

Contents lists available at Sjournals



Journal homepage: [www.Sjournals.com](http://www.Sjournals.com)



**Original article**

## **Innervation and moan review process, from the perspective of law, and knowledge of management accounting**

**S. Gholami<sup>a,\*</sup>, M. Hariri<sup>b</sup>, P. Akbari<sup>c</sup>**

<sup>a</sup>*Department of Accounting, eyvan-e-gharb branch, Islamic Azad University, eyvan-e-gharb, IRAN.*

<sup>b</sup>*Department of Law, Payame Noor University, I.R. of IRAN.*

<sup>c</sup>*Department of Management, Payame Noor University, I.R. of IRAN.*

\*Corresponding author; Department of Management, Payame Noor University, I.R. of IRAN.

### ARTICLE INFO

### ABSTRACT

#### *Article history,*

Received 15 January 2014

Accepted 25 January 2014

Available online 29 January 2014

#### Keywords,

Of leaving

Innervation

Moan

Innervations and Moan, the most important jurisprudential and legal issues, and the conflict between Sunnis and Shiites are the quality that most matters of inheritance and inheritance in Islamic law, the validity and invalidity of the two, has been applied. These two institutions are the specificities of Sunni jurisprudence and civil law, to comply with Imami jurisprudence, it has not. Inheritance rules, civil law, not like any inheritance laws in Europe do, and the Quran, in Surah Nisa, verses 7-12, is expressed. The aim of this study was to investigate the process of these two institutions, the science of law, based on the law and accounting knowledge management based on the Direct Taxes Code, is. In this paper, from the perspective of science, has been analyzed, the result of research is that, between the two institutions Innervations and Moan, the sciences, law and accounting management, there is no difference, because the two institutions in science and law, based on civil law and jurisprudence Imami, and accounting management, based on direct Taxation Act, and the math is numeric.

© 2014 Sjournals. All rights reserved.

## 1. Introduction

Celebrity juridical terms, in connection with inheritance heirs, and Moan is Innervation. Siah (1976) Innervation, "Bob Activating source of nerve root meaning is tightening ", when the amount of inheritance heirs, under the legacy, and the words of leaving is surplus stock. Heritage, in addition, it meets all the heirs inheritance, the inheritance of them, are surplus. And this, Innervation are not, but sometimes it happens that the amount of inheritance of heirs over legacy, and the stock is in excess of the of leaving. That legacy is responsive to all the heirs' inheritance, and there is a deficiency, which is called the Moan. Innervation, in terms of jurisprudence, rejected some of the twig, to the paternal relatives, that this method, in the Shiite jurisprudence and civil law, is forlorn. Shia jurists, according to the Qur'an and hadith deny Moan, have consensus, and believe in Family practice, perfect, girls only on the first floor, second floor and sisters, enters, and practice parents and couples without defects is given. But Sunni president, Moan respect to accuracy, and according to the judgment of Omar's Drew's have, in practice Family, defects on all parties to practice, per share, to be distributed, and who is not a priority and later.

This study consists of three main sections. The first part, about the of leaving, and the second part, Innervation from the perspective of science, law, accounting and management, and the third part of the landscape Were entitled Moan is checked.

## 2. Differences heirs, from the perspective of law, and accounting knowledge management:

Article 862: Persons under genealogy inherit are three classes:

Parents and Boys and boys of boys

Fathers, brothers, and sisters and their descendants

Uncle and aunts, and uncles and aunts, and sons

Meanwhile Articles accommodate 899 to 904, Civil Code of the owners of the premises, are as follows:

Article 899, assuming inherit half of Three of leaving:

Husband, in the absence of descendants, the deceased, the other is the husband.

The girl child is unique.

Parents sisters, or if the blue one is unique.

Article 900, assuming the two heirs, a quarter of of leaving:

Husband, in the case of death, not having children.

Husband or wife, if the husband died without descendants.

Article 901 price, Duty husband or wife is, the death of her husband, having children.

Article 902, assuming the two heirs, two- thirds of the of leaving:

Two Girls and more, in the absence of male descendants.

Two or more parents, sister, or brother absence of water only.

Article 903, assuming the two heirs, the third bequest:

The mother of the deceased, if deceased, their descendants and not Brother.

Stigma, Amy, if you have more than one.

