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Speech by the Editor-in-Chief of the Journal

Dr. Ali Latreche /*Maître de conférences "A" à l'Université de Tlemcen (Algerie)*

Many things make noise when broken, which attracts the attention of those who hear the sound of breaking, except for a broken one which has a great sound, but only its owner can hear it , it is the sound of the heart breaking in man. A great refraction has great aftershocks of pain, and the act of that refraction was caused by another human being. Is it possible to imagine the power of destruction and the pain that results from breaking the heart of a people, a race or a minority?

Just as it is difficult to accurately calculate the intellectual effort in economics, it is impossible to accurately calculate the reality of the human divide, which has stretched in the memory of peoples for many generations. As for the weapons of destruction, there are many contempt for peoples, racism, exclusion, aggression, and the maximum of them is war, whether civil or between countries, where its barbarism is transformed in ethnic cleansing.

We feel the radical changes that humanity is going through in the climate in particular and the environment in general, and the indifference of governments and politicians to the voice of peoples who fear conflicts and wars. And we are also aware that many wars are beating their drums and in turn we are ringing the alarm bells for impending wars such as wars in ports and straits, water wars, water wars energy and wars of imposition of international regimes on states and peoples.

It is a matter of human ethics that everyone strives with what they have financially and intellectually to find solutions to problems and dilemmas that have previously been raised, or to simplify their understanding in a way that facilitates their solution. , and that is what we seek through the various ideas presented in the articles of this journal as a scientific platform.

Allocution du rédacteur en chef de la revue

Dr. Ali Latreche / ***Lecturer "A" at the University of Tlemcen (Algeria)***

Beaucoup de choses font du bruit lorsqu'elles sont cassées, ce qui attire l'attention de ceux qui entendent le bruit de la rupture, à l'exception d'une cassée qui a un grand son, mais seul son propriétaire peut l'entendre, c'est le son du cœur qui se brise chez l'homme . Une grande réfraction a de grandes répliques de douleur, et l'acte de cette réfraction a été provoqué par un autre être humain. Est-il possible d'imaginer la puissance de destruction et la douleur qui résulte du fait de briser le cœur d'un peuple, d'une race ou d'une minorité ?

Tout comme il est difficile de calculer avec précision l'effort intellectuel dans l'économie, il est impossible de calculer avec précision la réalité de la fracture humaine, qui s'étend dans la mémoire des peuples depuis de nombreuses générations. Quant aux armes de destruction, elles sont nombreuses le mépris des peuples, le racisme, l'exclusion, l'agression, et le maximum d'entre elles est la guerre, qu'elle soit civile ou entre pays, où sa barbarie se transforme en épuration ethnique.

Nous ressentons les changements radicaux que traverse l'humanité dans le climat en particulier et l'environnement en général, et l'indifférence des gouvernements et des politiques à la voix des peuples qui craignent les conflits et les guerres. Et nous sommes également conscients que de nombreuses guerres battent leurs tambours et, à notre tour, nous tirons la sonnette d'alarme pour des guerres imminentes telles que les guerres dans les ports et les détroits, les guerres de l'eau, les guerres de l'énergie et les guerres d'imposition de régimes internationaux aux États et aux peuples.

C'est une question d'éthique humaine que chacun s'efforce avec ce qu'il possède financièrement et intellectuellement pour trouver des solutions aux problèmes et dilemmes qui ont été précédemment soulevés, ou pour simplifier leur compréhension d'une manière qui facilite leur solution, et c'est ce que nous cherchons à travers les différentes idées présentées dans les articles de Cette revue en tant que plateforme scientifique.

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School Improvement Plans:
Models, Strategies, and Sustainability

Dr. George Wah Williams Richard Riley
College of Education, ***Walden University***

Abstract:

Plans to improve schools - regardless of the level - rest on a combination of critically considered sets of actions targeting specific institutional outcomes. Whether or not a school is underperforming, administrators must consistently maintain improvement plans to guide managerial, instructional, and learning pursuits, institutionally. This article examines the developmental necessity for school improvement programs, highlights the importance of evaluative mechanisms to inform ongoing actions, and the role of institutional improvement plans in guiding performance-effectiveness programming. The article further examines several improvement models for consideration, along with implementation strategies, and the essentialness of sustainability policies and programs to maintain a culture of ongoing managerial, instructional, and learning improvement.

key words: school, improve schools, improvement plans, improvement models, developmental necessity, implementation strategies

introduction:

Schools must continually grapple with the contexts of choices regarding what academic, operational, or required combinational reprogramming attention is necessary at any particular time. Across the developing world, there is often confusion over school improvement as a holistic venture and development with an (infra)structural focus. While, inarguably there will be overlaps between the two, school improvement according to Creemers and Reynolds, (2022) is often a function of users' orientation. In general, the interchangeable utilization of these definitional variances does not negate the underlying reality of a need for bettering a climate or situation. However, it does not take away from the ultimate end goal, making schools sustainably more effective and determination of ways to maintain attained successes (Leithwood et al., 2006).

What is School Improvement?

Contrary to generally held notions suggesting that improvement is merely the focus on increasing student achievement, Gordon and Hart, (2022) note that school improvement is an integration of environmental, professional, and learning achievement efforts intended to engender growth in institutional delivery, performance, and learning. Though school improvement holistically rests on the pillars of the managerial environment, instructional professionalism, and learning achievement factors, schools are often left to determine, at any time, which of the pillars becomes the focus.

Managerial environment points to the quality of school leadership combined with the efficacy of existing policies basket essential to administrative effectiveness.

This factor, in and of itself, speaks to the psychological culture driving school activities. Leadership psychology critically informs school culture. It is pretty difficult, if not impossible to separate school culture from the leadership mindset since the latter feeds the former. In the context of this article, school improvement must necessarily commence with a diagnosis of school leaders' contributions to the problem needing attention.

- Instructional effectiveness measures up in how students perform. Performance on the other hand measures beyond just test scores, but in the display of actual learning beyond the classroom. Schools are distinguished beyond assessments and proficiency scores by the character distinctiveness portrayed and noticeable by society. That distinctiveness originates not only in how students are taught but importantly in the examples they see in their teachers. School character is essentially a reflection of the leadership including teachers as students are apt to emulate what they see. It goes without saying that the more qualified a teacher is, the more noticeable their disposition and the more likely students seek to adapt - in some measure - that dispositional professional component deemed attractive.
- Increased student learning and achievement pivots as the overarching goal of SIP programming across geographies (Dabesa & Cheramlak, 2021). Increasing learning, however, does not actualize in a vacuum. It importantly revolves around reforms in either or both of the other pillars depicted in the model and sets the basis for improvement in learning and achievement (Whittaker & Montgomery, 2022). With the generally regarded understanding that student learning and achievement is more effectively a function of the administrative and instructional quality of schools.

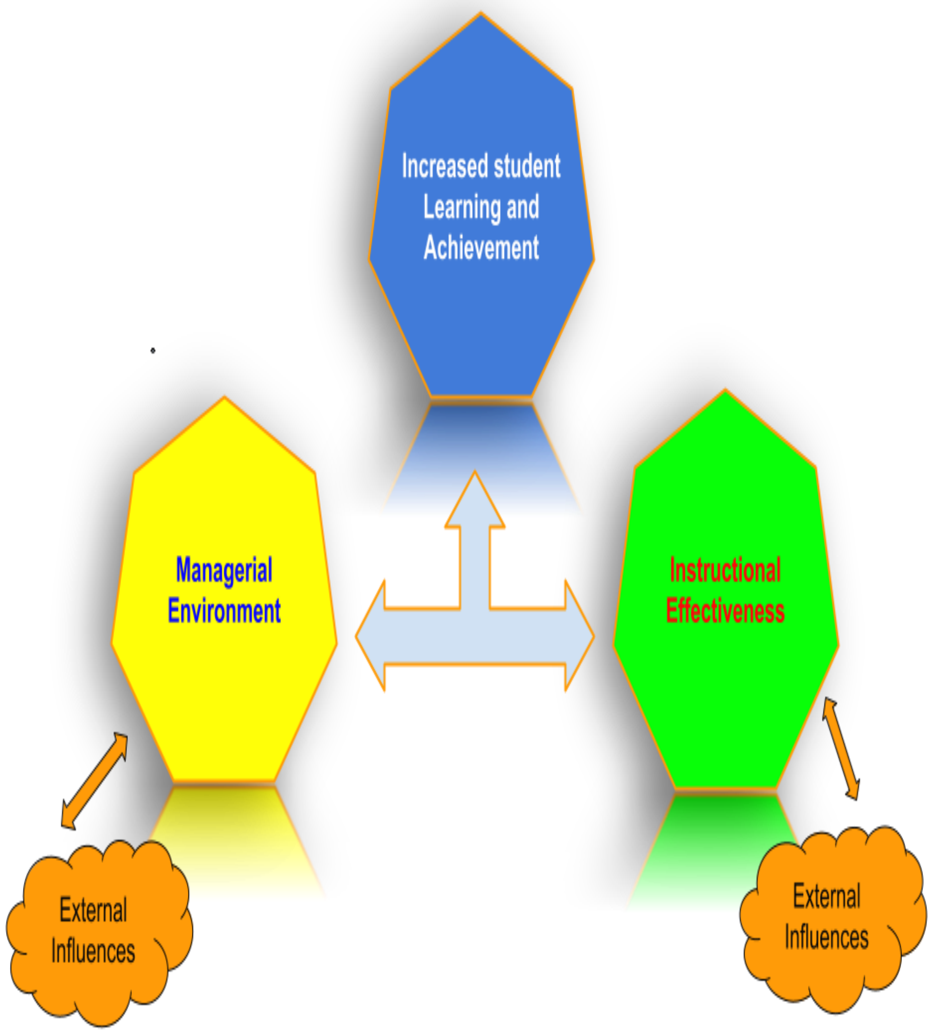

Figure 1: Internally-Focused Three Pillar School Improvement Planning(SIP) Model

Accordingly, the model above illustrates the interdependence of increased student learning on achievement through the combination of the quality of the managerial environment and instructional effectiveness. As Jenkins and Allen, (2017) suggest, the interrelatedness of the factors ensures that attaining improvements in learning and achievement is impossible without preceding alterations in both the managerial and instructional landscape (Spillane, 2017).

School improvement, though ultimately aimed at spurring growth in learning and achievement, can focus on either pillar or a combination of pillars on the model. Focus becomes a function of the quality of the diagnostics evaluation undertaken for the defined purpose of improving schools (Bashir et al., 2018).

Why an Improvement Plan?

Inarguably, improvement plans are pursued against the backdrop of some recognized failing or desired institutional advancement. Meyers and VanGronigen, (2020) note in their exploratory study conducted to examine the quality of root cause analysis informing improvement plans alludes to the truism that school improvements are generally stimulated by either the need to attain a desired outcome or underpinned by a desire to remedy a failing. Either way, the study highlights a fundamental shortfall regarding the formulation of remedial policies and actions aimed at improving school environments but informed by poor-quality data. The team points out the necessity of avoiding distortions in the quality of root causes generated from an analysis ensuring the reliability of causes informs the proper solutions.

Against this backdrop, improvement plans are a necessary platform upon which school leaders must rely. Improvement plans become an important yardstick by which to measure leadership achievements (Gordon & Hart, 2022). Continuous and consistent monitoring of improvement programming to determine quality and level of achievement on a rolling basis. Improvement plans serve a variety of purposes including:

- SIP as a learning opportunity for school leaders - school leaders are afforded ample important learning opportunities about school, personnel, culture, and programs. SIP enables leaders to identify and gauge internal and external resources, mobilizing the same toward the attainment of collective school goals.
- SIP as a mechanism for tracking milestones - Essentially, the development and administration of a SIP importantly serve as a tracking mechanism for institutional milestones. SIP more often than not, establishes and incorporates benchmarks around which celebrations are tracked. SIP becomes an important framework where strategic gains are tracked, and participation and ownership are audited for effectiveness (Anderson-Butcher et al., 2022). It provides the platform for the convergence of personnel, resources, and policies with a target goal.
- SIP as a conduit for channeling institutional outcomes - SIPs help administrators programmatically align and channel institutional outcomes through a series of actions aimed at attaining a number of outcomes(Böse & Brauckmann-Sajkiewicz, 2021).
- SIPs can serve as strategic platforms for staff, teachers, students, and the external community to rally around common goals aimed at mutually accentuating the image of both the school and the community. Writing for the Chicago Community Trust, Avirmed, (2017) list four ways in which strong schools impact their local communities: families and

businesses gravitate towards good schools, stronger schools spillover to stronger community relation; and inarguably become the centers of opportunities for community members who support health community interactions.

- School administrators are encouraged to strategically view and employ SIPs as a blueprint for the larger purposes of improving the school's climate and academic performance, as well as strengthening community relations and trust (Daly, 2022).

School Improvement planning Models;

There are a plethora of models across academia, and rightly so, as academics are expected to continually search for what works best for each situation faced by schools. (Feldhoff et al., 2022) state it better when emphasizing in their study investigation that regardless of how similar problems might look, each requires a solution unique to it. The reality of this prognosis could not be more than the truth. Each situation comes with its unique set of factors and attributes, necessitating the need to avoid the much-heralded plague of the "one size fits all" syndrome in development practice (Mehtar et al., 2020).

To that end, and considering the model figure above, the following can be gleaned:

Schools can focus on any individual aspect of the diagram, whether it is just instructional effectiveness, student learning, and achievement, improving the managerial climate, or a prudent combination of two or more of these improvement pillars. Ultimately, deciding what and how to tackle the improvement process will rest on two critical factors: institutional capacity and abilities. It goes generally without saying that many countries, especially across the developing world, still need to grapple with institutional capacity and ability issues (Guo et al., 2019). Integrating capacity building and skills development as a component or basis of undertaking school improvement programming has implications for goal attainment and sustainability.

Effective SIPs tend to target a component of the main school improvement pillars, represented in figure 1, such as professional development focused on strengthening departmental common learning teams' (CLTS) ability to utilize assessment scores to inform instructional practice and remediation programs, or introducing a standardized writing format to the school to improve students writing skills, or enhancing administration - teacher collaboration, or increasing engagement with the external school community, these programs ideas or their complements could greatly institutional choices and enhance the sense of improvement if effectively assessed and found to be peculiarly unique to an institution (Lee & Louis, 2019).

What Makes a Good SIP?

Researchers differ on the range of essential components rendering a SIP effective or good. Cheng (2021) highlights among other things the important aspect of knowledge creation and management.

Knowledge-generation Mechanism: SIPs are an invaluable outlay, utilization, and opportunity for the preservation of knowledge. Kianto et al., (2018) profoundly describe SIP as a relationship that brings together knowledge management and the knowledge worker.

School actors engaged in the implementation of SIP become active knowledge creators or utilizers, as the case might be, and even more, create new knowledge - gained a sense of what works and what doesn't - as a result of their participation. Cataloging acquired knowledge enables future actors the chance to replicate or avoid non-profitable school improvement routes (Abbas & Sağsan, 2019).

Context-sensitive design: An effective SIP is one that is context-specific and sensitive to institutional needs. According to Tamadoni et al., (2021), every environment exists in its context with peculiar attributes that are relevant for informing improvement plans and programs. Taking salient contextual factors into consideration improves the likelihood of SIP success, attracts the buy-in of key institutional actors, and bolsters learning and improvement prospects (Day et al., 2020).

School Improvement Capacity:

SIPs are conceived with the goal of improving all aspects of school programming, often to the exclusion of building institutional capacity to effectively administer SIPs. Some may argue that inherently incorporated in every improvement plan is the indirect upgrading of institutional capacity. Capacity can be viewed on two fronts: institutional readiness for change and estimation of their capacity to effect the change. These two questions by Doshmangir et al., (2020) require separate investigations to drive the overall determination for effecting change. Capacity readiness must primarily focus on manpower and resource availability to drive the logistical and policy components of the improvement process.

SIPs and Evaluation:

Evaluation is a key aspect of the program implementation process. At each level of the plan-development process, key benchmarks are inserted as guides toward the attainment of the larger goal. Otherwise called evaluation benchmarks, these are signposts along the progression of the plan that on one hand show the effectiveness of the implementation process, and measure the goal's proximity at every stage of the process, on the other hand. Pont (2020) recognizes the importance of not treating evaluation as an afterthought, but as a critical feature in the construction of school improvement plans.

In this regard, the author suggests that implementers view evaluation as a mechanism for empirically assessing progress, learning, and sustaining improvements (Bradshaw et al., 2021). The imperative of data-reliant monitoring is critical for institutional learning and sustainability. It affords administrators and program managers the monitoring benchmarks essential to measuring progress on an ongoing basis (Mintrop, 2020). Mintop succinctly puts forth the adage that "we cannot improve at scale what we cannot measure." This could not be more than the reality. Measuring improvement is made real when set against a set of identifiable benchmarks scaled to align with the nature and purpose of the undertaken. The sustainability of improvement actions, therefore, rests on the laurels of the identified progress indicators (Brown, 2018)(Brown, 2018).

SIPs and Evaluation:

Whether or not the "P" in SIP represents a plan or program, sustaining school improvements requires as many resources as in the development and implementation process. Sustainability entails either setting up dedicated structures in schools to capture progress and utilize the knowledge to preserve identified improvement programs and policies (Williamson & Blackburn, 2019).

Some appealing strategies include:

Establishment of common content teams(CCTs) for knowledge sharing and exchanges,

Developing context-specific Professional development activities;

Operationalizing Equity for community-building and purposing policy for greater buy-ins;

Utilization of annual school-wide data to inform, motivate and galvanize personnel, at various levels, around common goals - (non)academic.

Maintaining awareness of resources availability and institutional capacity

These are but a few generalized instituteable actions schools can take to preserve any gains attained from an improvement program. Irrespective of which misdirection a school decides to go, leadership, according to Naidoo (2019), from principals and staff leads become pivotal in the drive for improvement sustainability. Naidoo maintains the cyclical process of school improvement and the success thereof relies largely on the quality of school leadership managing the task. As the oneness rests intently on the principals' vision of where to take a school, their job is to work with other functionaries in leading the envisioned changes informed by the details of the diagnostics and working within the framework of the available resources (Day et al., 2020).

Conclusion:

In summation, improving school climate, service delivery, and programming is in no small measure a menial task. It requires as much attention from various levels of school leaders as it does, line personnel and those above the pay grade of schools. Notwithstanding the arduous challenge of improving school, that process is made more manageable when school leaders identify, with the means of their schools' capacity, the necessary tools and measurable targets upon which to focus. Schools are free to innovate as they go about the improvement process. Improvement decisions must be context-specific utilizing resources and personnel akin to the problem with a passion for change.

The improvement like the planning cycle is a combination of multiple phases with their unique demands. The expectations are that school leaders will treat each phase as a learning opportunity - seeking to create and manage the information evolving from the enterprise for future reference. The importance of data collection, utilization, and referencing is also crucial to the process and must be managed by qualified internal personnel, where possible. Finally, sustaining improvements can be as daunting a challenge as the implementation of an improvement plan. Here, the demands of that process rest on the shoulders of administrators and policymakers to develop responsive actions through policies and programs that are cost-effective, and less burdensome to sustain and manage.

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Addressing Violent Crimes in American Films and Their Impact on the Perception of the Reality of Crime in American Society: Mixed Method Research

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Abstract *The current paper aims to study addressing violent crimes in American films on YouTube and their impact on the Perception of the reality of crime in American society. Literature reviews neglected the mixed approach in studying films, focusing on the quantitative or qualitative analysis of films. Therefore, the current paper uses the mixed approach and exploratory sequential design to analyze violent crimes comprehensively. In the first stage, the qualitative method was used to analyze the content of a sample of five American films on YouTube produced (2017-2022); the content analysis results helped to develop a questionnaire. In the second stage, the quantitative method surveys a YouTube user sample (100 individuals) to measure the users' Perceptions of violent crimes in society. The results indicated an integration between the qualitative and quantitative analysis results, which confirms the cultivation hypotheses about the relationship between the pattern of exposure to films and the level of interest in crime. Thus, the initial qualitative phase helped design the questionnaire tool to measure participants' perceptions of the reality of violent crimes.*

Keywords: American films, cultivation theory, mixed method approach

Introduction

American films play an important role in revealing the development of violent crimes in **society. Spina (2017).** emphasized that movies are the most widespread and popular means of portraying crime because they focus on crime, its consequences, and its relationship to society. Therefore, this paper examines addressing violent crimes in American films on YouTube and their impact on the Perception of crime in American society through a mixed-method approach. **Sink and Mastro (2017).**

Recommended analyzing the content of mass-produced stories to document recurring patterns in the themes and images that populate the entertaining dramatic content; to know the dominant characters on the screen. Literature reviews generally focus on films' qualitative or quantitative analysis, while there is a deficiency in mixed research on films. Therefore, there is a need to combine quantitative and qualitative research when analyzing violent crimes in films to add more understanding and depth to studying the phenomenon.

Hence, the research problem investigated by using a mixed method approach and the exploratory sequential design: The qualitative method used to analyze the content of a sample of American films to find out how violent crimes are addressed in movies, what are the most frequent violent crimes, and the extent of punishment for criminals. In the second stage, A quantitative method was conducted through a questionnaire on a sample of viewers to determine how American films shape their Perception of violent crimes in American society.

The exploratory sequential design uses a quantitative survey to measure new variables based on qualitative data (Creswell & Plano Clark, 2017). Thus, the main research question becomes: What is the role of American films in addressing violent crimes? How do these films shape viewers' perceptions of realizing violent crime?

Research Questions:

RQ1: What is the plot through which the violent crimes were portrayed?

RQ2: What types of violent crimes are committed in American films?

RQ3: What are the characteristics of violent crime perpetrators in American films?

RQ4: What are the methods of confronting violent crimes in American films?

RQ5: What is the film's goal in addressing violent crimes?

Research Hypotheses:

H1. There is a statistically significant correlation between the rate of watching American films and the Perception of the reality of violent crimes in American society.

H2. There is a statistically significant correlation between the rate of watching American films and the level of interest in crime**.**

H3. There is a statistically significant correlation between the rate of watching American films and the expectation of the probability of crime.

H4. There is a statistically significant difference between the rate of watching American films and the demographic variables (gender, educational level).

Research Methods:

The current research used a mixed approach that combines quantitative and qualitative data and provides a complete understanding of the research problem by taking advantage of the strengths and compensating for weaknesses facing both quantitative and qualitative research (Creswell & Plano Clark, 2017). The study was also based on the use of a sequential exploratory design that begins with collecting and analyzing qualitative data in the first stage (qualitative analysis of the content of violent crimes in American films) to develop a measuring tool (the questionnaire) in the second stage. Thus, the quantitative results were built on the preliminary qualitative results (Asenahabi, 2019).

The Qualitative Method and Measures Used:

The current study used a qualitative method and narrative analysis to interpret and analyze the dramatic story elements (plot, conflict, characters, etc.). Roller (2019) indicated that qualitative content analysis is one of the research methods used to analyze textual data, such as language or dialogue characteristics. According to Manimozhi and Srinivasan (2018), qualitative content analysis aims to provide an understanding of the phenomenon by interpreting the content of narrative dialogue after the themes or patterns have been systematically identified. The current study was based on content analysis of textual data from the narration (dialogue, clips, etc.) in the American films of the study sample.

- **Study Population**: American films that depicted violent crimes
- **Study Sample**: Five American films on YouTube; the data collected from 11/15-11/20.

Define Categories of Analysis:

The study analyzed the theme, characters, plot, dialogue, soundtrack, and visual content using narrative analysis. The codebook was written to put a definition for each category. Erlingsson and Brysiewicz (2017) provided a guide to qualitative research steps. **First**: Determining the main topic in each movie from the study sample to get the main ideas about violent crimes. Then the visual texts were divided into meaningful units or scenes, depending on the purpose of the study and the plot elements identified.

Second, defining, formulating, and organizing symbols into categories that describe different aspects or similarities (motives of violent crimes, victim characteristics, traits of criminals, type of punishment, etc.). The icons were put into categories that answered the questions who, what, when, and where? Categories consisted of codes dealing with the same subtopic.

The Quantitative Method and Measures Used:

The study examined the impact of American films in shaping viewers' perceptions of the reality of violent crimes in American society. The data set was collected from a convenience sample of 100 American movie viewers.

Instruments:

A questionnaire was drawn up for a sample of the audience who watch American films on YouTube; the sample included demographic diversity in gender, age, and educational level. Survey data was collected through the main research questions:

How do American films influence viewers' Perceptions of violent crimes in society?

The Study Variables:

The independent variable is the rate of watching American films; it was divided into three levels of viewing (Heavy viewers, moderate, and light viewers).

The dependent variables are the Perception of the reality of violent crimes in American society, the level of interest in crime, and the expectation of the probability of crime. The data were analyzed by (SPSS) to calculate the frequencies, mean, standard deviations, and correlations between variables using Spearman correlation, T-Test, and One-way ANOVA.

The Results:

The study's results were divided into three axes: The qualitative analysis of American films, the survey results, and the hypothesis testing results.

First: The Content Analysis Results

- **Den of Thieves Movie: (Gudegast, 2018)**

The dramatic plot begins with the opening scene, which presents the first violent crime in the film, the armed robbery of a bank. The crisis began amidst escalating events and the repetition of armed robberies. Policeman Nick started investigating the theft while Merrimen and his gang members prepared to steal the Federal Reserve from old banknotes. After an extended scene of severe assaults on bank employees and hostages, the gang Killed one of them and escaped with the money. The police continued to chase the gang, and shots were exchanged again until some police officers were killed, and Merriman, the head of the gang, was also killed, while the police could not recover the federal bank's money.

Policeman Nick visited Donnie's bar and noticed Fed employees frequent the bar; he also discovered a picture of Donnie and his friends and realized that Donnie was the robbery's mastermind. He collected the information from federal agents in the bar, shipped the money to Panama, and escaped to London, and the movie's end remained open in punishment of the criminals. The crisis in the film was not resolved, which is the recovery of the Federal Reserve funds. Violent crimes were the film's focus, and the tools for executing violent crimes were the weapons. The motive behind violent crimes was to obtain money and quickly get rich. The film focused on monitoring armed robbery crimes in society and provided no solutions to confront them. The film focused on the scenes conveying the details of the crime, which was an undesirable effect that may teach the viewer how to repeat it. The film supported armed robbery crimes because they achieved quick riches, as Donnie escaped with 30 million dollars without punishment or imprisonment.

- **Ambulance Movie: (Bay, 2022)**

The film's opening scene begins with Sharp feeling disappointed because he cannot pay for his wife's cancer treatment; he asks his brother Danny for financial help, and Danny suggests that he can rob a bank to treat his wife. Sharp was an ex-Marine, so he refused the suggestion, but he was forced to accept later, and thus the film justified the crime of armed robbery, as the motive behind the crime was to save his wife's life regardless of the lives of others, which is the contradiction revealed by the dramatic plot. The crisis began when Danny persuaded his brother to participate in the armed robbery, and Sharp became internally conflicted between abandoning his principles as a veteran and abandoning his wife's treatment.

The violent crime began with the gang attacking the police officers and exchanging fire during the armed robbery of the bank. The brothers escaped with $16 million from a California bank. The criminals hijacked the ambulance while transporting a police officer for treatment. The police tried to end the crisis by negotiating with the criminals to hand over the injured officer, but they refused. The dramatic plot shows the internal conflict when Sharp ends his heroic history and decides to help his brother in an armed robbery to support his family.

The crime was the film's focus, and the criminals used firearms to carry out the crimes of assault, kidnapping, and theft. Despite the film's justification for committing armed robbery crimes, it showed the impact of the crime on the individual when Sharp felt remorse after causing the disintegration of his family. The film focused on monitoring, analyzing, and fighting crime, while there were no solutions to counter them. The movie conveyed scenes of crime details, starting with scenes of arranging the crime, showing details of committing the crime, and scenes of tracking down criminals that lasted for a long time without the police arresting them.

The film's attitude toward crime was to reveal violent crime and its impact on the individual's family and society. Crime addressing aimed to educate the community about crime's dangers. The film succeeded in providing just punishment for the criminals, resolving the conflict, and ending the crisis after one was killed and the other was arrested.

- **Malignant Movie: (Wan, 2021)**

The film's opening scene starts with several murders in a hospital. Dr. Florence discovered that a patient named Gabriel had shot the staff and nurses. The next scene is when Madison, a pregnant woman, is violently beaten by her husband. During the night, a criminal entered their home and killed her husband. The film depicts crimes of domestic violence, especially violence against women. The dramatic crisis appeared when the police investigated the murder of the husband, Derek, without knowing the killer's identity or motive.

The same killer managed to assault Madison without discovering her identity and began communicating with her by recording voice messages. The crisis was complicated when Detective Shaw arrested Madison, believing that she committed all the murders, while at the same time, he received a call from Gabriel threatening him to retrieve his sharp tool. The events revealed that the motive behind the murders was revenge against the psychiatrists researching Gabriel's condition as an incomplete human being.

The crime was the film's focus, the events revolved around many scenes of murder, and the means of executing the offense was the same in all scenes, which is the sharp tool. Due to his mental illness, Gabriel was avenging all the doctors who wanted to research his condition, so he killed them all. The film monitored the murder caused by mental illness without developing a vision to confront him. The general attitude toward crime in the movie was to alienate from it through repeated murder scenes and blood scattered everywhere. The police tried to stop the criminal, but they could not arrest him, so the film's end remained open to the viewer, and thus the final act in all violent crimes was not punishing the offender.

