

# THE FORMULATION OF ISLAMIC ACCOUNTING VIEWS IN SYEKH SITI JENAR ARCHIPELAGO SUFISM

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## **Abstract**

This study aims to analyze islamic accounting evolved through two approaches believed to exist items, namely theoretical philosophical and pragmatic/practical schools. Especially for theoretical philosophical flow there is a unique perspective in the effort to design the character of the financial statements of Islamic accounting in the view of Siti jenar in the framework of Sufism archipelago. This article is a focus literature method, although initially rarely noticed in qualitative research methodologies, is today an important and integral part of the qualitative research methodology. It is Necessary aspects of ethics in the accounting value Refers to the philosophy of manunggaling kawulo gusti meaningful value based accounting in Islamic studies and the Lord be the ultimate goal and Become the ultimate goal of human life. With Siti jenar concept based manunggaling kawulo gusti, then accounting capitalists will not exist, otherwise the concept of accounting profit According to the teachings of Islam would be more readily accepted by the Muslim community. Accounting growing niche to be dominated by the capitalists, this accounting value is no longer free. As modern accounting concepts currently very thick with the feel EGOMAU (egoistic, materialistic, and utility) that emphasizes consideration and achievement of the company's profit figures that can not be denied again, capitalist accounting help Prevent the crisis.

**Keywords:** *Islamic accounting, Siti Jenar, Sufism Nusantara*

## **Abstrak**

Penelitian ini bertujuan untuk menganalisis akuntansi Islam yang dikembangkan melalui dua pendekatan yang diyakini ada item, yaitu sekolah teoretis filosofis dan pragmatis / praktis. Khusus untuk aliran filosofis teoretis ada perspektif unik dalam upaya mendesain karakter laporan keuangan akuntansi Islam dalam pandangan Siti jenar dalam kerangka sufisme nusantara. Artikel ini adalah metode literatur fokus, meskipun awalnya jarang diperhatikan dalam metodologi penelitian kualitatif, saat ini merupakan bagian penting dan integral dari metodologi penelitian kualitatif. Diperlukan aspek etika dalam nilai akuntansi Mengacu pada filosofi manunggaling kawulo gusti nilai yang berarti akuntansi berbasis dalam studi Islam dan Tuhan

menjadi tujuan akhir dan Menjadi tujuan akhir kehidupan manusia. Dengan konsep Siti jenar yang berbasis manunggaling kawulo gusti, maka kapitalis akuntansi tidak akan ada, sebaliknya konsep laba akuntansi Menurut ajaran Islam akan lebih mudah diterima oleh komunitas muslim. nilai tidak lagi gratis. Karena konsep akuntansi modern saat ini sangat kental dengan nuansa EGOMAU (egoistik, materialistis, dan utilitas) yang menekankan pertimbangan dan pencapaian angka laba perusahaan yang tidak dapat dipungkiri lagi, akuntansi kapitalis membantu Mencegah krisis.

**Kata kunci: Akuntansi Islam, Siti Jenar, Tasyawuf Nusantara**

## INTRODUCTION

Islam strongly encourages the utilization of assets and prohibit storing them, so the property can realize its role in economic activity (Syahatah, 2001). Company as a form of business utilization of assets, perform a series of processes (performance) at the expense of various resources. The financial statements (financial statements) is a means to account for what has been done on the resource management of the owners. The statements of income (income statement) is a form of financial statements taken as a parameter to measure the performance of companies (I. dan M. A. Triyuwono, 2001).

Among the causes acceleration of accounting is profit maximization. Profit (income) is a basic and important posts in the financial statements that have a variety of uses in a variety of contexts (I. dan M. A. Triyuwono, 2001), Including as the basis for taxation, the determination of the dividend payment policy, guidelines and investment decision making and enterprise performance prediction element (Bekoui, 1997). Judging from the interest of transcendental (Islam) and social, profit is the basis for determination of zakat (Sofyan Syafri Harahap, 1997), a means of accountability to God.

At the level of ontology and epistemology, it seems the experts agreed to distinguish accounting accounting Shariah and conventional accounting (Sidani, 2015). However, in terms of methodological no dissent or flow among them. It is recognized by AAOIFI (Accounting and Auditing Organization for Islamic Financial Institutions) in SFAC No. 1 paragraph 22:

*Two approaches to establishing objectives have merged through the discussion the which took place at different meetings of committees established by*

*the board. These are: Establish objectives based on the principles of Islam and its teachings and then Consider Reviews These objectives established in relation to contemporary accounting thought; Start with objectives established in contemporary accounting thought, the test against Islamic Shari'a, accept Reviews those that are consistent with shari'a and reject Reviews those that are not (AAOIFI, 1998) (AAOIFI, 2017).*

The same thing was stated by Adnan Akhyar that there are two streams that happens, the first is that they require that the objectives and accounting rules of sharia is built on the principles and teachings of Islam, and then compare it with the contemporary accounting thought already established. Second, departing from the purpose of the existing conventional accounting, then test it from the point of view of Shariah. Portions were in line received and used, while the part was not commensurate rejected (Adnan, 1999) (Arwani, 2017).

As for the view that accounting is not value-free has proved axiomatically (axiomatic value laden accounting). Proof initial accounting is loaded with the influence of values in society, starting in the 1980s the emergence of the paper in Accounting, Organizations and Society, written Burchell, Clubb, Hopwood, Hughes and Nahapiet, entitled The Roles of Accounting in Organization and Society. The article then has sparked further research, such as Richardson, Tinker, Merino and Neimark, and others. Chua explained, accounting not only viewed as rational engineering course, a separate service activity of public relations (Fong, 1986).

It is based on the philosophy, materialism, which sees humans only as a material reality that is empty of the human spirit itself. The assumptions used as the basis of analysis only rests on a narrow view of the world because of all measured from the material aspect (Antonio, 2004). There is another side that had been abandoned and neglected. This leads to an imbalance of the psychological, spiritual and philosophical in human beings so that any generated will not be able to bring true happiness.

Modern accounting (Hopper, Lassou, & Soobaroyen, 2017) that is value-free as part of the economic system during this time also felt only in favor of a small part of

economic actors alone. The influence of stockholders felt so strong and powerful that financial statements are more intended for the benefit of those who have the capital and ignore the basic purpose of accounting itself is to give information and accountability (the power to be accounted for) to the real conditions that exist to the public as an object, the parties also have the right to question it. He has a wide gap and an area to be mocked for the benefit of one party.