Article 904, assuming Tuesday heir, the sixth one is of leaving:

Amy's parents and the stigma, is the only.

Article 18 of the Law on Direct Taxation:

Heirs according to the law, is divided into three categories:

Heir to the first floor, which include parents, spouses, children, and descendants descendants

Heir to the second floor, including ancestors and siblings, and their descendants

Heir to the third floor, which include: Uncle and aunts and uncles, and aunts and sons

## 3. "Of leaving" differences in wages and tax perspective

Of leaving: Mansoor, (2010) the origins of this term, in verses such as: (For wives, half of your inheritance). Housaini, (2007) The words in the word" ALTark (Tark origin) away and give up, leave off, doing what is possible, what is left out on purpose, and without leaving it on him. The "Of leaving is,

assets (both movable and immovable), and financial rights (positive and negative obligations), the testator, died after leaving, and he is owned by the heirs" Definition of leaving said: "We have the right to his own vice Me Dead." The chattels of the deceased, property rights, Novin and Khawaja Piri (2010) of leaving say, because these rights, including economic rights (right of survivorship), and nonfinancial (right to retribution and the Fling), is, therefore, the of leaving, the financial circles, rape will.

### 3.1. Direct taxes code

(Debt investigator + Costs and financial obligations of worship + Cost of Burial )- (rights demands +Receivable Financial +All legacy deceased) = legacy

To calculate the relic, the tax breaks, to observe, for example, if the deceased is 1,000 riyals cash in the bank.

$$1000 \left\{ \begin{array}{l} \text{From the perspective of rights} \rightarrow 1000 \text{ Rial Among heritage} \\ \text{From a tax perspective} \rightarrow 200 \text{ Rial , Among , heritag , Exempt : } 0.80 \left. \begin{array}{l} 0.80 \text{ Exempt} = 800 \\ 0.20 = 200 \end{array} \right\} 1000 \end{array} \right.$$

#### A) Innervation from the perspective of law

Siah (1976) "Bob Activating source of nerve root meaning is tightening," League of Pas-de-annexation the singular and the plural, the word is disputed. Ink, it is considered singular and plural Sbat it, and the Ghaiyoomi but Misbah, and Fakhroodin Tarihi, the "assembly ", Boutiques have it together, and Ghaiyoomi phrases in the book are as follows:

"League, kinship males who make male pal, that's what the imams of the language, and is a collection of League like» and «avr not be the mirrors and the League, and to AS a Astraa". And so, people The League exclusively to the male relatives, their proximity to because male relative (eg, father, son, sons, brothers, uncles, sons), and observed that, according to her word, and not The League sharia, and the word is dedicated to the men, and the promise of the holy word than that, she absolutely is not The League.

Ibn Manzoor in the Arab language, "The backbone of the man and his sons, his relatives to his father" Therefore, the above definition of Ghaiyoomi definition, whether because, whereby paternal relatives, the men and women of The League, are considered.

"I have not heard one of the League, and that the measurement be Leaguea such as students, and his request is unfair and injustice. »

Word of the above, it can be inferred that the nerve is plural, because it referred to as the father of sons and relatives, with its singular, not consistent, but the noun is plural, because they have not heard League, and Necessity analogy but it that is League The League together. (Nejat, 1990).

Imam Khomeini «Rh» (2000) says: "Every man is The League, without intermediaries or middlemen male, is attributable to the deceased."

Innervation term meaning "What is the virtue filleting inherited from arrows, was of the league, and their son and father, and make of them from non-response, with the arrows» (Najafi, 1990; Khonsari, 2000).

If Mitt Of leaving over stock owners are assumptions with respect modesty deprivation and deficiency, and after giving each of them away, come again some extra, in this case, it will The League not With arrows. "The cause of this is that, in the tribal life of the people around the person, and they support him". (Shahidi, 2006).

Therefore, Innervation when the amount of inheritance heirs, under the legacy, and the of leaving is surplus stock. Innervation, Sunni jurisprudence, the heirs when the total stock, total bequest is less, and the result after removing the contributions that give them their share of the bequest is given (assuming the owners) may add some heirloom. (Imami, 2000), "Of leaving remained without observing the class and grade mitt father owned a male relative (The League), consider the Imami jurisprudence, these additional shares to the owners of the premises, to be divided (Jafari Langroodi, 1994).

