

# Accounting Philosophy: The Teaching of *Serat Wedhatama*

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**Abstract.** Modern accounting today has the reality of having lost the conceptual nature of actual human goals. Materialistic, egoistic, secular, and atheistic (MESA) force humans to act aggressively to leave this human nature alone. This study tries to restore the human nature method in accounting through the teachings of the archipelago using the *Serat Wedhatama* teachings as an analysis. The result obtained is that the teachings written by Mangkunegara IV provide piwulang and paweling, that's divine teachings, and advice which are formulated with the term religious agaming aji, religion as human identity. The implementation process goes through four stages, worship of the body, worship of creation, worship of the soul, and worship of taste. These four processes frame the basic accounting of the archipelago with virtuous human values, build gracious accounting, connect accounting actors with God, and humans with worship-oriented humans.

**Keywords:** Modern Accounting; Values; *Wedhatama* Teachings

## 1 Introduction

Accounting in both theoretical and practical constructs today contributes significantly to creating chaos and destruction in the world. The evolution of accounting contains religious values, written by Lucas Pacioli, in the book *Summa de Arithmetica* which begins with the word *in the name of God*. [1] shows the deep spiritual foundations of accounting. In the course of accounting evolution, in the Roman era, all forms of science had to be rational; everything that was irrational was rejected; this is where the forerunner of accounting lost the *spirit of God*, separating itself from religious values. In the subsequent development, accounting is very positivist. The term positive is often used in the writings of Comte (1830-1842), Durkheim (1895), which became a reference for positivists in the social field. According to Durkheim (1895)[2], the object of sociological study is a social fact: "...any way of acting, whether fixed or not, capable of exerting over the individual an external constraint; or something which in general over the whole of given society while having an existence of its manifestation. To achieve this truth, researchers must ask directly to the object under study. Positive facts are "real facts" or "real facts." A positive *fact* is something that can be tested or

verified by anyone who wants to prove it. With this project, Comte stood at the forefront of establishing sociology based on a *reliable*-measurable empirical method by imitating the methods of the natural sciences[3], such as empirical research methods. Observation experiment and comparison (comparison)[4].

This positivist business relationship gave birth to one of them, *Equity Theory*. This theory is a corporate theory that forms the basis of various existing corporate theories. This theory essentially explains the model of the relationship between the company and the owner. With the emergence of the industrial revolution in the 19th century, the industrial world rushed in terms of technology and management systems. Initially, the business only involved specific individuals as managers and business owners. The relationship that exists is only limited to the relationship between employees and owners namely the owner who also acts as a manager. The owner controls and owns the company and is responsible for the overall activities of the company. These concepts of ownership rights (equity) continue to grow and change along with the growth rate of goods and services. The development of increasingly complex socio-cultural aspects gives birth to increasingly complex socio-cultural derivatives that give birth to derivatives of current ownership theories, such as, Entity Theory, Residual Equity Theory, Fund Theory, and Enterprise Theory. After we observe, Accounting Positivism has lost the essence and identity of accounting as a technology, especially humans as actors, consciously or not directed to error. Materialistic, egoistic, secularistic, and atheistic values are principles that are like or not to be present and inherent in modern accounting. Modern accounting, known as conventional accounting, has a weakness like egoism. Modern accounting only recognizes economic events within the company and is private, such as personal benefits. However, he negates public benefits. Not only that but this is also seen in the orientation of accounting to report profits to shareholders. As a result, in this reality, there are many cases of fraud and data manipulation caused by this egoism.

The accounting modernity that appears and is slowly destroying the joints of life needs to be overhauled, even beyond the reform itself. In Indonesia, which is known for its high culture of the Archipelago[5] the discourse of the Archipelago will always appear religiously-culturally and formally among people in various parts of Indonesia. The landscape of the Archipelago becomes more attractive both existentially and substantively. Furthermore, the paradigmatic construction is carried out to strengthen the essence of accounting science in a rigid and well-established manner based on the original values of the Archipelago. It is essential to emphasize the unique thinking and scientific structure of the Archipelago as the centre and the primary paradigmatic reference. With that, existing studies will no longer be trapped in the possibility of subordination or even become a form of neo-colonialism of the modern scientific paradigm and its derivatives to prove that practical (and science) accounting exists in space and time nations.

