bribe is accepted, allowing the call to complacency with employers put workers' funds and positions of suspicion.

The Main Differences Between the Control Systems in Islam, and Position Control Systems: (Shehata, p4):

The regulatory regime of the Islamic Matih and special, which differ in many aspects of control systems status, and thus should be dispersed between the regulatory regime of the Islamic based on grounds derived from the legitimacy of God, who knows to create a gentle expert and control systems based on the foundations of the human condition creature do not know what he earns tomorrow does not know any land dies.

Some scholars of Islam who believe that no comparison between the regulatory regime of the Islamic and the regulatory regimes situation because it is no comparison at all, between the law of God and proceeded to humans, and there from the scholars of Islam who believe that it is not compared to the concept of the debate and the interview, but in order to highlight the greatness of the regulatory regime Islamic and the statement of the differences between them shows the control systems position in order to increase the Muslim faith with the belief that Islam is a comprehensive system for all aspects of life and the economy, management and governance and policy, and makes no sense to borrow from the East and West and the coffers of Muslims are filled with munitions scientific, and I have received the Holy Quran many verses that refers to the comparison, such as the words of God Almighty:

(Is he who founded its architecture to fear God and Radwan better, or of the foundations of its architecture on a shaky) (154), saying the Almighty) and sits blind and the seeing (19) nor darkness nor light) 20 (in the shade and Aharor (21) (Therefore, we have seen in previous sections the basic concepts of both systems and the Islamic position of the control systems to supply the most fundamental differences between each of the two systems are as follows:

1- In terms of the Concept and Importance:

The concept and importance of the regulatory regime of the Islamic-based sense and a sense of honesty and responsibility to satisfy the needs of the original credit and to provide a sufficiently holy to greet people a good life Raghdah and appointed by the reconstruction of the earth and the worship of Almighty God, and thus it aims to achieve saturation of material and spiritual man.

The concept of position control systems are seeking to achieve material gains (secular) moral, to achieve the maximum possible satisfaction of material and wealth creation, without any regard to the spiritual gratification.

2- In Terms of Curriculum:

The regulatory system, the Islamic approach is consistent and stable because it is based on the guidance the Koran and the Sunnah of the Prophet to bring interests as the concept legitimate in Islam, an approach ideological moral driven by halal and good things, honesty and truthfulness and purity, solidarity, cooperation, love and brotherhood with the belief that the work of worship.

The regulatory regimes situation Vmnaahj volatile because it is influenced by the ideas of human beings and theories position to bring the interests only, who shall this approach is the separation between religion and the circuit of life, has nothing of the faith and ethics oversight, and the concepts that commit it themselves: "religion is for God and the homeland for all", "Let what is Caesar's to Caesar and to God the God, "as they say" the end justifies the means "... These concepts and others are totally unacceptable in Islamic thought.

3- In terms of legislation:

Sets the regulatory regime of the Islamic set of rules (assets or bases) derived from the sources of Islamic law: the Qur'an and Sunnah, and it does not conflict with the purposes of Islamic law, but is working to

achieve the conservation of religion, mind, soul, and supply of money and control it and where the rules of control of the Islamic stable and realistic, and the flexibility comes in the details, procedures and methods, tools and means. (Shehata, p4).

While the governing control systems position a set of principles and the foundations of development and extrapolation of human beings, which affects and make mistakes, are also affected by these principles Baloidologer adopted by the government, whether free bourgeois or communist or socialist or cooperative and as such is not fixed Oomstqrh, but a permanent change and the switch, and is characterized by well contradistinction.

And lack of extinction and is also affected by changes in the circumstances surrounding the permanent, because their authors lack the full knowledge of the needs of humanity, and do not know the unseen.

4- In Terms of Methods and Means:

The scholars used Mtabqgua censorship rules of the Islamic group of methods and means that achieve the purposes and goals provided that the legitimate, and they have to take the latest methods of modern technology, wisdom misguided Muslim, wherever he found it more deserving people out According to this concept, we find that the methods and controls used in the regulatory regimes of the Islamic list mostly on the positive concept of control which are advocacy, advice and the Promotion of Virtue and Prevention of Vice, a multiple, comprehensive and less expensive because they are mainly based on self-censorship and morals faith. The methods and means in positive systems in the list mostly on the concept of the negative control is phishing for errors and penalties, which is often limited and expensive, and the weakness of faith in it. The main difference in this matter is that Islam is focused on the legality of the purpose and legality of the methods and means, while I do not think so in the systems control situation.

