Harmony Sale Pricing Based on *Kejawen* Tradition Teaching of *Panca Eka Lumaksana*

Whedy Prasetyo

Corresponding Author, Jember University
Student Doctoral Accounting Program of Brawijaya University Indonesia
Jl. Kalimantan 37, Jember-Indonesia

Iwan Triyuwono

Economics and Business Faculty of Brawijaya University Malang-Indonesia

Ali Djamhuri

Economics and Business Faculty of Brawijaya University Malang-Indonesia

Imam Subekti

Economics and Business Faculty of Brawijaya University Malang-Indonesia

Abstract

This study builds *Kejawen* tradition teaching of *Panca Eka Lumaksana* to determine harmony sale pricing. The approach uses teachings *Kejawen* where the value of a way of life *Panca Eka Lumaksana* used as an analytical tool. Data is collected through participant observation. Research results show that concept of sale pricing is not only based on measurable economic value (material) but also immeasurable economic values (immaterial). Non-economic value is behavior based on above approach.

Keywords: Kejawen teachings tradition of Panca Eka Lumaksana, harmony sale pricing.

Introduction

Science according to *piwulang* (Java language teaching) has same level with *ngelmu* (science) (Syuropati, 2010: 104; Endraswara, 2012a: 5 and Negoro, 2001: 29). *Ngelmu* uses thinking reflective method to face reality (Endraswara, 2012a: 6). Furthermore, Stange (2009: 4), Negoro (2001: 32) and Susilo (2000: 16) explains that *ngelmu* is a way of thinking and sense management and used at local thinking level.

Basic to search *ngelmu* come from three questions. First is what you want to know? Second is how to acquire knowledge? Third, what is the value (benefit) of such knowledge? The first, second and third questions are a basis to discus philosophy of ontology, epistemology and axiology. These three things are foundation for philosophy to address problems and subsequently brought to nature of ideas (Endraswara, 2012a: 7).

These thinking results show an objective truth. Endraswara (2012a: 230) and Muhadjir (2011: 63) explained these through research methodology. The research methodology means a science of

search method and data collection with respect to certain issues to be processed, analyzed, conclusions drawn and how to solve them (Creswell, 2010: 23; Sekaran, 2003: 55; Muhadjir, 2004: 25).

The data is extracted, processed, synthesized by principles of philosophical thinking. Philosophy is a rational reflection (thought) over all reality to achieve the essence (truth) and achieve wisdom (Endraswara, 2012a: 21). Hadiatmaja (2011: 23-25) states that philosophy is a philosophy of life view.

Kejawen (Javanese school) emphasize his view on reality in form of inner peace, harmony and balance. Achievement of life reality is based on acceptance, patience, cautions, introspection (*eling*), humility (*andhap asor*) and cool (*prasaja*) (Mulder, 2011: 11; Endraswara, 2006: 39; Negoro, 2001: 19).

These attitude and mindset is used in life in according to characteristics of Javanese life. *Kejawen* life follows certain idealism. Furthermore, *Kejawen* economic idealism wants sustainable (*gangsar*) activity (Endraswara, 2006: 39; Radjiman, 2001: 52; Purwadi, 2004: 37).

Kejawen economic principles are different from the other economic. Kejawen economic also try to make a profit. However, the advantage is not purely based on material gains, but also sense gains (inner). Kejawen perpetrators believe that sense gain is indirectly making economic run smoothly, therefore small or much profits (bebathen) does not become problem (Endraswara, 2010: 237; 2006: 287). Profit or loss is measured not only from material aspect, but also immaterial aspect of spiritual and social culture of Java.

Scientific approach by Javanese teachings tradition show there is a pulse of trust in public life. Belief is based certainty that God is everywhere. This belief in Javanese proverb is mentioned "Nang awakmu ya ana Gusti, nanging aja sepisan-pisan ngaku Gusti¹". It means that God knows all behavior, therefore we should always do good and true as anything that is done. God will know and respond about it.

This belief makes peoples should life in according with rules. This suitability creates easiness to get sustenance. Sustenance for *Kejawen* believer is a gift that has been *pininta* (decided) or regulated by God.