They argued that accounting standards should have a valid patent in general in all organizations, can not be influenced by local conditions that could lead to the diversity of accounting model and should be free of value (value-free) (Albassam, W. M., & Ntim, 2017), Because accounting is not free value / full value (non-value-free) can make it difficult to understand the information conveyed. Therefore, this model accounting supporters chose to harmonize accounting practices (Ball, R., Kothari, S. and Robin, 1998) (I. Triyuwono, 2006a), This then formed the basis and soul by accounting American style (modern) so it is not surprising mode of capitalist arise in practice its real because everything leads to restrictions provide information only in the absence of the spirit of responsibility (or if there is, it just is horizontal instead of horizontal and vertical).

Accounting as an important aspect in the business world is considered to have lost their identity. He became helpless and could not help but run over and dragged by the capitalists. Because meskipun at the initial appearance, he (accounting) formed by the environment (socially constructed), but he has the potential to be able to also turn affect lingkungannya (socially constructing). This is obviously very dangerous for the future of his own accounting and human civilization. Finally it can be used as an assurance that the accounting is not a form of knowledge and practices that are not value free (non-value-free), but otherwise it is a discipline and a free practice with the value (value-free) (I. Triyuwono, 2000) (Arwani, 2018).

Conventional accounting is dominated by the capitalists, so the purpose of accounting information in the interests of the capitalist orientation. Value is inherent in modern accounting is egoistic value. When a human being

who happens to have egoistic nature to build discipline and accounting practices, the nature of it is automatically entered into the accounting creates. So that the accounting be egoistic nature (I. Triuwono, 2006b) and if the information generated by the accounting egoistic was then consumed by its users (users), it can be ascertained that the users were going to think and make decisions that egoistic anyway. Egoistic nature of human existence is not able to contest again, egoistic nature is inherent in man from birth, and it can berkembang or decreased through the process of interaction between communities (Smith, 1776), Other grades are currently attached to modern accounting especially those in the accounting nature of capitalism is the materialistic value. Where the materialistic emphasis on accounting only give attention to the material world means that accounting is to report only transactions that involve money and out of than it's not the accounting area.

In the spirit of western science contain the doctrine of secularism. A doctrine that wants to liberate science (science) from the shackles of religion / dogma. This understanding considers that the presence of religion would hinder the advance of science itself. This doctrine originated from the scientific revolution that occurred in Western Europe in the 16th century BC, marked by a decline in the prestige and power of the church. This condition occurs because the number of contradiction or conflict between the teachings of the church with the scientific facts at the time. Therefore, there was an attempt to separate the values of religion, divinity and moral teachings of the realm of science. This is called the process of secularization.

The development of this secularization eventually gave birth to science that is positivistic. Positivist perspective focuses on accounting practices as well as their (answering the question what is). In Watts and Zimmerman (1986) states that the function of positivistic science is to explain (explain the relationship between variables) and to predict (predict events in the future based on the theory that already exist). Instead normative questions such as what should or what should be done to be marginalized even left entirely to the individual in accordance with the tastes and lust for. In the history of western science such conditions reflect the spirit of human

resurrection (renaissance) and the enlightenment movement (Aufklärung) in Western Europe.

The effects of this secularization of capitalism penetrated childbirth practices in most of the countries in the world. Global capitalism threatens all aspects of human life including in the field of education. This is reinforced Yusran (2002) which assesses the implementation of the education system in all countries of the world, including countries of the Muslims suffered westoxciation (poisons western thought) that pluralism, sikretisme, nationalism, liberalism, secularism and other isms that seeks to make the process of imitation mixed marriages Islam-West into Islamic Liberal substitution even totally against the values to the Islamization of the sacred and nature.

According to Qutb (1986) secularism is interpreted as "Iqomatu al-biological 'ala al-mina ghoyri اساسina early" that build on the foundation of the fabric of life in addition to the Islamic system. An-Nabhani defined as the separation of religion from life and the idea became aqidah (principle), either as Qiyadah fikriyah (leadership ideological) nor Qaeda fikriyah (grounding think) so that it becomes clear in this case that it is man who has absolute authority to make rules of his life in accordance with lust and a limited sense(Purnomo, 2010).

One of the issues contained in the science of accounting is an understanding of accounting concepts itself(Sofyan Syafri Harahap, 2007) in the understanding of the term evidential matters had occurred mistakenly and mendistori evidence becomes narrower sense only on the material evidence that led to the financial statements of loss of moral judgment, accounting follow secular epistimologi where ethical, moral and divine role are ignored. Subject ignore ethics, morals, and the role of god into a major scandal affecting the financial industry(Sofyan Sayfri Harahap, 2007), Said that the incident was not free from corruption, criminality where the accountant who does not have ethical fudging the numbers, do the diversion, for personal benefit or to protect the client. As said by Triuwono, accounting was not completely neutral as claimed many people where in other words culture, perceptions and values prevailing in society has a considerable effect on the accounting form(Schroeder,R.G, M.W Clark, 2009).

Epistemology Islam emphasizes the totality of experience and reality and advocated many ways to study nature, so that knowledge can be obtained from revelation and reason, of observation and intuition, of tradition and theoretical speculation. So we can say that the ethical values contained in the accounting must be no load on the side of Islam itself. Beekun (2004) defines ethics as a set of moral principles that distinguish the good from the bad. He stated that ethics is a normative science because he played in determining what should be done or not be done by an individual. In the teachings of Islam ethics guide all aspects of human life and the highest success will be obtained a Muslim or *falah* in Islam are the same for every Muslim, either when running a business or while running their daily activities. Accounting should be influenced by the way the economic system that is set on the underlying philosophy of the system. In contrast to the secular western philosophy as exemplified by Kant, where the emphasis is more on the ethics of enlightenment rationality and a strong belief in the power of reason. Islamic world view not only from the elements of the cultural and philosophical assisted by science, but from the original source of "revelation", confirmed by religion, and confirmed by the principles of intellectual and intuitive. where the emphasis is more on the ethics of enlightenment rationality and a strong belief in the power of reason. Islamic world view not only from the elements of the cultural and philosophical assisted by science, but from the original source of "revelation", confirmed by religion, and confirmed by the principles of intellectual and intuitive. where the emphasis is more on the ethics of enlightenment rationality and a strong belief in the power of reason. Islamic world view not only from the elements of the cultural and philosophical assisted by science, but from the original source of "revelation", confirmed by religion, and confirmed by the principles of intellectual and intuitive.