- **21 Bridges Movie: (Kirk, 2019)**

The opening scene began with the first violent crime in the film about a struggle between two criminals and one of the cocaine manufacturers over the theft of a large amount of cocaine. Events reveal that the criminals from the veterans stole 50 kilograms of cocaine, killing eight police officers and escaping. Officer Davis and Detective Frankie are tasked with catching Michael and Ray criminals before they leave New York State. The dramatic crisis was complicated when the criminals burned their car and stole another car to continue escaping, and thus it became difficult to track them down.

The police found the location of Michael and Rice and raided the place, but the criminals escaped. In the next scene, Michael assaulted Officer Burns and took her hostage, so the criminals managed to run for the third time. The struggle continued through the police pursuit throughout the events until Michael was killed, who handed his USB to policeman Davis before his death, which contained the names of the police officers involved in corruption and drug trafficking cases to improve their income. The police officers attacked Davis and tried to kill him after he revealed their corruption, so they decided to take revenge. The violent crimes in the film focused on urban areas in New York. The motive for committing crimes was getting money. The film focused on analyzing and fighting crime by killing criminals, killing corrupt police officers, and arresting others; thus, the film aimed to address crime through awareness, detecting a deviation in society, and punishing all criminals.

- **Til Death Do Us Part Movie**: (Stokes, 2017)

The dramatic plot begins with husband Michael assaulting his wife, Madison, by beating and slapping her because she wanted to have a child. The problem was complicated when she learned that he had given her Testosterone Steroids to prevent her from having children. Madison insisted on having a child, and when she told him she was pregnant, he threatened her, so she ran away from the house before he tried to kill her. Michael felt remorse after his wife escaped and was injured in a car accident. The events revealed that Madison deceived her husband into protecting herself from her husband's beating and saving her child's life. The crisis escalated when Michael learned that his wife was still alive and began to threaten her again.

The crime of domestic violence was the focus of the film. The motive behind committing these crimes was the husband's mental illness which made him nervous and unable to control his actions. The husband's violent behavior contributed to his family's disintegration and deprived him of his wife and son. The film's addressing method was based on monitoring, analyzing, and fighting crimes. Michael continued to watch his wife and went to her; she cried and begged him to leave her and her child, but he refused and threatened her. Alex tried to save her, but Michael hit and almost killed him, so the wife decided to end this tragedy by killing him in self-defense. The criminal suffered from a psychological crisis when he learned of the death of his parents in a suicidal accident. The film's attitude toward crime was to intimidate and alienate it by revealing the harmful effects of family disintegration and divorce. As for the film's goal of dealing with crime, it was represented in raising awareness of the dangers of domestic violence and revealing deviation in society. The repetition of the scenes of the husband's violence towards his wife led to the criminal being punished by having his wife kill him. In this way, the film justified the violent crimes in American society.

Second: The Survey Results:

The results indicated that most respondents watch American movies for 4-7 hours 49%, followed by American films for 1-3 hours 36%. Also, most respondents watch 2-3 movies per week, 36%, followed by more than four movies, 44%. People prefer watching crime movies to gain experience avoiding criminals 38% and learning how to commit violent crimes in society 28%. While the disadvantages of watching crime movies are that they do not provide solutions to the problems 40%; it makes people lose confidence in others 27%. The most prevalent violent crime in society is killing 35%, beating and assault 25%, armed robbery 22%, and domestic violence 18%. See Appendix B for additional sample items.

Regarding the measure of realizing crime in society, 27% of the sample agreed that urban residents are more likely to commit crimes than rural residents (*M*= 3.47, *SD*=1.38). This is followed by a constant increase in the number of criminals in society by 29%

(agree) (*M*= 3.42, *SD*=1.36). Also, 27% (agree) that there is no real punishment for the criminal, and he often escapes punishment (*M*=3.26, *SD*=1.39). These results are consistent with the qualitative content analysis of a sample of American films. See Appendix B for additional sample items.

However, regarding the measure predicting the probability that a crime will occur, 31% (agree) that violent crimes are much greater than in the films depicted (*M*=3.48, *SD*=1.35), while 27% (agree) that they hide their money so that people don't steal it (*M*= 3.42, *SD*=1.36). This means that the study sample viewers exaggerate the number of violent crimes compared to American movies and believe they may be involved in crime. Finally, in the level of interest in crime, the highest average for a phrase learning the role of justice in protecting the rights of victims was 31% (agree), (*M*=3.53, *SD*=1.34), followed by learning how to deal with criminals by 32%(agree), (*M*= 3.48, *SD*=1.33). See Appendix B for additional sample items.

Third: Hypothesis Test Results:

H1: There is a statistically significant correlation between the rate of watching American films and the Perception of the reality of violent crimes in American society.

Table (1) ***The Relationship Between Exposure to Films and the Perception of the Reality of Crimes***

Variables	**Exposure to American films**	
The Perception of the reality of violent crimes in American society	Spearman's correlation coefficient Significant level	0.04 0.66

- **The previous Table (1)** shows no statistically significant relationship between watching American movies and Perceiving the reality of violent crimes in American society. The value of Spearman's correlation coefficient is 0.04, a non-statistically significant relationship at a *P*- value = 0.66, more than 0.05. The H1 is rejected, and there is no statistically significant correlation between exposure to American movies and Perception of the reality of violent crimes in American society. This result differs from Krongard and Tsay-Vogel's (2020) study, which found a statistically significant correlation between viewing violence programs and global perceptions of the world.

H2: There is a statistically significant correlation between the rate of watching American films and the expectation of the probability of crime in the real world.

Table (2) ***The Relationship Between Exposure to Films and the Expectation of the Probability of Crimes***

Variables	Exposure to American films	
The expectation of the probability of crime in the real world	Spearman's correlation coefficient Significant level	0.145 0.15

- **The previous Table (2)** shows no statistically significant relationship between watching American movies and the expectation of the probability of crime in the real world, and the value of Spearman's correlation coefficient is 0.145; it is a non-statistically significant relationship at a *P*- value = 0.15, which is more than 0.05. The H2 is rejected, and there is no statistically significant correlation between exposure to American movies and the expectation of the probability of crime in the real world. This finding differs from Scharrer and Blackburn (2018), who found that exposure to TV contributed to predicting aggressive behavior as presented in dramatic situations.

H3: There is a statistically significant correlation between the rate of watching American films and the crime interest level.

Table (3) ***The Relationship Between Exposure to Films and the Level of Interest in Crime***

Variables	**Exposure to American films**	
level of interest in crime	Spearman's correlation coefficient Significant level	0.19 0.05

- **The previous Table (3)** shows a statistically significant relationship between watching American movies and the level of interest in crime, and the value of Spearman's correlation coefficient is 0.19; It is a weak direct relationship. It is a statistically significant relationship at a *P*- value = 0.05. The H3 is approved, and a statistically significant correlation exists between exposure to American movies and the level of interest in crime. This result agrees with Obert-Hong's (2019) study, which found a statistically significant correlation between watching violent media content and the level of interest in violent programs of YouTube users.

H4. There is a statistically significant difference between the rate of watching American films and the demographic variables (gender, educational level).

Table (4?) ***The Difference Between Exposure to American Films According to Gender***

Gender	N	Mean	Standard deviation	T	Degree of freedom	Sig	F
Male	55	1.96	0.719	-2.92	98	0.004	0.998
Female	45	2.37	0.683	-2.94	95.76	0.004	0.998

- **The previous Table (4)** shows that the independent-sample T-test was used to measure the differences between males and females in exposure to American movies. The results indicated statistically significant differences between (males and females) in watching American films at the significance level of 0.004. The 55 Male participants in the study (M = 1.96) compared with the 45 Female participants (M = 2.37) significantly differ in watching American movies, t (98) = -2.92, P= 0.004 (one-tailed).

The H4a is supported, and there is a statistically significant difference between (males and females) in watching American movies at the significance level of 0.004. This result agrees with Krongard and Tsay-Vogel's (2020) study, which found a difference between males and females in watching violence in TV Series.

Table (5) ***The Difference Between Exposure to American Films According to Educational Level***

Source of variance	Sum of square	Degree of freedom	Means square	F	Sig
Between groups	17.88	2	8.94	24.87	0.000
Within groups	34.86	97	0.359	24.87	0.000

- **Table (5)** shows that the One-way ANOVA was used to measure the differences between the respondents' educational levels and their exposure to American movies. The results indicated statistically significant differences between (academic levels) in watching American movies at the significance level 0.000. The 45 bachelor's degree participants in the study (*M* = 1.84) have significantly higher levels of watching American movies compared with the 49 high school participants (*M* = 2.55) and postgraduate (*M* = 1.16). Also, the sum of squares between groups (2) = 17.88, *P*= 0.000, and the sum of squares within groups (97) = 34.86. So, H4b is supported, and there is a statistically significant difference between (educational levels) watching American movies at the significance level of (0.000).

Table (6) The Post Hoc Tests (Multiple Comparisons Between the Educational Levels)

(I) Education	(J) Education	Mean Difference (I-J)	Std. Error	Sig.
High school	Bachelor	.70658*	.12379	.000
	Postgraduate	1.38435*	.25932	.000
Bachelor	High school	-.70658*	.12379	.000
	Postgraduate	.67778*	.26057	.011
Postgraduate	High school	-1.38435*	.25932	.000
	Bachelor	-.67778*	.26057	.011

*. The mean difference is significant at the 0.05 level.

The Post Hoc tests show a statistically significant difference between high school and bachelor's degrees (*M*= *0.71*), *P*=0.000. Also, there is a statistically significant difference between high school and Postgraduate (*M*= 1.38), *P*=0.000. Finally, there is a statistically significant difference between a bachelor's degree and a postgraduate, (*M*= 0.67) *P*=0.011.

Discussion:

The results of the qualitative analysis of violent crimes in cinematic films contributed to achieving integration with the survey results, which discussed the impact of exposure to crime on viewers' perceptions of the reality of crimes in society. The narrative analysis revealed that the films focus on the pattern of gang crimes and not individual crimes. The perpetrators of violent crimes in all their forms (armed robbery, physical assault, murder) were all middle-aged males. Cities were the most crime-ridden areas. The main motive for committing crimes was obtaining money. Violent crimes were primarily the focus of the dramatic plot in study sample films. This means that movies are interested in dealing with violent crimes as an essential issue in society, and the means of carrying out violent crimes varied between (firearms and sharp tools), but the focus was on weapons in portraying most scenes of violence.

The impact of crime on the individual was represented in (prison, death, family disintegration, and achieving wealth). Regarding the method of dealing with crime, all the films of the study sample focused on monitoring, analyzing, and fighting violent crimes without imagining solutions to confront them. The attitude towards armed robbery crimes was more supportive than alienating from the consequences of committing them by focusing on scenes of enjoying wealth, while the attitude towards domestic violence was intimidating from its effects of family disintegration and murder. The study sample did not provide solutions or proposals to confront armed or domestic violence crimes.

The goals of the films in dealing with violent crimes were to educate the viewers, warn them, and detect deviant behavior in society. Finally, the final act in violent crimes varied between reporting to the police, investigating, and escaping without punishment. A quantitative feature informed by qualitative results and subsequent quantitative data analysis through the questionnaire was designed to measure the effect of watching violent crimes on viewers' perceptions of crime. To ensure the validity of the results, (internal validity) was used by presenting the procedures used in data collection and analysis, setting codes, procedural definitions, and encoding categories.

The quantitative results supported the qualitative analysis concerning estimating the scale of crime in cities, as 57% of the respondents confirmed that urban residents are more likely to commit crimes than rural residents, which was revealed by the results of the content analysis of films. From the respondents' point of view, the most frequent violent crimes are murders, which means there is a relationship between watching violent crimes and the viewers' Perception of society. Also, 50% of the respondents indicated that there is no real punishment for the criminal, but instead, he often escapes from punishment, which is the same conclusion reached by most of the films of the analytical study sample.

The quantitative study results also confirmed that the primary motive for committing most crimes is obtaining money at a rate of 47%, which was also found by the results of the qualitative analysis. In general, there is an integration between the qualitative and quantitative analysis results, which confirms the cultivation hypotheses about the relationship between the pattern of exposure to films and the level of interest in crime. Thus, the initial qualitative phase helped design the questionnaire tool to measure the participant's perceptions of the reality of violent crimes in society.

Research Limitation:

Due to the limited time available to conduct the study and the inability to reach the entire target population of a representative sample, convenience sampling was used in the current study. So, there is a need to conduct the study in the future on a more significant number of respondents, considering measuring more variables like direct experience with crimes and remembering the dramatic content and its impact on the Perception of violent crimes in society.

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Digitalizing Islamic Rituals: Scholars Fatwa Debate on Virtual Prayers in Indonesia During Covid-19 Pandemic

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Abstract

The objective of this paper is to show the impact of covid-19 pandemic in creating new performances in Indonesian ritual practice to avoid crises during the last three years. To do so, we need to analyze the Imam's discourse and deduce the originality of these virtual prayers as they were debatable among scholars. The controversies were because they were included in the category of collective prayers that must be continued in the Mosque and necessitate physical contact. Some progressive scholars from Muhammadiyah such as Wawan Gunawan Abdulwahid and Indonesian activists in civil society like Usman Hamid, have put well-argued legal arguments for the permissibility of virtual Friday Prayers. Such arguments have served pious Indonesian Muslims who desire to fulfil their religious obligations while keeping safe and healthy during a pandemic. Other prominent Imams are opposed to the virtual Friday prayer. This point of view has been argued regarding Islamic tradition and Islamic Jurisprudence in the MUI Majles Ulama Indonesia, Muhammadiyah, and NU official fatwas. However, this debate did not prevent practising Friday prayer on digital platforms well organized by NGOs in Indonesia like the Public Virtue Institution. Digital Islam is interpreted as a solution to face pandemic crises.

Keywords: Digital Islam, Friday prayer, Fatwa, Covid19, Indonesia.

Introduction

The covid-19 pandemic has affected several human life behaviours. Death became too close to persons which increased the need to practise religion by praying to God to overcome fear from the pandemic. Various digital platforms were used to seek connection with other believers who share with them the same rituals as reading sacred textbooks, discussing in forums, meditation, virtual prayers, and other activities to produce worship services online arranged by religious institutions using online platforms such as social media and live streaming.

What do we mean by Digitalizing Islamic rituals?

Islamic religious rituals are divided into two categories: individual ones, namely daily five prayers, fasting in the month of Ramadhan, and donating Zakat. Second, collective rituals such as congregational prayers and pilgrimage. These collectively shared prayers were shut down during the crisis of the Covid-19 pandemic lockdown to save people's lives from being affected by the virus when they find themselves in physical contact sharing the same sacred place. "In the religious sector, the disruption is signed by the shift in religious ritual activities, from traditionally performed to virtually performed.

A religious ritual practice identical to clumsiness and normative becomes more flexible and dynamic. Dealing with this, the technology and information media that is perceived as 'negative' as it is considered a way of reducing essential religious values in the society, in fact it is not. On the contrary, the current symptoms integrate religion into the digital space. Religion has a process of virtualization. Thus, it gives a new pattern and behaviour of religion in society."[1] The impact of the Covid-19 pandemic on digitalizing Islamic collective rituals was by creating the need for sharing prayers to overcome the fear of death. Muslims seem to search for the safest conditions to be closer to God, attached to the community in solidarity while facing the same risk of the pandemic all over the world. But internet activities did not have the same importance all over the world. It depends on the massive activities and the widespread of internet users in the country which is related to economic and educational growth, and the encouragement of states in a direct way by interfering with the digital network.

Why choosing Indonesia to illustrate this phenomenon?

Although digitalizing rituals became a necessity for Muslims in the diaspora living in modern societies, we found that the Indonesian case is suitable for this study for three reasons. First, Indonesia is the largest Islamic country with a population of Muslims 85 percent of some 240 million[2]. This number has been increasing to two hundred 229 million among a population of 277,534,122. The percentage became 87.2% of the total Indonesian

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[1] Zainuddin Syarif, Abd Hannan, "Islamic Disruption: How Digital Platform Changes Religious Pattern of Muslim Society in Contemporary Indonesia," *Al-Tahrir Jurnal Pemikiran Islam*, May 22, 2022, 141-170. 10.21154/altahrir.v22i1.3730.https://www.researchgate.net/publication/362867913_ISLAMIC_DISRUPTION_How_Digital_Platform_Changes_Religious_Pattern_of_Muslim_Society_in_Contemporary_Indonesia Accessed on December 14, 2022.

[2] Budijanto, Bambang. "Islam in Indonesia." *Transformation*, vol. 20, no. 4, 2003, pp. 216–19. *JSTOR*, http://www.jstor.org/stable/43052572 Accessed on March 20, 2023.

population, and 12.7% of the Muslim world population according to the world population review of 2023[3].

The increasing Muslim population could be a strong reason for making our choice. Second, the use of the internet has also increased in Indonesian society in the last years creating a new generation named Netizens. "Etymologically, netizen combines two words: internet and citizen, which means resident."[4] The vision of netizens is explained in Hauben's book "On the History and Impact of Usenet and the Internet Netizens" as "You are a Netizen (a Net Citizen), and you exist as a citizen of the world thanks to the global connectivity that the Net makes possible.

You consider everyone as your compatriot. You physically live in one country, but you are in contact with much of the world via the global computer network. Virtually you live next door to every other single Netizen in the world. Geographical separation is replaced by existence in the same virtual space." [5] For us, the most important issue about them is that "Muslim netizens understand and interpret the sacredness of places of worship from different perspectives. (...) In this context, various digital platform devices such as zoom meetings, Google meetings, and so on are now becoming new places of worship."[6] The influence of these internet users on the spread of virtual rituals was very important. And third, the virtual congregational

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3 https://worldpopulationreview.com/country-rankings/muslim-population-by-country Accessed on March 20, 2023.
4 Zainuddin Syarif, Abd Hannan, op. cit, p145.
5 Michael & Ronda Hauben, On the History and Impact of Usenet and the Internet Netizens, ChapI " The Net and Netizens: The Impact the Net has on People's Lives by Michael Hauben", p1, http://www.columbia.edu/~hauben/book-pdf/CHAPTER%201.pdf Accessed on March 20, 2023.
6 Zainuddin Syarif, Abd Hannan, op. cit, p150.

prayers in Indonesia created a scholarly debate that we find interesting in arguments made regarding Islamic fundamental sources and Jurisprudence scholars.

I.Practicing Digital Rituals in Indonesia during COVID-19 Pandemic

Digital religious' rituals in Indonesia have various kinds, socially studied, and found that they are related to the spread of the Covid-19 pandemic. "In Indonesia, the implementation of religious activities in the form of celebrations can be found in some activities such as online Tahlil[7], online Istighosah[8], online marriages, and so on.

[7] **The Tahlil**: praying and remembering a dead person. (Arabic: تَهْلِيل, *tahlīl*, also spelled **Tahleel**, is a form of dhikr that involves the praising of God in Islam by saying *lā ʾilāha ʾillā -llāh*[u] (لَا إِلَٰهَ إِلَّا ٱللَّٰهُ), meaning "There is none worthy of worship except Allah" https://en.wikipedia.org/wiki/Tahlil Accessed on March 20, 2023.

[8] **Istighosah** is often done by Muslims when in difficult circumstances or difficulties. In Arabic, Istighosah comes from thalab al-ghauts (طَلَبُ الغَوْثِ) which means asking for help from Allah SWT. Istighosah is a form of prayer. Istighosah prayer readings are a collection of prayers, Salawat, and Wirid or remembrance, especially Istighfar so that Allah is pleased to grant it."

Original definition: "Istighosah sering dilakukan oleh umat Islam ketika dalam keadaan sulit ataupun kesukaran. Dalam bahasa Arab, istighosah berasal dari thalab al-ghauts (طَلَبُ الغَوْثِ) yang berarti meminta pertolongan kepada Allah SWT. Istighosah termasuk bentuk doa. Bacaan doa istighosah merupakan kumpulan doa, selawat, dan wirid atau zikir terutama istighfar agar Allah berkenan mengabulkannya. Baca artikel CNN Indonesia "Bacaan Doa Istighosah, Lengkap Arab, Latin, dan Artinya" selengkapnya di

Sociologically, the factor causing the massiveness of digitization of religious and social events among Indonesian Muslim netizens is not merely because of technology. It is not a single variable. The emergencies due to the spread of the Covid-19 pandemic are also influential variables. You could even say that the Covid-19 pandemic was the point where religious and social events such as celebrations (Selametan), Tahlilan/ Tahlil, and Istighosah were virtualized."[9]

1. **Selamatan Ritual**

Selamatan has been described functionally as "A form of local wisdom existing within Javanese people containing an action functioning to be a medium to request God to give safety. It includes the safety or protection from harvest failure, disaster, and pest and disease attacks.

This fact is interesting when rural people, with the modesty they have, are also affected by the presence of the coronavirus pandemic. The fear of corona disease effects, both socially and medically, has resulted in discomfort in the citizens. At that time, they use the activities they do routinely, i.e., traditional rite of slametan, as a medium to request God to give safety. The activity has psychologically contributed to grow the feeling of comfort in the citizens."[10]

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sini: https://www.cnnindonesia.com/edukasi/2023Accessed on March 20, 2023.

[9] Zainuddin Syarif, Abd Hannan, op. cit, p161.

[10] Mukhlas Alkaf1, Andrik Purwasito2, I Nyoman Murtana3, Wakit Abdullah4, Nyuwun Slamet; "Local Wisdom of Javanese Rural People in Dealing With Covid-19 Pandemic Through Request in Slametan Rite", p134-135

The link between the Covid-19 pandemic and the Selamatan ritual shows the psychological effect of this ritual which satisfied people's need to face the fear of death. when has this ritual been accomplished? A close relationship between Selamatan and the rites of passage has been established "Slametan ceremony can be classified into four categories.

Firstly, slametan to celebrate an individual's life cycle such as seven-month gestation, birth, first hair cutting ceremony, first land touching ceremony, ear sticking ceremony, circumcision, death, and moments following death. Secondly, slametan is related to the moment of bersih dusun (cleaning village), cultivating land, and rice harvest. Thirdly, slametan is related to Islamic great days and months. Fourthly, slametan at certain moment is related to the events like far traveling, warding off disaster (ngruwat), and promise to do something having healed from sickness (nadar)."[11]

The study cited even the prayer text in Bahasa and explained the meaning[12]. Indeed, related to the circumstances of the Covid-19 pandemic, the study stressed the impact of the disease in creating an awareness that led to this inherited religious experience. "Slametan is a phenomenon present as the sign of something behind the rite itself. Slametan is the form of comprehension of an experience and a rite reflecting human's religious experience occurring due to human's limitation and belief in the presence of

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https://portal.uns.ac.id/javanologi/wp-content/uploads/sites/26/2021/07/Nyuwun-Slamet-Local-Wisdom-of-Javanese-Rural-People-in-Dealing-With-Covid-19-Pandemic-Through-Request-in-Slametan-Rite.pdf Accessed on March 04, 2023.

[11] Ibid, p136.

[12] Ibid, p137.

something beyond himself, surrounding and likewise regulating his life.

The belief in the existence of danyangs (invisible creature) who mbahurekso (master) a region is the output of such comprehension. So, slametan existing in Lencoh community is a direct action reflecting an intuitive experience with object awareness.”[13] However, we still need to understand the way of practicing common food in this ritual during the pandemic lockdown as the available studies and information did not explain that.

2. Tahlilan Ritual

Tahlil or Tahlilan ritual is an ancient oral tradition that has been “Islamized” by the NA Nahdhatul Ulama group “At the congress in Makasar, NU issued a decision which included: "Every event of a religious nature must begin with a recitation of the tahlil systematically like that we know today in society."[14]

This decision seems to have been implemented by the NU people. So, all religious events are preceded by the recitation of tahlil, including funerals. From then on and up to now, the Pinda Pitre Yajna ceremony has gradually become Islamic and has changed its name to tahlilan.”[15] The ceremony of Tahlilan was

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[13] Ibid, p142.

[14]Fajri AlKindi, History of Tahlilan in Indonesia, https://www.academia.edu/9736831/sejarah_tahlilan_di_indonesia?fbclid=IwAR1TaJMzEbdxsemxvcQVafSOl-WDRm34cVpgdwwosSieeCcRFhaVt-42MFE Accessed on March 19, 2023.

[15] Ibid.

related to dead people, so "virtual tahlilan" became a necessity during the period Covid-19 pandemic.

That is why many flyers were diffused on social media to inform people of "Tahlilan" on Zoom meetings[16]. Some Indonesian researchers think that "Tahlilan" has an "impact on stabilizing Moslem community's psycho-social stability"[17]. They explained this function as "The psychological and social impacts bring citizens to the positive side of life. Therefore, it is very much expected that the existence of a good tradition must be kept alive among members of the community because the good tradition will lead to a good environment and society."[18]

The spread of the "Tahlilan" tradition at the time of the Covid-19 pandemic could be due to the feeling of solidarity. Indeed, the practice of the "Tahlilan" is based on three rituals: the first one is Quran and Du'aa recitation, "Tahlil tradition is held regularly on Thursday at 6.30 pm. Participants in the tahlil are around sixty citizens. The activity is led by a religious leader. The tahlil is opened by an announcement about the public interest, then proceed to read together tahlil readings.

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[16] https://i0.wp.com/fulcrum.sg/wp-content/uploads/Islamic-flyers.png?w=937&ssl=1
https://i0.wp.com/fulcrum.sg/wp-content/uploads/Islamic-flyers.png?w=937&ssl=1 Accessed on December 05, 2022.

[17] Abdul Basid1, N. Habibi1, M. F. B. Bella1, M. Faisol1, E. B. Yusuf2, M. Z. Hamzah1, A. M. Al-Anshory1, and Muassomah2, Tahlil Tradition and Its Impact on Moslem Community's Psycho-social Stability, p201, https://www.scitepress.org/Papers/2018/100050/100050.pdf Accessed on December 05, 2022.

[18] Ibid, p202.

Tahlil readings contain surah al-Fatihah, surah al-Ikhlas three times, surah al-Falaq, surah an-Nas, surah al-Baqarah verses 1-5, surah al-Baqarah verse 163, surah al-Baqarah verse 255, surah al-Baqarah verses 284-286, reciting Istighfar 11 times, reciting tahlil text one hundred times, reciting Solawat seven times, reading Tasbih five times."[19] The second ritual is the collective Ichaa prayer " pray together, isha' prayer together"[20] and the third ritual is collective food "and is closed by eating together."[21] If the oral recitation and prayer could be done easily online, the food ritual will not have any meaning unless people have physical contact, which is dangerous at the time of the Covid-19 pandemic as it causes the spread of the disease especially if the dead have been affected by the virus.

We share the same opinion with Wahyudi Akmaliah and Ahmad Najib Burhani in rethinking virtual "Tahillan" especially when they said "The pandemic has prevented people from having communal meetings and religious gatherings to honor deceased relatives, family members, and friends. *Tahlilan* online has therefore become the only option. No doubt, attending *tahlilan* online does not evoke the same degree of "efficacy" and solemnity (*kekhusu'an)*, but at the level of showing sincere intention *(niat tulus)* and praying for someone who has lost his or her loved one, it is perhaps better than nothing. It may help comfort the family, reduce their sadness, and give tribute to the deceased, and establish a new model, to use Emile Durkheim's term, for "collective effervescence" or togetherness in Indonesian

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[19] Ibid, p202.
[20] Ibid, p202.
[21] Ibid, p202.

Muslim society."[22] But we think that "collective effervescence" depends necessarily on physical contact between members, especially in collective food.

3. Collective Prayers: Eid Fitr, Adha Prayers, and Friday Prayer

What is the impact of covid-19 pandemic on collective prayers?

The challenge of praying online or by following TV or radio has been declared in the nineteenth century in the questions asked to Muslim Muftis[23]. The modern lifestyle explains the need to practise collective prayer following Imam's voice through new technological tools starting with Radio which makes Imam's voice available far away from the Masjid wherever could be the Ma'mum. However, Muslim official Muftis found this challenge an embarrassing question, so their fatwas were usually forbidding the solution of distant prayer and pray Zuhr Midday prayer instead. The situation became a worldwide issue during the Covid-19 pandemic period as home online prayer became an obligatory necessity to protect people and stop the spread of infection by physical contact in sacred sites such as Mosques. In the Indonesian case, "The idea of holding a virtual Friday Prayer started when Wawan Gunawan

[22] Wahyudi Akmaliah and Ahmad Najib Burhani, Digital Islam in Indonesia: The Shift of Ritual and Religiosity during Covid-19, published 19 August 2021, https://fulcrum.sg/digital-islam-in-indonesia-the-shift-of-ritual-and-religiosity-during-covid-19/ Accessed on December 09, 2022.

[23] See for example the questions asked to Dr Zakir Naik and his fatwa, https://www.youtube.com/watch?v=n1XFK5JA1q8 published on Houda TV February 08, 2021, accessed on December 08, 2022.

Abdul Wahid and other young Muhammadiyah activists organised the Eid al-Fitr online on May 24, 2020. Following that event, the Friday Prayer was conducted on May 29, 2020."[24] Iman Firdaus wrote that "Online Friday prayer invitations have appeared in several chat groups.

The invitee was KH Wawan Gunawan Abdul Wahid, a lecturer at the Faculty of Sharia and Law at the State Islamic University (UNI) Sunan Kalijaga, Yogyakarta. "Online Friday prayers with K.H. Wawan Gunawan Abdul Wahid on date/time: February 19, 2021, zoom in at 11:30 WIB," said the Friday prayer invitation. Friday prayer leads Imam/Khatib by Robby Karman (Secretary General of DPP IMM) with the theme "Reinforcing the Scientific Ethos in the Post-Truth Era". Wawan confirmed the Friday prayer invitation.