Belief that sustenance is gift of God (peparinge Gusti Pangeran) makes the life behavior of Kejawen believer always ask to Gusti Ingkang Murbeng Dumadi². Belief on God (Gusti) wish is noble character center of Panca Eka Lumaksana view about life, as a form of teaching life (paugeraning urip).

This live behavior is to achieve a true good life (becik sejatining becik) and a true right life (bener sejatining bener) to achieve a harmony life (Pranoto, 2008: 80; Negoro, 2001: 23-24). Harmony life manifestation becomes Kejawen teaching tradition of Panca Eka Lumaksana. Based on description above, this research wants to build harmony sale pricing of basic commodities based on research question of how to build harmony sale pricing based on Kejawen teaching tradition of Panca Eka Lumaksana?

Literature Review

Kejawen life tradition of *Panca Eka lumaksana* is based on Java live culture. These tradition foster spiritual values within existence of God Almighty and only ONE power over life in universe. Cultural life contains a noble tradition of Javanese life.

Noble tradition of Javanese life emphasizes on achievement of peace behavior, balance and harmony. This achievement is based on acceptance, patience, cautions, introspection (*eling*), humility (*anoraga* or *andhap asor*) and cool (*prasaja*). Therefore, *Kejawen* is Javanese cultural life tradition of

¹ In English language, this sentence is commensurate with the sense of self in presence of God, but don't ever claim as God.

² It means disclosure that commensurate with God Almighty.

behavior that led by *ketangga*³ (soul motion) combined with confidence to God Almighty (Fikriono, 2012: 54; Yana, 2012: 109; Negoro, 2001: 5; see also Susilo, 2000: 11).

This combination is a basic embodiment of noble virtue. This sublime show some behavior to remember (*eling*) and adherent (*mituhu*). This behavior sense makes people conduct approaches (*ritual*) to "Who Gives Life", both from the spiritual (*tata urip*) and physical (*tata cara*). Ritual is based on sublime tradition of Javanese culture, in form of consciousness as social beings that can not live alone (Endraswara, 2011b: 68; Supadjar, 2001: 25; Negoro, 2001: 16; Susilo, 2000: 41).

That realization is noble character achievement to create a balance in physical and spiritual life (becik sejatining becik), and beneficial to human beings (hamemayu hayuning urip bebrayan). Achievement of this life balance is the goal of teaching as a form Panca Eka Lumaksana as manifestation of teaching life (Atmosutidjo, 2012: xxiii; Pranoto, 2008: 22; Negoro, 2001: 28). Life behavior order put teaching life as foundation based on noble tradition of Javanese culture towards harmony. ajaran hidup

Kejawen tradition approach of *Panca Eka Lumaksana* provide clues to live with harmony action on environment. Furthermore, Hadiwijaya (2010: 16) explains as follows:

"Live doctrine of *Panca Eka Lumaksana* is not relying on strict rules and emphasizes harmony concept and balance of physical and mental. These teachings create individual in same level with other individuals".

Noble mind teaching of *Panca Eka Lumaksana* is used as approach in this study. This is consistent with research approach of Endraswara (2011a), Prihartanti (2003, 2008), Parmono (1999), Prihartanti and Karyani (1998), and Tomkins and Groves (1983). Basically they assert there is no individual activity reality separate in society life. Community life is an event the whole, not individual actions.

Based on the analogy, this explanation commensurate with relationship between "mind and body". Mind and body completely dissolved in self and action. Personal actions are derived from an integral element of confidence in himself and environment. This unity makes him can receive all the action with awareness without disappoint.

Consciousness without disappoint is a form of spiritual awareness (Kristiyanto, 2010: 100-101; Endraswara, 2006: 39). This spiritual consciousness creates honesty and fairness as the principal relationships between individuals.

Togetherness interaction of individuals and others create harmony community relations of Javanese culture (Yana, 2012: 117; Tartono, 2013: 521-522). Embodiments of this relationship produce relativity in decision-making. This relativity is based on openness between individuals to accept each decision.

Spiritual consciousness and relativity create peaceful harmony society relationship to meet life needs. This peace is a union of hearts and minds to obey social norms (Kristiyanto, 2010: 109; Santosa, 2012: 200). This peaceful achievement creates *rasa rumangsa*⁴ of seller as non-economic advantages to determine food price in traditional market.