This research is considered important because it relates to the formulation of sharia accounting, Triuwono (2006) explained that there are four perspectives that can be used namely (1) Positivism, (2) Interpretive, (3) Criticism and (4) Postmodernism. More specifically in the perspective of postmodernism which emphasizes that any approach in formulating a theory is permissible as long as it

fits the context. Triyuwono (2006) states that the Manunggaling Kawulo-Gusti approach to form sharia accounting is a natural and legitimate thing to use especially when viewed from the perspective of postmodernism. In Indonesia, especially Java, the teachings of “Manunggaling Kawulo-Gusti” were spread by a large Sufi shop Syekh Siti Jenar. This teaching is basically related to the concept of “Sangkan Paraning dumadi”, namely the origin and direction of all events, namely to understand that everything comes from God and ends with God.

Besides that research encourages the essence of this teaching is "unity" for two or more different things. For example, human unity (as a being) with God (as the Creator), unity like joy, true oneness with wrong, and others. The two different things are not mutually exclusive, but instead converge together. The unity of these traits will have implications for the form of Islamic Accounting financial statements that prioritize paired epistemology so that the ability of sharia accounting to describe a complete business reality can be achieved (I. Triyuwono, 2006b). The philosophy of “Manunggaling Kawulo-Gusti” if connected with the science of accounting becomes a Concept of Unity in Accountancy.

Flowing from these issues, the instrument including accounting human life is never apart from the philosophy of human life itself, with this philosophy eventually accounting is not value free. In the character of accounting that is selfish, materialistic, and utilities complex therein is basically influenced the philosophy that assumes that life is only once and there is no life after, but otherwise there are no other communities include the view that after this life there is another life that hereafter. God be the ultimate goal in terms of one with god, unification of the human self is the god called by manunggaling kawulo gusti for the community of Java.

Sunan Siti Jenar is, according to the *Babad Tanah Jawi* ("History of the land of Java") manuscripts, one of the *Wali Sanga* ("Nine Saints") to whom Indonesian legend attributes the establishment of Islam amongst the Javanese, Indonesia's largest ethnic group. Sheikh Siti Jenar supporters insist that she never calls herself a God. This teaching is not regarded as the mixing of God with His



creatures, but that the Creator is the place of return of all beings and by returning to his God, man has united with his God (MB. Rahimsyah AR, 2006).

In the teachings of Syeh Siti Jenar, Manunggaling Kawula Gusti means that in the human being there is a spirit that comes from the spirit of God in accordance with the Qur'anic verse that describes the creation of man: "When thy Lord said to the angels, "Surely I will create man from clay, and when I have made it, and bore to him my spirit, then fall down prostrate before him." Q.S. Shaad: 71-72. Thus the spirit of man will be united with the spirit of the Lord in worship of the Lord (Lord). The difference in interpretation of this verse of the Qur'an that causes a polemic, namely that in the human body reside in the spirit of God.

Manunggaling kawulo gusti is the ultimate goal of human life means no purpose other than the purpose. Gusti kawulo manunggaling teachings can not be released from a figure of great Sufi Shaykh Siti jenar who understand that everything comes from God and the end was in God. So the aspect of an accounting values and ethics in itself would be more likely to be on the concept of meaning manunggaling kawulo gusti based accounting ethical values published in Islamic studies. In the language of the Quran this concept is called *Air inna lillahi wa inna illaihi rojiun* when viewed from the aspect of the return of the personal through the process of a long life in which when the personal is back to Allah, then he is one with God (manunggaling kawulo gusti) kawulo that meant I ended up being gone, reunited with God and that there is only Gusti (Allah). *Air manunggaling kawulo gusti* not mean that the person concerned died first and then encounter God, alive and yet we can be one with God. So bermanunggaling kawulo gusti is the highest peak of human spiritual achievement supreme. To achieve this pinnacle of human have to go through the process of living a long life or death as well as good and bad circumstances. In this state man in cook diwajan human meaning more to how to put himself as a human being ethical and moral. We were able to merge with God. So bermanunggaling kawulo gusti is the highest peak of human spiritual achievement supreme. To achieve this pinnacle of human have to go through the process of living a long life or death as well as good and

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With the level of human moral values and has an ethical value in putting on the views of the private becomes an ethical and automatically affected the accounting value can not be considered as accounting based capitalism. Islamic values are the nature and priority of justice and can adjust to the environment is an alternative to cover the weaknesses that exist in conventional accounting expressed by Harahap (2001), and by keeping the creation of justice in society, accounting for maintaining records as accountability and is able to guarantee its accuracy. The importance of justice can be seen from the Quran surat Al-Hadid verse 24, "Indeed, we have sent Our Messengers with evidence of a real and we have sent down with them the Book and the balance Al (justice) to enable people to carry out justice" , Because the accounting system can maintain accountability of assets managed her awake so that no one harmed, fair, and to those who deserve to be given in accordance with their rights. However, unlike the case with Enron(Tonge, Alyson; Geer, Lesley And Lawton, 2003) involving public accountant Arthur Anderson(Doost, Roger K. And Fishman, 2004), As Wilopo (2010) cases of fraud committed by top management of the company Enron, World.com, Xerox and others make the stock market and finance the New York Stock Exchange and various stock exchanges in the early 2000s fell out. This is due to the lack of values and ethics are firmly within oneself lead to failure in the implementation of accounting itself. The views sekurelisasi become the bottleneck of the development of Islamic values based accounting spirit that separates something with something else. On the basis of this mindset is built and developed modern accounting(Watss, 1990),

Thus, with the view of modern accounting fence to be non-material makes not easily pave the way for humans to

interact with the non-material world and the divine. Humans are more *terisolasi* in the material and does not allow for people to get a chance to raise awareness of divinity which means the accounting world is difficult to carry out the implementation *Manunggalung Kawulo Gusti*. Triyuwono (1997) states that the mandate metaphor can be lowered into a metaphor *zakat* means organizations no longer oriented to profit (profit-oriented) or (Stakeholder Oriented), but charity oriented. By changing the purpose of the company, the size of the company's performance will be shifted from the orientation of the "profit" to "charity". In terms of accountability (accountability) oriented charity provides a more theological dimension, that is to say in accordance with the required corporate responsibility is not solely to stakeholders but also to God as the giver of the mandate. So the ethics of the accounting value are reflected in the profit outlook in the frame *Siti Jenar Siti archipelago Sufism*.