Javanese culture is the emanation or embodiment of the Javanese human mind, which encapsulates the will, ideals, ideas, and spirit in achieving prosperity, safety, and inner and outer happiness. Philosophy places culture at the metaphysical level, which refers to the placement of values as intrinsic formal aspects[6]. The religious values contained in the literature of Java centuries communicating concepts that reasoning faith of monotheism and man against God, remembrance of man against the nature of God, observance of human against human treatises, and submission to God. The teachings of Sufism in building accounting can be seen through learning from the *Serat Wedhatama* book written by Mangkunegara IV, *Serat Wedhatama* contains a profound meaning. Judging from the meaning of the word, Wedha Tama comes from a series of two words, namely: Wedha means *ngelmu*, guidance or kawruh (Javanese) knowledge, knowledge or teachings, Tama means

*misuwur, sae* (Javanese) primary, good or noble[7] From the series of two words mentioned above, Wedha Tama means teaching about the science of dealing with life and ways to be kind to oneself, to the community and God almighty. Wedhatama book is divided into 4 part, they are pangkur, sinom pocung, and gambuh. Each song has a different meaning, namely, pangkur from the origin of the word mungkur, which means do not in preaching never deviate from the teachings of the Qoran and al-hadith without deviating from these teachings. Sinom, derived from the word pupus or translated as young leaves, tells and advises the younger generation. Young people are inherently unstable, easily swayed, and influenced, so it is necessary to get advice to keep them safe. Third, pocung comes from disposing of or a parable for the true perfection of Islam. Advice to prepare for death with sincerity in worship. Fourth, gambuh paints a picture of humans when they are old where they tell how to worship by involving all outward and inner aspects[8]. Wedhatama letter, as part of Javanese culture, contains cultural elements, namely: (1) language, (2) knowledge system, (2) social organization, (4) living equipment and technology system, (5) livelihood system. , (6) religious system, and (7) art[9]

## **2 Method**

This study uses the method of analysis of the meanings of the teachings contained in the function and form of several wedhatama pupuh divided into *pangkur, sinom, pocung, gambuh* as a guide in building national accounting values through the rules: The state of the archipelago, has a prominent archipelago character and main, and there is a process of purification, An integral view of reality: the unity of understanding and experience of reality that is always intertwined together, intact, attached and impossible to separate from one another regarding how humans view reality, Religion and culture: restoring the sanctity which is an important part of Integral reality rules can refer to the practice of preaching Indonesian figures, and the purpose of the archipelago paradigm: centered on belief in true life and mysticism rooted in religiosity and justice.

## **3 Results and Discussion**

The philosophy that we know, and so far, we only know that the discussion of philosophy is always distinguished by Western and Eastern Philosophy. Western philosophy from Greece, England, Germany, France, and America. At the same time, Eastern Philosophy points to India and China. Does the question arise whether we have a philosophy from the archipelago itself?. When viewed from the division, because the geographical area of the archipelago, especially the island of Java, is in the eastern hemisphere, Javanese philosophy is part of Eastern philosophy. Historically the Javanese had grown and developed since ancient times when the Javanese used the Old Javanese language. Indian and Chinese philosophy influenced Javanese philosophy, but many Indian and Chinese concepts were changed according to Islamic teachings[10] after Islam came. Similar to Indian philosophy, Javanese philosophy also emphasizes the importance of the perfection of life. Humans think and reflect on themselves to find their integrity to God. Javanese thoughts are an attempt to achieve the perfection of life. Furthermore, Western and Javanese philosophies have the same goal: to know oneself[[10]. However, the way of achievement and development is different. In addition to the different views on humans and nature, humans and God are also other. For