It is not the first. "We have been holding Friday prayers online since May 29, 2020. Starting with the online Eid al-Fitr prayer on May 24," he told Kompas tv, Friday 19, 2021. In a post on his Facebook, Wawan, a member of the Fatwa and Guidance Development Division of the PP Muhammadiyah's Tarjih and Tajdid Council, had invited to online Friday prayers and online Eid al-Adha prayers in 2020. At the online Eid al-Adha prayer, on July 31, 2020, Wawan took the theme "Looking for Mabrur Quality Hajj Graduates". The previous post on September 4, 2020, entitled "Efforts to Serve in a Different Way" explains the 15th online Friday prayer. "Thank you to all of you who continue to support the new congregation who are starting to attend.

Do not forget to thank the Takmir Masjid Online who are patient and intelligent in caring for and developing this noble and

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[24] Wahyudi Akmaliah and Ahmad Najib Burhani, op. cit.

solutive project. Jazahumullahu ahsanal jaza. (جازاه الله أحسن الجزاء آمين) Amin," Wawan wrote. Wawan has indeed proposed Friday prayers or online Eid prayers since last May 2020 which were published on the ibtime.id website. At that time, Muslims were advised not to carry out mosque services."[25] Although Wawan

[25] The original text «JAKARTA, KOMPAS.TV- Undangan salat Jumat secara online muncul di sejumah grup percakapan. Pengundangnya adalah KH Wawan Gunawan Abdul Wahid, dosen fakultas syariah dan hukum Universitas Islam Negeri (UNI) Sunan Kalijaga, Yogyakarta. "Shalat Jumat Online Bersama K.H. Wawan Gunawan Abdul Wahid pada tanggal/jam: Februari 19, 2021 masuk zoom jam 11:30 WIB," demikian undangan salat jumat tersebut. Salat jumat dipimpin Imam/Khatib oleh Robby Karman (Sekjen DPP IMM) dengan Tema "Meneguhkan Etos Keilmuan di Era Pasca-Kebenaran". Wawan membenarkan ajakan salat Jumat itu. Bahkan, itu bukan yang pertama. "Kami sudah tunaikan shalat Jum'at online sejak 29 Mei 2020. Bahkan diawali dengan shalat idul Fithri online tanggal 24 Mei," ujarnya kepada Kompas tv, Jumat (19/2/2021).

Dalam postingan di facebooknya, Wawan yang juga anggota Divisi Fatwa dan Pengembangan Tuntunan Majelis Tarjih dan Tajdid PP Muhammadiyah, itu memang sudah mengajak salat Jumat online dan salat idul adha online pada 2020 silam. Pada salat idul adha online, 31 Juli 2020, Wawan mengambil tema "Dicari Lulusan Haji Kualitas Mabrur". Pada postingan sebelumnya 4 September 2020 yang diberi judul "Ikhtiar Melayani dengan Cara Berbedza" ada penjelasan salat jumat online yang ke -15. "Terimakasih kepada Ibu Bapak sekalian yang terus bersama mendukung juga jamaah baru yang mulai hadir. Tidak lupa terimakasih pun dihaturkan kepada Takmir Masjid Online yang sabar dan cerdas merawat dan mengembangkan projek mulia dan solutif ini. Jazahumullahu ahsanal jaza. Amin," tulis Wawan. Wawan memang sudah mengusulkan salat Jumat atau salat id online sejak Mei 2020 lalu yang dipublikasikan di situs ibtime.id. Ketika itu, umat Islam dihimbau tidak melaksanakan ibadah masjid. Sementara banyak juga umat Islam yang ingin beribadah di masjid. » Iman Firdaus, 'Ikhtiar Salat Jumat

Gunawan Abdul Wahid is a member of Muhammadiyah's Tarjih and Tajdid Council, he did not stick to the official decision because "members exercise their right not to be bound absolutely to a certain decision if they have reached a different opinion as a result of ijtihad on the same issue."[26] As proclaimed Samsul Anwar, he explained that by the distinction between formal and practice in Majlis Tarjih's decision-making, members could argue their opinions and act according to that. "In contrast to a keputusan and a fatwa, both of which constitute a formal opinion, the former binding, and the latter persuasive, wacana tarjih represents ideas, thought, or opinions concerning contemporary issues adduced and brought to the fore by the Council.

This third kind of tarjih resolution is aimed to make Majelis Tarjih more dynamic and develop Islamic thought in Muhammadiyah circles to be able to anticipate and deal with various contemporary issues."[27] It is noteworthy to say that Wawan's practice of online prayers makes him famous on social media and this was due to NGO's efforts in diffusing the event, especially Public Virtue Institute. "Eight months after observing virtual Friday Prayers held within limited circles in Muhammadiyah's cultural community, the Institute of Public Virtue (IPV), led by Usman Hamid, a prominent Human Rights activist, adopted Wawan's idea. Usman began organizing a virtual

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Online Di Tengah Pandemi', https://www.kompas.tv/, 2021, https://www.kompas.tv/.../ikhtiar-salat-jumat-online-di...

[26] Syamsul Anwar, Islamic Law and Society, 2005, Vol. 12, No. 1, *Fatwās in Indonesia* (2005), p35.
[27] Syamsul Anwar, Majlis Tarjih and its Fatwas, https://tarjih.or.id/majelis-tarjih-and-its-fatwas/?fbclid=IwAR1e9Ssx2TMnlNyBJJ7FOLzampv9N9tph0D_mAOKwfpjvg7ht6dhmcchrRc Accessed on March 23, 2023.

Friday Prayer from March 5, 2021, onward, preparing those who will be Khatib and Imam and providing a robust internet connection. Two crucial additions were made: Publishing khatib's sermons and supporting sign language for the hearing impaired. Due to Usman Hamid's popularity and strong connections, participants from various backgrounds have joined the Friday Prayer, including women such as Binny Buchori[28], a prominent personality in Indonesian NGO work."[29]

The author emphasized the impact of Jumua's sermons topic choice on winning new followers online. "Most of the topics at Friday sermons organized by the IPV have been on democracy and human rights, framed within Islamic perspectives. This has attracted a diverse audience that includes journalists, academicians, Islamic intellectuals, and activists. Indeed, many women have been attending, with the highest number of them twenty-three women, showing up on March 19, 2021.

The virtual Friday Prayer has also been attended by some Christians, as observers. In combining Islam with human rights issues such as women's rights, ecological disasters, rights of disabled people, the crime of corruption, and poverty, these virtual Friday Prayer sessions present a new platform for religious rituals and different perspectives on Islam. These have indeed become an

[28] Binny Bintarti Buchori serves as Treasurer of The PRAKARSA Governing Body. She is also known as a democracy activist. Previously, Binny B. Buchori has served as the Executive Director of INFID, Executive Director of The PRAKARSA, and led Ashoka Indonesia. Currently, she occupies the Senior Expert of Deputy IV (Political Communication and Information Dissemination) position in the Presidential Staff Office. https://theprakarsa.org/en/detail/binny-buchori/ Accessed on January 15, 2023.

[29] Wahyudi Akmaliah and Ahmad Najib Burhani, op. cit.

alternative expression of public Islam amidst conservative religious expressions. Even though only 100-300 people attend them, they have served to reintroduce to Indonesian Islam, a progressive face that was massively popular during the 1990s and the early 2000s."[30] We can easily notice in the photos of Eid Adha, Eid Fitr, and Jumuah prayers posted on Wawan's Facebook profile that he shared the congregational prayer through Zoom meetings using a laptop and smartphone from the same place where he participates usually in the webinars and conferences online in his office behind him his bookcase wearing modern clothes, just putting in front of him the prayer rug[31].

- **Eid al Fitr prayer**

Wawan posted on his Facebook profile[32] on May 24, 2020, five photos[33] with a post "Eid Al-Fitr Prayers and Sermons Online Fulfilling the curiosity of colleagues in several places, Eid al-Fitr Syawal1, 1441 prayers and sermons were held online. The Eid al-Fitr prayer and sermon were attended by dozens of worshipers from Yogyakarta, Bandung, Bogor, Jakarta, and Pontianak. Thanks to friends who agreed to support me. Thank you O Allah for this opportunity."[34]

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[30] Ibid.

[31]https://www.facebook.com/photo?fbid=931633703967441&set=pcb.931633787300766 posted on July 04, 2020. Accessed on January 15, 2023.

[32] https://www.facebook.com/wawan.g.wahid that there are 4.573 friends.

[33] https://www.facebook.com/wawan.g.wahid/posts/902415166889295 posted on May 24, 2020, Accessed on January 15, 2023.

[34] Original text « Shalat dan Khuthbah Idulfithri secara Online Memenuhi rasa penasaran kolega di beberapa tempat, shalat dan khuthbah Idulfithri 1 Syawal 1441 diselenggarakan secara online. Shalat

The photos show twelve participants; Imam Wawan Gunawan Abdulwahid and eleven followers, but only some of them were opening the cam. We can see families ready for prayer behind the man who was in front of the cam, apart from the names who were clear on the photos we can read "Pradhana Adimukti, Gunawan Azka, Irawan Doddy, Irfan, Khullana Wafa, Roni Tabroni, etc…"[35]

- **Friday prayer**

The same appearance was presented in the Friday prayer posted on July 04, 2020[36]. We notice that the Friday prayer became a part of a program that includes the recitation of the Qur'an, Friday sermon and prayer followed by Zoom group chat debate, and academic courses. We find out that many unveiled women participated in the online Friday prayer only some of their names were clear in the photos "Pamela Cardinale, Cri Sp Wekadigua, Ima Abdulrahim, Liza Tjahjan., Toni Gunawan, Nong Darol..."[37]

- **Eid al Adha prayer**

Wawan Gunawan Abdulwahid invited his friends and followers on Facebook on July 28, 2020, to participate in the Eid Adha online prayer, in the post he explained the objectives of this

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serta khutbah idul Fitri diikuti oleh puluhan jama'ah dari Jogja, Bandung, Bogor, Jakarta serta Pontianak.Terimakasih kepada kawan-kawan yang bermufakat mendukung. Terimakasih ya Allah atas kesempatan ini."

[35] https://www.facebook.com/photo/?fbid=902415750222570&set=pcb.902415166889295 Posted on May 24, 2020. Accessed on January 15, 2023.

[36] https://www.facebook.com/wawan.g.wahid/posts/931633787300766 posted on July 04, 2020. Accessed on January 15, 2023.

[37] https://www.facebook.com/photo?fbid=931639747300170&set=pcb.931633787300766 posted on July 04, 2020. Accessed on January 15, 2023.

practice which are "hifz an-nafs" and "hifz ad-Din" two basic principles of the named "maqassid shari'a"[38] "To provide convenience facilities to maintain the symbols of the implementation of the Eid al-Adha prayer (hifzh ad-Din) while protecting the body and soul entity (hifz an-nafs) during the Corona Covid-19 pandemic season, with all due respect we invite ladies and gentlemen to attend the Eid al-Adha prayer online on Friday 10 Dzulhijjah 1441 H/ July 31, 2020 at 07.00 WIB."[39] This post has been accompanied by two flyers announcing pieces of information, especially the registration link[40]. After that Wawan posted the Eid Adha prayer photos on his Facebook profile accompanied by a post announcing that "there were one hundred sixty four participants

[38] الشاطبي، الموافقات، المملكة العربية السعودية، دار ابن عفّان للنشر والتوزيع، ط1، 1997، ج2، ص20.

[39] Orginal post « Dengan niat memberikan fasilitas kemudahan demi menjaga syiar pelaksanaanaan shalat Idul Adha (hifzh ad-Din) seraya menjaga entitas jiwa raga (hifz an-nafs) di musim pandemi Corona Covid-19, dengan segala hormat kami mengundang Ibu Bapak sekalian untuk hadiri shalat Idul Adha secara Online pada hari Jum'at tanggal Dzulhijjah 10, 1441 H/ July 31, 2020 Jam 07.00 WIB."
https://www.facebook.com/wawan.g.wahid/posts/949260858871392. Posted on July 28, 2020. Accessed on January 15, 2023.

[40] First flyer https://scontent.ftun8-1.fna.fbcdn.net/v/t1.6435-9/113091058_949260782204733_8703406945792114170_n.jpg?_nc_cat=111&ccb=1-7&_nc_sid=8bfeb9&_nc_ohc=eNdizfa5qoEAX8UIZTk&_nc_ht=scontent.ftun8-1.fna&oh=00_AfBmdRxUeuJ8MSofGLPnEDPkmKcNfEKa9MAME47MaSf01w&oe=644770F8
Second one https://scontent.ftun8-1.fna.fbcdn.net/v/t1.6435-9/114894502_949260825538062_7663989140106927327_n.jpg?_nc_cat=107&ccb=1-7&_nc_sid=8bfeb9&_nc_ohc=3UunfOu2ELcAX87TP0U&_nc_ht=scontent.ftun8-1.fna&oh=00_AfB9m9XAENs0KBBvx_hMi38Bfl9_l1yx-DZjMJDbH0EyEQ&oe=644788A1

who took part in the Eid al Adha online prayer"[41]. The photos showed that the number has increased since Eid Fitr online prayer, the first photo showed that the prayer was accompanied by a Zoom group chat[42] which is new compared to the traditional ritual in the Mosque.

The virtual prayers practiced on the Zoom meeting were attended by Muslim believers to fulfill the need for sharing the same emotions of fear from the pandemic as long as they could be spiritually close to God. The online prayers were also a good opportunity for Christian observers to follow directly Muslim congregational prayer that used to be forbidden to access in the sacred sites. Women found in the virtual prayer equal participation feeling free, in the virtual space, from traditional instructions. Group chat after the sermon and the prayer is a new practice, it seems that some themes of the virtual Friday prayer sermon at the Jami Hilf Fudhul Mosque (Public Virtue) as democracy and human rights, religious freedom and protection of minorities, Covid-19, and the rights of the elderly, etc.., encourage this discussion by debating contemporary problems and challenges in the social life, nation, and state.

One meeting room often used to spread the conflict for democracy is through speeches delivered during Friday prayers. Challenges of the pandemic as well as challenges of democracy and human rights regression are additional reasons to intend to hold the virtual Friday prayer. During the Covid-19 pandemic, "Digitalization has made the sacred space that was closed open, even

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[41] https://www.facebook.com/wawan.g.wahid/posts/951803231950488. Posted on July 31, 2020. Accessed on January 15, 2023.

[42] https://www.facebook.com/photo?fbid=951803018617176&set=pcb.951803231950488 Posted on July 31, 2020. Accessed on January 15, 2023.

though it tends to be free."[43] However, scholars' institutional Fatwas divided Indonesian Ulamaa' into two decisions; permitting virtual prayer and forbidding it.

II.Indonesian Scholars Fatwa Debate on Virtual Friday Prayer

A distinction between individual arguments for the permissibility of virtual prayer and formal institutional fatwas rejecting it is recommended to understand the debate. We are interested in studying this challenge's impact on the intellectual discussion in Indonesia between classical Islam, and progressive Islam even at the same institution, namely al Muhammadyiah.

1. Permission of online congregational prayers

The practice of virtual Friday prayer in Indonesia was initiated by Wawan Gunawan Abdulwahid but "he received much negative response. Some segments of Indonesian Muslims reject this practice and claim that there is no clear justification for this in Islamic law."[44] Indeed Wawan explained that "The submission of this proposal is solely to accommodate the desire of the people to continue Friday prayers but in an unusual way."[45] As we need to understand the basis of the debate between these scholars, analyzing the arguments is recommended.

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[43] Zainuddin Syarif, Abd Hannan, op. cit, p144.
[44] Wahyudi Akmaliah and Ahmad Najib Burhani, op. cit.
[45]Azaki Kh Desainer: Galih QM, Sekali Lagi, Tidak Ada Masalah Shalat Jumat Secara Online, https://ibtimes.id/sekali-lagi-tidak-ada-masalah-shalat-jumat-secara-online/?fbclid=IwAR1u3pmkhQmoac7Iu9BwnfcuBumAx3v-C3_AxWpeHidz6Lc8G9F3qcQSe8U Published on May 04, 2020. Accessed on December 09, 2022.

Arguments:

- "First, to position the house as a mosque by referring to the hadith of the Prophet which states that one of the privileges bestowed by Allah on the Prophet is to make the entire land holy which can therefore be used as a place of prostration for prayer. The house as an entity that occupies land can be included in the category of places of prostration."[46]
- Analogizing it with an online marriage ceremony is witnessed by many people even though it is a sacral event. "The reason for the analogy with the law of implementing marriage contracts online. A marriage contract is a sacred event (mitsaqan ghalizha) that has the qualification of worship and is witnessed by many people. Meanwhile, Friday prayers are worship events that involve more than one person."[47]
- "The book al-Iqna' by Ahmad bin Muhammad bin al-Shiddiq al-Ghumari (published around the year 1375 Hijri or 1960 AD) which asserts the validity of Friday prayers at home in front of the radio, remembering that the essence of the implementation of Friday is the sermon. Some of the arguments contained in the book of al-Iqna can be used to strengthen the reasons for conducting Friday prayers online."[48]
- Ibn Qudamah illustrates the validity of the congregational prayer even though the Ma'mum and the Imam are separated by a wide river, as long as the Imam's voice can be heard.

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[46] Ibid.
[47] Ibid.
[48] Ibid.

Discussion of the arguments

The main objective of these arguments is to defend the distinct situation of prayer created by the Covid-19 pandemic regarding similar cases. However, the reference to the Hadith " جُعِلَتْ لِي الأَرْضُ مَسْجِدًا وَطَهُورًا" could not be a strong argument as the hadith has been recited for two centuries which make the authenticity of the prophet sayings questioned. Besides, we think that to consider the marriage contracts a sacred event (mitsaqan ghalizha) that qualifies as worship is not valid because the marriage contract belongs to civil and lawful issues. Even the ceremony of marriage in the Islamic ritual has different ways and apart from reciting the Fatiha of the Quran, the festivals have nothing in common with sacred practices like prayers. Indeed, the arguments of Ibn al Siddiq al Ghumari and Ibn Qudamah seem to be strong in permitting to the preachers to stay at home on rainy days to save them. So, securing their life from the Covid-19 pandemic became an obligation.

2. Rejection of online congregational prayers

The scholars of classical Islam especially those who studied in Al Azhar like Oni Sahroni "as a member of the board of the Indonesian Council of Ulama MUI, and an expert on Islamic jurisprudence with a PhD degree from Al-Azhar university, Sarhoni has strong authority to talk about this issue"[49]. So, we are at this stage interested in the arguments presented by Sarhoni in response to the practice of Friday prayer online.

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[49] Ibid.

Arguments:

- "For Sahroni, the Friday prayer is not only a venue to maintain relationship with God, but also a significant means to establish Silaturahimi and strengthen Muslim's solidarity, through shaking hands, giving each other hugs, or just saying hello to one another."[50]
- "Rejection of a virtual Friday Prayer has also been expressed by Buya Yahya (Yahia Zainul Maarif), one of the most popular preachers in Indonesia. Without indulging in academic references, he has argued that such a practice is prohibited in Islamic Jurisprudence."[51]
- "Another prominent Imam opposed to the virtual Friday Prayer is Ahmad Zahro, a professor in Islamic Jurisprudence at the State Islamic University of Sunan Amplel Surabaya, and Imam from the National Mosque of Al-Akbar Surabaya, East Java, he takes the view that the virtual Friday is unacceptable or unlawful based on the requirement for geographical proximity between Imam and ma'mum. He argues that those who allow virtual Friday Prayer do not understand Islamic teachings."[52]
- "A representative of Muhammadiyah and one of the members of the Muhammadiyah Council of Religious Affairs, Asep Shalahuddin, has also rejected the virtual Friday Prayer. For him, the virtual Friday prayer violates Islamic regulations on conducting rituals, such as the integration of

[50] Ibid.
[51] Ibid.
[52] Ibid.

worshipers in one place physically. Hence, he asserts that it is better to replace Friday Prayers with dzuhur prayer as it does not violate classical standards and would be easy to implement during the pandemic."[53]

- "Both Muhammadiyah and NU institutions have recommended replacing the Friday Prayer with the Zuhur praying."[54]

Discussion of the arguments

The rejection opinions did not discuss the permissive arguments from Hadith or Jurisprudence, but they still confirm the necessity of the physical presence of the congregation at the same sacred place. We can say, indeed, that they are still unaware of the transition created by the covid-19 pandemic in human lifestyle and especially religion and rituals from the physical space to the digital space.

Otherwise, we did not find that preachers and Imams forbid virtual or online prayer; they consider that practice as "rejected", "unacceptable", and "unlawful" concerning a major reason which is the absence of physical contact between congregations that could fulfill the need of strengthening solidarity at the same time of maintaining a strong relationship with God.

But we think that even the closest companions to the prophet Muhammad were not serious in practicing Friday prayer at the time of the prophet when they left him in the mosque on the Minbar and run to the coming caravan in the market. So, we consider that asking whether the online Friday Prayer fulfills the requirements of Islamic Jurisprudence draws limits for any progressive initiative that benefits from the new digital lifestyle.

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[53] Ibid.
[54] Ibid.

Concluding remarks

- The practice of conducting Friday prayers online during a pandemic has been carried out by several communities in Indonesia since May 29, 2020, through the Zoom Virtual Meeting application as outlined in the invitations distributed via social media networks.
- Two basic principles are used as an excuse by the organizers of Friday Prayers Online. First, the principle of upholding maqāṣid al-Sariah is maintaining the safety of the soul (ḥifzu al-nafs) and continuing the practice of the collective prayer during the Covid-19 pandemic (ḥifzu al-din). Second, an anticipatory attitude to avoid the virus that is currently spreading among the congregation.
- Those who reject virtual prayer argue that Muslims are not allowed to hold Friday prayer until things return to normal. From the explanation above it is concluded that it is better not to perform virtual Friday prayers and it is better to replace it with Midday prayer instead of Friday prayer.
- The reference to religious figures influenced by the Covid-19 pandemic is no longer about the depth of knowledge and understanding of religion only, it is more about how large the number of followers, how many visitors or viewers, and how funky the appearance and communication style is.
- Friday prayer speech has been more oriented to the female audience since they used to be the best followers of the ritual.

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Collaborations in Investigative Reporting: An Exploratory Case Study of Arab Investigative Citizens' Journalism

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ABSTRACT:

Investigative journalism is considered the voice of citizens and a tool to reveal what is happening in the shadows and bring the accused to justice. This study explores perceptions and experiences around investigative citizens' journalism as a new concept in Arab media practice. This paper aims to understand further citizen investigative journalism and the ability to make citizens in repressive countries practice investigative reporting. In addition, this paper also seeks to reveal the reasons behind global and local investigative institutions' interests in investigative citizen journalism generally, particularly in the Arab world. The researcher interviewed three professionals affiliated with well-known international media organizations (Global et al. for Investigative Journalism). The findings indicated that investigative reporting in the Arab world still requires the citizens' motivation and desire to uncover corruption and find and tell stories that rarely come to the media. Moreover, citizens might better understand the meaning of specific stories and the possibilities for investigating them than traditional journalists. Investigative citizen journalism might also enhance the work environment of nonprofit media organizations in the Arab world. Furthermore, the findings also revealed that Arab citizens could find leak stories, research, and even find proof. Still, they cannot confront the issue the way professional journalists can treat it.

Keywords: *Investigative Reporting, Citizen Journalism, Traditional Journalism, Arab World, Qualitative.*

INTRODUCTION:

Investigative journalism is essential to local communities because it represents the public and exposes criminal conduct so offenders can be prosecuted (Burgh, 2008). In the Arab world, citizen journalism has gained popularity as a means of avoiding censorship and government regulation (Deen & Pan, 2021). Through social media and blogging, regular people can now contribute news (Ahmad, 2022; Safori et al., 2016). Due to the Arab Spring, investigative reporting became more popular, allowing Arab journalists to focus on it and remove previous media restrictions (Hamdy, 2013). Now that the public and media organizations can undertake investigations, top-notch content is being produced (Alrajhi, 2017; Alzyoud, 2022). Investigative citizen journalism has gained much more significance in the Arab world due to the Arab Spring revolutions (Alrajhi, 2017).

Few studies on investigative journalism have been conducted in the Arab world; those that have are mainly concerned with media producers' viewpoints and the practice's evolution, views, and social-political effects (Bebawi, 2016; Alzyoud & Makharesh, 2023; Deen & Pan, 2022; Hamdy, 2013; Makharesh, 2018; Makharesh et al., 2022). Investigative reporting, which includes citizen participation, needs to be investigated, though, as it may alter how data is obtained, reported on, and used. Greater transparency, democratic information access, and elevated public trust can all be attained by involving citizens in the investigating process (Khushaim, 2022). This collaborative paradigm also highlights the challenges and ethical dilemmas, which aids in developing best practices (Deen & Pan, 2022).

This study seeks to characterize citizen investigative journalism in the Arab world. Furthermore, this paper also seeks to look at how global media organizations have influenced citizens to practice investigative reporting. Moreover, this study evaluates any potential effects this new group of citizen investigative journalists may have on the nearest future of professional journalism.

LITERATURE REVIEW:

Investigative Citizen Journalism: The Proverbial Rock and the Hard Place:

Investigative reporting has been thoroughly studied, particularly in the United States, where it was initially used. The three cycles of investigative journalism have been identified as the American Revolution, the Progressive Era, and the mid-1960s to mid-1970s (Feldstein, 2006). During the previous phase, which witnessed the establishment of investigative journalism as a unique paradigm, powerful stories included the Pentagon Papers, the My Lai Massacre, and Watergate (Hamdy, 2013).

The creation of organizations like Investigative Journalists and Editors (I.R.E.) and the Global Investigative Journalistic Network (GIJN) has had a global impact (Burgh, 2000; Houston, 2010). Investigative journalism in the Arab world is exemplified by the Arab Reporters for Investigative Journalism (ARIJ), which uncovers political and other sorts of corruption or controversy (Aucoin, 2005). This critical paradigm was first accepted in Sweden and Western Europe before extending to Latin America and other regions (Burgh, 2000; Houston, 2010; Feldstein, 2006).

There are many different descriptions of investigative journalism from academics and media sources. Investigative journalism focuses on seeking out the truth and bringing important and delicate subjects to light (Aayeshah & Bebawi, 2015; de Burgh, 2008; Ettema & Glassers, 1998; Hunter, 2012). According to De Burgh (2008), the investigative journalist seeks to find the truth while exposing its flaws using every media platform at their disposal. Investigative journalism is defined as critical and in-depth journalism from a European viewpoint by the Dutch-Flemish Association for Investigative Journalism (VVOJ). This study, however, will rely on Bebawi's (2016) definition of investigative journalism, which is found in the book "Investigative Journalism in the Arab World: Issues and Challenges" and states that it can be seen as a form of reporting that seeks to expose a secret or a matter that someone or some entity wishes to keep hidden from the public (Bebawi, 2016).

Investigative journalism that pursues the truth has democratized society by drawing attention to policies and discourses that are typically disregarded. Its significance extends across various disciplines, such as law, politics, society, culture, and psychology, and it supports democratic government and a liberal political environment (Makharesh et al., 2022). Democracy and investigative journalism have a complex relationship continuously being discussed and negotiated. Journalism provides services that support or protect a representative government, even when it does not directly promote democracy (Alrajhi, 2017).

Citizen Journalism: Changing the Rules of the Process:

Some academics (Allan, 2015; Bock, 2012; Kim & Lowrey, 2015; Nicey, 2016) consider citizen journalists as ordinary people who lack the time, technical know-how, and knowledge to produce compelling news stories, while others see them as unpaid kinds of professional reporters who uphold journalistic standards. Harrison (2010) notes that academics have also noted that citizen journalists are typically regular folks who happen to be present when extraordinary events occur. Dahlgren (2016) emphasizes that there needs to be a consensus on citizen journalism and no shared history in this setting.

According to Rodriguez (2014), one misconception regarding citizen journalists is that they only occasionally contribute and are there when necessary. Nevertheless, this viewpoint misses the reality that some citizen journalists have prior expertise in producing news content. Research on citizen journalism reveals a spectrum of participation, including persons with little prior experience, former journalists, journalism students, **and professionals from related professions, such as nonprofit media content creators (Khushaim, 2021). According to Ahva (2017),** these authors are in-betweeners, operating in a liminal space between full-time professionals and gullible amateurs who occasionally engage in journalism. Their involvement in citizen journalism can promote community development, public conversation, and personal growth in addition to merely recording occurrences (Ahva, 2017; Kus et al., 2017).

Supporters of citizen journalism claim that it improves the practice of journalism by fostering openness and democracy in the media. In his 2011 post, Jurrat describes how readers can get involved by fact-checking, updating, or adding information to original articles. On websites like Spot.us or Broowaha.com, users can choose which stories to look into and where to publish them. The 2008 U.S. presidential election campaign served as an example of the possibilities of citizen journalism because Current TV and Twitter worked together to enable live sharing of viewer comments and tweets during the debates.

Through citizen commentary, crowdsourcing for more information or fact-checking, and posting content to specialized citizen journalism websites like CNN iReport, mainstream media has promoted the participation of non-professional journalists (Jurrat, 2011).

Investigative journalism has become even more significant in the Arab world due to the political changes that followed the Arab Spring (Makharesh, 2018). Investigative reporting was crucial in exposing the flaws in the functioning of the ousted administrations and regimes. As a result, investigative journalism was practiced more frequently. Investigative reporting tactics have intensified to expose officials' improper actions and failures on the part of some of the new political elites who came to power due to revolutions and to track the effectiveness of government and community institutions.

Arab citizens have significantly influenced media practices, notably through citizen journalism or public journalism. Citizens are actively involved in this type of journalism as they gather, assess, and post news items online. It attempts to educate individuals on current affairs and give them the tools they need to participate in the media environment. Citizen journalists have been more easily included in different media sources thanks to the growth of media conglomerates and the internet (Goldsmith, 2001; McChesney, 2004; Wall, 2015). Citizens' worries, suspicions, or interests serve as the driving force behind citizen journalism. With the use of modern technology, citizens now have the chance to contribute to the creation of news stories by using their specialized knowledge and local expertise, both of which are important for investigative citizen journalism (Carr et al., 2014; Fico et al., 2013; Scott et al., 2015).