Each research method has a specific purpose and usefulness, in general the purpose of research there are three kinds of that is the nature of discovery, proof, and development. The discovery because the data obtained from the results of the research is data that is completely new and previously never existed. The proof means that the data obtained is used to prove the existence of any doubt about certain information or knowledge. development, the result of the research is the deepening and extension of existing knowledge (Sugiyono, 2016). One of the research literature (library research) retrieval of data or materials needed to complete the study came from the library, including books, encyclopedia, dictionaries, journals, documents, magazines and so on. Criteria used to select reading materials that (a) recency (recency) and (b) relevance (relevance) (Komidar, 1995). The literature review in a scientific study is an important part of the overall steps of the research method. Cooper in Creswell suggests that literature review has several objectives namely; informing readers of other research results closely related to current research, linking studies with existing literature, and filling the gaps in previous studies (Cresswell, 2014). While Sugiyono states that Literature is a record of events that have been passed in the form of writing, drawings, or the monumental works of a person (Sugiyono,

2016). The method or literature study, although initially rarely noticed in qualitative research methodologies, is today an important and integral part of the qualitative research methodology. This is due to the growing awareness and new understanding in the researchers, that a lot of data is stored in the form of literature and artifacts. So that the extracting of data sources through literature study become complementary to qualitative research process.. The method in this paper the author using literature methods of prescriptive tried to explain especially for theoretical philosophical flow there is a unique perspective in the effort to design the character of the financial statements of Islamic accounting in the view of Siti Jenar in the framework of tasawuf Nusantara. Accounting tends to be dominated by the capitalists, this accounting value is no longer free. As modern accounting concepts currently very thick with the feel EGOMAU (egoistic, materialistic, and utility) that emphasizes consideration and achievement of the company's profit figures that can not be denied again, capitalist accounting help prevent the crisis. It is necessary aspects of ethics in the accounting value refers to the philosophy of manunggaling kawulo gusti meaningful value based accounting in Islamic studies and the Lord be the ultimate goal and become the ultimate goal of human life.

## **RESULT AND DISCUSSION**

### **Result**

#### **1. Accounting Shariah: Flow Between Pragmatic and Idealists**

Shari'ah accounting developments currently under Mulawarman remains a serious discourse among academics accounting. Discourse is mainly related to the approach and application of the financial statements as the formation of concepts and theories of accounting. These differences that occur leading to a theoretical approach diametrically between Shari'ah accounting flow pragmatic and idealistic(Napier, C., & Haniffa, 2011),

More pragmatic accounting flow Mulawarman assume some conventional accounting concepts and theory can be used with several modification(Syahatah, 2001), Modifications made to the pragmatic interests such as the use of accounting in Islamic companies that require

reporting legitimacy based on Islamic values and objectives of Shari'ah. The conventional accounting Accommodation is plotted in accounting policies such as Accounting and Auditing Standards for Islamic Financial Institutions issued by AAOIFI internationally and SFAS No. 59 or latest SFAS No. 101-111 in Indonesia (IAI, 2017), It can be seen for example in Shari'ah accounting purposes the pragmatic stream still based on conventional accounting purposes with modifications changes and adjustments based on the principles of the Shari'a. Accounting purposes here is the obligation approach, theory-based entity with limited accountability.

Accounting in a simple form is understood as a form of a report to the public that is linked to the information submitted. In the process, the accounting is conventionally understood as a set of rational procedures that are used to provide information that is useful in decision making and control. Accounting in this understanding serves as inanimate objects such as technology patented concrete, tangible, and value-free (Mulawarman, 2007a). They argued that accounting standards should have a valid patent in general in all organizations, can not be influenced by local conditions that could lead to the diversity of accounting model and should be free of value (value-free). Because accounting is not free value / full value (non-value-free) can make it difficult to understand the information conveyed. Therefore, this model accounting supporters chose to harmonize accounting practices (Mulawarman, 2007b). This then formed the basis and soul by accounting American style (modern) so it is not surprising mode of capitalist arise in practice its real because everything leads to restrictions provide information only in the absence of the spirit of responsibility (or if there is, it just is horizontal instead of horizontal and vertical),

Accounting as an important aspect in the business world is considered to have lost their identity. He became helpless and could not help but run over and dragged by the capitalists. Because meskipun at the initial appearance, he (accounting) formed by the environment (socially constructed), but he has the potential to be able to also turn affect lingkungannya (socially constructing). This is obviously very dangerous for the future of his own

accounting and human civilization. Finally it can be used as an assurance that the accounting is not a form of knowledge and practices that are not value free (non-value-free), but otherwise it is a discipline and a free practice with the value (value-free).

If we look further, the regulations regarding the form of the financial statements issued by AAOIFI, for example, in addition to issuing the form of financial statements that do not differ from conventional accounting (balance sheet, income statement and statement of cash flows) also established several other reports such as financial statement analysis regarding the source of funds to tithe and its use; analysis of financial statements regarding earnings or expenditures that are prohibited by Shari'ah; Shari'ah bank social responsibility report; as well as human resource development report for Shari'ah bank. Conditions AAOIFI is preferred for economic interests, whereas the provisions of Shari'ah, social and environmental constitute additional provisions. The impact of the provisions of the AAOIFI loose, Shari'ah banking opportunities concerned with the economic aspects rather than aspects of Shariah, socially and environmentally. These signals are evident in empirical studies as conducted Sulaiman and Latiff (2003), Hameed and Yaya (2003b)(Antonio, 2004),

## **2. Enterprise Theory**

The concept of the theoretical basis of accounting that is close to the value and purpose of the Shari'ah according to the idealist is Enterprise Theory(Sofyan Syafri Harahap, 1992), Because it emphasizes wider accountability. Although, from the standpoint of Shari'ah, as described Triyuwono this concept has not recognized any other participation which indirectly contribute to the economy. That means more Triyuwono this concept can not be used to justify that the enterprise theory into theoretical basic concepts, before this theory recognizes the existence of indirect of participants.

Based on the deficiencies that exist in the VAS, Triyuwono and Slamet propose what is called Shari'ate ET. According to this concept of stakeholders person entitled to receive the distribution of added value are classified into two categories namely direct and indirect of participants of participants. According Triyuwono direct stakeholders are those directly related to the business of the company,

consisting of: shareholders, management, employees, creditors, suppliers, governments, and others. Indirect stakeholders are parties who are not directly related to the business of the company, consisting of: community mustahiq (recipients, infaq and Sadaqah), and the natural environment (eg for nature conservation)(Arwani, 2016).

Sharia teory enterprise developed based on the metaphor of zakat which essentially has the character balance. In general, the value of the balance in question is the balance between the values of the masculine and feminine values (Hines 1992; Triyuwono 2000b, 1x-XXXVI; Triyuwono 2006). Sharia enterprise teory balance egoistic value (masculine) with altruistic values (feminine), the value of the material (masculine) with spiritual values (feminine), and so on. In the Islamic Shari'ah, the equilibrium shape concretely manifested in one form of worship that is charity. Zakat (metaphor be a "metaphor zakat") implicitly contains egoistic-altruistic values, material-spiritual, and individual-worshippers. Sharia enterprise teory put God at the center of everything. God be the center point of the return of the man and the universe. Therefore, people here just as his deputy (khalitullah fil ard) which has consequences obedient to all the laws of God. Compliance man (and nature) solely in order to return to God with a quiet soul. The process of returning to God requires a process of union with their fellow human beings and nature as well as with the laws inherent in it. By placing the highest god as stakeholders, the lifeline that kept the Shari'ah accounting aims to "raise awareness of divinity" so that users remain guaranteed. Consequences establishes God as the highest stakeholder is the use of the laws as a basis for the construction of shari'ah accounting. The point is that with this sunnatullah, Shari'ah accounting only built based on grammar rules or the laws of God, so that the value of the accounting nature of capitalism will disappear by itself.