5- In Terms of Ingredients:

The system controls the Islamic group of ingredients, notably relating to the clean pure heart in God, as applied social solidarity and other ingredients that meet legitimate human life Alragdh and satisfaction of God Almighty.

While vary these ingredients in the socialist system than in the capitalist system and both vary from place to place, for example, take these systems, the interest system and the system of direct taxes Lugar direct and these things cause an imbalance in economic transactions, and lead to the accumulation of money in the hands of a handful of people to control the amounts of others, without control. Is clear from the above analysis that there are differences in fundamental core of the regulatory regime of the Islamic and the regulatory regimes situation, whether capitalist or socialist, and when we apply established control Muslim in an Islamic society will be achieved good life of dignity for the people, and are the responsibility of the state is to provide a sufficiency of each individual regardless of religion and thought.

Discuss the Results:

Islam came to a full system fit down of life, and the scientific reality of Islam asserts that religion and state, belief system, religion kept pace with the movement of life, and the doctrine established in the heart off the rights in the margin of life safe and at peace, because it is the foundation upon which to base the system, Valaqidh are the basis for construction, The system represents the building itself, and in keeping this system with human nature and the system includes all movements of life, as any movement of a system that lead to negative consequences both at the expense of the individual or the community, and Islam Anzamh destruction met all regulations governing the life of the nation.

In order that the State control of economic life and of the control end of intervention and supervision and through the system of calculation, which allows for a calculated or governor of calculation to monitor the economic situation will prevent monopoly and set prices, and beyond that to monitor spending on public utilities and maintenance, and pay the expenses of the needy of the house of money or mighty obliged to carry out these duties necessary, not only his job but it also has the right to force the mind zakat to pay it, so he is watching the public expenditure and public revenue.

There is no doubt that the Islamic society a society based on justice, but like any human society another is not free of an oppressive forces on the weak and the rulers over the ruled, and in order to prevent this began the rulers of the Muslims when they speak openly of people Balzalm increased Gore's governors to consider grievances respond rights to their owners strongly Sultan, God will draw closer to Him Sultan what Aazaah Koran - have been taking this system to evolve until it became a mandate from the states power in the Islamic state, it was within its terms of reference multiple acts of surveillance to detect irregularities and the preservation of public funds, restitution to the owners, was the main objective of the mandate of the oppressor is to stop the infringement of a wealth and lineage and senior civil servants and workers on the desire or the funds of the state.

And also created collections of the crisis in the Abbasid state to adjust the collections of the state was initiated effective control over the work of the Department of Finance to verify the legitimacy of such acts and their conformity with the provisions of the Sharia and the cancellation where it is contrary to these provisions and aims of such control to protect the rights of individuals from abuse and guardians, and protecting the state from loss, and Dawin crisis was take over the control of its own and not that dependent on the complaint of one, was doing what is now called the control of public administration or control of the executive branch the next to control intimate in this regard, the Caliph or the minister or guardian as the head of the executive power in the State or regions.

The difference between the control systems in Islam, and systems control situation, the control of Islam is keen to achieve the legitimacy of the goal and capabilities, systems and performance in line with the Islam religion, as well as keen to be regulations and instructions to the administrative processes issued by the Islamic Sharia.

In position control systems, the objectives that seek to achieve the objectives of the material without regard to the Muslim side, and each is keen to ensure that the regulations and instructions issued by the administrative processes of senior management.

Conclusion:

Experienced financial control in the Islamic state stages of development many across eras of different, it started your small financial control-based mosque of the Prophet) Muhammad) - peace to God be upon him - and managed by himself directly, where a Muslim country then newly established, small space, few resources, sparsely populated, and then established bureaucracy competent at the time of Caliph Umar ibn al-Khattab - may Allaah be pleased with him - and finally integrated in a fully integrated financial control in the Abbasid period, which included many of the administrative functions depending on the levels of several different with the enjoyment of the powers necessary for the exercise types of financial control recognized at the present time. There is no doubt that the financial control in the Islamic thought was based on the integration of both concepts, legal, economic, accounting and management in an effort to achieve the Millennium control of maintaining the wealth of the Muslims and raise the efficiency of the administrative system based on house money Muslims. The control systems of Islamic Financial was taking into account the perception of the individual Muslim to control the divine imposed by Allah (swt) to worship, in addition to control of the individual self to himself, as types control effective to ensure the proper disposal of personnel in the collection and disbursement of funds house treasury of the Muslims to the fullest and maintain them from loss or theft, and thus must take into account the concepts and principles that were known in various eras of the Islamic state by the current financial regulatory authorities, because of its importance and added in order to increase the efficiency and effectiveness of their systems.

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