Citizens' Contributions and Motives :

The goal of citizen journalism, a new method of producing media, can be slightly different from the goal of traditional journalism, which is to cover the news from a different aspect (Habes et al., 2023; Mahmoud et al., 2023). This novel kind of journalism may be utilized in various ways by various societies.

The norms, guidelines, and press ethics rules set for journalists are only sometimes adhered to by this new generation of journalists, who may not even consider themselves journalists (Hamdy, 2009).

A new generation of citizen journalists who cover news ignored by traditional media is now empowered by expanding citizen journalism onto digital platforms, including blogs and independent websites (Habes et al., 2023; Einhorn, 2015; Safori et al., 2023). It significantly impacted how the South Asian tsunami was covered in 2004, with international news outlets emphasizing the participation of locals (Zeng et al., 2019). Regular people can contribute to expert reporting Through various journalistic techniques, including user-generated material (Park, 2017). Eliot Higgins and the Bellingcat Network, which conducts investigations using open source and social media, are two examples of how investigative citizen journalism is rising in prominence worldwide (Global Investigative Journalism Network, 2023).

The idea of citizen journalism is highlighted by instances of regular individuals undertaking investigations worldwide. Using satellite photographs, Chinese law student Shawn Zhang discovered proof of detentions in Xinjiang. A farmer from Guatemala named Rodrigo Tot amassed evidence of his ownership of the land and was awarded the Goldman Environmental Prize (Global Investigative Journalism Network, 2023).

The Global Investigative Journalism Network highlights that a broader range of citizens, who now have more capacity to disrupt their communities through technology, are considered citizen investigators—investigative citizen journalism benefits from the accessibility of online public data. Key advantages include motivation and local or specialized knowledge. Examples include Elis Pacheco, a marketing manager, who assisted in arresting a culprit by identifying them through internet sharing. The contributions of ordinary citizens in sending tips, photographs, videos, and comments from remote areas have been highlighted by media outlets (Global Investigative Journalism Network, 2023).

Research Questions:

RQ1) What are the reasons for having investigative citizen reporters, generally and particularly in the Arab world?
RQ2) How can citizens become investigative reporters?
RQ3) How does the outlook of professional journalists appear after having well-skilled citizens act as investigative reporters?

METHOD:

Three participants regarded as experts on investigative reporting were explicitly recruited for this qualitative study using purposive sampling. These persons collectively provide a plethora of professional skills. Three journalists were chosen because they had representative and cumulative sets of experience in investigative reporting, notably in the Arab East (see Creswell, 2016). This study is based on their experiences. As a result, individuals contribute thoughtfully and significantly to this study, which focuses on the Arab region, by sharing their ideas and experiences.

Sample:

As previously said, the three individuals who were chosen to participate in this study have a variety of cumulative experiences and have dedicated their professional careers to investigative and citizen journalism, particularly in the Arab world. Three interviews with these informants were undertaken to accomplish this study's objectives. The researcher interviewed three carefully chosen media experts. Purposive sampling is used in this study because it enables the deliberate selection of a population that closely matches the phenomenon or topic being studied (Creswell, 2016). Due to their combined experience, which places them at the top of the most inspired and well-known media academics in the investigative area, particularly in the Arab world, the researcher carefully chose this group of three professional media scholars. However, all respondents had to be active, current investigative journalists to guarantee the data's accuracy. Respondents must also have extensive investigation experience and have carried out similar tasks in the Arab world.

- **Informant #1,** Mark Lee Hunter, is an accomplished journalist specializing in investigative reporting from the United States. He collaborated on an international curriculum with Arab Reporters for Investigative Journalism (ARIJ) and was a pivotal contributor to the book "Story-Based Inquiry." In this investigation, Hunter has been assigned the code (M.H.).
- **Informant #2,** A media consultant and filmmaker with experience in internet storytelling, Rawan Damen. She is currently the C.E.O. of ARIJ and has won accolades for her T.V. shows and documentaries. Damen has been coded as (R.D.).
- **Informant #3,** Eliot Higgins, is A British investigative journalist with a reputation for using open sources and social media. He founded Bellingcat, a free multinational collective that conducts investigations using open-source software and social media. Damen has been coded as (E.H.)

Interview Guide and Instrument:

The researcher and the informants found great use in the email interview guide. The researcher examines the perspectives of three participants who prefer online interviews over in-person ones because they are difficult to reach or live a long way apart. Since the early 1990s, detailed email interviews have been done successfully (see Meho, 2006; Murray, 1995–1996).

The researcher conducted online conversations with potential participants to enlist informants for their research on investigative citizen journalism. They were successful in doing so because of the participants' enthusiasm for the subject. The University of Southern Mississippi's Institutional Review Board (I.R.B.) gave its clearance before the researcher were able to recruit participants directly and share the consent form and research questions in two PDF documents. Open-ended questioning techniques were used to ask the informants the questions at their convenience. To achieve the goals of the study, a semi-structured procedure containing open-ended questions was developed (See Appendix A).

Data Collection:

Through their professional emails and the author's official email, the informants of this study responded to the paper's queries. Each participant responded to the questions in a separate email from the researcher. After receiving the responses, the researcher carefully analyzed each to find the main themes and commonalities among the three participants' responses. The researcher received every response and saved it as an official transcript. After collecting the participants ' responses, the researcher found several common themes in the three responses.

Participants M.H., R.D., and E.H. first received and returned the research questions and consent forms. After analyzing the data, four major themes emerged: professionalism, facts verification, serious risks, and citizens' participation.

RESULTS:

With a focus on the rising trend of Arab citizens pursuing investigative journalism, particularly in crisis zones, and their interactions with international media organizations, this study seeks to define and examine citizen investigative journalism in the Arab world. Additionally, it looks into why local and international investigative institutions are interested in citizen journalism, particularly in the Arab world. This study also looks at how this new generation of citizen investigative journalists may affect the development of professional journalism in the future. As shown in Figure 1, the analysis of the participants' replies indicates four significant themes: professionalism, fact-checking, substantial hazards, and citizen participation. All participants agree that investigative citizen journalism benefits the work of independent journalists and professional media outlets, especially in authoritarian nations.

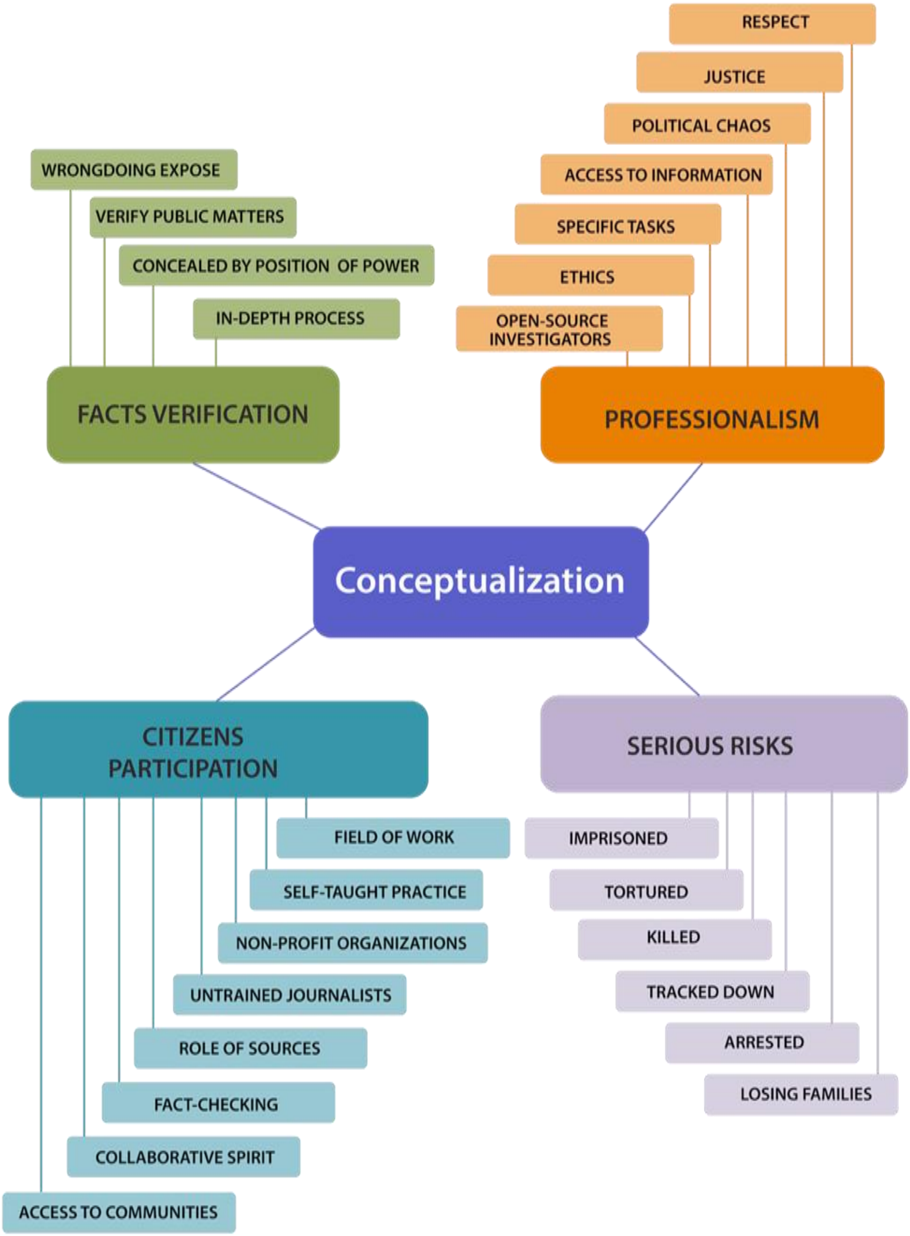

Figure (1). Four Key Themes Identified in the Study.

The research question of why investigative citizen reporters exist, both in general and specifically in the Arab world, yielded two themes: "Professionalism" and "Facts Verification." Informants emphasized the significance of verifying facts in investigative journalism, uncovering hidden information in complex situations. The professionalism theme illustrated the value of moral behavior and how technology and political unrest enable public involvement. Although the public has more access to knowledge, upholding morality and professionalism in front of a broader audience can take time and effort.

The informants claim that creating a global network of open-source investigators has allowed residents of oppressed nations to provide important information while maintaining their anonymity, which is advantageous to professional journalists.

Regarding the second research question, the informants emphasize that citizens can engage in the field of investigation with proper mentoring and effort. However, M.H. cautions that self-proclaimed citizen investigators may need the necessary skills and highlight the importance of proper training. Meanwhile, R.D. agrees that regular people can be sources for investigative journalists but emphasizes the constraints they confront without the assistance and procedures available to experts.

In a time of false information, citizens face difficulties with fact-checking and verification. However, E.H. underlines the teamwork in citizen journalism, where people with specialized knowledge and access to communities can check into stories that professional journalists might pass over. Additionally, commercial and financial constraints have less of an impact on citizen journalists.

The third research question of this paper explores the outlook of professional journalists when well-skilled citizens act as investigative reporters, with the theme of "serious risks" emerging. M.H. highlights the limitations of the news industry and acknowledges that knowledgeable citizens can contribute to investigations. When people challenge police enforcement or criminals, they risk being imprisoned, tortured, or even killed. In this regard, R.D. argues that citizens need more influence and scope from professional journalists when developing, disseminating, and translating stories.

They might need more fortitude to handle the dangers and stresses involved. E.H., on the other hand, respects citizen scientists and is particularly grateful for the value of online open-source studies that have impacted significant media organizations. Public participation can boost local activists and journalists while posing risks, such as being watched, jailed, or the target of a target.

DISCUSSION:

Due to the atmosphere of investigative work in crisis zones, such as during the Arab Spring upheavals, investigative citizen journalism has become a crucial media technique in the Arab world (Alrajhi, 2017). Technology improvements have made it easier for citizens to participate in media production by giving them the ability to produce news (Scott et al., 2015). A practical example of investigative citizen journalism in the Arab world is Eliot Higgins' experience in Syria.

People have used blogging technology to get around censorship and add to the media landscape despite strict state control of the media (Hamdy, 2009). Investigative journalism is fueled by the desire of the public to expose corruption and share undiscovered tales. According to the informants of this study, while citizens may have distinctive viewpoints and understandings of particular stories, professional journalists also play a crucial role in identifying issues that citizens may need to be made aware of. Additionally, obstacles like official repression and the difficulty of fact-checking information place restrictions on citizen investigative journalism. Nevertheless, investigative citizen journalism can improve the working conditions for nonprofit media organizations in the Arab world and the general state of journalism.

Anyone with the ambition and desire to expose corruption and share untold stories can become an investigator. Arab residents have turned to blog technology to get around censorship and participate in media activities in a region where media is strictly regulated (Hamdy, 2009). According to research informants, Citizens have access to various fields, the ability to distinguish right from wrong, recognize wrongdoers, and the capacity to gather evidence for reporting. Additionally, they frequently outperform traditional journalists in understanding specific stories and the possibility for inquiry (Hamdy, 2009).

CONCLUSION:

The interaction between investigative citizen journalism in the Arab world and major international media organizations is examined in this qualitative study, particularly in war zones. The study aims to comprehend the driving forces behind citizen involvement in investigative journalism and how it affects professional journalism. The main conclusions of this study demonstrated that investigative citizen journalism is the riskiest type of journalism that exposes readers to public issues and concentrates on in-depth research into specific subjects, typically centered on crime and other wrongdoing. Investigative citizen journalism also helps independent journalists and professional media outlets improve their job, particularly in oppressive nations. The research shows that investigative citizen journalism entails in-depth inquiries into crime and wrongdoing, assisting established media institutions in oppressive nations. However, the study concede that citizen journalists have less access to resources and organized processes than professional journalists. Although hazards and restrictions brought on by government repression are often acknowledged, official errors and corruption are among the motivations for citizen inquiries.

LIMITATIONS:

The contemporary trend of investigative citizen journalism, notably in Arab countries, has been thoroughly investigated in this paper. Like other studies, this one had some restrictions. Face-to-face interviews with participants, which would have allowed for lengthier talks and, consequently, more information about the subject, were impossible due to restrictions. Due to the lack of research on the subject in the Arab world and its recent emergence, the researcher also had trouble locating literature on investigative citizen journalism.

APPENDIX A:

Interview Protocol:

1) How would you define investigative journalism?
2) What are the needs for citizens to become investigative journalists?
3) How did social, cultural, and political factors shape the formation of the concept of citizen investigative journalism in the Arab world?

4) How is citizen investigative journalism practice different from investigative reporting by professional journalists in the Arab world?
5) How can citizen investigative journalism explore new and hidden issues?
6) How easy is it for citizens to investigate new and hidden issues?
7) What are the positive/negative impacts of investigative citizen journalism?
8) Will citizens in the Arab world face any risks or negative impacts in their lives as investigative journalists? How?
9) What difficulties might citizen investigative journalism face and expose in the Arab world?

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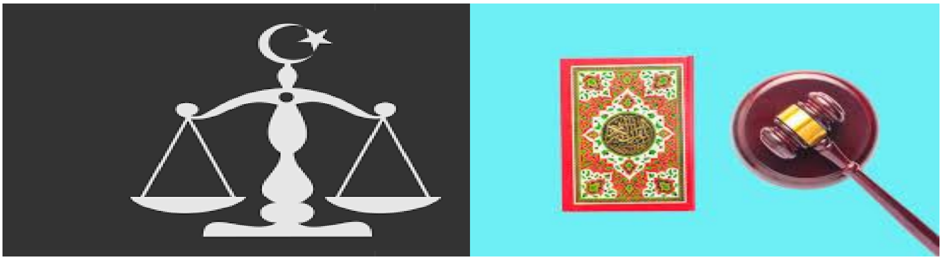

Punishment in Islamic Educational Thought
(A Comparative Study)

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Abstract:

This study aims to know the punishment lineament in the educational thinking and it's lineaments for thinkers and educators in the different philosophies. It also focuses the light on the punishment phenomenon in educational literature and to know what is it, its shapes and it's results that some of the educators wrote. The searcher followed the historical analysis approach, the searcher found out that in the Islamic philosophy there are legitim acy standards for using punishment. There is a near consensus from Muslim thinkers to limit the use of punishment and she found that the Islamic education prefers softness in education and she figures that the idealistic saw that punishment should be in the wrong situations and it didn't prefer using sharpens at the beginning, On the other hand the natural philosophy is opposed punishment with it's all shapes and statue. It left the status to the natural law. The searcher also figures that the realistic philosophy prefers reinforcement instead of punishment and it considers punishment as a weak method in the behavioral adjustment and its impact is impermanent in the behavioral amending.

key words : punishment phenomenon, Islamic philosophy, Muslim thinkers, Islamic Educational

Introduction:

The responsibility of upgrading the individual and social level rests with Education as the well-being of individuals, in turn, reflects on society. One of the fundamental functions of Education is modification of human behavior and refinement of human beings. Education is the safe getaway to comprehensive human development and it cannot be dispensed with or even its techniques, which varies between strictness, and leniency, as well as between encouragement and intimidation. No matter how far we get in this era, how fast the knowledge explosion increases and technology advances, and no matter how many technological innovations appear, Education remains the cornerstone upon which we rely, and the umbrella that casts its shadow over all aspects of life.

It is a fact that humans, young or old, is not free from falling into what we should not fall into, as prophet Mohammed peace be upon him, says," Every son of Adam commits sin, and the best of those who commit sin are those who repent." (Tirmithi, 2499: 659).

Encouragement and intimidation is considered as one of the means of controlling and directing behavior during the different stages of individual growth in socialization.

Punishment represents one of the critical issues that has arisen in the world of people and has persisted over centuries to be a prominent controversial phenomenon among educators in which views are conflicted and contradicted. (Badr and Al-Kandari, 68: 2010). There are those who believe in its using and that it is the most successful method in modifying behavior and achieving what is desired to be reached. On the other side, there are those who deny and renounce it and urge it to move away from it in all its forms. Also, there are those who believe in this and that and balance between encouragement, intimidation, and punishment, but set limitations for intimidation and punishment.

In Islamic society, Education is considered as the optimal means to clarify and anchor the foundations of faith, moral, and values in the hearts of the community members in accordance with the general intellectual framework of the Islamic curriculum. Islamic Education took the lead in using Encouragement methods, which is prevalent as rewards or reinforcement in the west, and intimidation methods known as punishment in the west. Thus, Islamic Education is an education that takes into account human instinct, and employs encouragement methods to promote positive behavior, and uses methods of intimidation to reduce negative behavior or intimidate one of falling into it. (Farwana, 61: 2010).

In this context, many studies, which have concentrated on encouragement, intimidation, and punishment methods, have been conducted. One of those is Abu-Aqleh’s Study (2015) which aims to identify the implications of the teacher's use of verbal

Punishment towards students, and to detect the restrains used in corporal punishment by the school administration. The research follows the descriptive approach and employs a questionnaire on 64 male and female teachers. The researcher comes to a result that the abolition of punishment is a non-pedagogical method that has serious implications for pupils. Consequently, teachers resorts to verbal punishment due to the weak training to use appropriate educational methods Such as deprivation or clerical punishment.

An additional study conducted by Dhabi and Boualaq (2011), aimed at identifying physical and moral punishment and their impact on the occurrence of aggressive behavior among students in the intermediate and secondary education levels (a field study in the state of Tizi Ouzou). The researcher forms a questionnaire and an aggressive- behavior measure; the tools were applied to a sample of (240) teachers. The results demonstrated that there is no relationship between physical and moral punishment and the emergence of aggressive behavior among middle and secondary school students.

In addition, a study directed by Malak and Al-Kandari (2010) has been designed to shed light on the most prominent opinions originating in Arabic literature books related to the issue of beating children to educate and discipline them. This was done in the light of comparing the supporting and opposing opinions of children's corporal punishment. The study adopted the historical analysis approach. The study has concluded that physical punishment, when necessary and authorized, should not exceed the customary norms in terms of quantity, method, and context. Also, it emphasized that the use of physical punishment should always be conditioned on the safety of the outcome and the approval of parents, particularly when resorting to disciplined corporal punishment in institutions concerned with the care and development of children and adolescents.

Farwana (2010) conducted a study aimed to identify the degree of secondary school teachers' practice of encouragement and intimidation methods as stated in Prophetic Sunnah from the west Gaza directorate's point of view. The researcher follows the analytical descriptive approach, and applies a questionnaire to a sample of (665) female and male of 12^{th} grade students. The researcher finds that the percentage of secondary school teachers practicing methods of encouragement and intimidation in general is (64.6%).

Moreover, Al-Shehri's study (2005) has pointed out the educational methods of punishment in Prophetic Sunnah and the extent of its usage in elementary schools in the city of Taif. The researcher uses the descriptive approach, and prepares a questionnaire that he applies to primary school teachers in public and private schools. The study has revealed that punishment in the honorable Prophetic Sunnah is set out to achieve some educational ends within specific controls and conditions. The study finds out that there is no statistically significant differences in the use of punishment in primary schools attributed to the type of education (public/ private) in primary schools.

In addition to that, the study of Abu Daf (1999) intends to focus on the problem of corporal punishment in school education and its treatment in light of Islamic educational guidance. The researcher adopts the analytical descriptive method and finds out that corporal punishment is not a goal, but rather a means to correct the learner. Also, the study concludes that the Islamic perception of punishment is characterized by moderation, balance, comprehensiveness, and full awareness of all psychological, social, and moral aspects. Furthermore, it highlights the necessity of the human dimension in Islamic education, which takes into consideration the individual differences among punished students and doesn't neglect the special situations of some of them.

Through reviewing previous study, we find that there is a diversity in the followed curricula, ranging from descriptive to analytical- historical approaches. There is also a variety in the applied tools. Studies have shown that there is a contradiction of views on punishment, as some studies considers it a non-pedagogical method with serious effect, while other studies approved it, but with certain regulations. And there are those who seen it as means of evaluating education.

Problem of the Study:

Due to the controversial use of punishment in education, this study has cinducted to establish the concept of punishment and review the most prominent opinions contained in educational literature textbooks related to different philosophies, including Islamic, idealistic, naturalistic, and realistic philosophy. Also, it aims to compare these views and identify the similarities and differences between these philosophies' interaction with punishment. All of this helps us determine our attitude toward the use of punishment in education. This study is designed to answer the following questions:

- What is the characteristics of punishment in Islamic philosophy?
- What is the characteristics of punishment in non-Islamic philosophies (idealistic- naturalistic- realistic)?

Objectives of the study:

- To identify the features of punishment in Islamic educational thought in Holy Quran, noble Sunnah, and among some Islamic intellectual.
- To identify the features of punishment in non-Islamic educational thought including idealistic, naturalistic, and realistic.

The importance of the study:

- As punishment is an ongoing controversial issue that is always being researched, this study provides information about punishment, its definition, types and negative effects that may fulfill researchers in this field.

- In the process of establishing the concept of punishment, this study sheds light on the issue of punishment in Islamic educational thought.
- As a matter of openness to other cultures and benefiting from the streams of non-Islamic philosophies, this study presents the features of punishment according to some non-Islamic thinkers and educators.

Methodology:

In this study, the researcher follows the historical analysis approach, which has been represented in gathering information about punishment in Islamic and non-Islamic philosophies and clarifying the opinions of some pioneer philosophers of these philosophies, including idealism, naturalism, and realism.

Study Terms:

Punishment:

It is the penalty for wrongdoings that involves acing in an undesirable stimulus. It leads to physical or psychological pain, thereby discouraging the repetition of this wrongdoing in other situations, or at least reducing its chance to happen again.

Educational thought:

It follows the views of intellectual in different philosophies related to the educational process, its means, goals and philosophy.

A Brief Overview of Punishment:

Punishment is a consequence and it can be a reward or a penalty (Al-Munjid, 518:1992). This distinction is clear in Holy Quran as there are verses that indicate the meaning of a reward such as “There the authority is [completely] for Allah, the Truth. He is best in reward and best in outcome.” (Al-Kahf- 44), and “and prevent evil with good - those will have the good consequence of [this] home.” (Al-Ra’d-22). Other verses show punishment as the consequence of evil deeds “And fear Allah and know that Allah is severe in penalty. (Al-Baqara-196), “so Allah seized them for their sins. Indeed, Allah is Powerful and severe in penalty. (Al-Anfal_52), and “and what he (the messenger) has forbidden you - refrain from. And fear Allah; indeed, Allah is severe in penalty. (Al-Hashr_7).

Punishment has been defined by many intellectuals and educators. One of these definitions is the definition of Abduh (2016:10) “that it is the infliction of pain or harm by the teacher towards the student as a result of unwanted behavior; it’s either physical like striking with a stick, or moral such as threatening, or describing the child using inappropriate words or any form of violence that causes physical and/or psychological harm.

Abdul-Hadi and Al-Azza (2005: 152) defines it as “the presentation of a painful stimulus because of the emergence of undesirable behavior, which leads to reduce the likelihood of the future behavior in similar situations.”

Also, Fatlawi (2005: 309) defines it as “the use of negative or inappropriate stimulus to deal with the learner in order to reduce the rate at which unwanted behavior occurs.

It has also been defined as “presenting a painful undesirable stimulus or the withdrawal of a desirable stimulus. It aims to decrease the undesirable behavior level, and it is offered after the direct response”

To blame, reprove, threaten, or strike toward the miss-behaved student who neglects his/her tasks. (Jawad, D.T:415)

Sharqawi(256:1988) states punishment as everything leads to pain and dissatisfaction. It may contain not giving or dragging any reward expressing disagreement on the behavior issued by an individual; it can be verbal or non-verbal and includes threatening.

The researcher defines it as a penalty for evil doings through presenting an undesirable stimulus that leads to feeling physical or psychological pain. As a result, there will be no recurrence of evil deeds or reduces the chance of it happening again.

Punishment Types:

Abd al-Hadi (2000: 57) mentions that punishment is divided into:

- Primary Traumatic events: which directly effects the individual’s elementary needs as affecting his/her senses and body like deprivation of food and loud voice.
- Secondary traumatic events: These forms are considered painful because of their association with undesirable events and unacceptable actions stern facial features.

Ammar (1999: 236-255) sets that there is more than one type of punishment, and they are as follows:

First: removal of opposing stimulus:

It is the removal of stimuli that provides an opportunity for the emergence of undesirable response, which occurs as a result of a desire or learning inclination. This is why Allah names it desire when Allah says "But as for he who feared the position of his Lord and prevented the soul from [unlawful] inclination. Then indeed, Paradise will be [his] refuge. (An-Naza'at: 40- 41). The removal of stimulus is considered one type of moral punishment which may heart the soul and stop its inclinations. However, what is important is preventing the wrong answer and its disappearance due to its causes and factors For example, a student who is struggling academically due to frequent absences or being preoccupied with playing. By addressing the reasons that led to the decline in performance, the level of achievement can be improved.

Second: Introducing opposite stimuli:

Introducing opposite stimuli lead to avoidance or weakening of stimuli. There are a number of acceptable opposite stimuli and the following is a brief summary of some examples of these stimuli:

1- The Sage Advice: If the teacher notices a bad behavior on a student, he initiates with advice and guidance. This is the adopted way in Isalm where Allah says ". So whoever has received an admonition from his Lord and desists may have what is past, and his affair rests with Allah" (Al-Baqara: 275).
2- The prevention of reward: Reward withholding is reflected as a form of psychological punishment that affects the learner and forces him to modify his behavior such as the absence of teacher's praise or rewarding the outstanding students, which functions as a support for those who deserves it and a motivation or an alert for others.
3- Rebuke and reprimand: If the student is repeatedly warned and doesn't stop, then the teacher must resort to censure in speech. Censure is one of the punishments that exploits

children's moral fear. Naturally, all of us avoid behavior that provokes rebuke or reprimand and leads to changing one's behavior and choosing a response that satisfies others. Rebuke has to not escalate to cursing, as cursing is a forbidden behavior in Quran; where Allah says "And do not insult those they invoke other than Allah, lest they insult Allah in enmity without knowledge. Thus we have made pleasing to every community their deeds" (Al-An'am: 108).

4- The Fine: fine is an applicable concept in civil and legislative life. The negligent employee is punished by deducting an amount from his salary, the driver who violates the signal is fined a certain of money, and the teacher can fine his students an appropriate fine. For example, if the student broke the window, he must be fined for repairing it. It should be noticed that a fine should not be an end in itself, but by what values and attitudes it achieves.

As for Hamdan(1990:18) he says that punishment can be verbal by reprimanding and scolding with negative words, and It is either material by losing something that the student owns, or by beating in extreme cases.

Dhiba and Bualaq (20:2011-21) mentions that punishment is divided into:

- Corporal punishment: It takes several forms, which are beatings, clerical punishment, and stopping the student for a long while at the end of the class.
- Moral punishment: It is all forms of verbal threats, including reprimands, rebuke, neglect, insults, and ridicule.
- Social punishment: It is all forms of deprivation and social isolation whereby an individual is transferred from the environment in which he lives to a remote place.

Effects of punishment:

Educators have clearly different opinions on the issue of school punishment. Some think that punishment is no related to education at all while others advocate for specific guidelines that suits the nature of a situation. Those who support the first opinion believe that protection is better than punishment, and that modifying behavior through punishment doesn't achieve positive results. On the other hand, advocates of the second opinion think that punishment should be the last choice and preceded by some steps. (Abu Aqla, 2015). Here are some of punishment effects as stated by educators.