Theory Desire Triangle as an anthropologist Rene Girard explains that humans are creatures of passions (lust) and therefore easily dominated by anger and indignation. According to Girard, it is because he has the desire to covet something (an object) that he saw nothing in itself (the subject), but in others (mediator). The theory on this subject is often described as the theory of triangular

desire or mimetic. Joshua Tridarmanto explains that humans can reach the level of life *manunggaling Gusti* servant if he is able to master their own lives rather than solely controlled by their own lusts. If he can master it, he is also necessarily be able to know what they should be, for themselves, others and their environment. Just as if viewed from an accounting standpoint, they will tend to maintain the attitude of honesty, justice, and truth to remain able to be in the shade of which are true, thus the desire for material must be easily overlooked.

### 3. Comparison Between Flow and Pragmatic Idealist

The conclusion that can be drawn from the discussion of the differences between the accounting flow Shari'ah pragmatic and idealistic above are, first, accounting Shari'ah pragmatic choose to adopt the concept of entity-based theoretical basis of accounting theory. Technological consequences is the use of forms of financial reports such as balance sheet, income statement and cash flow statement with pragmatic modification. Second, accounting Shari'ah idealistic choose to make changes based on the theoretical basic concept shari'ate ET. Technological consequence is the rejection of any form of financial statements; necessitating the formulation of financial statements in accordance with the basic theoretical concepts. To facilitate explanation of the accounting differences Shari'ah flow pragmatic and idealistic, please see the following picture (Arwani, 2016):

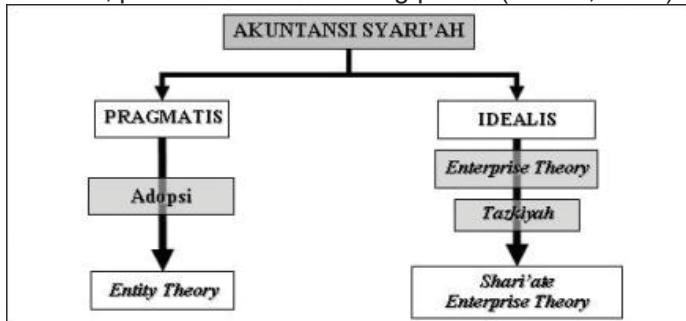


Figure 1: Accounting differences Shari'ah flow pragmatic and idealistic



#### **4. Project Implementation Shari'ate Enterprise Theory**

The search process begins idealist technological form of reformulating the concept of Value Added (VA) and its derivatives are Value Added Statement (VAS). VA translated by Subiyantoro and Triyuwono (Subiyantoro, E. B., & Triyuwono, 2004) as an added value that changes the meaning of the concept of the conventional VA. The substance of profit is surplus value (value added), which departed from two fundamental aspects, namely the aspect of justice and human nature.

Translation concept that both technological VA to establish shari'a financial statements referred to Mulawarman (Mulawarman, 2007c) as shari'ate value added (SVA). SVA used as a source for the reconstruction of the synergistic VAS version Baydoun and Willett and Expanded Value Added Statement (Evas) version Mook et al. be Shari'ate Value Added Statement (SVAS). SVA is a spiritual value (zakka) occurring material (zaka) and cleansed spiritually (Tazkiyah). SVAS is one of the financial statements as a concrete form SVA makes zakat not as an obligation of distributive only (part of the distribution VA) but into the shaft VAS. Zakat to purify the top SVAS (formation sources SVA) and the bottom SVAS (distribution SVA) (Mulawarman, 2007c).

Further SVAS Mulawarman consists of two forms of the report, namely Quantitative and Qualitative Reports interlocking with one another. Quantitative report noted the company's activities that are financial, social and environmental Immaterial (account creativity) as well as non-material (account submission). Qualitative reports in the form of records related to three things. First, the recording of the establishment report (source) VA can not be included in the form of quantitative statement. Second, the determination of Zakat Nisab which is the limit of VA which are subject to zakat and distribution of Zakat to the entitled. Third, the report recording the distribution (distribution) VA can not be included in the form of quantitative statement (Mulawarman, 2007b).

#### **Discussion**

##### **1. The views of Accounting formulation Sheikh Siti Jenar In Frame Tasyawuf Nusantara**

In his teaching, his supporters argue that Sheikh Siti jenar never referred to himself as God. Meaning of

Manunggaling Kawula Gusti considered not mixing God with His creatures, but rather that the Creator is a return of all beings and to return to his Lord, man has been united with his Lord. In his teachings as well, Manunggaling Kawula Gusti means that in man there is a spirit that comes from the spirit of God in accordance with the Qur'anic verse which describes the creation of man: "When your Lord said to the angels: " I am going to create man from clay. So when I have perfected it happened and Kutiupkan him of my spirit, then let you fell down prostrate to him(I. Triyuwono, 2006a). " Surah Sad: 71-72.

Thus the human spirit will be united with God's spirit when his worship of God occurred. Differences in interpretation of the Qur'an from the disciples of Sheikh Siti polemic which has resulted in the human body that God's spirit dwells, namely polemic understand Manunggaling Kawula Gusti. According R.Ng. Ranggawarsita (1802-1873): Principal scientific Sheikh Siti jenar referred to as "ngelmu Ma'rifat Kasampurnaning Ngurip" (ma'rifat perfection of life science (the science of ma'rifat to perfection of life). Ranggawarsita mention the scientific basis of these teachings is philosophical musings that the application form is metaphysics and ethics. Metaphysical teachings include ontology, cosmogony and anthropology. Ontology talk about There and not there. In this regard, Sheikh Siti jenar formulate about the Reality of the Absolute being (nature of the Essence of the Most Holy) which has the property, names and deeds "Us". From the "We" here then appears "there" and "state of" the other, which is the essential character "Single"(I. Triyuwono, 2006a).