The peaceful achievement brings a harmony communication with buyer. Damsar and Indrayani (2013: 258), Leksono (2009: 133) and Hakim (2006) explain that harmony communication of traditional markets sellers is an attempt to explain pricing and receive a response of buyer (user).

Furthermore, harmony communication shows brotherhood relationship. Riyanto (2011: 114) and Prihartanti (2004: 104, 2008) explained that harmony communication between seller and buyer to determine selling price in traditional markets can promote fraternity to accept each other.

Non-economic (immaterial) advantages for seller are three senses, namely spiritual-soul, relativity, and harmony communication in pricing process activities as manifestation of *ngelmu rasa sejati* in *Kejawen* believer life. *Ngelmu rasa sejati* is based on *Kejawen* method with noble mind teaching of *Panca Eka Lumaksana* as an analytical tool.

³ Ketangga is Java soul philosophy to draw human soul motion (Endraswara, 2012_b:25).

⁴ Rasa rumangsa, namely remember and feel, as seller we states that feel all the gift of God, just gratitude.

Method

Despite the presence some appropriate method is used as a methodology, but it is not a determination to use the other methodology because limitations of each method (Eriksson and Kovalainen, 2008: 16).

This is a qualitative study to explore the live view of *Kejawen* noble character of *Panca Eka Lumaksana*. The life view is manifestation of *paugeraning urip*⁵. This life view is supported by bargaining cultural of price information disclosure to make harmony selling price as traditional market realities.

Kejawen teachings tradition of *Panca Eka Lumaksana* is also studied also by conceptual examination support. The review was based on in-depth interviews. In next stage, text interpretation from the field and interviews were developed into the context. This research is based on data validity and reliability. Validity relates to data validity, while reliability associated with data reliability (Silverman, 2008: 288; Sarantakos, 1995: 80).

Result

Kejawen teachings tradition of *Panca Eka Lumaksana* is a cultural knowledge of Javanese tradition to obey to God. This submission is a form of noble character and not a form of worship to soul or ghosts.

Obedience to God makes every decision becomes relative. This decision was based on belief that God's power is absolute, or in Javanese expression says that real truth belongs to God, not ourselves or most people.⁶

Belief in God Almighty is a noble tradition in body and soul to manifest real behavior and harmony communication with each other (Pranoto, 2008: 64-65; Susilo, 2000: 44). This manifestation shows the soul integrity to not disappoint other or lie. Soul integrity is a living self-consciousness of human behavior as social beings who can not live alone.

Life awareness based on spiritual awareness, relativity, and harmony communication is a noble character behavior in *Kejawen* teaching tradition of *Panca Eka Lumaksana*, namely five guidelines for behavior. The first guideline is *nandhing sarira* namely sense to always equate himself with others. Second is *ngukur sarira* namely a sense to judge others by himself as a benchmark. Third is *tepa salira* namely willing and able to feel the others sense. Fourth is *mawas diri* namely a sense to understand his situation honestly. Fifth is *mulat sarira hangrasa wani* namely supposed to always look and bold to correct himself.

Panca Eka Lumaksana show life behavior guidance to interact with other to meet life needs. This need fulfillment is based on belief that life is managed and authority of God Almighty. This belief is a true fact of life behavior, and true reality is a form of *teaching life* order.

This order manifestation will guide life to be able to adapt with environment. This ability gives peaceful, togetherness and harmony. Supadjar (2001: 34) and Susilo (2000: 20-21) describe that ability to adapt to environment create peace life behavior. This peace is basis to develop mind and behavior as well as understanding the harmony relationship in any decision making.

Traditional market environment tradition with bargain demonstrates behavior awareness to affect pricing. This behavior awareness able to form and build a culture of noble character with respectful behavior. Noble character guidance is based *Panca Eka Lumaksana* as an order form of *teaching life* articulated or atmosphere of public opinion which supports by *Kejawen* teaching tradition that referred as "*Kejawen* tradition".

⁵ *Tatanan paugeraning urip is* commensurate with guidelines to regulate and provide life awareness of human beings as social creatures who can life alone (Pranoto, 2008:26-27).