Amar (233:1999) believes that punishment, regardless of its form, is all evil. Even it leads to achieve some limited results, or to stop undesirable behavior as it is not devoid of associating with bad negatives or painful experiences that leave their effects on the learner's psyche and personality. Also, the results we reach are sometimes insignificant compared to the damages, caused by its types, which affects the learner as withdrawal, aggression, crimes, social exclusion, and rebellion against the law.

Al-Sharqawi (1988: 256) adds that punishment after the undesirable response may weaken this response, or lead to force the punisher to suppress the response for a certain period or only in the presence of the punisher. It may also lead to explicit aggression against the punisher. Furthermore, threatening with punishment may led to avoiding performing tasks in order to avoid punishment. Punishment effects can manifest in children's pathological anxiety and negative feelings toward the punisher particularly, and the school in general.

Abu Aqleh (2015:25) discusses the effects of corporal punishment and states that it leads to the abuse of the child and it is considered demeaning to the person. It destroys the student psychologically and creates negative relationships between teachers and children. Additionally, it eliminates the student's ability for critical thinking and doesn't restrain bad behavior.

Jawad (D.T.: 410) adds that punishment relies on the fear of physical harm, humiliation, loss of status among peers, or the fear of deprivation from prominent things for the learner. In addition, punishment sometimes leads to a complete cessation of behavior, which means that the individual stops working completely when it exceeds their tolerance limit.

There are also side effects of punishment such as developing students' hatred of the teacher, and even the whole of society sometimes. As well as, the loss of emotional balance and lack of control. Regardless of this, we can't deny the benefit of punishment as it helps to know what is supposed to be learned.

Furthermore, Al-Fatlawi (2005: 311-312) adds that punishment has negative effects, including:

- It affects the learner's self-image through building a negative concept; making them more aware of their weaknesses and thus increasing their feeling of inadequacy and inferiority.
- Punishment generates negative reactions from the learner such as imitating the aggression from the teacher. As a result, the student starts to use it with his/her peers, siblings inside the family, and with their friends and neighbors. This is because the learner has learned negative modeling from being punished by his/ her teachers.

- Punishment hinders the learner's initiatives to express opinions, debate, and criticize for fear of being different from others.
- Punishment offends the nature of interaction and social relations between the teacher and the learner who is punished; he/she may lose confidence between himself and others. Also, it may generate aversion and disgust, and lead to violating the rules and laws of society

Skinner in the theory of operant conditioning emphasizes that punishment’s effect is temporary and it may decrease response rate. Its effect diminishes after the end of the punished stimulus. Also, punishment does not usually succeed in eliminating undesirable behavior. Rather it may increase it as seen in the cases where children are punished for attacking their peers (Abdul Hadi, 2000: 57).

Templar (2010: 102-104) states that rebuke is better than a stick. This does not mean that the rod cannot be used; Punishment exists only to be used in cases of behavioral lapse, and even when it is used it must be tied with reward. For example, For example, we tell teenagers that if they return home late, they will be punished by staying home during the holiday. However, if they consistently come back early for a certain number of days, we will allow them to delay by an additional fifteen minutes. Templar warns against the size of rewards promised to children because children may become very sad if they fail to fulfill the task and lose the reward. Then, he ends up receiving punishment twice; the first time is due to their feeling of failure, and the second is because he doesn't get the chance to win the big reward.

Al-Sharqawi (1988: 256-257) states that to avoid the miss use of punishment we should take into consideration the form of punishment, the severity, and the timing. Generally, the deprivation of the reward or its withdrawal from an individual is considered a more desirable punishment method than physical or psychological punishment (Al-Sharqawi, 1988: 257).

As for the researcher, she believes that punishment is a double-edged method, which has negative and limited positive effects. There are other situations where we can't neglect the importance of punishment Such as failing within the limits of God. However, it must be taken into account that we must think of punishment as the last suggested solution, and if it is used it must be within specific controls and conditions to reduce its negative effects.

Study results:

The answer to the first question, which states:

What are the features of punishment in Islamic philosophy?

Islamic education abounds with attitudes and opinions on the issue of punishment. This is documented in Quran such as the story of Satan whispering to Adam and Eve, peace be upon them, where Allah says in his decisive book"Then Satan whispered to him; he said, "O Adam, shall I direct you to the tree of eternity and possession that will not deteriorate? And Adam and his wife ate of it, and their private parts became apparent to them, and they began to fasten over themselves from the leaves of Paradise.

And Adam disobeyed his Lord and erred. (120-121) (Jawad, Dr. T: 412-414). Here is a clear sign that punishment was for not adhering to God's order, and following whispers of Satan. In many places in Quran, there are references to the fact that punishment is a consequence of not adhering to the commands of God. Among these verses "[Theirs is] like the custom of the people of Pharaoh and those before them. They denied our signs, so Allah seized them for their sins. And Allah is severe in penalty. (Al-Imran: 11) and "That is because they opposed Allah and His Messenger. And whoever opposes Allah and His Messenger - indeed, Allah is severe in penalty". (Al-Anfaal: 13)

In the Holy Quran, several places linked encouragement and intimidation. This is a sign for humans that they should use their intellect and direct their behavior. Allah, the glorified, said "Know that Allah is severe in penalty and that Allah is Forgiving and Merciful" (Al-Maaida: 98), and "Whoever does righteousness - it is for his [own] soul, and whoever does evil [does so] against it. And your Lord is not ever unjust to [His] servants." (Fussilat: 46). This reflects the nature of human soul its oscillation between encouragement and intimidation, promise and threat, and reward and punishment. Also, punishment is only used for evil deeds, and if it is for anything else, it would be injustice, which Allah doesn't accept for Himself.

The Holy Qur'an explicitly indicates that human instinct fears punishment. When a behavior is not true to or instinct, man seeks forgiveness from Allah, and pray for Allah fearing his punishment and looking for his reward and mercy. As the Almighty says "Say, "Indeed I fear, if I should disobey my Lord, the punishment of a tremendous Day." (Al-An'aam:15) (Jawad, Dr. T: 414)

As a matter of pprotecting the five necessities (self - money - honor- mind - religion) the Qur'an has defined the penalty for some punishments due to their danger to the individual and to the Islamic community, as the Almighty said "And We ordained for them therein a life for a life, an eye for an eye, a nose for a nose, an ear for an ear, a tooth for a tooth, and for wounds is legal retribution. But whoever gives [up his right as] charity, it is an expiation for him. And whoever does not judge by what Allah has revealed - then it is those who are the wrongdoers." (Al-Maaida:45), "The [unmarried] woman or [unmarried] man found guilty of sexual intercourse - lash each one of them with a hundred lashes, and do not be taken by pity for them in the religion of Allah, if you should believe in Allah and the Last Day.

And let a group of the believers witness their punishment." (An-Noor: 2), "And those who accuse chaste women and then do not produce four witnesses - lash them with eighty lashes and do not accept from them testimony ever after. And those are the defiantly disobedient." (An-Noor: 4), and "O you who have believed, indeed, intoxicants, gambling, [sacrificing on] stone alters [to other than Allah], and divining arrows are but defilement from the work of Satan, so avoid it that you may be successful." (Al-Maaida: 90).

The Holy Quran has a major role in dignifying the woman; Quran makes beating the last choice to punish a woman as Allah says " But those [wives] from whom you fear arrogance - [first] advise them; [then if they persist], forsake them in bed; and [finally], strike them. But if they obey you [once more], seek no means against them. Indeed, Allah is ever exalted and grand." (An-Nisaa: 34). One who reads the Quran, finds that these previous verses are some of the verses that have mentioned punishment. On the other hand, Quran is rich in verses of reward, forgiveness, and mercy and it may exceed punishment verses. The verses of punishment are there so that those who neglect goodness won't slacken in doing good claiming Allah's mercy and forgiveness.

The honorable prophetic Sunnah came to complete what was stated in the Noble Qur'an, as- Sunnah played a significant role in establishing the fundamental principles of education. Muslim educators derived many rules from Prophet's guidance. One of these rules is that they should not be issued because of revenge or hatred, nor should they aim for consolation. Instead, it should only aim at the interest of the learner and help him exert effort in attainment and understanding (Hussain, 1977: 61).

In addition, in his teachings, Prophet Mohammed peace be upon his, chooses the best methods which is close to understand, and affects the addressee's mind. Thus, the strategies used by the Prophet varies in generation upbringing and behavior modifying (Farwana, 29: 2010). Also, the fragrant biography of Prophet Peace be upon him a practical application of companionship in human interaction. The Messenger Peace be upon him hates violence and extremism. He doesn't get angry for his personal issues nor does he take revenge for his rights. Rather, he gets annoyed for violating Allah's rights and sanctities. 'A'isha said (may Allah be well pleased with her): "Allah's Messenger (Allah bless him and give him peace) never struck anything with his hand unless he was struggling in the cause of Allah [jihad], nor did he ever strike a servant or a woman."

Umm Salama, the wife of the Prophet, reported that the Prophet, may Allah bless him and grant him peace, was in his house and called for a slave of his (or hers) and she was slow in coming. The anger showed in his face. Umm Salama went to the curtain and found the slavegirl playing. He had a siwak-stick with him and said, "'Were it not that I fear retaliation on the Day of Rising with this siwak." (Abu Ali, 373:6944).

Once a time, Prophet Mohammed had ordered Omar bin Abdul Aziz, may Allah be well pleased with him, to hit a man, and when it was set up to beat him, Prophet Mohammed said: "leave him, I found myself angry at him. As I hated hitting him when I was angry." The messenger has called Educators to stop hitting, raise the hand, and leave the child as he said "When one of you beats his servant and he makes mention of God, you must stop beating him." (Tirmidhi, 1950: 337) (Al-Khatib and Eid, 152: 2002).

Prophet Mohammed doesn't authorize the beating of a child before ten years, even if he/ she rushes in prayer, for his saying “"Command your children to perform Salat (prayer) when they are seven years old, and beat them for (not offering) it when they are ten, and do not let (boys and girls) sleep together". (Abu Dawud, 187:495). Thus, it is not permissible to hit a child before the age of ten in any of the educational and life behavioral matters, as it doesn't equal the value of prayer. In addition, Prophet Mohammed forbade striking on the face. He said "don't strike on the face" (Abu Dawud, 651:2142).

The four schools have different opinions about the legality of punishment. Malikis and Hanbalis believe that if the father for correction and punctuality, or the teacher hits his/ her student for education, and the child or student dies as a result of the beating, there is no liability on them because the father and the teacher only hit for correction and discipline. On the other hand, the Hanafi and Shafi'i schools stated that if a father hits his son and the son dies, he must pay blood money from his wealth and he does not inherit from his son. Similarly, if a teacher hits a student to memorize the Quran, writing, or learning a trade, and the student dies as a result of the beating, the teacher is liable for compensation. This is to ensure that the father refrains from hitting his child and the teacher reserve from hitting the student (Malik and Al-Kandari, 2010: 117).

The following is an explanation of some of Muslim thinkers' views:

Ibn Sahnun:

He is Muhammad bin Said bin Habib al-Qayrawani al-Maliki. He was born in Tunisia in 202 AH and died in 256 AH. He states that whoever commits many sins (i.e. violations and mistakes), there is no problem in hitting him more than ten times. He also indicates that the teacher is not allowed to hit the student's head or face and to prevent his/her food and drink. In addition, punishment must be done only by the teacher; not to be assigned to any student. (Al-Amayrah, 2009: 171-172).

Qabsi:

He is Abu Al-Hassan Ali bin Muhammad bin Khalaf Al-Ma'afari; a Maliki scholar. He was born in n Kairouan in 324 AH - 935 AD. He is known as al-Qabisi due to his affiliation with the city of Qabisi near Kairouan. He passed away in 403 AH. He approves the principle of disciplining children but showed compassion towards them, following the spirit of Islam characterized by mercy and forgiveness. He asks the teacher to be companion and fair in his punishment, avoiding excessive severity. Moreover, he states that teachers should not resort to punishment as a first choice if the student miss behaves. Instead, the teacher must warn the student repeatedly, and resort to punishment if there is no response.

Al-Qabisi stipulated that physical discipline should not exceed the limits of causing pain and should not be cruel or harmful. Finally, if the student persists on the mistake, then the teacher should consult her/his parents. (Al-Nabahin, 229: 1996-230).

In addition to the above, Qabsi prohibited depriving oneself of food and drink as a means of punishment. He also forbade taking revenge as a method of punishment and hitting boys in a state of anger (Nasim and Muhammad, 2013: 162).

When Al-Qabisi was asked if a man should discipline his wife, he answered that the way to discipline her is taken from Allah's book, as stated in His noble verse: " But those [wives] from whom you fear arrogance - [first] advise them; [then if they persist], forsake them in bed; and [finally], strike them. But if they obey you [once more], seek no means against them. Indeed, Allah is ever exalted and grand." (An-Nisaa: 34).

Ibn Sina:

Abu Ali Al-Hussein bin Abdullah bin Al-Hassan bin Ali bin Sina; the Muslim scholar and physician from Bukhara, who was famous for medicine and philosophy and worked with them. He was born in the village of Afshna near Bukhara (currently in Uzbekistan) to a father from the city of Balkh (currently in Afghanistan) and to a villager mother.

He was born in 370 A.H. (980 A.D.), and died in Hamedan (currently in Iran) in the year 427 A.H. (1037 A.D.). He believes that the child should not be cursed for any reason; he should not be told (you are brat, lazy). In addition, children should not be hit except for a big mistake, and that striking children on their faces is not permitted. (Abdul Latif, 104: 2009). Further, he have faith that the first blow must be somewhat painful because the child will expect the coming to be negative, and his fear intensifies. However, if the first strike is light and not painful, his/her expectations of the rest will be positive, and he will not care about it (Ammar, 302:1999).

Abu Hamid Al-Ghazali:

Muhammad ibn Muhammad al-Tusi, the venerable Imam Abu Hamid al-Ghazali. He was born in Tus in the year 405 AH. He believes that a child must be rewarded and praised for the good deeds he does, bearing in mind that if he does something reprehensible – uncharacteristically- it is better to ignore it especially if the child shows remorse by trying to cover up what he did. Because the exposure to knowledge may increase his audacity and boldness, and he becomes unafraid of repeating it.

However, if the child habitually commits moral mistakes or violations, he should be punished in secret, and warned against coming back to such deeds; he should not reveal his secret in front of people. He also advises not to go too far in punishing and reprimanding because it will become easy for the child to hear blame and commit abominations, and he loses the impact of words from his/her heart. Thus, a father has to preserve his dignity in speaking to him, and not to scold the child repeatedly. Mother has to intimidate him with the father and rebukes him sometimes (Nasim and Muhammad, 151: 2013).

Ibn Khaldun:

He is Wali al-Din Abu Zayd Abd al-Rahman bin Muhammad bin Muhammad bin Muhammad bin al-Hasan bin Muhammad Jabir bin Muhammad bin Ibrahim bin Muhammad bin Abd al-Rahim al-Hadrami al-Ishbili al-Maliki, known as Ibn Khaldun. He was born in Tunisia in 732 AH, and he died in Cairo in 808 AH (Al-Amayrah, 2009: 369). In his introduction, he devoted a special chapter in which he talks about reward and punishment. He states that it is obligatory for the teacher to be flexible with the students not intense or coarse. He believes that distress and oppression leave traces on the whole nation and accustom it to humiliation. According to him, a teacher with his/her student, and a father with his child should not be tyrannical in disciplining them (Al-Nabahin, 1996: 253).

Additionally, Ibn Khaldun was not unaware of the negative consequences of severity and cruelty on students especially beginners. Ibn Khaldun thinks that oppression causes self-humiliation and leads to resorting to immoral ethics and habits. (Shams Al-Din, 1984:85).

One of the texts mentioned in Ibn Khaldun's introduction is "Those who were raised through harshness and oppression, whether they were students, slaves, or servants will be affected by oppression and will feel constricted in their expansiveness. Their vitality will diminish, and they will be inclined towards laziness, falsehood, and deceit. They will pretend to be what they are not out of fear of facing oppression themselves.

They will learn cunning and deception, and it will become their habit and nature. The noble values and principles that define humanity in terms of socialization and civilization were corrupted. They lose the instinct to defend themselves or their homes and become dependent on others. Their soul will become lazy in acquiring virtues and good character. They shrank from their purpose and the extent of their humanity, and they descended to the lowest of the low" (Shams al-Din, 192:1984).

Although Ibn Khaldun opposed the harshness on the learners due to its negative effects, he did not leave the rope entirely for children. He doesn't urge the total tolerance with children as long as it doesn't exceed three whips. He doesn't ask to use corporal punishment directly, rather it must be the last treatment. Further, before using the physical punishment, he uses various means, including intimidation and encouragement, isolation and neglect, then punishment. As is if he wants to say no matter how good and perfect methods of encouragement and intimidation are, it does not guarantee the protection of all students. Thus, in necessary cases, it is essential to use therapeutic methods, such as corporal punishment, which is limited to three lashes (Al-Amayreh: 2000, 361-362).

Ibn Hajar:

As for Shihab al-Din Abu al-Abbas Ahmad bin Muhammad bin Ali bin Hajar. He was born in 909 AH and died in 973 AH in the Gharbia region in Egypt. He sets limits for students' punishment; teachers have to adhere to them. These limits begin with the legal permission of the student's guardian.

It is not permissible for the teacher to hit the child without the permission of their parents, within narrow limits and difficult conditions. According to Ibn Hajar, it is essential to punish the student when he becomes lazy and neglects what his/her teacher obliged him/her to memorize, or review, or if they harm others through hitting, insulting, or stealing. These are necessities that justify punishment within a limited framework. The punishment is not limited to shortcomings in educational duties but extends to any negative behavior or neglect of religious obligations, such as neglecting prayers or harming others (Naseem and Mohammed, 181:2013).

Ammar (1999: 299-306) mentions all the restrictions and controls of punishment that were set by Islamic educators, which are:

- Beating should not be the first thing the teacher thinks of, and the educator does not resort to beating except after exhausting all psychological means, insight, temptation and intimidation following last cure is cauterization rule.

- Teacher must not strike while he/she is in a state of sever anger because he/she may exceed the limit or cause harmful damage.
- The purpose of beating should not be revenge and recovery, i.e. not for personal motives, but rather for the benefit of the learner and his discipline.
- Punishment must be gradual in severity and number.
- Punishment must suit the nature of the children and the individual differences between them in innate feelings and self-preparation, as well as in upbringing methods. Ibn Al-Hajj Al-Abdari says "For one child, a frowning face is sufficient, while another child is not deterred except by harsh words, and yet another child is not admonished except by physical punishment, each according to their own circumstances."
- Some educators believe that children should not be beaten before they reach the age of ten following the Sunnah of the Prophet.
- If the student is affected or died, there are some consequences on the teacher.

Al-Amayer (2000-165:164) adds the following restrictions:

- It is not permissible for the teacher to delegate the education of the students to some of them, but he must undertake it himself.
- The educator should avoid hitting the harmful places and sensitive organs such as the face, head, bones and chest, and to be on the thighs and lower legs.

In general, there is an agreement between Muslim scholars that kindness is the core of education, and punishment is one of the educational principles. Also, the teacher must be on a great level of tolerance, and ease to let the recipients love knowledge. (Badr and Al-Kandari, 2010: 122).

Through an analysis of what precedes, we can reach out that there is a foundation for punishment in the Holy Quran and the noble Sunnah. There is almost unanimity among Muslim thinkers to limit the use of punishment, and there are documented texts in their writings on the controls for the use of punishment in education. In Islamic education, there is a tendency towards gentleness and leniency, and punishment is only administered within the limits set by Allah. Islam approves punishment, but within limits and controls.

The answer to the second question, which states:

- What are the features of punishment in non-Islamic philosophies (idealism _ naturalism _ realism)?

First, Idealism:

The roots of idealistic philosophy go back to the philosophers of Greece, especially Socrates 469-399 AH and his student Plato 427-347 BC. This philosophy believes that ideal value are absolutely stable, and it is not man-made, but it is a part of heaven world. Also, a person should follow it and he/ she will be held to account. (Al-Farhan and Mari, 96: 2012), quoting Zirmas and Al-Hiyari.

Furthermore, Plato, who is the most prominent philosopher of idealistic philosophy, thinks that “oneself dignity lies on its discipline and preventing the soul from its desires; except for what is allowed by the laws. Even if it causes harm in the immediate present. He adds that the effort and toil in which the law's command is rightful and highly appropriate because it is followed by comfort. He resembles this to the consumption of bitter-tasting medicines, which provides a better outcome of comfort and rest. (Plato, 2010: 117).

One of the most fundamental foundations of Platonic education is that it cannot be forcibly introduced to something from outside such as giving sight to blind eyes. Rather, education is directing the soul towards what it can, and Plato advises not to frighten children (Qarni, 1993: 174-175).

Throughout presenting this, we find that idealism believes that punishment is appropriate in the case of wrongdoing, but it is not preferable to use severity in education at the beginning.

Second, naturalism:

Natural philosophy calls for considering the child’s nature and accommodating their inclinations and desires. It grants the child as much freedom as possible. One of the prominent leaders of this philosophy is Jean-Jacques Rousseau (Al-Nabahin, 293: 1996).

Generally, natural philosophy doesn’t believe in using cruelty, punishment, or resorting to oppressive power and force in education or maintaining order. It relies on natural law, which educates the child according to laws and norms of nature (Jaininy, 2004: 180) quoting from Al-Rashdan.

In his book Emile, Jean-Jacques Rousseau addresses punishment and says that a barbaric upbringing leads to wasting a life of fun amidst tears, sorrows, and punishments. In addition, God is the only one who knows how many children perish because of the extreme wisdom of their parents and teachers.

Thus when death approaches them, it brings them joy to escape from that harshness. The only privilege they gain from their pain and torment is to die without regretting life. (Rousseau and Luke, d. T: 80).

Jean-Jacques Rousseau believes that the child should become accustomed to behavior without an external authority that prevents him from committing mistakes. As the fear of punishment creates an individual who does not think about satisfying his conscience before God and humanity, but rather he/ she takes what he does to please others. (Al-Nabahin, 1996: 298).

However, Herbert Spencer opposes the principle of natural punishment advocated by Jean-Jacques Rousseau, and he decides that the best means of disciplining individuals and cultivating morals in their souls is to make the punishment of the offender matches the nature of their crime (Al-Nabahin, 1996: 298).

From the previous discussion, we conclude that natural philosophy is against punishment in all its forms and situations. It does not believe in the use of punishment and resorting to force and education; the matter is left to the natural law. The researcher thinks that this is a drawback of this philosophy, as the human soul needs controls to limit its evil power.

Third, Realism:

Realistic education is considered a product of the Renaissance era and humanistic education. It combines the new and the old; and focuses on making disciplinary methods suitable for the environment and the time they live in. One of the prominent disciplinary views of this philosophy is the need to encourage children and kindle their enthusiasm. Also, it is not preferable to use pressure and stress with them. (Al-Nabahin, 1996-287:281).

Realistic philosophy cares about order and good behavior in school. It sets a reasonable punishment for each violation. It also believes in the guidance which is provided by an expert or counselor. (Jaeneni, 2004: 155).

Generally, Skinner considers that punishment is a weak strategy for behavior adjusting. It can't be considered a staple way of preventing changes. Punishment has some emotional effects on the living; as soon as the punishment or the repulsive stimulus is released, the emotional effects vanish. (Al-Sharqawi, 1988-96: 97).

In addition, Skinner adds that punishment is an undesirable way to change behavior; implementing punishment-repulsive stimuli has side effects, including summoning anti-behavior. Also, the child's exposure to repeated punishment by his/her father or mother may lead to the alienation of the child from them or the house as a whole. (Abdul Hadi, 61: 2000).

Furthermore, Skinner demands to adopt the reward method, not the punishment. He advised the teacher to skip the unwanted behavior, not to comment on it, to consider it as if it wasn't, and to reward the desirable behavior. Additionally, he calls for the commission of punishment as much as possible and within the narrowest limits. (Abdul-Hadi, Al-Azza, 151: 2005).

Thorndike has a role in the issue of punishment. He models the law of consequences after many experiments he conducted. Via this, he concluded that the reward is stronger than the punishment. whilethe positive effect resulting from the reward strengthens the associations between the stimulus and the response,punishment may or may not weaken these associations. (Abdul-Hadi and Al-Azza, 2005: 151).

Thorndike remarks that the state of discomfort originating from punishment does not necessarily weaken these associations directly, but it does not strengthen them either. Further, if punishment directly weakens the inclination to perform a specific action, a new behavior may emerge, which provids an opportunity for another response to be rewarded (Al-Sharqawi, 80:1988).

Thorndike and his juniors collect evidence about the relative value of each punishment and reward based on observations of human and other living beings' life incidents. Thorndike concluded that an aversive stimulus associated with a changeable bond that lead an animal to experience fear, sadness, jump backward, flee, cry, repeat the same action but in a more intense manner, or perform any behavior kept in its memory in response to that annoyance in that situation. However, there is no evidence to suggest that the psychological ground of bonds is weakened in a manner similar to how rewards strengthen the bond (Abdel Hadi, 83:2000).

The law of consequence has led to an inquisitiveness on the issue of reward and punishment in schools, reforms, and prisons. In fact, people have always taken into consideration that punishment has limits and controls to make the best of it. Some of them is that it has to follow the sin directly, not to be too lenient in order to be effective, nor too harsh as the student feels unjust or damage one’s pride. Moreover, the overuse of punishment and threatening without punishment takes away its value. (Jawad, Dazat: 419).

Based on the above, we conclude that realistic philosophy favors reward over punishment. Also, it considers punishment a soft method of controlling behavior and that its effect is transient in modifying behavior.

Recommendations:

- Not to exaggerate in implementing punishment methods. A relationship based on love, appreciation, conviction, and respect is more useful and healthier than others based on fear, panic, and anxiety.
- Always remind children of Allah and his power and that he is the head of matters. Thus, fearing Allah leads to constant concern to perfect the work and makes no need to resort to punishment in all its forms.
- To focus on the emotional aspect that makes the student's conscience a protector of values, and his essence rejects to make mistakes, disavows flaws, and avoids sin.
- To pay attention to the educational methods presented by the Holy Qur'an and the noble Prophet's Sunnah and to benefit from them in tackling students' behavioral mistakes.
- All the institutions of the local community, the family, the school, the mosque, and the media, have to take responsibility for growing children up. Further, all of them have to unite their goals and direct them towards preparing a good citizen by sowing values and virtue in the souls of children.
- Other alternatives that may work instead of punishment must be followed and taken into consideration.

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La loi des Finances pour 2022 : Un tournant pour les entreprises en Algérie

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Résumé

La loi des finances pour 2022 a apporté des amendements très marquants. L’objectif de la communication est de d'offrir une vision claire, structurée et synthétique sur la politique fiscale algérienne suivie ses dernières années.
La loi des finances pour 2022 vise surtout à renforcer les acquis sociaux par des mesures de politique sociale en vue d’améliorer le pouvoir d'achat des familles, notamment par la révision à la hausse des salaires et le maintien de la subvention des prix des produits de large consommation, sans l’introduction d’aucun nouvel impôt ainsi que l’incitation à l’investissement à travers l’attribution d’avantages fiscaux notamment aux entreprises de production.
Mots-clés : Fiscalité, Loi des finances 2022, Réforme fiscale, Algérie.

1. Introduction :

En tant que régulateur direct de l'activité économique, le système fiscal doit agir dans le sens des choix de la politique économique arrêtée. En ce sens, l'Etat algérien qui dirige une économie à faibles performances dont les finances dépendent essentiellement des recettes d'hydrocarbures, s'est engagé dans un objectif d'amélioration du rendement de la fiscalité ordinaire en vue de compenser les pertes enregistrées en matière de la fiscalité pétrolière.

Malgré plusieurs tentatives de réformes engagées tant organiques que financières, l'économie algérienne reste toujours dépendante d'une seule ressource d'approvisionnement en liquidité, les hydrocarbures. Ceci s'explique par l'absence d'une économie créatrice de richesses hors hydrocarbures qui demeure encore très faible.

Les mesures fiscales de 2022 permettent de poursuivre le processus de relance de l'économie, de renforcer les mécanismes de l'investissement et de promouvoir une croissance inclusive et durable, en vue de construire une économie forte, capable de faire face aux perturbations de l'économie mondiale.

Nous abordons dans un premier lieu les mesures fiscales liées à l'impôt sur le revenu global et ses différentes catégories, et en second lieu, nous examinons les amendements à l'égard des régimes fiscaux, ensuite, nous allons discuter des mesures phares de la dernière loi des finances (2023), et nous concluons avec des avantages sectoriels.

1. Impot sur le Revenu Global

La question d'impôt est devenue une question sensible pour les équilibres macroéconomiques. Le système fiscal algérien repose sur un ensemble d'impôts qui passent par plusieurs étapes permettant de définir les bases économiques, les personnes imposables, et les modalités de leur imposition (Himrane, Larioui, 2020).

Aujourd'hui, notre paysage fiscal repose sur trois systèmes fiscaux : le système du réel, le régime de l'impôt forfaitaire unique et le système simplifié des professions non commerciales.

Concernant les récentes réformes fiscales destinées aux entreprises, la loi des finances 2022 a connu des réformes profondes dans le système fiscal algérien plus importante que celle de 2023.

1.1. IRG salaire

Le nouveau barème de l'impôt sur le revenu global (IRG), a été révisé à la baisse, à la faveur de la loi des finances 2022. Cette révision va toucher le barème annuel et mensuel, car le barème mensuel n'est autre que le barème annuel divisé par douze, et ce pour toutes les tranches composant le tableau annuel de l'IRG.