In connection with the formulation of sharia accounting, Triyuwono (2006) presented four perspectives that can be used: (1) Positivism, (2) Interpretiv, (3) Criticism and (4) of Postmodernism. More specifically on the perspective of postmodernism stressed that any approach in formulating a theory along with the appropriate lawful context. Triyuwono (2006) states that Kawulo-Gusti Manunggaling approach to formulate accounting sharia is reasonable and legitimate to use especially when viewed from the perspective of postmodernism. In Indonesia, especially Java, Kawulo Manunggaling-Gusti teachings propagated by the great Sufi Sheikh Siti store jenar. This

teaching is basically associated with the concept of being *sangkan paraning* namely the origin and destination of all events is to understand that everything comes from God and ends in God. This is in line with Djaya which states: Doctrine *sangkan paraning dumadi* which means the base or the origin and destination of all events, describe a (philosophy) process, the front-end continuity, how the beginning and the end. It fosters understanding *Kawulo Manunggaling-Gusti* (I. Triyuwono, 2006a).

Famine *sangkan science* taught by Sheikh Siti jenar divided into several stages, namely 1) *asaling* of being as the origin of the beginning of all the entities, (2) *sangkaning* of being that is where the arrival as well as the direction of development of the form; (3) *purwaning dumadi* as starters existence existent; (4) *tataraning* of being or dignity of one who entities, through the trials of life of the world, which should be treated as a natural death or death *sakjeroning urip*, in order to obtain conditions *sakjeroning urip* dead and (5) as a way of becoming *paraning end* of the development of a form (Solikhin, 2008). Epistemologically, accounting sharia is built on a combination of rational intellect with sense and intuition (a combination of the physical world with the non-physical world). The most notable difference with modern accounting is, sharia accounting constructed with departing from the starting point of the philosophy of life-Gusti *manunggaling subjects* (one with God). For the Muslim community, the Lord of the final destination (*manunggaling kawula-Gusti*) and become the ultimate goal of human life. Prof Iwan Triyuwono express the reality of modern accounting constructed with the values of the egoistic, materialistic and utilitarian, become a fetter for modern man to find herself and God. Making modern man caught up in the material world hedonist. So, will result in the dehumanization of the human being itself. In addition to making people away from the discovery of his true identity even keep people in their Lord, these characters also destroys human relationships. Most accounting experts often think that the study of accounting using *Manunggaling teachings Kawulo-Gusti* is an approach that is far-fetched, or considered weird, or even considered unreasonable.

According to *Gusti Kawulo Triyuwono manunggaling concept* can be used as a new approach to understanding

the concept of accounting profit. The origin and destination of all events is to understand that everything comes from God and ends in God. Humans comes from God, and today people are in the process towards or back to God. In the Qur'an known lillahi innaa sentence wa innaa ilayhi raajiuum(I. Triyuwono, 2006a), From the central point of God, then the love of man to God-Nature-Man, continues to accountability and the latter process is the understanding of information, the form of recording to an end. With a concept based earnings manunggaling kawulo gusti, then accounting capitalists will not exist, otherwise the concept of accounting profit according to the teachings of Islam would be more readily accepted by the Muslim community, especially Java. Kawulo Manunggaling-Gusti teachings propagated by the great Sufi Sheikh Siti store jenar. This teaching is basically associated with the concept of being sangkan paraning namely the origin and destination of all events is to understand that everything comes from God and ends in God. The essence of this doctrine(I. Triyuwono, 2006b) is "oneness" (unity) of two or more different things. For example, the oneness of the human (beings) and God (as Creator), the oneness of love with sorrow, oneness right with wrong, and others. The words "wa Inna innaa ilaihi raaji'uun lillaahi means: Indeed we belong to Allah and to Him we return. This sentence is called the sentence istirjaa (statement back to Allah). Basically, human beings live in this world in order to achieve perfection toward the Essence of the Supreme is Allah (ngelmu kasampurnan). The context of perfection is illustrated by Triyuwono(I. Triyuwono, 2006b) as a process in which human beings (the personal / self) back to God (self) through a long life cycle, so that when the personal is back to God then essentially he was united with God (manunggaling kawulo gusti). The private / self / kawulo be dead and the living are gusti / the self / Allah. The concept of oneness in accounting in the form of single values inherent conventional accounting (modern) which gave birth to the accounting faces tend to partial and incomplete offset by their respective opponents are actually represented something in pairs that are naturally occurring in this world. Therefore, when the values of the egoistic combined with altruistic nature will result in the face of nature egositikaltruistik accounting. Similarly, materialistic

value-spiritualistic, feminine or too masculine quantitative-qualitative value. When accounting with intact reality has the power to influence modern accounting practices become more human, social empathy and justice then become Muslim sharia accounting with the spirit and values of all its ilahiyahan will bring modern accounting become more spiritual (I. Triyuwono, 2006a). Spiritual which makes the perpetrators of accounting is not only responsible to the boss (human) or hablum Minanas but also accountable to Allah (hablum minnalah). Efforts to memanggalkan between egoistic and altruistic nature into any egoistic or altruistic alone or even merged into the new term, and also between the materialistic-spiritualistic, masculine-feminine with a similar analogy would be improper to do. Gusti kawulo manunggaling concept is regarded as a symbol of epistemology pairing was somewhat forced because the concept is related to a lot of debate surrounding beliefs and understanding among people. However symbolization epistemology paired with kawulo gusti manunggaling concept is not appropriate because these two concepts have a different understanding. Epistemology pairs show "persandingan" between the two properties in the reality of the accounting practices of different but interrelated and complementary. This indicates that two different things are not mutually fused or merged into the new term, or between these two things is more superior or inferior to another. Both stand equal or similar domicile to jointly shape the face of sharia accounting. The concept manunggaling kawulo gusti demanded unification, consolidation, or the oneness of two different things so that leads us to the understanding manunggalnya every human soul (being) with Allah (the Creator).

## **2. The values contained in the accounting view of Sheikh Siti jenar**

Value according to Webster's (1996) in Wiyono 2005 is something (as a principle or quality) is essentially valuable or needed. While the value system is a collection of items (values) are regularly interacting or interdependent form a unique entity. If the value of Islam is executed, it will form a human who has a good moral or noble character. Human virtuous noble character will have the intention, to think and act based on and inspired by the values of