⁶ In English language, this sentence is commensurate with the true namely God Almighty, not true according to their own or many people.

Kejawen teaching tradition of *Panca Eka Lumaksana* integrates noble character tradition of body and soul. This tradition is a daily bargaining activity in harmony sale pricing. Selling price is a combination of economic and non-economic value. Non-economic value consists of a spiritual sense, relativity, and harmony communication. They are manifestation of a self-confidence of seller sense in truth and guidance of God Almighty.

All three convictions are a sense of self effort from *Kejawen* sellers to achieve peaceful life. This life serenity able to put all life activities proportionately. Life activities to realize *hamemayu hayuning urip bebrayan* is based on proverb that who do good will receive good and bad thing definitely proven⁷ and assured that God never sleeps and truth will give serenity.⁸

The use of Javanese tradition teachings *Panca Eka Lumaksana* in process to determine selling price mechanism is also studied with support of conceptual studies, informant opinion namely seller who has *Kejawen* teachings faith and scholars who have the competence and interest in *Kejawen* teaching. Informant's opinions are collected through in-depth interviews. This step is to add to belief that *Kejawen* teaching tradition of *Panca Eka Lumaksana* is used as guidance for seller behavior.

At next step, text interpretation from field and informants opinion is developed in context of interpretation. This is done to restore the meaning of text in response to the historical reality condition of universal message and the transcendental meaning. In addition, it also as an attempt to free interpretations from expression meaning of certain biases due to limitations of historical situation.

Based on interpretation results of practice and opinion, then arranged the concept of harmony sale pricing. The sale pricing is prepared on economic value and three non-economic senses in form of spiritual values, relativity, and harmony communication.

These three senses are behavior based on *Kejawen* teachings tradition of *Panca Eka Lukmasana*. The focus of research object is traditional market, because the basic characteristics of traditional markets provide cultural bargaining between sellers and buyers.

Furthermore, to strengthen the approach, this research uses data validity termed as trustworthiness. Trustworthiness is more reliable than data validity in quantitative research. This is because the data more accurate to indicate the actual conditions in field, using relatively more transparent and flexible method, interactions communication base, as well as data collection is open and unrestricted.

Data reliability examination is also used in this research, namely do not emphasis on consistency, standardization of methods, environmental control studies, and their interaction control between researcher and informant. However, it presents in-depth interaction and engagement directly to obtain data of research object focus to illustrate the data authenticity. Direct interaction process and engagement is done through interviews, participation or observation, and documentation.

The final stage in this study is to summarize the results from interpretation and analysis into a single unit. This unit establishes the concept of harmony sale pricing. The sale pricing is a combination of measurable economic value (material) with immeasurable non-economic values (immaterial) based on *Kejawen* teachings tradition of *Panca Eka Lumaksana*.

Non-economic values are the result of these study findings. Concept of harmony sale pricing is based on reality of how self-seller sense of staple⁹ of *Kejawen* believer community in Traditional markets and buyers.

Conclusion

This research establish harmony sale pricing in traditional markets. The harmony sale pricing is not only based on measurable economic value (material), but also immeasurable non-economic values (immaterial) in form of spiritual values, relativity, and harmony communication. The non-economic

⁷ In Java language, this sentence is commensurate with *sapa sing nandur bakal ngundhuh* and *becik ketitik ala ketara*.

⁸ In Java language, this sentence is commensurate with *Gusti iku ora nate sare* and *sing bener unggul wekasane*.

⁹ In Java language, this sentence is commensurate with *pangupa jiwa*.

values are based on *Kejawen* teachings tradition of *Panca Eka Lumaksana*. *Panca Eka Lumaksana* as a *teaching life* order or public opinion to supports *Kejawen* teaching tradition that referred as "*Kejawen* tradition".

The approach is supported by bargain in traditional market tradition. This tradition shows awareness of seller behavior to affect the sale pricing. This behavior awareness is able to create and to build mutual respect culture of noble character with buyers. Embodiment awareness behavior is believed to be accepted to affect harmony sale pricing.

Acknowledgement

This paper is written in order to fulfil requirement in completing an accounting doctoral program. I would like to express my sincere thanks to the dedicated individuals and organizations that assisted me throughout this stage. This stage would not have been possible without their support and assistance.