**B) Innervation from the perspective of management accounting**

Mr. Mohammadi died on 01.10.2011 , his legacy is the sum of 120 million riyals, assuming the heirs of Mr. Mohammadi, including father, mother, and a daughter, and inheritance can calculate each of the heirs.

**3.2. Vision direct taxes**

$$\text{Father's inheritance} = 120 \times \frac{1}{6} = 20$$

$$\text{Mother inheritance} = 120 \times \frac{1}{6} = 20$$

$$\text{(Turns to her remaining inheritance)} = 120 - (20 + 20) = 80 \text{ Daughter's inheritance}$$

**3.3. Legal perspective**

$$\text{Father's inheritance } \frac{1}{6} = \text{Mother inheritance } \frac{1}{6} \text{ , Daughter's inheritance } \frac{3}{6} \text{ or } \frac{1}{2}$$

$$\text{Innervation } \frac{1}{6} + \frac{1}{6} + \frac{3}{6} = \frac{5}{6} \Rightarrow \text{(Is Surplus } \frac{1}{6} \text{ )}$$

$$\text{Father's inheritance} = 120 \times \frac{1}{6} = 20$$

$$= 120 \times \frac{1}{6} = 20 \text{ Mother inheritance}$$

$$= 120 \times \frac{3}{6} = 60 \text{ Daughter's inheritance}$$

The remaining inheritance = 120 - (20 + 20 + 60) = 20 → Excess

$$\text{Inheritance} \left\{ \begin{array}{l} \text{Father } \frac{1}{6} \quad 1 \Rightarrow \frac{1}{5} \\ \text{Mother } \frac{1}{6} \quad 1 \Rightarrow \frac{1}{5} \\ \text{Daughter } \frac{3}{6} \quad \frac{3}{5} \Rightarrow \frac{3}{5} \end{array} \right.$$

$$\text{Excess 20} \left\{ \begin{array}{l} \text{father} = 4 \\ \text{mother} = 4 \\ \text{Daughter} = 12 \end{array} \right.$$

$$\text{Father's inheritance} = 20 + 4 = 24$$

$$\text{Mother inheritance} = 20 + 4 = 24$$

$$\text{Daughter's inheritance} = 60 + 12 = 72$$

#### 4. Moan from the perspective of law

Moan, called the literal meaning of the word many have quotes such as: "the desire for a compact, and depart from justice and the right means, the source of Moan High, High Court fi, when the right falsehood, desires and compromise, Javaheri says High balance of any money earner is any slant, Family duty called desire has shifted on equity because their share is low.

Moan is meant a moiety. When one spouse is high, it is said, "Higher Man" and more will share here.

Moan is meant to raise the height. When the camel raised its tail, it is said: Aalt camel her fault the obligation, to increase the stock goes up. (Allamh, 2000)

Seyed Morteza, in Alentesar book, tells about the meaning Moan: Moan is the Arabic name for the surplus and deficiency, so it is paradoxical, since surplus and deficiency against each other. (Mahjoub, 1990)

In general, the meaning and Moan, the Shiite and Sunni clerics, light is the same problem Mohaghegh Hilli and Shahi Sani says:

"Moan is the order of the CPC, the ritual is over stock heirs, (duty here means multiple stocks, where stock multiples and the common denominator is 6, 7 or more to get it, that little defect ratio, all in. " so, when legacy, inheritance suits no heirs, and the stock is in excess of the Of leaving, and there are defects in the legacy.

Moan process, Sunni scholars, the lack of equality between all the heirs are distributed. But legislators to follow the Imami jurisprudence, such a solution is not accepted, and another way in Article 914. We, on this basis, the deficit on Girl and two daughters, is entered. (Civil law in Iran).

#### 5. Moan from the perspective of management accounting:

Example: Ms. Ahmadi, in a car accident, died, his legacy, is the sum of 120 million riyals, assuming, heirs Ms. Rezaie, including his wife, his father and two girls.