aqidah, syariah and morals so that a thought and actions will give kemashalatan for all parties. According Widiastomo (2009) Islam is a source of values and ethics in all aspects of human life as a whole (Gamal, 2008), Due to this accounting of its affairs muamalah then left to the discretion of human development. Al-Quran and Sunnah only provided him with some system of values as the foundation of ethics, morality, truth, justice, honesty, reliable, responsible. Therefore, people who believe in God will build ethical values based on the teachings of their respective religions, so in practice they are always covered with strong ethical values, at least in the act, a capitalist will display the capitalist religious figure. Implementation of ethics based on religion would give a concept that the actor (individual / group) were good and right according to religious ethic will get the reward for which he has committed, and if they would sin abuse for his actions. Higher essence that can be taken in leaning on religious ethics is a lack of awareness within the individual or group in action as if he had seen God, or otherwise that individuals / groups are aware that God is always seeing what they are doing. This awareness makes the perpetrators believed that in this life there is no turning away from God and His control against their behavior. If the fulfillment of obligation to God, society and the individual have been met must be the principles of sharia will terjalankan with fairness and legality in visua Higher essence that can be taken in leaning on religious ethics is a lack of awareness within the individual or group in action as if he had seen God, or otherwise that individuals / groups are aware that God is always seeing what they are doing. This awareness makes the perpetrators believed that in this life there is no turning away from God and His control against their behavior. If the fulfillment of obligation to God, society and the individual have been met must be the principles of sharia will terjalankan with fairness and legality in visua Higher essence that can be taken in leaning on religious ethics is a lack of awareness within the individual or group in action as if he had seen God, or otherwise that individuals / groups are aware that God is always seeing what they are doing. This awareness makes the perpetrators believed that in this life there is no turning away from God and His control against their behavior. If

the fulfillment of obligation to God, society and the individual have been met must be the principles of sharia will terjalankan with fairness and legality in visua This awareness makes the perpetrators believed that in this life there is no turning away from God and His control against their behavior. If the fulfillment of obligation to God, society and the individual have been met must be the principles of sharia will be moved with fairness and legality in visua This awareness makes the perpetrators believed that in this life there is no turning away from God and His control against their behavior. If the fulfillment of obligation to God, society and the individual have been met must be the principles of sharia will be moved with fairness and legality in visual(Muhamad, 2002b).

Reflecting on the process manunggaling Kawulo-Gusti in accounting, human humility is certainly very necessary to be one with God. It is impossible to humans can be one with God if they use the idea that selfish and rational. Humility is what allows humans to open up horizons of thought that is both irrational and spiritual. Spiritual accounting comes as a means of realizing human humility. Through accounting based on spiritual values, humans are taught to become increasingly aware that he was a nobody in life. However, the meaning-based accounting to spiritual values should also be amended first. If the spiritual accounting interpreted in a philosophical point of view, such awareness would present itself. Conversely, if the spiritual accounting only be interpreted in a pragmatic standpoint, it is still the human will is oriented on the material elements. The process of humanizing an effort to recover the missing values in today's modern accounting thought(Muhamad, 2002a).

The views of conventional accounting, educated man to put himself without ignoring the interests of others. Accounting only make the man pursuing the things that smelled of material and immaterial forget the true needs of the main things that was brought by man when he died. Conventional accounting also created a social class that could affect the company to oppress the weak and indulgent of the owners and their investors. Value is missing in conventional accounting resulted in humans becoming put treasures as well as its own interests. The concept of modern accounting today is very thick with the

feel EGOMAU, which emphasizes consideration and achievement of the company's profit figures. Triyuwono EGOMAU mention that concept in accounting for causing dehumanization of man (I. Triyuwono, 2006a). While Latif describe their struggle for their own interests (self-interested individuals) in a capitalist system that is the basis of modern accounting (Latif, 2012), EGOMAU concept in human centralize accounting as a profit-oriented individual. This concept does not recognize a shared sense among peoples. Similarly, with reference to the same thought pattern, it is appropriate man to honor God as the Giver of Life. This is what should be a reflection in building accounting paradigm that values humanity, because in modern accounting concepts of man can be likened to an animal ekonomiyang always oriented to profit (I. Triyuwono, 2006b).

Accounting balance the human relationship to God and neighbor is basically two sides of the mutually support each other. Through the human responsibility to the Lord in financial activities, people are taught to always be grateful for the blessings granted by Him. Likewise through accountability to one another, human beings are not only taught to put their own interests only, but is also responsible for the common good. Modern accounting which is currently very full of material elements really need to be balanced with the holistic elements to create a balance between physical needs with the needs of the inner man (Subyantoro, E. B., & Triyuwono, 2004)., Therefore, if you see a modern accounting concepts filled with material measurements, it can be concluded that the elements of justice still has not been met. Modern accounting concepts that are full of material elements need to be balanced with the holistic element to avoid the formation of human character capitalistic. With the concept of such material, humans slowly become a personal statement merely physical needs alone.

Others have suggested that the values, systems and philosophy of science will also determine the model of science developed in a country. If a country adheres to the capitalist economic system, developing the accounting system is a capitalist accounting system. Similarly, if a country follows Islamic economic system then attempts to



be developed is the Shari'ah accounting system (Baswir, 1996).

Accounting learn and apply shari'a, in its essence is to learn and apply the balance principle (balance) Transactions or estimates or accounts that have been noted to be reported to the contents of the report entitled. Islam is a way of life that is balanced and coherent, designed for happiness (Falah) humans by creating harmony between the moral and material needs of human and socio-economic actualization, and fraternity in human society. Triyuwono states that shari'a Accounting is one attempt to deconstruct the modern accounting in the form and terms of humanist values (I. Triyuwono, 2006b).

### **3. Critical Review Over Oneness Concepts In Islamic Accounting**

It should be understood that the fundamental weaknesses that exist in conventional accounting makes accounting practices laden with engineering, manipulation, fraud or other creative behavior. When modern accounting into a business tool to help the owners of capital (capital) foster wealth as much as possible (profit maximization) for the welfare of their (shareholder wealth), then the behavior of individuals in the company tends to justify any means to achieve the main goal of the.

The numbers in such a way the accounting is played by reason of earnings management or creative accounting, profit enhanced by way of income smoothing or other accounting techniques that tend to ignore the values of ethics and morality. There lies to the public is implied negative actions they do. Referring to the Islamic business ethics then the actions that harm others including dhalim and sinful deeds. Manunggaling accounting philosophy kawulo gusti Triyuwono version (2006) or oneness in the accounting version of the real author is rooted in epistemology concept pairs. This concept refers to the verse of the Qur'an in the letter Yasin 36 which means: Glory be to Him Who created pairs of everything (I. Triyuwono, 2006a).