Greek philosophy, philosophy means the love of wisdom; knowledge (philosophy) is always only a means to achieve perfection. Javanese philosophy is formulated as a philosophy representing the love of perfection. Javanese philosophy has always been a means to achieve perfection, which means the love of perfection [11]. Further stating as evidence that Javanese philosophy exists, research in Javanese literature is not far from correct, but far enough to be the basis that Javanese philosophy exists[11]. We don't have to look in literature for philosophical thought. More knowledge of what lives on in the Javanese people, not only among those considered cultural carriers but even among ordinary people, is sufficient to convince them of their love for philosophical reflection. In Javanese philosophy, this article specifically examines Javanese philosophy in *Serat Wedhatama*.

The archipelago's thought system Together, we understand a high philosophical approach. We can see this through the design of customs, culture, and the emergence of respected kingdoms, such as Mataram, Majapahit, Singosari, etc. Until now, one of the thoughts that we can feel in the land of Java is Javanese philosophy, which is thick with thoughts on the nature of humans and society, ethics, and deep-rooted traditions. The basic human view in Javanese philosophy is closely related to this belief so that humans believe in the power of God in carrying out their lives. Awareness of this culture itself is directly or indirectly internalized by the commands and prohibitions of God, which are internalized in society through the levels of sharia, tradition, nature, and human understanding in perfection. *Wedhatama letter* teaches outward life, nobility, such as marriage, government regulations, religious rules, and noble ideals towards God.

The identity of accounting that appears at this time is very deviant and far from human nature in dealing with God and fellow humans. We can learn and build the concept of accounting philosophy through the traditional wealth and culture of the archipelago through this *wedhatama letter*. The values contained therein can be used as the basis for building accounting.

Wedhatama letter is divided into four main parts, consisting of 14 stanzas of *Pangkur*, 18 stanzas of *Sinom*, 15 stanzas of *Pocung*, 35 stanzas of *Gambuh* and 18 stanzas of *Kinanthi*. The sequence is not without purpose and meaning but is deliberately arranged in a coherent and dialectical manner, becoming a human lesson in attitude and action. First, keep away or turn their back on all passions (*Pangkur*), second, convey teachings to children/young people (*Sinom*), third, so that later they reach the end of their knowledge/ideals (*Pocung*), fourth, they must be near or united in a will (*Gambuh*), and fifth, willing to be a friend, guide or role model (*Kinanthi*) for him. The contents of the *Wedha Tama* are full philosophy of life. From a philosophical point of view, *Wedha Tama* contributes to the science of human life that we can emulate and develop as the basic foundation of accounting.

Shari'a as the earliest stage of humans in respecting and living life according to religious rules, such as the pillars of faith and the pillars of Islam, is carried out seriously by the way of *tawaddu*. This conception can be used in building a new accounting based on the levels set out in this *wedhatama*. Human teachings to know and live as humans are contained in *pangkur*, first, provide knowledge to philosophers and accountants in building accounting that must be in accordance with religion as the clothing of life, that accounting cannot be separated from secularism, must be integrated with religion in everyday life and not against the rules of the rules, secondly, explain that being a human is never to be worldly drunk, in the context of accounting, accounting should never be arranged only to be worldly, accounting needs to control human desires, must be controlled by not only thinking about the world but understanding that accounting must be holy must be able to run the nature of human beings created by God and deliver humans to God. This form of control avoids the spirit of

selfishness, namely, eliminating the egoistic nature that exists in modern accounting today. Self-serving actions are based on human desires, which consist of the desire to win for oneself, the passion for self-righteousness, and the desire to fulfill one's own needs. This disrupts social harmony, including in accounting, causing humans to hunt for self-interest, as in the Positive accounting theory, the bonus plan proposed by Watt Zimmerman. The teachings in this paragraph shape the character of accounting, a journey of spiritual life, forming the essence of the teachings of worshiping God following the Shari'a by prioritizing bodily accounting behavior; deeds are external and carried out with purification.