I would also like to thank Faculty of Economics, Jember University (Unej) Jember for allowing me to pursue this program. Thanks also go to the Faculty of Economics and Business, Brawijaya University for accepting me into the accounting doctoral program. I wish to express my heart felt gratitude to my supervisor Professor Iwan Triyuwono for his encouragement, inspiring ideas, thoughtful suggestions, priceless critical comments, and professional guidance.

References

- [1] Atmosutidjo, P. 2012. Kebahagiaan Bersama dalam Pandangan Kawruh Jiwa dalam Afif, A. *Matahari Dari Mataram Menyelami Spiritualitas Jawa Rasional Ki Ageng Suryomentaram*. Cetakan Pertama. Penerbit Kepik. Depok.
- [2] Creswell, J.W. 2010. Research Design Qualitative, Quantitative, and Mixed Methods Approaches. Third Edition. Fawaid, A. (penerjemah). Research Design Oendekatan Kualitatif, Kuantitatif, dan Mixed. Edisi Ketiga. Penerbit Pustaka Pelajar. Yogyakarta. Damsar dan Indrayani. 2013. Pengantar Sosiologi Ekonomi. Edisi Kedua. Cetakan ke-3. Penerbit Kencana Prenadamedia Group. Jakarta.
- [3] Endraswara, S. 2006. *Mistik Kejawen Sinkretisme, Simbolisme dan Sufisme dalam Budaya Spiritual Jawa*. Cetakan Keempat (edisi revisi). Penerbit Narasi. Yogyakarta.
- [4] Endraswara, S. 2010. Etika Hidup Orang Jawa: Pedoman Beretika dalam Menjalani Kehidupan Sehari-hari. Cetakan Pertama. Penerbit Narasi. Yogyakarta.
- [5] Endraswara, S. 2011_a. *Budi Luhur dan Budi Pekerti dalam Perspektif Penghayat Kepercayaan Kejawen Masa Kini*. Disertasi, Program Doktor Pascasarjana Fakultas Ilmu Budaya Universitas Gadjah Mada.
- [6] Endraswara, S. 2011_b. *Kebatinan Jawa Dan Jagad Mistik Kejawen*. Cetakan I. Penerbit Lembu Jawa (Lembaga Budaya Jawa). Yogyakarta.
- [7] Endraswara, S. 2012_a. *Filsafat Ilmu: Konsep, Sejarah, dan Pengembangan Metode Ilmiah*. Cetakan I. Penerbit CAPS. Yogyakarta.
- [8] Endraswara, S. 2012_b. *Ilmu Jiwa Jawa Estetika dan Citarasa Jiwa Jawa*. Cetakan I. Penerbit NARASI. Yogyakarta.
- [9] Eriksson, P., dan Kovalainen, A. 2008. *Qualitative Methods in Business Research*. First Published. SAGE Publications Ltd. London.
- [10] Fikriono, M. 2012. *Puncak Makrifat Jawa Pengembaraan Batin Ki Ageng Suryomentaram*. Cetakan I. Penerbit Noura Books. Jakarta.
- [11] Hadiatmaja, S. 2011. *Etika Jawa*. Cetakan I. Penerbit Grafika. Yogyakarta.
- [12] Hadiwijaya. 2010. *Tokoh-Tokoh Kejawen Ajaran dan Pengaruhnya*. Cetakan I. EULE BOOK. Yogyakarta.
- [13] Hakim, L. 2006. Hidup Dalam Tatanan Neoliberalism: Perjalanan Menjadi Hamba Pasar. *Jurnal Inovasi*. Edisi No 1 Tahun XV: 25-42.