L'amendement de l'IRG en 2022 est venu concrétiser les orientations de la politique économique qui est celle de prendre des dispositions "immédiates" pour préserver le pouvoir d'achat des citoyens en augmentant les salaires des employés du secteur privé et celui du secteur public.

Même la nouvelle loi des finances s'inscrit dans la même politique de l'Etat. Elle ratifie l'amélioration de la grille indiciaire des salaires et des systèmes indemnitaires des fonctionnaires, et l'augmentation de l'allocation chômage, des pensions de retraite.

Ainsi, les fonctionnaires bénéficié d'une autre faveur pour les salaires, il s'agit de l'augmentation du point indiciaire. Le point d'indice sert à calculer le traitement brut des fonctionnaires. Le traitement brut mensuel est ainsi calculé en multipliant la valeur du point d'indice par l'indice majoré propre à chaque agent public.

Celui-ci est fixé en fonction de son échelon, son grade, son cadre d'emploi et son ancienneté (l'indice majoré apparaît en haut de la fiche de paye).

La grille indiciaire des traitements a été modifiée par le décret présidentiel n° 22-138 publié le 31 mars 2022. Ainsi, l'indice minimal prévu par le nouveau décret, vient de remplacer l'indice minimal correspondant aux grades prévus par les statuts particuliers.

La LF 2022 a modifié le barème progressif de l'IRG, fixé dans l'article 104 du Code des impôts directs et taxes assimilées, de sorte à permettre une réduction de cet impôt.

L'un des réaménagements du tableau de l'IRG est la redéfinition de l'ancien seuil des revenus exonérés. Le nouveau montant concerne le palier inférieur à 240.000 dinars/an (20.000 DA/mois) qui est carrément exonéré de l'IRG au lieu de 120.000 DA selon l'ancien barème.

1.2. Régime des professions non commerciales – professions libérales.

À compter du 1er janvier 2022 un nouveau régime fiscal a été institué en vertu de la loi des finances de 2022. Les raisons de cet aménagement sont d'atteindre une certaine équité fiscale parmi les contribuables, notamment les professions libérales qui réalisent des sommes importantes et jouissent d'une expérience et une notoriété professionnelles de longue durée.

Ainsi, il a été créé un nouveau régime des bénéfices des professions non commerciales. La base imposable pour l'établissement de l'IRG, pour les professions non commerciales est déterminée suivant le barème de l'IRG valable aux autres activités commerciales.

Si les personnes physiques exerçant une activité non commerciale dont le chiffre d'affaires n'excède pas 8 000 000 DA sont soumises au régime de l'impôt forfaitaire unique, il est toutefois tenu que tous les contribuables (personnes physiques ou morales) réalisant des revenus relevant de la catégorie des bénéfices des professions non commerciales dépassant 8 000 000 DA sont soumises au régime simplifié des professions libérales suivant la loi des finances complémentaire 2022.

1.3. Revenu agricole

En vertu de la loi des finances pour 2022, certaines dispositions incitatives et d'encouragement visent la relance de l'activité agricole et rentrent dans le cadre des mesures d'accompagnement mises en œuvre par l'Etat tant au profit des agriculteurs que des éleveurs et professionnels. Cela permet de donner une dynamique à l'un des secteurs à fort potentiel sur lesquels le gouvernement mise énormément et considère comme une alternative au secteur d'hydrocarbure.

Il s'agit de en effet de la détermination et la simplification des procédures d'imposition au système fiscal, notamment à travers la restructuration des comités de wilayas qui ont été élargis à des représentants des secteurs de l'agriculture et celui de l'hydraulique.

En outre, la loi des finances en question introduit une série de dispositions visant à promouvoir l'activité agricole et d'élevage, citant essentiellement l'exonération en matière de taxe sur la valeur ajoutée sur l'alimentation destinée au bétail et à la volaille produite localement et l'extension de l'exemption permanente au titre de l'IRG aux revenus des petites exploitations dont la superficie est inférieure ou égale à 06 hectares, pour le Sud et dans les hauts plateaux et 02 hectares, pour les autres régions.

1.4. Fiscalité immobilière

Un autre secteur stratégique dont l'Etat algérien vise à relancer est le secteur immobilier. A titre d'exemple, l'immobilier locatif est considéré aujourd'hui comme l'investissement le plus sûr, surtout en temps de crise. Car il a une vraie justification économique, la demande de logements ne cesse d'augmenter pour des raisons démographiques et sociétales.

A cet égard, la Direction Générale des Impôts (DGI) met à la disposition des personnes physiques et morales, réalisant des transactions immobilières, de biens bâtis et/ou non bâtis, un référentiel des prix de l'immobilier relatif à la période biennale 2021-2022, par wilaya, communes, zones et par type de biens (immeubles individuels, collectifs et semi collectifs ; locaux, terrains).

Selon la DGI : « Il s'agit d'un document reprenant des fourchettes (Valeur minimum-valeur maximum) de valeurs vénales immobilières (Prix du marché), conçu par la Direction Générale des Impôts sur la base d'informations recueillies auprès de divers organismes, agences, entreprises et offices, activant dans le domaine de l'immobilier. »

La DGI précise que « la valeur vénale constitue le seul paramètre retenu par la législation fiscale en vigueur, en matière de transactions immobilières, pour la détermination de la base imposable aux Droits d'Enregistrement, à la Taxe de Publicité Foncière et à l'Impôt sur le Revenu Global (plus-values de cessions).

Cette mesure va réduire le volume du contentieux fiscal entre l'administration et le contribuable car les fourchettes de cession immobilier sont publiées au public et connues avant les transactions.

2. Régimes fiscaux

2.1. Institution du régime simplifié

Les personnes physiques exerçant une activité non commerciale dont le chiffre d'affaires n'excède pas 8 000 000 DA sont soumises au régime de l'impôt forfaitaire unique. Tandis que, les contribuables réalisant des revenus relevant de la catégorie des bénéfices des professions non commerciales dépassant 8 000 000 DA sont soumises au régime simplifié.

Ceci va instituer une équité fiscale en terme des revenus auxquels les professions libérales sont imposables.

Quant à la taxe d'activité professionnelle (TAP) en Algérie, elle a été mise en application en 1996 (DGI, 2012), elle est calculée sur le chiffre d'affaires hors taxe ou sur les recettes professionnelles brutes, réalisées par les contribuables (les contribuables soumis au régime forfaitaire unique IFU ne sont pas concernés) qui relèvent de la catégorie des bénéfices industriels et commerciaux ou de l'impôt sur les bénéfices des sociétés IBS. Elle est déclarée et payée mensuellement, et aussi déclarée annuellement. La loi de finance pour 2022 a apporté plusieurs modifications à cette taxe.

La loi de finances pour l'année 2022 a prévu aussi la suppression de la taxe sur l'activité professionnelle, pour les producteurs de biens, les professions non commerciales, alors qu'autres activités bénéficient d'une réduction du taux de la TAP, lequel passe de 2% à 1,5% (exception faite de l'activité de transport par canalisation des hydrocarbures).

2.2. Amendement aux régimes de l'IFU et du réel :

Ils sont soumis au régime de l'impôt forfaitaire unique (IFU), les sociétés civiles à caractère professionnel et les personnes physiques exerçant une activité industrielle, commerciale, non commerciale, artisanale ainsi que les coopératives d'artisanat d'art et traditionnelles dont le chiffre d'affaires ou les recettes professionnelles annuels n'excèdent pas quinze millions de dinars (15.000.000 DA), à l'exception de celles ayant opté pour le régime d'imposition d'après le bénéfice réel article 282 ter du code des impôts directs et taxes assimilées. La loi des finances pour 2022 abaisse ce seuil à 8.000.000 DA. Par conséquent, tout contribuable dont le chiffre d'affaires excède ce seuil doit être suivi au régime du réel pour les activités commerciales, et va relever du régime des professions libérales s'il appartient à une activité non commerciale.

3.Changement apporté par la loi des finances de 2023

Une nouvelle donnée qui convient de souligner est que la loi des finances pour 2023 a été élaborée selon la nouvelle tendance de la gestion des finances publiques, en l'occurrence la conformité avec la loi organique n°18-15 relative aux lois de finances (LOLF).

La loi organique est simplement la loi des lois des finances. Autrement dit, c'est le texte juridique qui fixe le cadre des lois des finances en Algérie.

Il est là question de dicter des mesures fondées sur la logique des programmes, des objectifs et de la performance, ayant indéniablement un effet positif sur la maîtrise et la rationalisation des dépenses publiques et le programme d'investissement public.

A cet égard, la nouvelle présentation des recettes s'effectue dans un seul état avec un horizon temporel prévisionnel sur trois ans, l'année de départ est 2023 avec l'addition des années 2024 et 2025 aux prévisions budgétaires.

De même, la nouveauté de cette loi est le fait que le gouvernement confirme dans plusieurs occasion sa firme détermination d'élaborer les textes d'application des mesures de la loi des finances 2023 pour être publiées et mises en application à compter du mois de janvier 2023.

Dans le même sillage de l'année qui précède, la loi des finances pour 2023 a budgétisé également la révision à la hausse du montant de l'allocation chômage ainsi que les augmentations des salaires des fonctionnaires et la revalorisation des retraites.

Dans le cadre de renforcer les ressources financières, il a été introduit de nouvelles dispositions visant l'amélioration du niveau de recouvrement fiscal relatif au montant des droits de garantie applicables aux ouvrages en métaux précieux (ouvrages d'or, d'argent et de platine).

Cette loi a également relevé les tarifs applicables en matière de la taxe sur les transactions des véhicules neufs et les tarifs au titre la taxe d'enlèvement des ordures ménagères.

Dans un autre projet de texte, il est visé à promouvoir les propriétaires des biens culturels mobiliers, considérés comme un patrimoine du pays, soit sont possédé par des personnes morales ou physiques, à les céder en exonération de la TVA, aux institutions telles que les musées, les bibliothèques publiques et les services des manuscrits et d'archives qui sont responsable de conservation, restauration, études et les exposer au large public.

4. La promotion des secteurs

4.1. Economie de la connaissance et Start up

Dans le cadre de l'encouragement de l'économie de la connaissance et la recherche de nouvelles niches économiques et fiscales sur lesquelles se reposerait l'avenir économique des générations futures. Le gouvernement semble déterminé à rattraper son retard quant à l'investissement dans les projets d'innovation et de Start up.

La loi des finances de 2022 a reporté et modifié les avantages fiscaux en faveur des Start up.
Parmi les mesures fiscales les plus sensibles, nous indiquons l'exonération de l'impôt forfaitaire unique qui est accordée aux "START-UP" et ce pour une durée de 4 ans, à compter de l'obtention du label "start-up", avec une (1) année supplémentaire, en cas de renouvellement du label.

D'autre part, les entreprises disposant du label « start-up » sont exonérées également de la taxe sur l'activité professionnelle qui s'élevait, dans le passé, à 2% sur le chiffre d'affaires.

En plus des exonérations en matière des impôts sur le chiffre d'affaires, les mêmes sociétés d'innovation bénéficient de l'exonération en matière des impôts sur les résultats. A cet égard, l'impôt sur le revenu global ou de l'impôt sur les bénéfices des sociétés seront exonérés, et ce, pour une durée de quatre (4) ans, à compter de la date d'obtention du label « start-up », avec une (1) année supplémentaire, en cas de renouvellement.

4.2. Industrie

Dans son communiqué publié sur son site officiel, la DGI a cité l'institution d'un taux réduit en matière d'Impôt sur les bénéfices des sociétés (IBS) fixé à 10% (au lieu de 19%), applicable aux bénéfices réalisés par les entreprises de production, à concurrence du montant ayant servi, au cours de l'exercice, à l'acquisition, d'un bien d'équipement en relation avec l'activité.

Parmi les autres mesures fiscales visant à soutenir la production nationale, la DGI a évoqué l'exonération de la TVA sur l'huile brute et des tourteaux issus de la trituration localement des graines oléagineuses, pour une période de cinq (05) années, à compter du 1er janvier 2022, l'exonération de droits de douane et de la TVA, sur l'huile brute de soja importé, destinée à la production de l'huile alimentaire raffinée ordinaire, ainsi que l'exonération de la TVA aux différents stades de la distribution, de l'huile alimentaire raffinée ordinaire, lorsque les prix plafonds sont dépassés.

4.3. Agriculture

L'agriculture qui contribue à hauteur de 12% du PIB bénéficie aussi, de sa part, d'une assistance fiscale importante. Ce secteur est pratiquement exonéré.

Bien que la contribution de l'agriculture au PIB soit modestement acceptée, la fiscalité agricole demeure très faible car elle ne dépasse pas 0.03% des recettes fiscales globales.

A ce titre, le gouvernement mise énormément sur ce secteur stratégique pour atteindre le niveau optimum d'auto satisfaction alimentaire. Selon la loi des finances 2022, le secteur agricole bénéficie d'une exonération permanente au titre de l'impôt sur le revenu global, les revenus issus des cultures de céréales, de légumes secs et de dattes, les revenus issus des activités portant sur le lait cru, destiné à la consommation en l'état, les revenus des exploitations dont la superficie est inférieure ou égale à 2 Hectares, pour les exploitations situées au Sud ou dans les hauts plateaux et 0,5 Hectare, pour les exploitations situées dans les autres régions, a rappelé le ministre.

Les revenus résultant des activités agricoles et d’élevage exercées dans les terres nouvellement mises en valeur, et les zones de montagne sont aussi exonérés de l’impôt sur le revenu global pendant une durée de dix (10) ans.

4.4. Mesures fiscales contre la crise sanitaire :

L’urgence sanitaire a provoqué une autre urgence à caractère législative qui consiste à légiférer des dispositions fiscales répondant à l’arrêt total et partiel des activités commerciales, à cause de la propagation du virus de la Covid-19 . À ce niveau, les mesures d'agissement ne sont pas uniques à l'Algérie, mais elles sont assez conformes aux autres actions adoptées par les pays de la zone MENA pour faire face au choc pétrolier (world Bank, 2015).

En fait, il y a des mesures fiscales et financières amorcées qui faisaient que le pays a augmenté les dépenses relatives aux ressources médicales, des garanties d'emploi, des reports de paiement des impôts, etc. Dans ce contexte, certaines taxes lourdes ont été reportées afin d’améliorer les possibilités de paiement. La liquidation des factures des services publics ainsi que le service des emprunts bancaires ont également été reportés.

Les mesures de soutien aux activités touristiques, fortement impactées ces dernières années par la crise sanitaire (COVID-l9), portent sur la reconduction, jusqu'au 31 décembre 2024. Par ailleurs, il a été prévu également l'application du taux réduit de la TVA de 9%, aux prestations liées aux activités touristiques, hôtelières, thermales, de restauration touristique classée, de voyage et de location de véhicules de transport touristique.

En fait, la situation de crise sanitaire a conduit à prendre des mesures financières fortes pour amortir le choc de la fermeture imposée à l'activité économique algérienne. Un moment alarmant pour l'économie du pays face à l'impact vertigineux de la pandémie de coronavirus.

Pendant ce temps, l'Algérie avait limité l'impact du ralentissement de l'activité économique. Elle a subi des coûts de crise élevés liés aux soins de santé et aux mesures de soutien financier. Plus important encore, le gouvernement devait réfléchir à la manière d'équilibrer les besoins à court terme et les politiques qui conduisent à une reprise durable à long terme.

5. Perspectives d'avenir

L'augmentation des taxes et la dépréciation de la monnaie algérienne entraînent systématiquement un relèvement des prix. En effet, les prix au détail de la majorité des produits alimentaires ont connu une hausse ces deux dernières années. Le gouvernement est donc devant un véritable dilemme puisqu'il considère que le maintien de la paix sociale est une nécessité.

En fait, la crise multidimensionnelle que traverse l'Algérie au plan politique, économique, social, culturel et moral a affaibli les institutions publiques, en l'occurrence l'administration fiscale via la fraude et le laxisme quasi permanent. De toute façon, les mesures fiscales nécessitent du temps pour être mises en œuvre et surtout plusieurs années pour donner des résultats.

Néanmoins, l'élargissement de l'assiette fiscale et du recouvrement offre l'une des clés sur lesquelles peut tabler le gouvernement (DGI, 2017).

Bien que la fiscalité ordinaire rattrape progressivement le niveau de la fiscalité pétrolière, les mesures prises jusqu'à l'heure actuelle ne paraissent pas tout à fait appropriées pour redresser le déséquilibre financier.

Tout en étant conscient que l'impôt peut tuer l'impôt, le meilleur choix d'augmenter les recettes ordinaires est d'accroître l'impôt indirect qui est injuste par définition. En parallèle, la réforme fiscale doit aussi se fonder à la fois sur l'équité et l'efficacité, il est toutefois indispensable de combattre au préalable sérieusement la corruption qui sévit à tous les niveaux de l'administration fiscale (Bouilef, 2014).

L'un des inconvénients de notre système fiscal demeure l'absence de l'autonomie fiscale des collectivités locales (Ghezali, 2015). Selon la constitution[55], les collectivités locales ne peuvent pas instituer de nouvelle taxes. L'instauration de l'impôt, la fixation de son taux ainsi que son recouvrement, sont décidés au niveau central. Ainsi, la situation financière des communes, pour la plupart, en déficit, ne cesse de s'aggraver devant cette conjoncture économique défavorable, puisqu'elles éprouvent des difficultés à équilibrer leurs comptes et à faire face aux lourdes charges qui leur incombent. À ce titre, il serait souhaitable d'accorder aux collectivités locales plus de pouvoirs pour lever des taxes.

De toute façon, une note optimiste toutefois réside dans le fait que nous assistons à une hausse des revenus de recouvrement, la reprise de l'activité commerciale, ainsi que l'augmentation des revenus pétroliers. A ce stade, un communiqué rendu public récemment par l'assemblée populaire nationale indique que les recettes fiscales réalisé en 2022 ont atteint un excédent de 1.751 milliards de dinars.

[55]Art 64 de la constitution :" Nul impôt ne peut être institué qu'en vertu de la loi"

Conclusion :

Les recettes pétrolières prévisionnelles pour la loi des finances 2023 sont en nette hausse de près de 33 % par rapport à la loi des finances de 2022, a permis l'augmentation des investissements de l'Etat et permettent d'établir le budget d'Etat le plus important dans l'histoire de l'Algérie.

Le principe de budgétisation par programme a été consacré à travers la loi des finances pour 2023 qui a conféré la responsabilité de la gestion des portefeuilles de programmes. Une perspective économique fondée sur l'investissement, la diversification de l'économie et de ses sources de financement, la réduction de la dépendance des revenus des hydrocarbures, et la préservation des acquis sociaux des citoyens.

Toutefois, il ne faut pas perdre de vue que ces mesures fiscales si elles ne sont pas accompagner de réformes microéconomiques et d'ajustements macroéconomiques (réformes institutionnelles) risquent de mettre en péril l'ouverture vers l'extérieur qui seule garantit l'arrivée des capitaux et des investissements étrangers et ouvre la voie à une intégration économique de la société algérienne dans les économies mondiales.

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Problems of accounting measurement of intangible assets and intellectual capital: a case study

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Abstract:
Intangible Assets Investment Assets Investment Assets Ascent Constitutive AMSC (intellectual capital) is widely considered of business organizations (90%) of the total market value of the business Was the industrial (physical) capital tangible, governed by fundamentals and theories, controlled by accounting records, and re-evaluated annually by specific criteria? How is it for intellectual capital, which is characterized as ethereal and intangible, making it difficult to apply theories, Accounting procedures it, and researchers concluded that there are problems facing the measurement of intangible assets and intellectual capital process, requiring a recommendation on the intellectual.

Keywords: *Intellectual Capital, Intangible Assets, Measurement Problems.*

Introduction :

Intangible assets are important for many establishments in most industrial sectors such as patents, and service sectors such as computer software development and these assets consist of two types; the first type includes assets that can be distinguished independently such as copyright, and the second type represents those assets that cannot be distinguished from the facility or from some of them or even other assets such as the expertise and skills of employees, sales services and administrative efficiency.

The importance of this type of asset has encouraged many stakeholders in the accounting profession in all countries (such as the US Financial Accounting Standards Board, the Auditing Standards Board and the International Accounting Standards Committee) to develop standards that specifically address topics related to intangible assets, but the nature of these assets involves many problems (such as measurement) for accountants, who seek fair representation of all assets on the financial statements. Either for (Intellectual Capital) of the basic resources of modern companies in the light of the knowledge economy, which is another form of capital recognized in the new economy and the intellectual capital of the company consists of the following basic components: structural capital, human capital and customer capital .

This research represents a critical and analytical study of intellectual capital, its components, divisions, methods of measurement and the foundations adopted in the measurement process, and it is also a serious attempt to critique those methods and identify their advantages and disadvantages for the purpose of determining the most objective and practical method or method for measuring intellectual capital in business companies and addressing the state of change in it over time.

The study concluded that intellectual capital needs in-depth studies to solve the problems suffered by measurement methods, especially in the case of fluctuation in some indicators adopted to measure the subject of accounting treatments constrained him.

Intangible assets

Intangible assets represent one of the important resource elements of many establishments, as these assets are the main and important source of revenue generation for those establishments, for example, the brand and the company's reputation represent, and therefore the consideration paid for obtaining the right to work is treated as an intangible asset and is characterized by Intangible assets with the following characteristics:

1. It does not have a tangible physical presence but can be distinguished from other assets.
2. Non-financial assets, which are non-cash items.
3. Its useful life or useful period shall often extend for more than one period.
4. It may originate internally or may be purchased from abroad.
5. It is difficult to verify its value and the extent of its increase or decrease in the absence of an active market.

Common examples of intangible assets include:

-Goodwill

- Patents

Trademark

-Trade name

-Copyrights

-Franchise

- Customer List

-Computer Software

First: intangible assets

It is a non-cash asset that is identifiable but has no physical existence, and two conditions must be available in the intangible asset controlled by the entity as a result of previous events such as purchase or internal development, and the entity is expected to obtain as a result of the acquisition or use of the asset economic benefits represented by future cash flows (Hamidat and Khadash, 2013: 281)

They are non-cash assets, which have no physical existence and have the ability to provide the enterprise with services or benefits in the future and to which the enterprise has acquired the right as a result of events that occurred or operations that took place in the past. An intangible asset may be independently recognizable (segregated from the rest of the assets), examples of which are incorporation costs, trademarks, copyrights, industrial designs and designs, and franchises and licenses. An intangible asset may be independently indistinguishable, such as reputation, managerial skills and competencies, and other factors that makeup fame (Abdali, 2009: 3).

An intangible asset is an identifiable and non-monetary asset without tangible material that is held for use in the production or supply of goods or services, for leasing it to others or for administrative purposes : (IAS,2007 38)

1. Controlled by the establishment of previous.
2. It is expected that future economic benefits will flow from it to the enterprise.

Second: Recognition and Measurement

International Accounting Standard (38) requires an entity to recognize an intangible asset (to the extent of its cost) only in the following cases:

1. The expected future economic benefits associated with the asset are likely to flow to the enterprise.
2. It is possible to measure the cost of the asset reliably.

the above two conditions, its costs are considered a revenue expense that the income statement and the economic benefits of the enterprise are achieved by selling the goods, providing services or reducing costs, and the enterprise's control over the intangible asset is essential to achieve the first condition above for the recognition of intangible assets. Customer loyalty as an intangible asset since the facility has no control

to prevent workers or employees from leaving their work, and cannot force customers to continue to buy from the facility. (Hamidat and Khadash, 2013: 282)

Third: Initial Recognition

such as through separate purchases, acquisitions as part of a business merger, government grant, self-development by the same entity such as goodwill, or through asset swaps. Note that an intangible asset cannot be recognized independently in the event that it is purchased with a group of assets and the entity is unable to identify and isolate it from other assets, as it is treated in such a case as part of goodwill. (Hamidat and Khadash, 2013: 282)

The cost of intangible assets is measured under International Accounting Standard No. (38) entitled "Intangible Assets" as follows: (Despres & Chanvel, 2000, 317).

Intangible assets initially :

-Purchase price including any import duties and non-refundable purchase taxes, minus trade discounts

-Costs directly related to the preparation of the asset for its intended use, such as employee benefits, professional fees, and costs of examining and testing the integrity of the asset's performance.

(b) There are costs that are not considered part of the cost of an intangible asset, and are considered expenses when incurred, including:

-Additional costs in future payments, so the asset is recorded at its cash price or price within the normal terms of payment. What is paid in excess of that is recorded as financing costs during the financing period are included in the income statement.

-Advertising expenses, including large advertising campaigns .

- working in a new location or in new ways, such as training costs .

-Administrative costs .

-Costs incurred in the period when the asset is ready for use .

- Initial operating losses, such as losses resulting from the introduction of the asset's output in limited quantities at the beginning of the asset's operation.

A- Owning a merger :

occurs, by one company of another company, where the assets or liabilities of the purchased company are transferred to the purchasing company and the existence of the purchasing company ends, in such a case, of the purchasing company, may include the following : (IASs 38)

1. Intangible assets defined and identified, such as the existence of a patent, copyright or trademark with the purchasing company, and the transfer of control over them to the purchasing company and recognized at fair value thereof at the date of purchase as required by IFRS 1 "Business Merger"
2. Goodwill: which represents the increase in the cost of purchase paid by the purchasing company over the fair value of the net assets purchased, and

Net Assets = Fair Value of Assets – Fair Value of Liabilities

Intellectual capital

The growing role of knowledge as a human unit of wealth based on creative abilities, experiences, skills and the abilities of individuals to generate new knowledge, innovation and creativity that turns into application to satisfy a new human need showed the process of generating new knowledge into the spotlight widely and with great focus This labor generated the concept of intellectual capital and interest in it on a large scale because it has become a very high percentage of the total value of business organizations up to (90%) of the total market value.

If the industrial capital (physical) tangible governed by the foundations and theories and controlled by records and accounting procedures and re-evaluated annually specific standards how is it for intellectual capital, which is characterized as ethereal intangible, which makes it difficult to apply theories, foundations and accounting procedures on it if the market value of Microsoft (Microsoft) estimated at (115) billion US dollars constitutes physical capital (Tangible Assets) of which (10%) only and the rest is intellectual capital or Assets) The question here is what the company's management should do to maintain the market value of intellectual capital. (Joseph, 2005: 5)

First: The concept of intellectual capital

1-Definition :

Many names may be used today to denote intellectual capital, including knowledge capital, intangible capital or intangible assets, so what is intellectual capital ?

- OECD defines intellectual capital as the economic value of two categories of intangible assets: organizational (structural) capital and human capital . Intellectual capital is defined as material – intellectual knowledge, information, intellectual property, and expertise that can be put into use to create wealth. (Stewart, 2001, 31)
- It is defined as the experiences of the company's employees, the company's own consideration and intellectual property The authors believe that intellectual capital cannot be valued because it is the type of asset that can be used by more than

one company and in more than one way at the same time. (Awad & Ghaziri, 2004, 17)

- It is known that the intellectual capital belongs to the intellectual assets of the enterprise, on the basis of which the enterprise obtains legal protection. (Despres & Chanvel, 2000, 317)

The authors add that intellectual capital is based on the idea that when knowledge reaches a coherent and tangible level in which human interaction is naturally continuous and accurately described, what appears to be an indivisible cognitive privilege may make it divisible and fragmentable and what may seem apparent from its discovered nature makes it innovation and creativity .

The above definitions are based mainly on human knowledge, human creativity, experience and skills that are put into use to create added value, so intellectual capital is related to the creative abilities possessed by employees in a company that can be put into practice. This indicates that the generator of intellectual capital is the human being working in the company and that this process does not stop at a certain limit, especially in knowledge companies.

2-Benefits of paying attention to intellectual capital:

The importance of intellectual capital emerges from the fact that it represents in itself a competitive advantage for the organization, especially since organizations compete today on the basis of knowledge, information and skills that they have, so interest in it is an inevitable issue imposed by the nature of the contemporary scientific and technological challenge and there are many benefits that any organization can reap through attention to intellectual capital, because it leads to the following (Al-Shakarji and Mahmoud, 2010: 8):

-Increase creative ability.

-Dazzle and attract customers and enhance their loyalty.

-Enhance time competitiveness by introducing more new or advanced products, and reduce the time between each innovation and the next.

-Reduce costs and the possibility of selling at competitive prices.

-Improve productivity .

-Enhancing competitiveness.

Second: Divisions and Components of Intellectual Capital

One of the basic tasks of knowledge management in business organizations is to identify, measure, evaluate, maintain and develop the intellectual capital of the organization. The intellectual capital has become an important variable with a significant impact on the success or failure of the business organization, especially the cognitive ones, as this is reflected in the value of the organization (company) market and perhaps this prompted those concerned to pay increasing interest in intellectual capital .

And the divisions and components of intellectual capital and its measurement, and these divisions include the following :

A. Divisions (Despres & Channvel): The authors believe that intellectual capital consists of four components and what interacts with them in order to create value, and these elements are: (Despres & Chanvel, 2000, 319)

1. Human Capital: refers to the human resources of the company, including knowledge, the secret of manufacture, which can be converted into value. This is found in individuals, the systems, rules and organizational procedures used by the company.
2. Structural Capital: This refers to the company's infrastructure facilities .
3. (Business Assets): It is the structural capital of the company that is used to create value through its business operations such as operations facilities and distribution network.

4. Intellectual assets: These belong to the intellectual assets of the company, under which the company needs legal protection

B. Division (Mckenzie & Winkelen, 2004, 236): according to the following equations to illustrate its division of the components of intellectual capital .