It is desirable to calculate each of the heir's inheritance

##### 5.1. Vision direct taxes

$$\text{Wife inheritance} = 120 \times \frac{1}{4} = 30$$

$$\text{Father's inheritance} = 120 \times \frac{1}{6} = 20$$

$$\text{Daughter's inheritance} = 120 - (30 + 20) = 70$$

$$= 70 \times \frac{1}{2} = 35 \quad \text{Every girl's inheritance}$$

##### 5.2. Legal perspective

$$\text{Wife inheritance} = 120 \times \frac{1}{4} = 30$$

$$\text{Father's inheritance} = 120 \times \frac{1}{6} = 20$$

$$\text{Daughter's inheritance} = 120 \times \frac{2}{3} = 80$$

Total=30+20+80=130 → Moan (Stock of 10 million USD, compared to inheritances, excess is)

$$\rightarrow = 130 - 120 = 10 \quad \text{Millions of girls are offset inheritance}$$

$$\text{Share of any daughter} = 10 \div 2 = 5$$

$$\text{Daughter's inheritance} = 80 - 10 = 70$$

$$= 70 \times \frac{1}{2} = 35 \quad \text{Every girl's inheritance}$$

## 6. Conclusions

Noting that the process of inheritance and Moan, the rights of Iran are based on Imami jurisprudence, and inheritance criteria is when the amount of inheritance of heirs is less than inheritance and bequest is surplus stock, and measure Moan when that obligation is over stock and surplus stock. Of leaving is a sense that excesses or deficiencies in accordance with the provisions of the civil law, is imposed on the group. Knowledge of accounting, management and Moan inheritance process, the views and opinions of legal scholars and law are different, and according to the principles and assumptions of science, mathematics and numerical calculations are based on, and therefore deficiencies and excesses, the calculations numerical. By the absence of negative issue. Source of the disagreement, between management accounting and legal scholars, the debate is less. Were entitled been analyzed and the science of law, according to Article 862 of the Civil Code, the first floor (parents and children, descendants and their descendants) are inheritance process and Moan, documented legal materials, and the court discussed inheritance and probate, and split heritage, according to the principle of legality, is required to comply with the law. If, in management accounting knowledge, according to article 18 of the Law on Direct Taxation, first floor (including descendants of parents and children, children, and spouses) are based on numerical calculations, never inheritance process and Moan, is ruled out. It seems, between science. Were entitled, inheritance and Moan, there is no difference, and the juridical rule " Whatever the combination of the first possible IPO " ( If the argument for two reasons, primitive or non- resident conflict occurs when two conditions are due authority, should as far as possible, to help both the general view of the action, therefore, to collect between reason and action both due to turn. Fall or delays, or rather does not) in the law, and Moan inheritance process, based on popular opinion, Imami jurists and civil law. If, in management accounting knowledge, according to article 18, Taxes Law direct numerical calculations and assumptions, deficiencies and excesses that did not come into being.

## References

- Allamh, A.M.F.A., 2000. *Almhzab Albar Fi Almkhtsr description Alnaf*, Iran.
- Emami, S.H., 1994. *the civil rights*, Tehran, bookstore Islamiya, Iran.
- Khonsari, S.A., 2000. *A comprehensive description of Almdark Fi Almkhtsr Alnaf*, Iran.
- Housaini, M., 2007. *vocabulary and terminology of fiqh*, Soroush Press. Tehran, Iran.
- Imam Khomeini, Ruhollah., 2000. *Tahrir Alvasileh*, Islamic Publ. Office, Iran.
- Jafari Langroodi, M.J., 1994. *the civil rights (inheritance)*, Publisher of Knowledge Treasure, Tehran, Iran.
- Mahjoub, M.J., 1990. *civil rights era*, Tehran, Iran.
- Mansoor, J. (2010). *rules and regulations pertaining to wills and inheritance, the publication informs*, Tehran, Iran.
- Najafi, S.M.H., 1990. *Jewelry Alklam*, Daralktb Islamiya, Qom, Iran.
- Novin, P., Khawaja Piri, A., 2010. *Civil Rights, 8 (intestate inheritance obtained a pre-emptive)*, Publications of Knowledge Treasure. Tehran, Iran.
- Nejat, A., 1990. *Inheritance and Moan*, Amir Kabir Publ. Tehran, Iran.
- Shahidi, M., 2006. *inheritance*, Press Majd, Tehran, Iran.
- Siah, A., 1976. *comprehensive dictionary of Arabic, Persian*, Tehran, Eighth Edit.