The second level called Sinom. In the context of accounting, we should return to learning from good teachers who practice Islamic law, imitate the teachings of the prophet, follow fiqh. Accounting is a product of human thought, so we must see the teachers who teach and accounting are built and run with principles that do not conflict with religious teachings. Accounting is built and designed through noble teachings in the form of advice and lessons from elders, seeking prosperity and knowledge to elevate human status.

The Level three: Pucung. There are teachings provide ancestral instructions about human nature that is arrogant and manipulative. A real man should know who he is, recognize the nature of himself and his actions. Attitudes, lifestyles, and activities must be under the leadership of teachers and role models in religion. The philosophy of relief, sincerity, and gracefulness is advice to avoid getting trapped in the mortal world. In the context of accounting, we can learn that the absolute thing that is needed is the control of lust through the ability to break away from the material world, not be trapped by materialism, have a willing nature to give up property rights, thoughts, or feelings to have, and the desire to have. Through this spiritual attitude, the accounting building is formed by having a spirit of essence, sincerity, freeing oneself from the influence of the material world, involving an attitude of acceptance and patience. These attitudes are obtained through a simple life, not exaggerating, making accounting characteristics that have the essence of living in harmony between spiritual and physical, which unites values to unite with God.

The four: Makrifat Gambuh. The stanza above mentions how vulnerable the human journey at this final level is; persuasion, temptation, deceit tests human courage. The forerunner of accounting from the Khawarizmi era, Lucas Pacioli, who has a spiritual spirit, gradually turned into modern accounting, separated himself by becoming Materialistic, Selfish, secularistic, and atheistic into worldly accounting, plunged humans into disaster and destruction. In this series of final prayers of the wedhatama letter, accounting is taught how to purify oneself, always be vigilant with dhikr, break away from lust, and do not only care about the world. In accounting, these qualities must be put forward; accounting for the owner of capital will never be envious, and the worker will never be arrogant and insulting, demeaning, or abusing. Accounting measures are not solely due to material results but are more emphasized on business and processes that go through the previous level. With this attitude, it is only sincere, mutual prosperity and hoping for the pleasure of Allah.

**Table 1.** Construction philosophy of the *Serat Wedhatama* accounting model

No	Philosophical Foundation	Information	Aim
1.	Final goal	Accounting is merely a way or part of humans interacting with themselves, other people and groups towards God	Tawhid
2.	Gambuh (Worship Chess Step)	Accounting is able to implement the values contained in makrifat, essence, and sharia to form piety to Allah Subahanahuata ala	Makrifat, Takwa

No	Philosophical Foundation	Information	Aim
3	Pucung	The essence of accounting, based on faith, sharia, grounding, internalizing divine values into habits and etiquette	Ikhsan, Belief in Allah
4.	Sinom	Accounting in recording, communicating Every interaction, transaction must learn that comes from submission to God.	have faith
5.	Pangkur: Islamic law	Accounting in the process of taking notes, through Javanese philosophy, provides procedures and information to the ummah by upholding the rules of Islamic law	The pillars of Islam, carry out Allah's commands, stay away from the prohibitions

#### 4 Conclusion

The teachings of Sri Mangkunegara IV, with *Serat Wedhatama*, contain noble spiritual teaching of Javanese Sufism that can be used as the basis for accounting construction. *Wedhatama* letter is one of the accounting bases in presenting spiritual universals across beliefs. The human conscience is channeled and strengthened to form a spiritually based accounting to achieve a harmonious and balanced life. The culmination of spiritual practice in accounting taught by *Wedhatama* letter is finding the true nature of life, understanding oneself, respecting the strong and the weak. Through this Letter *wedhatama*, it is hoped that accounting supports the importance of the perfection of life. The accounting that is built will always be in relationship with its environment, namely God and the universe, and believe in its unity.

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