- [14] Kristiyanto, A.E. 2010. Spiritualitas Sosial: Suatu Kajian Kontekstual. Penerbit Kanisius. Yogyakarta.
- [15] Leksono, S. 2009. Runtuhnya Modal Sosial, Pasar Tradisional, Perspektif Emic Kualitatif. Cetakan I. Penerbit Citra. Malang.
- [16] Muhadjir, N. 2004. Metodologi Penelitian Kualitatif. Penerbit Rake Sarasin. Yogyakarta.
- [17] Muhadjir, N. 2011. Filsafat Ilmu. Edisi IV Pengembangan. Penerbit Rake Sarasin. Yogyakarta.
- [18] Mulder, N. 2011. *Mistisisme Jawa: Ideologi di Indonesia*. Cetakan V. Penerbit LKiS. Yogyakarta.
- [19] Negoro, S. 2001. *Kejawen: Membangun Hidup Mapan Lahir Batin*. Cetakan I. Penerbit CV Buana Raya. Surakarta.
- [20] Pranoto, T. HP.T. 2008. Spiritualitas Kejawen Ilmu Kasunyatan, Wawasan & Pemahaman, Penghayatan & Pengamalan. Cetakan III. Penerbit Kuntul Press. Yogyakarta.
- [21] Prihartanti, N., dan Karyani, U. 1998. Pemahaman Rasa untuk Meningkatkan Kompetensi Sosial. *Laporan Penelitian Fakultas Psikologi Universitas Muhammadiyah Surakarta*. Surakarta
- [22] Prihartanti, N. 2003. Kualitas Kepribadian Ditinjau Dari Konsep Rasa Suryomentaram Dalam Perspektif Psikologi. Disertasi, Program Doktor Pascasarjana Fakultas Psikologi Universitas Gadjah Mada.
- [23] Prihartanti, N. 2004. *Kepribadian Sehat Menurut Konsep Suryomentaram*. Cetakan Pertama. Penerbit Universitas Muhammadiyah Surakarta. Surakarta.
- [24] Prihartanti, N. 2008. Mencapai Kebahagiaan Bersama dalam Masyarakat Majemuk. *Laporan Penelitian Fakultas Psikologi Universitas Muhammadiyah Surakarta*. Surakarta.
- [25] Purwadi. 2004. Semar, Jagad Mistik Jawa. Penerbit Media Abadi. Yogyakarta.
- [26] Radjiman. 2001. Konsep Petangan Jawa. Cetakan Pertama. Penerbit Pustaka Cakra. Surakarta.
- [27] Riyanto, E.A. 2011. *Berfilsafat Politik*. Cetakan ke 5. Penerbit Kanisius. Yogyakarta.
- [28] Santosa, I.B. 2012. *Spiritualisme Jawa Sejarah, Laku, dan Intisari Ajaran*. Cetakan Pertama. Penerbit Memayu Publishing. Yogyakarta.
- [29] Sarantakos, S. 1995. *Social Research*. MacMillan Education Australia Pty Itd. South Melbourne.
- [30] Sekaran, U. 2003. *Research Methods For Business: A Skill-Building Approach*. Fourth Edition. John Wiley & Sons, Inc. New York.
- [31] Silverman, D. 2008. *Interpreting Qualitative Data Methods for Analyzing Talk, Text and Interaction*. Third Edition. SAGE Publications Inc. London.
- [32] Soesilo. 2000. Sekilas tentang Ajaran Kejawen. Cetakan 1. Penerbit CV.Medayu Agung. Jakarta.
- [33] Stange, P. 2009. *Politik Perhatian: Rasa dalam Kebudayaan Jawa*. Cetakan Keempat. Penerbit LKiS. Yogyakarta.
- [34] Supadjar, D. 2001. "Mistik Jawa" dalam Mawas Diri. Philosophy Press. Yogyakarta.
- [35] Syuropati, M.A. 2010. *Kamus Pintar Kawruh Jawa*. Cetakan 1. Penerbit IN AzNa Books. Yogyakarta.
- [36] Tartono, St.S. 2013. *Pitutur Adi Luhur Ajaran Moral dan Filosofi Hidup Orang Jawa (Edisi Yang Disempurnakan)*. Cetakan Kedua. Penerbit Yayasan Pustaka Nusatama. Yogyakarta.
- [37] Tomkins, C., dan Groves, R. 1983. The Everyday Accountant And Researching His Reality. *Accounting, Organizations and Society.* Vol. 8. No. 4: 361-374.
- [38] Yana, M.H. 2012. Falsafah dan Pandangan Hidup Orang Jawa. Cetakan 1. Bintang Cemerlang. Yogyakarta.