Intellectual Capital = Human Capital + Structural Capital

Intellectual capital = human capital + structural capital, where :

Structural Capital = Customer Capital + Organizational Capital

Structural capital = customer capital + organizational capital, where

Organizational Capital = Innovation Capital + Process Capital

Organizational capital = innovative capital + process capital, where :

Innovation Capital = Intellectual Property + Intangible Assets

Since this division is more common, we will deal with it in some detail and at length as follows: (Joseph, 2005: 15)

1. Structural Capital: It is the one that makes the physical existence of the company and its book value under accounting procedures and restrictions, the intellectual capital in return is the one that makes the company's market value and makes its position and reputation .If structural capital creates its explicit knowledge that is usually found in the structures, systems and procedures of the company, it represents all the values of the company that it trades internally .
2. (Human Capital): It is the knowledge possessed and generated by employees, such as, skills, experiences, innovations, improvement and development processes .

Edvinson & Malone (1997,165) defined human capital as the sum of the skills, experience, and knowledge of a company's employees. As an example, the human capital of (IBM), for example, consists of systematic methods of software development, project management tools, development rules for engineers, analysts and programmers, in addition to sales management methods, product specifications, training courses and marketing databases.

The theory and foundations of human capital have evolved in the sixties and are based on the fact that individuals in the company are the source of maximizing its wealth (Wealth Maximizers) and thus this theory drew attention intensively towards highly experienced and skilled workers as they represent human capital in the company, which plays a role in achieving positive results for the company no less than the role of material capital and that spending on their education and training is an investment that has a return and not a mysterious expense that has no return .

There is no doubt that human capital is of great importance in the activity of any company, but the following aspects must be taken into account: (Youssef, 2005: 23)

A. The importance of human capital does not lie in its inputs, but in its outputs, for example, higher education outputs are available to all competing companies, but the lesson is those companies that achieve unique advantages in terms of results when used .

B. The quantitative dimension in the number of employees, years of service and others are not decisive dimensions in the distinction of the company's work and superiority over other competing companies, but must search for talented people (Talented People) and perhaps this is the reason for the accuracy of the procedures for selecting new recruits in companies and there is a so-called process of attracting talent war (War For Talent) .

The most important aspects that a company must pay attention to to develop its human capital are: (Sveiby, 2001, 22):

B - Attracting the best human talents: that is, the company has an effective system in the process of selection, testing and use of new employees and provide the foundations of learning and transfer of experience between successive generations of employees .

C- Enriching human capital by encouraging employees and motivating them to join training programs and share knowledge, acquire and distribute it within the company.

D- Maintaining distinguished employees: This is done by providing systems and methods of management based on trust and encouraging creativity and new ideas .

C - Creating a learning environment: Knowledge companies are characterized by their capital in the minds of workers who leave the company at the end of the day and who can be attracted by other competing companies and therefore must find foundations to strengthen and consolidate the rules of organizational loyalty .

3-Customer Capital: This is the value produced by the level of customer satisfaction, loyalty, suppliers and other third parties and what the company was able to build of distinguished relationships with these parties. These relationships that are built between the company and the elements of its external environment are of great importance and vital value based on the following :

A - The customers are the ones who pay the bill of the company because the first task of any company is to create, find or build its customers in the market and find the foundations of the distinguished relationship with them .

B - The loyalty gained by the company good relationship with its customers achieves an increase in the return as studies indicate that the customer's return to buy the company's products by (5%) increases the company's profits by not less than (25%).

Third: Measuring Intellectual Capital

There are great efforts being made to develop measures and indicators that can be relied upon to measure and evaluate intellectual capital at the level of companies, and despite the tangible progress that has occurred in this area, there is still a space of disagreement between specialists with regard to these standards, and this indicates the continued need for further development and improvement of these standards and we can indicate the state of increased interest in this through the following indicators: (Edvinson & Malone,1997,147)

A. The large number of ongoing attempts to measure intellectual capital in companies, the most prominent of which was the annual report issued by the Swedish company (Skandia) to measure and evaluate the components of its intellectual capital .

B. Increasing interest and recognition of the real (market) value of the intellectual capital of companies despite the inadequacy of accounting measurement and evaluation methods and traditional financial indicators .

c. Increased recognition of the fundamental role that intellectual capital plays in the overall performance of the company in terms of material results or market competition

Despite all that, there are many companies still evaluating their intellectual assets in the traditional way used to evaluate physical assets, and this is confirmed by a study by the Canadian Association of Management Accountants .

(CMA) Therefore, the association presented a study to measure and evaluate intellectual capital in companies that included the most important indicators: (Stewart, 2001, 50)

•Number of new products

•Number of new customers

•Success rate measured in monetary terms

•The percentage of increase in business customers (companies)

•Productivity Guide

•Traditional quality indicators

• ISO and customer satisfaction level

•Problems of measurement of intellectual capital and intangible assets

There is no doubt that the measurement and evaluation of human capital and intangible assets (Intangibles) is the most important area during the past few years, and this matter is no longer at the level of companies or economic sectors, but also on countries and nations, companies have been interested in this area and are still full of contributions of researchers and consultants, and countries have become interested in their intellectual capital, and this is what was revealed by the study of Malharta (Y. Malharta), which carried the title (Measuring the assets of knowledge of nations), Carl E. Sveiby counted a method for measuring human capital or intangibles into four groups: (Kurdish, 2015: 5).

First: the method of market capitalization (value method - marketing / book) .

Second: The method of return on assets .

Third: The method of direct capital .

Fourth: the method of weighted grade cards.

Despite the importance of these diverse methods, researchers believe that despite the importance of these diverse methods in providing serious attempts to understand intellectual capital and its components and the formation of a strong base of justifications in order to include it in financial analysis and evaluation and then enter it into the measurement and accounting registration, these methods still need more rooting on the one hand and more response to the financial and accounting conditions in the calculation of intellectual assets, especially with regard to the stability of value and accuracy of evaluation on the other hand and tries to provide a model for measuring and evaluating the head of Money is accustomed to identifying the components of intellectual capital after classifying these components into two categories: (Ahmed et al., 2012: 59)

1. Intellectual Assets: which are determined by the components of the capital that have been approved and calculated financially and accounting, as is the case in patents, trademark, copyright, designs and row names (Domain

Names). This is what represents intellectual capital as a specific asset or value .

2. Intellectual Resources: It is related to the components of uncalculated capital, as in the case of tacit knowledge, relationships, skills and experiences, innovative ability, and these include the components of intellectual capital that are not computerized in financial and accounting terms. Intellectual capital is represented as a flow that determines the quality of the company's operations and affects the results of its business.

Because the market value, which represents the value of the company in the market according to the value achieved by the company's share, is a real and realistic value, the model will be relied upon as a financial expression of the value of the company and because the value of intellectual capital can take the value of the company, which in turn represents the difference between market value and book value. And because the book value includes two types of assets :

First: Tangible assets: It includes all tangible financial assets (land, buildings, machinery, tools, etc.) .

Second: Intangible assets (intellectual assets): It includes computerized assets financially and accounting, represented by trademark, patents, licenses, copyrights, designs, names of varieties). (Al-Hayali, 2004: 306(

Based on these determinations, the value of the company can be determined by market value, i.e.: CV = MV

where: CV = Company Value

MV = Market Cap

The book value is determined as follows: BV = TA + IA

Whereas: TA = tangible assets (physical and financial)

IA = Intangible Assets

In this context, we can determine intellectual capital in its two basic dimensions (intellectual assets and intellectual resources) according to the following model: (IC = F (IA1 + IA2 + ...+ IAn) + (IR1 + IR2 + ... + IRm (

Whereas: IC = Intellectual Capital

(IA1 + IA2 + ... + IAn) = intellectual assets calculated financially and accounting, and the number of paragraphs recorded in the financial and accounting records determines the number of variables (1, 2, 3, ... , n).

(IR1 + IR2 + ... + IRn) = Uncalculated intellectual resources It includes all the elements of intellectual capital that have not turned into calculated intellectual assets, and by the number of these paragraphs of value the number of variables is determined (1, 2, 3, ... m) We have identified these variables with the following resources: tacit knowledge, skills and experience, relationships, and innovative ability .

Because the variables of intellectual assets (IAn) are calculated and specified in the budget, so it is the intellectual resources (IRn) that need great efforts in order to identify them, and this requires: (Dweik and Al-Nabtiti, 2014: 26)

1. Determine the value of each of the intellectual resources: This can be done in the light of the management experience and capabilities embodied in the company's business .
2. Determine the relative importance of each resource: This can be determined in light of the nature of the company and the extent to which it relies on knowledge as a basic resource, taking into account that companies can be classified into: pure knowledge companies (such as consulting, universities), knowledge-intensive companies (such as hospitals and banks) in addition to industries (pharmaceutical and chemical) and traditional physical companies that need knowledge to a lesser extent. This

gradation from the most knowledge-based company to the least knowledge-based indicates that the value of intellectual resources in the former has increased and the latter has declined significantly .

3. Overcome the main problems that limit the ability to determine the value of these resources and their overlap with other resources .

Study hypothesis: The research was based on the hypothesis that: there are accounting problems between intellectual capital, intangible assets, and the concepts of accounting identification and measurement

The practical side of the study:

The opinions of a number of accountants were surveyed regarding the problems of accounting measurement of intellectual capital and intangible assets in order to achieve many goals, including those related to prior knowledge of intellectual capital and intangible assets, including those related to measurement problems, and the results of those opinions show the following:

Table (1) represents the distribution of the study sample

section	Ratio	Iteration
accounting	74.4%	32
Finance & Banking	11.6%	5
economy	7%	3
Business Administration	7%	3
Total	100%	43

We note from the previous table that the largest percentage of the study sample is from the accounting specialization holder, equivalent to 74.4%, and 11.6% of them are from the finance and banking major, and 7% of the sample for each of the economics and business administration majors, as such specializations correspond to the tasks of the accounting measurement process.

•Analysis of results and hypothesis testing:

The arithmetic mean and standard deviation were extracted to describe the answers of the research sample, where the results were summarized in the following table:

Variables	Arithmetic mean	Standard deviation
First: Human Capital and Intangible Assets:		
The organization encourages the participation of employees in decision-making and building development plans	3.837	0.949
The Foundation encourages the practice of teamwork methods and the dedication of the spirit of one team at work	4.023	0.988
The Foundation works to invest the capabilities of its employees and sharpen their energies efficiently and effectively.	3.838	1.068
The organization implements effective training programs to develop the skills and capabilities of employees on an ongoing basis.	4.237	0.869
The organization provides employees with the right environment for creativity and innovation	4.139	0.833
The organization adopts an organizational structure that helps employees with the flow of their work	3.698	1.124
Second: Structural Capital and Intangible Assets:		
The institution develops its organizational structure in a manner commensurate with the administrative efficiency in the work environment	3.861	1.014
The organizational structure of the organization ensures the flow of knowledge necessary for all administrative levels	3.814	0.958
The Foundation is constantly developing and updating information systems and databases. Large	3.558	1.297
The Foundation provides integrated databases for different departments and units	3.584	1.118

The institution is keen on the continuous development of administrative processes in a way that achieves outstanding performance	3.744	0.979
The administrative processes in the organization are flexible enough to achieve the desired goals.	3.581	1.029
Third: Customer Capital and Intangible Assets:		
The Foundation works to gain the trust and acceptance of the beneficiaries of its services to obtain fame	3.442	1.119
There are clear mechanisms for the institution to follow up on observations and complaints related to beneficiary service operations and seek to resolve them	3.605	1.049
The Foundation makes alliances and agreements with relevant civil society institutions in order to develop the work	3.674	1.085
The Foundation is keen to take into account the economic conditions of the community when providing its services to the beneficiaries	3.721	1.031
The Foundation is keen on equality between all when providing its services to the beneficiaries	3.465	1.037
The organization is interested in developing and encouraging positive relationships between employees	3.558	1.297
The Foundation supports participation in conferences that contribute to the acquisition of new knowledge.	4.237	0.869
Total Ferries	**3,757**	0.869

Table (2) shows the arithmetic means and standard deviations

Based on the results contained in Table (2), we found that the relationship between intellectual capital and intangible assets and between the processes of identification and measurement in the financial statements published by companies listed in the capital markets, and this result is supported by the arithmetic averages of the variables of the hypothesis under test.

Table (3) Hypothesis Testing

R^2	R	The result of the hypothesis	SIG	T Tabular	Calculated T
0,758	**0,87**	acceptance	**0,000**	**2,018**	**11,346**

To reinforce the aforementioned results, a simple regression test has been used, and we find from our reading of the computer results in the previous table that the value of (calculated T = 11.346) is greater than its tabular value, and since the decision rule is: accept the hypothesis if the calculated value is less than the tabular value, and this means that there is a strong relationship (R = 0.871) between intellectual capital and intangible assets and the concepts of identification and measurement of them in capital markets.

•The end

Conclusions: At the end of this study, the concept of intangible assets and human capital was identified and classified, and it turned out that intellectual capital is the main pillar for building economic progress in general and the success of organizations in particular, while the real capital owned by organizations is intellectual capital and is represented in knowledge that can be converted into value, either decisions related to intellectual capital are strategic decisions because they are a means or tool to achieve the goals of the organization, Knowledge asset management is a powerful tool for management, and it has also become clear that there are problems with measuring intangible assets and intellectual capital.

Recommendations: Therefore, attention to intangible assets is required as they are important for international companies, especially the fame of the shop and the patent and the exploitation of resources and competencies well, and the synthesis between them in an effective manner led to the establishment of decisive competitive advantages and a high degree, and the need to pay attention to the main axis in the thought of the new management, is to create competitive advantage and that the management of intellectual capital effectively is the pillar and pillar of this advantage and the organization's choice of a set of roles for its intellectual capital corresponds to the type of organization itself, and its vision For themselves, and the strategy they choose, organizations should develop a strategic plan to measure intangible assets and intellectual capital.

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Companies Listed on the Amman Stock Exchange, Research Published at Amman University, Jordan, 2014.

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16. OECD, The Organization For Economic Co-operation and Development (OECD) Measuring and Reporting Intellectual Capital: Experience, Issues and Prospect Programme Notes and Background to Technical Meeting and policy and Strategy Forum, Paris ,1999 .
17. Yogesh Malharta , Measuring Knowledge Assets of A Nation,2010 , Available From (http://www.brint.org).

Phenomenon of Digital Money Between Concept and Regulation

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summary

There is no doubt that money plays a major role in economic life by performing many functions where the most important one is financial mediation in exchanges whether local, regional or international. Therefore, money has witnessed a great development over time, starting from coins, passing through paper currency and ending with digital money.

The main objective of this topic is the fact that this digital money exists and spreads significantly, which indicates their promising future in the absence of legislative regulation for them. So, knowing what different types of digital money are, their types, characteristics and reasons for their emergence is very important to determine their pros and cons.

Keywords : *economic life, legislative regulation, digital money,*

introduction

Moreover, digital money is considered a controversial topic where it suggests a new idea changing a lot of rules enshrined for a long time. Wherefore, countries pursue to absorb this phenomenon through issuing laws organizing the currencies which resulted in, or prohibiting it as a foreign object entered the legal system.

From here, this topic is governed by a problematic one which revolves around the notion of digital money where there are many questions arising, beginning with knowing what digital money is and reaching its most important characteristics and advantages at all levels. So, the question first arises from the concept of digital money and its fluctuation between its possibility of being centralized or decentralized.

Second, there are a lot of differences between digital money and traditional money. Also, digital money itself is divided into several types where it multiplies to electronic money, central bank digital currency, cryptocurrency and stablecoin. Hence, what are the differences between digital money and fiat currency? And among digital currencies themselves?

Finally, given that digital money is not subjected to a specific legal system that governs it but rather to certain technological methods which control their issuance, the question is posed about the nature of the supposed legal regulation of digital money.

In order to reach the desired goal of establishing a legal regulation of digital money, it is necessary to follow the analytical and comparative approach, by extrapolating and analyzing this new phenomenon, starting from the part towards the whole and comparing the conclusions with the applicable legal rules in other countries. It's all through tackling digital money as a new legal concept **(Part 1)** and approximating the regulation of digital money between tugging and matching **(Part 2)**.

Part 1: Digital Money as a New Legal Concept

While the fiat currency still dominates the financial transactions in the world, new innovations in the technological field are prompting the search for fertile ground in which digital money grows and serves as an alternative to traditional money or at least complement to its work.

The overlapping of digital currencies makes it difficult to find an accurate and decisive criterion to distinguish between them. However, the issue of financial centralization and decentralization remains the dividing line that demarcates the limits of the powers assumed by each currency and defines the characteristics of each type. Therefore, the starting point in researching the types of digital currencies starts from the idea of centralization and decentralization, so what are centralized digital currencies? **(Chapter 1)** What are decentralized digital currencies?

Chapter 1: Centralized Financial System

Centralized financial system is based on the traditional system which confines the issuance of money in specific institutions stipulated by the laws. However, the matter of digital money assumes a development in traditional money where it is represented by two concepts: first, electronic money forms a new development that links the issuance of it to private institutions **(Section 1)**. Second, central bank digital currency maintains the issuance of money through the central bank, but it inspires the digitalization from this first type **(Section 2)**.

Section 1: Electronic Money

Electronic money is considered as the first type shaping the phenomenon of digital money where the progress of technological and technical means requires the existence of a new system alternative to traditional money. This reality imposes on regulators to focus on the integrity of the overall payment system.

Electronic money (e-money) is broadly defined as an electronic store of monetary value on a technical device that may be widely used for making payments to entities other than the e-money issuer. The device acts as a prepaid bearer instrument which does not necessarily involve bank accounts in transactions[(56)].

Also, electronic money shall mean monetary value which is stored electronically on an electronic device such as a chip card or a computer memory, accepted as means of payment by undertaking other than the issuing institution, generated in order to be put at the disposal of users to serve as an electronic surrogate for coins and banknotes and generated for the purpose of effecting electronic transfers of limited value payments[(57)].

([56]) European Central Bank, Electronic Money, Available on the website: https://www.ecb.europa.eu/stats/money_credit_banking/electronic_money/html/index.en.html, (accessed 08/10/2022); In the same meaning, look: Article L315-1, Code monétaire et financier en France, Modifié par LOI n°2013-100 du 28 janvier 2013 - art. 5, https://www.legifrance.gouv.fr/codes/texte_lc/LEGITEXT000006072026/2022-04-08/, (accédé 09/10/2022).

([57]) Article 1, Proposal For a European Parliament and Council Directive on the taking up, the pursuit and the prudential supervision of the business of electronic money institutions, Official Journal of the European communities, C 317/7, 15/10/1998.

Moreover, electronic money is divided into two forms: first, the multi-purpose prepaid card or electronic purse which is defined as a plastic card which contains real purchasing power, for which the customer has paid in advance (card-based products). Second, electronic money products which employ specialized software on a personal computer, typically allowing the electronic value to be transferred via telecommunications networks, such as the Internet (software-based products)[(58)].

In addition, the idea of electronic money resembles credit cards where these two means require physical cards and devices which lead to transfer the virtual value represented by electronic form to real currency. However, credit cards differ from electronic money which does not need a bank account.

Finally, there is a lot of electronic money used in many countries such as money from Proton and Mondex which are based on Hardware and money from PayPal and DigiCash which are based on Software.

Section 2: Central Bank Digital Currency

Despite the lively debate on the merits of CBDC, no widely accepted definition of CBDC has yet emerged[(59)]. Hence, central bank digital currency is not a well-defined term where it is used to refer to a number of concepts. However, it is envisioned by most to be a new form of central bank money. That is, a central bank

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([58]) European Central Bank, Report on Electronic Money, Germany, 1998, P. 7, Available on the website: https://www.ecb.europa.eu/pub/pdf/other/emoneyen.pdf, (accessed 09 /10/2022).

([59]) Jason Allen, Rosa Lastra, "Virtual Currencies in the Eurosystem: Challenges Ahead", Vol. 53, No. 2, The International Lawyer, USA, 2019, P. 177.

liability, denominated in an existing unit of account, which serve both as a medium of exchange and a store of value[(60)]. In another term, CBDC is a new form of money, issued digitally by the central bank and intended to serve as legal tender[(61)].

From here, we can say that the key distinctive feature of CBDC is that it is digital. But, the question which poses itself is whether CBDC is considered a type of electronic money?

As a rule, the regulatory framework of electronic money consists of rules on the licensing of electronic money institutions, their required initial capital and own funds, general prudential rules, oversight, as well as rules safeguarding funds received in exchange for electronic money. In most countries, the legal framework contemplates the issuance of electronic money by private institutions[(62)]. In contrast, CBDC must be issued from the

([60]) Committee on Payments and Market Infrastructures, "Central bank digital currencies, Bank for International Settlements", March 2018, P. 3, Available on the website: https://www.bis.org/cpmi/publ/d174.pdf, (accessed 16/10/2022).

([61]) Mancini-Griffoli Tommaso, Maria Soledad Martinez Peria, Itai Agur, Anil Ari, John Kiff, Adina Popescu and Celine Rochon, Casting Light on Central Bank Digital Currency, IMF Staff Discussion Note, November 2018, P. 7, Available on the website: https://www.imf.org/-/media/Files/Publications/SDN/2018/SDN1808.ashx, (accessed 16/ 10/2022).

([62]) Wouter Bossu, Masaru Itatani, Catalina Margulis, Arthur Rossi, Hans Weenink and Akihiro Yoshinaga, Legal Aspects of Central Bank Digital Currency: Central Bank and Monetary Law Considerations, International Monetary Fund, 2020, P. 6-7, Available on: https://www.imf.org/-/media/Files/Publications/WP/2020/English/wpiea2020254-print-pdf.ashx, (accessed 16/10/2022).

centralized bank which is considered the responsible institution to issue legal tender.

Nowadays, several countries are trying to issue a central bank digital currency through presenting bills which study the characteristics of this new currency. For example, European central bank contemporised to launch CBDC called digital euro which is represented by the following characteristics[63]: first, convertibility at par: not a parallel currency. Second, liability of the Eurosystem: a digital euro is central bank money and its issuance is controlled by the Eurosystem. Third, European solution: widely accessible on equal terms in all euro area countries through supervised service providers. Fourth, market neutrality: not to crowd out private solutions and finally, trusted by end users: trusted solutions from the start and over time.

Also, there is a bill[64] in the USA which requires the Board of Governors of the Federal Reserve System to report on the impacts of the introduction of a central bank digital currency (CBDC) on consumers, businesses, monetary policy, and the U.S. financial system.

Finally, China is considered the first country which launched a central bank digital currency called E-CNY that is the digital version of fiat currency issued by the PBOC and operated by

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([63]) European Central Bank, Eurosystem, Report on a digital euro, Annex 1, https://www.ecb.europa.eu/pub/pdf/other/Report_on_a_digital_euro~4d7268b458.en.pdf, October 2020, P. 48, (accessed 17/10/2022).

([64]) H.R.2211 - Central Bank Digital Currency Study Act of 2021, United States Congress, Available on the website: https://www.congress.gov/bill/117th-congress/house-bill/2211?q=%7B%22search%22%3A%5B%22H.R.2211%22%2C%22H.R.2211%22%5D%7D&r=1&s=1, (accessed 18/10/2022).

authorized operators. It is a value-based, quasi-account-based and account-based hybrid payment instrument, with legal tender status and loosely-coupled account linkage(65).

Chapter 2: Decentralized Financial System

Virtual currency represents the kernel of a decentralized financial system where it dedicates a new concept changing the applicable rules in the world of money. It is defined as a digital representation of value, not issued by a central bank, credit institution or e-money institution, which in some circumstances can be used as an alternative to money(66).

Therefore, virtual currencies which are digital representations of value are issued by private developers and denominated in their own unit of account. VCs can be obtained, stored, accessed, and transacted electronically, and can be used for a variety of purposes, as long as the transacting parties agree to use them(67).

However, virtual currency is a cornerstone of the existence of decentralized currencies where it inspired the development of this

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(65) Working Group on E-CNY Research and Development of the People's Bank of China, Progress of Research & Development of E-CNY in China, July 2021, P.3, Available on: http://www.pbc.gov.cn/en/3688110/3688172/4157443/4293696/2021071614584691871.pdf, (accessed 18/10/2022).

(66) European Central Bank, Virtual Currency Schemes: a further analysis, February 2015, P. 4, https://www.ecb.europa.eu/pub/pdf/other/virtualcurrencyschemesen.pdf, (accessed 20 /10/2022).

(67) IMF Staff Team, Virtual Currencies and Beyond: Initial Considerations, International Monetary Fund, January 2016, P. 7, Available on the website: https://www.imf.org/external/pubs/ft/sdn/2016/sdn1603.pdf, (accessed 21/10/2022).

decentralized financial system through innovation cryptocurrency **(Section 1)** and stablecoin **(Section 2)**.

Section 1: Cryptocurrency

First of all, the concept of virtual currency is applied to the concept of cryptocurrency which represents digital units (values) that are issued and traded on distributed database technologies such as Blockchain technology with the help of cryptography, which allows them to be safely traded between different parties without the need of prior knowledge between them or an intermediary to carry out the clearing[(68)].

Therefore, these concepts of cryptocurrency and virtual currency refer to group of characteristics which create drawing features of this new form of digital money where the following legal effects result: dedicating the principle of decentralized system, canceling the role of financial intermediation, eliminating the need of centralized organization and working without the existence of financial, economical and lawful regulations.

In addition, Bitcoin is the first currency on top of the list of cryptocurrencies where it sparked in 2008 the new financial system based on decentralization through invention a new technique called a Peer-to-Peer that forms a electronic cash system[(69)]. Moreover, the determination of the legal nature of this new currency is

(68) معتز أبو جيب، أشرف هاشم، أنواع العملات الرّقميّة المشفّرة، بحث مُقدَّم لندوة العملات الإلكترونيّة، مجمَّع الفقه الإسلامي الدّولي، 2019، ص 5،
https://kantakji.com/files/QtlrYLgYY.pdf، تاريخ الوصول: 2022/12/03.

(69) Satoshi Nakamoto, Bitcoin: A Peer-to-Peer Electronic Cash System, Available on the website: https://bitcoin.org/bitcoin.pdf, (accessed 23/10/2022).

controversial, where some(70) considered that it is money, payment system, asset, commodity and financial instrument in a 'one bottle'.

In contrast, the concept of cryptocurrencies did not only stop at borders of digital money but also became programmable with Ethereum currency that can build and deploy decentralized applications on its network.

From here, Ethereum being programmable means that it can build apps that use the blockchain to store data or control what any app can do. This results in a general purpose blockchain that can be programmed to do anything. While Bitcoin is only a payment network, Ethereum is more like a marketplace of financial services, games, social networks and other apps that respect the privacy and cannot censor the users(71).

Section 2: Stablecoin

Stablecoin forms a new stage of development of cryptocurrency where it tries to build a new structure combining the technology of cryptocurrency and the rules of the centralized financial system. This matter raises a question whether this new currency is centralized or decentralized.

At first, stablecoin is defined as basically a digital token that will have low price volatility as a result of being pegged to some underlying fiat currency, thereby acting as a store of value, a

(70) فلانتين كاتسونوف، العملات الرّقميّة المشفرة: الطّريق إلى معسكر اعتقال إلكترونيّ، الطّبعة الأولى، دار التّكوين للتّأليف والتّرجمة والنّشر، سورية، 2022، ص 111.

(71) Ethereum, The Foundation For Our Digital Future, Available on the website: https://ethereum.org/en/what-is-ethereum/, (accessed 23/10/2022).

medium of exchange and unit of accounting for blockchain payments[72].

Stablecoins are generally created, or "minted" in exchange for fiat currency that an issuer receives from a user or third-party. To maintain a stable value relative to fiat currency, many stablecoins offer a promise or expectation that the coin can be redeemed at par upon request. These stablecoins are often advertised as being supported or backed by a variety of "reserve assets"[73].

Moreover, stablecoins being a cashless instrument fit well into the global trend of cashless economy[74]. Although that stablecoin is considered a new version to cryptocurrency, it lost a main feature of cryptocurrency which is the decentralization. For example, issuing Tether currency is done by a centralized authority[75] but the

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([72]) Makiko Mita, Kensuke Ito, Shohei Ohsawa, Hideyuki Tanaka, What is Stablecoin?: A Survey on Price Stabilization Mechanisms for Decentralized Payment Systems, Japan, 2019, P.1, https://www.researchgate.net/publication/333815432_What_is_Stablecoin_A _Survey_on_Price_Stabilization_Mechanisms_for_Decentralized_Payment_Systems, (accessed 28/10/2022).

([73]) President´s Working Group on Financial Markets, Report on Stablecoins, November 2021, P. 4, https://home.treasury.gov/system/files/136/StableCoinReport_Nov1_508.pdf, (accessed 28/10/2022).

([74]) Hanna Kołodziejczyk, Klaudia Jarno, Stablecoin: the stable cryptocurrency, Studia BAS, 3 (63), Poland, 2020, P. 163, Available on the website: http://orka.sejm.gov.pl/WydBAS.nsf/0/777F8C958E38005EC125862200300E36/$file/8.H.Kolodziejczyk_K.Jarno.pdf, (accessed 02/11/2022).

([75]) Cem Dilmegani, Tether USDT is possibly a scam but it can remain valuable, AI Multiple, November 2021, https://research.aimultiple.com/tether/#:~:text=, (acce- ssed 02/12/2022).

exchange of Tether units is traded by blockchain(76) in the same way of exchange of cryptocurrency.

Furthermore, Diem currency is considered another example which designs the nature of stablecoin, where although the association of this currency initially cloaked the Libra project(77) in a libertarian aesthetic by associating it with buzzwords like decentralization and pseudonymity, it has now abandoned most of this rhetoric(78) especially with Diem currency.

Part 2: Regulation of Digital Money between Tugging and Matching

In a world where cash has become just a few clicks on a computer mouse or on a smartphone button and plastic cards, and in which electronic banking and digital currency trading platforms have become a daily reality through millions of transactions, it has become necessary to prepare monetary policies that are consistent with this new reality and anticipate the future which is tugged between the centralized system represented by electronic money and the digital currency of central banks and the decentralized system represented by cryptocurrencies **(Chapter 1)** or which creates a new system that matches these two systems **(Chapter 2)**.