This verse illustrates that everything in the world was created in pairs that there are men and women, day and night, male-female, black-white, big-small and the other analogy. Therefore it is very reasonable when

Triuwono (2006) reflects this philosophical pairs to depict a more complete accounting as follows: 1) One of the fundamental weaknesses lies in its modern accounting egoistic. With the orientation to maximize profits for the benefit of the shareholders or the management company will carry out the exploitation of other people and the natural environment so that they ignore rehabilitasi process to preserve the environment because it is perceived to be a lot of money so as to minimize the income (profit). Accounting quickly lose their meaning and reality, therefore, in order to more completely then accounting must also have properties that make the altruistic behavior of individuals and companies be more to share with others and the environment. Nature conservation is done, the community considered welfare and other social action. 2) Modern accounting is only focused on the material world (masculine) and otherwise ignore and eliminate non-material world (spiritual) that are feminine. All accounting symbols are symbols of material. These symbols will lead the management and direction of the material world which in turn will create and strengthen the material reality. Therefore, human beings become co-opted by material 2) Modern accounting is only focused on the material world (masculine) and otherwise ignore and eliminate non-material world (spiritual) that are feminine. All accounting symbols are symbols of material. These symbols will lead the management and direction of the material world which in turn will create and strengthen the material reality. Therefore, human beings become co-opted by material 2) Modern accounting is only focused on the material world (masculine) and otherwise ignore and eliminate non-material world (spiritual) that are feminine. All accounting symbols are symbols of material. These symbols will lead the management and direction of the material world which in turn will create and strengthen the material reality. Therefore, human beings become co-opted by material(l. Triuwono, 2006b).

If we look deeper then paired epistemology is a concept that is appropriate to describe the reality of a more complete accounting (complete) because it includes two distinct but complementary. This reflects two objects have similar mutual position. This equality implies that both pairs can not be fused together, merge or replace one another.

Equality showed no more superior than others. Both partners are complementary so that its presence is needed to create a better life.

When accounting with intact reality has the power to influence modern accounting practices become more human, social empathy and justice then become Muslim sharia accounting with the spirit and values of all its ilahiyahan will bring modern accounting become more spiritual. Spiritual which makes the perpetrators of accounting is not only responsible to the boss (human) or *hablum Minanas* but also accountable to Allah (*hablum minnalah*).

Thus the substance of philosophy *manunggaling kawulo Gusti* certainly be different meanings when juxtaposed with the understanding epistemology pairs. *Manunggaling kawulo gusti* becomes void as a symbolism of epistemology pairs with the following two reasons: 1) The two things that are similar will not interchangeable even melt even if both of these are necessary existence. Modern accounting egoistic and oriented on achieving the highest possible profit would have environmental sensitivity and social responsibility when combined with an altruistic nature. Face accounting is strongly oriented towards materialism (material) or mundane will become more balanced with the inclusion of the value of spiritualism (hereafter) so that accounting practices become more ethical, equitable and nuances of all the Divine's. 2) Language Sheikh Siti jenar in *manunggaling kawulo gusti* showed the union between the two substances of different forms and levels. *Kawulo* refers to humans or creatures while *Gusti* means Allah or the Creator (Creator). The concept of epistemology pairwise similarity implies an understanding levels so menganalogikannya with *kawulo* and *gusti* certainly be synonymous not even worth it to be compared. In the Qur'an Surah Al Ikhlas explicitly, clear and indisputable show the oneness of Allah and illustrate that there's nothing to Him. In the Al-Ikhlās, which means: "Say:" He is Allah, the Almighty (1), God is a God who depend on Him everything (2), The argument is based on two efforts to unite between egoistic and altruistic nature into any egoistic or altruistic alone or even merged into the new term, and also between the materialistic-spiritualistic, masculine-feminine with a similar analogy would be

improper to do. If the concept of manunggaling kawulo gusti regarded as a symbol of epistemology pairing was somewhat forced because the concept is related to a lot of debate surrounding beliefs and understanding among people.

## **CONCLUSION**

### **1. Conclusion**

Sharia accounting that evolved through two approaches are believed existence of theoretical and philosophical streams that flow pragmatic / practical. Especially for theoretical philosophical streams are a unique perspective in an effort to design the character of the sharia accounting financial statements manunggaling kawulo Gusti philosophy developed by Iwan Triyuwono. This gusti kawulo manunggaling concept that we examine in a symbol of the concept of paired epistemology that seeks to deconstruct the conventional accounting (modern) into accounting syariah the depiction of reality fuller accounting practices (holistic). This full accounting presents the face with a combination of the egoistic-altruistic, masculine-feminine, materialistic-spiritualistic, and quantitative-qualitative. It is expected that with the reality of the whole accounting is able to rectify the shortcomings and failures of modern accounting practices become more humane, equitable and contains the value of all the Divine's. However symbolization epistemology paired with kawulo gusti manunggaling concept is not appropriate because these two concepts have a different understanding. Epistemology pairs show "persandingan" between the two properties in the reality of the accounting practices of different but interrelated and complementary. However symbolization epistemology paired with kawulo gusti manunggaling concept is not appropriate because these two concepts have a different understanding. Epistemology pairs show "persuasive" between the two properties in the reality of the accounting practices of different but interrelated and complementary. However symbolization epistemology paired with kawulo gusti manunggaling concept is not appropriate because these two concepts have a different understanding. Epistemology pairs show "persandingan" between the two properties in

the reality of the accounting practices of different but interrelated and complementary.

The views of Sheikh Siti jenar in oneness in accounting in the form of single values inherent conventional accounting (modern) which gave birth to the face of accounting tends to be partial and incomplete offset by their respective opponents are actually represented something in pairs that are naturally occurring in this world , Therefore, when the values of the egoistic combined with altruistic nature will result in the face of nature egositikaltruistik accounting. Similarly, materialistic value-spiritualistic, feminine or too masculine quantitative-qualitative value. When accounting with intact reality has the power to influence modern accounting practices become more humane, social empathy and justice then become Muslim sharia accounting with the spirit and values of all its ilahiyahan will bring modern accounting become more spiritual. One step in minimizing the negative impact of capitalism is to restore the original kewujudnya capitalism, namely as a means to serve God (Ibn Khaldun, Thomas Aquinas), so that the behavior of capitalism would be controlled by ethical standards that limit the activity of individual motion. The involvement of ethics in the form of norms, values, and morals should be harmonized in man when interacting with peers and surroundings. Reflecting on the process manunggaling Kawulo-Gusti in accounting, human humility is certainly very necessary to be one with God. It is impossible to humans can be one with God if they use the idea that selfish and rational. Humility is what allows humans to open up horizons of thought that is both irrational and spiritual. Therefore, people who believe in God will build ethical values based on the teachings of their respective religions, so in practice they are always covered with strong ethical values, at least in the act, a capitalist will display the capitalist religious figure. Implementation of ethics based on religion would give a concept that the actor (individual / group) were good and right according to religious ethic will get the reward for which he has done, and if it breaks they would sin for his actions.

## **2. Limitation**

A limitation to this paper is that the boundaries philosophy of manunggaling kawulo gusti meaningful value based accounting in Islamic studies

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