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(76) Tether, What are Tether tokens and how do they work?, https://tether.to/en/how-it-works, (accessed 02/12/2022).

(77) Diem currency was called Libra and these names are related to Facebook.

(78) Americans For Financial Reform, Banking On Surveillance: The Libra Black Paper, 2021, P. 4, https://ourfinancialsecurity.org/wp-content/uploads/2020/06/Libra-Black-Paper-FINAL-2.pdf, (accessed 12/02/2022).

Chapter 1: Tugging Between Centralized and Decentralized Systems

The new financial system which is based on centralized and decentralized systems assumes that one of the systems pursues to pull the interest of people, societies and countries. This issue creates the dilemma of tugging between centralized and decentralized systems.

Hence, this matter is posed on two levels: first, this new financial system is a creative method which presents itself as an interesting alternative against the traditional system **(section 1)**. Second, digital money as a new financial system is tugged by a centralized system represented through electronic money and decentralized system exemplified by cryptocurrency **(section 2)**.

Section 1: New Financial System Versus Traditional System

In general, digital money is distinguished from legal money by a set of characteristics represented by the following: First, digital money is a monetary value stored electronically, as it is encrypted data placed on plastic cards, on a computer's memory, or on the Internet, while traditional money is a monetary value that is issued either in the form of paper or metal money.

Second, digital money is two-dimensional, meaning that it is transferred from the consumer to the merchant or between one person and another without the need for a third party. While in traditional money, there must be a third party in the case that both the seller and the buyer are in two different countries.

Third, digital money is not homogeneous in terms of value, or the number of goods and services that can be purchased with it, while traditional money is homogeneous and has different denominations.

Fourth, digital money is easy to use because it has no size and weight compared to traditional money.

Finally, digital money differs from traditional money in terms of issuance, while the issuance of paper or metal money is done by law, and mining them in a specific form issued by the Central Bank, which makes them obligatory for acceptance by all persons, so that no one can refuse dealing with it. Also, digital money is not issued by central banks in countries and is not subjected to their control or oversight. This makes it counted as money that is binding for all people to accept it in transactions is a matter of consideration, and this raises the question about the nature of the digitally stored financial value of digital money[(79)].

Accordingly, the most prominent characteristics of digital money are: security and confidentiality, stored on electronic means, not linked to a bank account, acceptance of dealing and divisibility.

Moreover, electronic money has many features, most notably: ease of carrying, means to avoid infectious epidemic diseases, simple and easy to use and speed of its payment operations.

As a result, we can say that the characteristics and the features of digital money which are resulted from the difference with traditional money represent the advantages of digital money where this new development, as any technological development, pursues to facilitate the life of people and societies. However, the solution to the dilemma of tugging between centralized and decentralized systems raises the question about the differences between electronic money and cryptocurrency as the most important

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([79]) جمال عبد العزيز عمر العثمان، "الطّبيعة القانونيّة للعملات الافتراضيّة والموقف التّشريعي منها"، المؤتمر الدّولي الخامس عشر لكلّيّة الشّريعة والدّراسات الإسلاميّة بجامعة الشّارقة: العملات الافتراضيّة في الميزان، جامعة الشّارقة، 2019، ص 607.

currencies which represent the centralized and decentralized systems.

Section 2: Digital Money Between Evolution and Revolution

Although the new financial system which is based on digital money presents itself as a developed means leading to catching up the requirements of times, the reality refers to existing a lot of differences between centralized systems represented through electronic money and decentralized systems exemplified by cryptocurrency.

On the other hand, this reality assumes that the applicable rules on these new financial systems are still developing, meaning that the final form of the new financial system is still tugging between centralized systems and decentralized ones.

Therefore, there are a lot of differences between electronic money and cryptocurrency where at first, electronic money allows the possibility of modifying the transaction after it is conducted, either at the request of the person concerned in case of a specific fault, or at the request of the competent authorities in case of suspicion, for example, in money laundering operations or tax evasion. As for cryptocurrencies, it is not possible to retract a transaction after it occurs, because the system on which these currencies are based does not provide the possibility of canceling, stopping or investigating any transaction[80].

Second, electronic money is usually issued by banking institutions or affiliated institutions. Hence, this development has forced central banks to issue electronic money belonging to them in the form of

(80) Karim Sultan, Umar Ruhi and Rubina Lakhani, Conceptualizing Blockchains: Characteristics and Applications, 11th IADIS International Conference Information Systems, Portugal, 2018, P. 53.

electronic currencies belonging to central banks. As for cryptocurrencies, they are decentralized in issuance, meaning that anyone can issue them if they buy the appropriate hardware.

Third, when talking about electronic money, it must be taken into account that it represents a specific financial value that is basically presented in the form of real money, but it appears electronically. As for cryptocurrencies, they do not exist in reality, but are just numbers that appear on the Internet.

Fourth, electronic money is universally accepted, and countries are seeking to catch up with this new development in the world of money. As for cryptocurrencies, so far they have not been accepted except in some rare cases, but without hiding that these currencies have had many effects that have been imposed on countries to control them through legal legislation[(81)].

Fifth, electronic money does not depend entirely on the Internet, but it can be transferred or disbursed through specialized devices. While cryptocurrencies are based on programs that operate entirely on the Internet, meaning that in case of an interruption of this network, it is impossible to issue and trade these currencies.

([81]) H.R.5083 - Cryptocurrency Tax Reform Act of 08/23/2021, United States Congress, Available on : https://www.congress.gov/bill/117thcongress/housebill/5083/text?q=%7B%22search%22%3A%5B%22cryptocurrency%22%2C%22cryptocurrency%22%5D%7D&r=1&s=1, (accessed 09/12/2022); Proposal for a Regulation Of The European Parliament And Of The Council on Markets in Crypto-assets, and amending Directive (EU) 2019/1937 of 2020, EUR-Lex, Available on the website: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52 020PC0593, (accessed 09/12/2022).

Finally, electronic money results in less risks than cryptocurrencies, given that the first money is subjected to legal regulation and oversight by central banks, while the second has no legal regulation and no regulatory or supervisory body that supervises its work.

Consequently, the currencies which represent the centralized system form an extension of the traditional system confining the issue and the trade of money in centralized institutions with the difference that the private sector intervened to issue the money. So, we can say that the centralized financial system forms a new evolution in the financial world.

However, the currencies which represent the decentralized system build a new system destroying the rules enshrined for a long time. Then, the decentralized financial system is considered a revolution which changed the notion of currency. Thus, tugging between centralized and decentralized systems assumes that one of these systems will occupy the throne of the new global financial system.

Chapter 2: Matching Between the Two Financial Systems

There is no doubt that the technological development which created the phenomenon of digital money assumes matching between traditional systems and new ones. To get there, we have to tackle first the effects of digital money whether it be centralized or decentralized currencies **(Section 1)** and then the methods of merging these currencies **(Section 2).**

Section 1: Effects of Digital Money

Issuance of electronic money would affect the traditional payment systems, provided that this issuance, if not accompanied by regulation with sufficient guarantees to consider electronic money as a reliable and acceptable product for all its users, leads to float mismanagement, intrusion of counterfeit value, major technical failure and ultimately the failure of an issuer of electronic money which could have a negative impact on the credibility of various electronic money products and possibly even on other card-based payment products[82].

Also, in case that many types of electronic money spread rapidly, with their excessive issuance and this is accompanied by the absence of any legal or financial regulation for them, this may greatly affect the creditworthiness of exporters, and lead to the circulation of these money at different exchange rates, which affects on the unity of the market and the economy.

However, opinions differed in the impact of decentralized digital currencies on the role of the central bank in controlling credit and directing it towards targeted sectors, and two trends emerged[83]:

The first trend believes that decentralized digital currencies weaken the role of the central bank in managing monetary policy and controlling credit, due to its inability to monitor and control its circulation, especially in terms of its spread and its increased use in electronic commerce, hyperinflation, political unrest, wars and financial crises, so that decentralized digital currencies can be an effective way to get rid of legal money.

The second trend believes that decentralized digital currencies do not have any tangible impact on the ability of the central bank to manage monetary policy because these currencies did not have a wide spread due to their limited acceptance and the majority of countries rejected them and considered their issuance and trading in them a crime punishable by law[84].

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(82) European Central Bank, Report on Electronic Money, Op. cit, P. 14.

(83) سالي سمير عبد المسيح، "الاستثمار في العملات الافتراضيّة"، المجلّة القانونيّة الصّادرة عن جامعة القاهرة فرع الخرطوم، المجلّد 10، العدد 7، 2021، ص 2045.

(84) المادّة 206 من القانون رقم 194 لسنة 2020 والمتعلِّق بإصدار قانون للبنك المركزي والجهاز المصرفي المصري، الجريدة الرّسمية المصريّة، العدد 37، تاريخ 2020/09/15؛

From here, the need becomes more urgent to establish legal, financial and banking regulations in line with this new development in payment methods, especially since most of the institutions that issue digital money are non-bank institutions, which raises a new question about the ability of the existing banking sector in front of these emerging technological developments.

Section 2: Methods of Merging the Centralized and Decentralized Currencies

Talking about the matching between the centralized financial system and the decentralized financial system presupposes the question of the way that should be adopted to integrate these two systems. In other words, how can cryptocurrencies, virtual currencies, central bank digital currency and electronic money be combined?

The answer to this question assumes two mechanisms for integration between the centralized system and the decentralized system, so that this integration can be at the technical and technological level, or it may be at the legal and organizational level.

With regard to the first level, the merging of these two systems assumes specific technologies that will benefit from the blockchain technology which is the basis technology of decentralized digital currencies in order to launch a central bank digital currency. Then, the central bank creates its own blockchain, allowing specific parties to access it in order to mine the digital currency, and then

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المادّة 117 من القانون رقم 17-11 تاريخ 2017/12/17 المتعلِّق بقانون الماليّة العامّة الجزائري لعام 2018، الجريدة الرّسميّة الجزائريّة، العدد 76، تاريخ 2017/12/28.

put it into circulation through special exchanges established for this purpose as some cryptocurrency exchanges(85).

This proposition is not considered new in itself where the development in the world of digital money necessitated the search for new currencies that address the disadvantages of decentralized currencies, especially in terms of their volatility and price instability, by creating stable currencies that rely on the blockchain as a technology to deal with them, but on the basis of a centralized system which is controlled by specific institutions.

As for the second level, issuing laws ensure homogeneity between all types of these currencies, so that decentralized digital currencies are recognized and included within the national payment system after they have found a place for them at the global level. In addition to this, we must work on issuing a central bank digital currency, allowing banks and financial institutions to issue electronic money and considering them the basis for dealing at the level of retail and national payments.

All the above methods don’t ignore an important issue related to the fate of traditional money. In the first stage, it cannot be completely abandoned, given the need for the appropriate technical and technological infrastructure to be available and for people to accept dealing with it, as it requires knowledge of technological devices.

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(85) Such as Binance, Gemini, and Coinbase.

Conclusion

Finally, the issue of digital money is one of the main issues that occurred in the world of law and entered its broad door, announcing that a new phase of legal dealing with technological developments had begun, and with it the discussion began about the legal regulation of this new money.

Moreover, the topic of digital money comes to go off the track of applicable legal rules and presents new legal approaches in the midst of this accelerated development. All these are within a system that forces states, governments and societies to accept it as a new commensurate technology with the requirements of the development we are living through.

Therefore, the most prominent results of the research on the subject of digital money are reflected in the beginning, in the terminological understanding of the types related to digital money, so that it starts from electronic money and centralized bank digital currency which represent the centralized financial system, and continues with cryptocurrency and stablecoin that form the decentralized financial system.

In addition, dealing with digital money imposes itself as one of the most important topics that produces important effects on the level of legal regulation of this new phenomenon where this regulation fluctuates between tugging and matching of the centralized and decentralized financial systems.

Consequently, the issue of digital money is considered one of the fruits produced by modern technology where it has many characteristics such as novelty, innovation, flexibility and changeability according to the available technical capabilities. Therefore, the legal regulation of the issue of digital money must include a departure from the norm in the formulation of legal rules and a new shift in the law's handling of new technological phenomena.

In conclusion, the topic of digital money is related to several terminologies such as blockchain, digital wallets, peer to peer network, distributed ledger and mining which help to understand this new phenomenon and deeply affect the world of law. So, what are the relationships between these terminologies and digital money?

The incidence of Early blight diseases in Tomato plants at different varieties to determine resistance varieties

White Nile State Season (2018-2019)

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Abstract

Likewise, six varieties of tomato were screened for their resistance to early blight disease under natural infection conditions namely, Castle Rock, Strain B, B286, Hiraihry, Goal, Domestic (Local one)). The results of the screening of tomato varieties for resistance to early blight disease under natural infection attest the high level of resistance of the domestic variety to the disease (33.3%) followed by strain B (55.6%) and B286 (77.8%) compared to other varieties where the percent of disease incidence range from 88.9 to 100% infection. Nevertheless, this comparatively low level of disease incidence in these two varieties was coupled with high productivity in comparison to other varieties. Results Mean percent incidence of early blight disease on some tomato varieties screened for their resistance to the disease under natural infection. The results of the interaction of tested tomato varieties with early blight disease under natural infection were presented in table 8. All tomato varieties screened for evaluation of their resistance to the disease were infected but at variable level. Nevertheless, the domestic variety (Allah Kareem) showed low percent of disease incidence with 33.3% followed by the hybrid Strain B compared to other tested varieties. The other varieties exhibited high level of disease incidence ranging from 77.8 % with B2-86, 88.9 with varieties Castle rock and Hiraihry and 100 % with Goal.

Keywords: The incidence, Early Blight Diseases, Tomato plants, different varieties, determine resistance varieties.

Introduction

Tomato Production in Sudan: Winters are the major seasons for production where both productivity and quality are at their best. Summer production is faced with harsh hot-dry conditions especially in Central Sudan. The main production areas of Tomato in Sudan are Gezira and Managel Scheme, Khartoum, Blue Nile, White Nile, Kassala States and Western State.

The crop is also produced in Jabel Marra and some parts of the main rain fed areas around villages in central clay plains and utilized as sun dried slices (FAO, 1999), summer production of tomato is produced in limited areas in Blue and White Nile and Khartoum state, Northern State. It ensures high profitability because of the scarcity of the crop at that time.

It is recently produced under controlled greenhouses during summer season and this practice is extending rapidly every year, one of the major constraints facing the production of tomato is the losses caused by fungal diseases, insects, nematodes and parasitic weeds. Among these early blight of tomato caused by Alternaria *alternata*.is considered as the most important fungal disease of tomato plants (Agrios 2005).The disease becomes wide spread and serious in Sudan, causing large economic loss to the growers in all tomato growing areas.

The epidemic disease occurs annually across all seasons wherever tomatoes are grown. In spite of its name, the disease may occur any time during the growing season; the disease is particularly destructive during summer production. The fungus attacks leaves, stems and fruits and is known to attack on potato, pepper and eggplant and *Datura sp.*

Furthermore, the nature of damage and survival ability of the fungus which can survive in soil and plant debris in the absence of susceptible host (Delahat and Sterenson, 2004, 2014) render the management of Early Blight of tomato more difficult. In fact, the problem of the disease control was even more complicated by controversy around the geographical distribution and seasonal occurrence of the two species of the genus Alternaria (Alternaria alternata, A. solani and *A. tenuis*) causing early blight in tomato (Giha, 1973: Pandeyet. al., 2003 and Reni and Roeland 2006).

However, the disease has been managed primarily by the use of resistant varieties (Jalali and Chand, 1992) but breakdown in resistance of these varieties due to evolution of virulent races of the pathogen have undermined their importance in recent years (Haware and Nene, 1982). In most cases chemical control methods are in practice. However, although the use of chemicals has helped increasing yields obtained (Ali, 1996), but the worldwide trend to world environmentally-safe methods of plant diseases control have initiated the exploration of safe alternate products.

Apparently, insecticides were considered indispensable for sustainable agriculture production but, their increasing and irrational use has become a source of great concern because of their possible effect on human health and non-target components of the environment. This concern is heightened by the non-specificity and high toxicity of some pesticides and development of resistant strains of microorganisms against other ones.

Objectives Main objective:The main objective of this study is to improve tomato productivity bydeveloping a package of integrated control measures that offer several options for farmers to manage early blight disease of tomato in White Nile State production areas.

Specific objectives are to:

Conduct a field survey to determine relative occurrence of Alternaria alternata and quantify the damage and level of disease incidence caused by early blight’

Isolate and identify the genus Alternaria.

Explore the antifungal potentials of different formulations of some higher plants and fungicide against infection of tomato plantunder field conditions.

Screen and evaluate some tomato varieties and hybrids for resistance to early blight disease.

Identify reliable sources of resistance to early blight disease.

Litrature revlew

Geographical Distribution: Many Alternaria *spp*. are recorded mostly in all countries around the world, whereas the presence of others is restricted to specific areas. *Alternaria spp*.on potato and tomato exemplifies the worldwide distribution of species, which spread from Iceland to Equatorial areas in South America and Africa and further south to cool parts of Chile and Argentina. Other pathogens of worldwide distribution include Alternaria brassicheekas (Anon., 1983) and Alternaria brassicicola (Millar and Pollard, 1976).

Symptoms

Stems, leaves and fruit of tomato are all are subject to infection by *Alternaria*. It may girdle seedling and causing damping off in the seedbed. On the leaves, brown circular spots are often surrounded by yellow area (Dillard, 1995). Leaf spots have characteristic dark concentric rings. Leaf spots usually appear on the oldest leaves first and progress to the upper parts of the plant (Castano Zacata, 1994).

The first symptoms usually appear on older leaves start with small irregular dark brown to black spot. As the spot enlarge, concentric rings may form as a result of irregular growth patterns of the pathogen. This gives the lesion a characteristic shape such as “Target spots” or “Bull’s eye” appearance. There is often a narrow yellow halo around each spot (Pscheit, 1985).

Leaf symptoms are circular to oval spots appearing first on lower leaves. They may cause a collar rot of young tomato seedling, sunken spots or cankers on older stems, leads to blossom drop of young fruit (Westcott, 1971). Walker (1952) reported that in plant grown from infected seed, stem lesions are frequently occur and are elongated, sunken dark and donated up to 2cm in length.

Tomato plants were found susceptible to *Alternaria spp*.during all growth stages (Vloutoglou and Calogerakis, 2000). If infected seeds are used to start tomato, transplanted seedling might damp-off soon after emergence. Large lesions also develop at the ground level on stem of transplant or seedling. The plant may become girdled, a condition known as “Color rot”.

Such plants may die when set in the field or the stems are weakened and may break early in the season. On older fruits early blight also causes dark leathery, sunken spots usually at the point of stem attachment. These spots may enlarge to cover the whole fruit, often showing concentric marking like those on leaves. Fruits can also be infected while they are green or during ripening stage through growth cracks and other wounds, often drop before reaching maturity (Dillard, 1995).

Materlals and Methods

Screening of tomato varieties for resistance to *Alternaria spp* Six commercial varieties of tomato, namely Castle Rock, Strain B, B2 (86), Hiraihry (Local variety), Goal and Domestic one (local name, Allah Kareem, as resistant check) were used in this experiment. The land preparation and cultural practices were done as described before. Thirty plants of each variety were assigned to each plot of 3m x 2.5m size. Plots were arranged in a randomized complete block design (RCBD) with three replications under field conditions for natural infection where natural inoculums pressure was high.

Collection of data

A total of 9 tomato plants were randomly selected from the centre of the three plots, three from each replication and visited each count to assess the disease incidence till 100% infection was reached by any one of the test varieties. The assessment started with appearance of first symptom of early blight disease (Agrios, 1997). At the end of five count visit the number of plants showed early blight symptoms among the nine plants were calculated and expressed as a percentage of the regularly inspected ten plants. Similar counts for percentage disease incidence on fruits were done. At harvesttime, the mean total yield was calculated for each variety, based on mean of four harvests of the crop during the season.

Data analysis

The obtained data were subject to analysis of variance for the randomized complete block design, using MStatC computer program. Means were separated by Duncan's multiple range test at P = 0.05.

Results

Mean percent incidence of early blight disease on some tomato varieties screened for their resistance to the disease under natural infection. The results of the interaction of tested tomato varieties with early blight disease under natural infection were presented in table 8. All tomato varieties screened for evaluation of their resistance to the disease were infected but at variable level. Nevertheless, the domestic variety (Allah Kareem) showed low percent of disease incidence with 33.3% followed by the hybrid Strain B compared to other tested varieties. The other varieties exhibited high level of disease incidence ranging from 77.8 % with B2-86, 88.9 with varieties Castle rock and Hiraihry and 100 % with Goal.

The effect of early blight disease on yield of different tomato varieties tested under natural infection

Table, 9 presents the results of the effect of early blight disease on total yield of four harvests of different tomato varieties under natural infection. Generally, the tested varieties which exposed to natural infection were given variable yield performance. Once again, the domestic variety and Strain B ranked the top in yield compared to other ones. The total yield obtained was significantly excelled that of other at P= 0.05. They yielded a total of 20.8 Kg and 20.4 Kg for variety Domestic and Strain B respectively after four harvests followed by 17.2, 14.1, 11.9 and 7.5 Kg for Castle rock, B2-86, Hiraihry and Goal respectively. It is worth mentioning that the Goal variety which scored the lowest yield total (7.5 Kg) gave the highest percent disease incidence under natural infection (100%).

Table 1: Mean percent incidence of early blight disease on some tomato varieties screened for resistance to early blight disease under natural infection

Varieties	Number of plants of positive infection among nine ones									Total Plants infected	Percentage Incidence
	1	2	3	4	5	6	7	8	9		
Castle rock	+	+	+	+	+	+	+	0	+	8.0	88.9%
Strain B	0	+	+	+	0	0	0	+	+	5.0	55.60%
B2-86	+	+	+	0	0	+	+	+	+	7.0	77.8%
Hiraihry	+	+	+	+	0	+	+	+	+	8.0	88.9%
Goal	+	+	+	+	+	+	+	+	+	9.0	100%
Domestic (control)	0	+	0	0	0	0	+	+	0	3.0	33.3%

Table 2: The effect of early blight disease on yield of different tomato varieties tested under natural infection.

Varieties	Weight(kg)				Total	Mean
	Harvest 1	Harvest 2	Harvest 3	Harvest 4		
Castle rock	3.1	6.4	5.0	2.7	17.2	4.3
Strain B	4.6	7.1	5.3	3.4	20.4	5.1
B2 -86	2.1	4.9	5.4	1.7	14.1	3.5
Hiraihry	2.0	4.3	4.6	1.0	11.9	3.0
Goal	1.0	2.6	3.0	0.9	7.50	1.9
Domestic	4.8	6.7	6.1	3.2	20.8	5.2

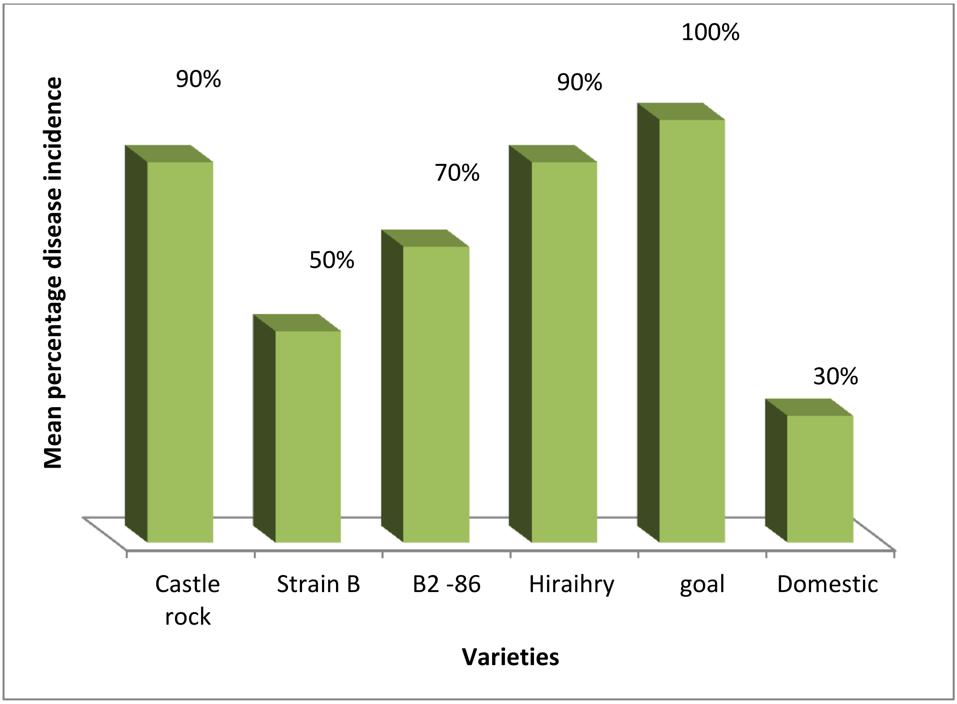

Fig.1: Mean percent incidence of early blight disease on some tomato varieties tested under natural infection.

Table 3: The effect of early blight disease on yield of different tomato varieties tested under natural infection.

Varieties	Weight(kg)
Castle rock	4.3[A]
Strain B	5.1[A]
B2 -86	3.5[AB]
Hiraihry	3.0[AB]
Goal	1.9[B]
Domestic	5.2[A]
$LSD_{0.05}$	2.39
SE±	1.14
CV%	4.12

No significant differences between means with the same letter(s) within column at P= 0.05

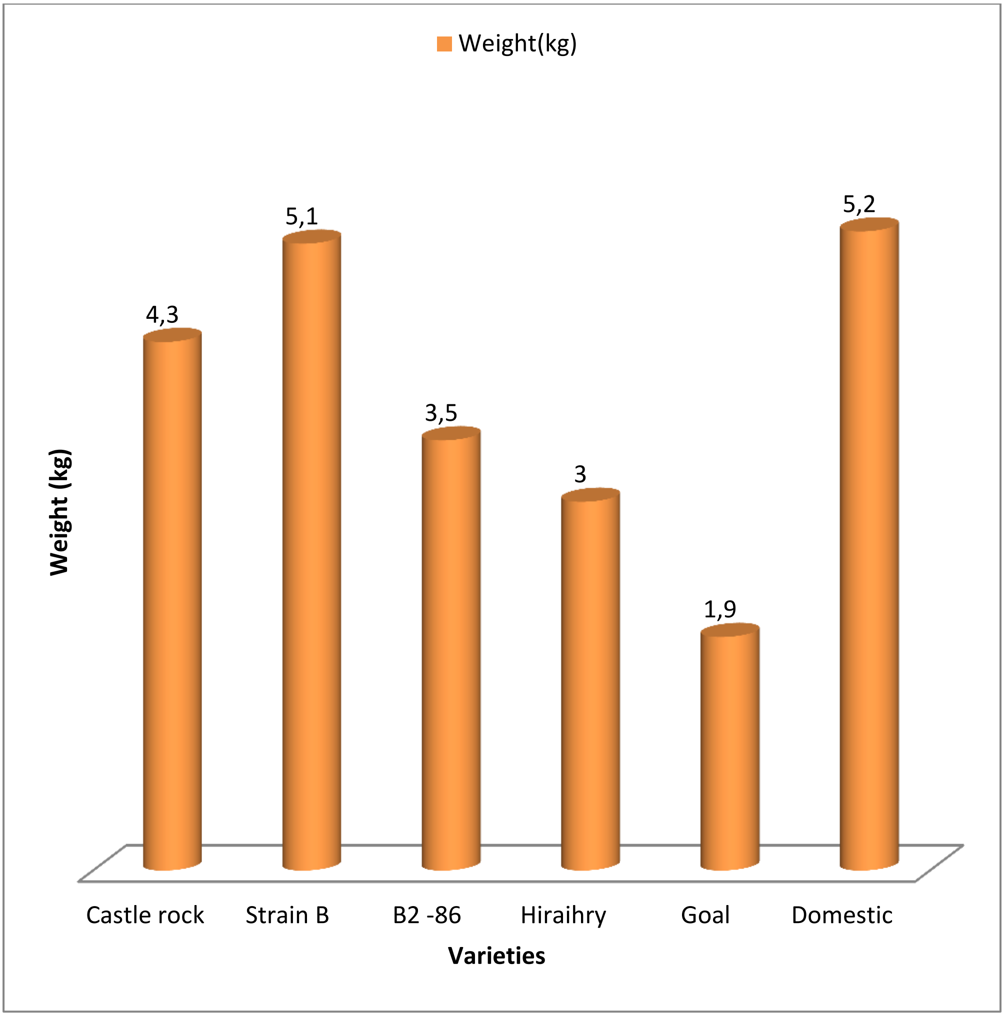

Fig.2: The effect of early blight disease on yield of different tomato varieties tested under natural infection.

Discussion

In fact, the disease has been managed primarily by the use of resistant varieties (Jalali and Chand, 1992) but breakdown in resistance of these varieties due to evolution of virulent races of the pathogen have undermined their importance in recent years (Haware and Nene, 1982).

Conclusion

The study also demonstrated clearly the variation of resistance to early blight disease among the different tomato varieties tested. Obviously, the domestic variety and strain B ones, showed highly significant resistance to the disease compared to the others where the disease incidence was relatively high. These results draw the attention towards the involvement of varietal resistance within the different management components in order to develop an integrated disease control strategy. This approach was also supported by Meitei, *et*, *al*., (2012.).

The results highlighted the importance of the varietal resistance as part of an integrated management approach to control early blight disease in tomato.

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