

PERCEPTION OF POST GRADUATE ACCOUNTING STUDENTS ON SEMAR SPIRITUAL PHILOSOPHY IN BUILDING ACCOUNTING KNOWLEDGE

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Abstrak: Persepsi Mahasiswa Pasca Sarjana Akuntansi tentang Filosofi Spiritual Semar dalam Membangun Ilmu Akuntansi. Studi ini menjelaskan pemahaman dan pemaknaan atas filosofi spiritual Semar dari karakter wayang sebagaimana dipersepsikan oleh mahasiswa pasca sarjana akuntansi Universitas Brawijaya. Keberadaan eksistensi karakterisasi Semar akan menyediakan nilai spiritual yang dapat mentransformasi akuntansi menjadi pengetahuan di mana Tuhan menjadi landasannya. Sebagai konsekuensi, akuntan akan menghasilkan analisis akuntansi yang memiliki nilai kebenaran, serta mengurangi praktik korupsi, untuk mencapai kedamaian dalam laporan keuangan yang menunjukkan nilai-nilai seperti kejujuran, tanggung jawab, disiplin, kecepatan dan keakuratan, kewajaran, memiliki visi, empati dan syukur.

Abstract: Perception of Post Graduate Accounting Students on Semar Spiritual Philosophy in Building Accounting Knowledge. *The study explains the description of and the meaning attribution to spiritual philosophy of Semar character from wayang, as perceived by students of post graduate program of accounting, Brawijaya University. The existence of spiritual characterization of Semar will provide spiritual value that transforms accounting into knowledge in which God is perceived as base of soul. Consequently, accountants will generate value of truthfulness in accounting analysis and can reduce the corrupting practice and violation to reach the value serenity of financial report that shows values such as honest, responsible, discipline, fast and accurate, fairness, visionary, empathy and gratitude.*

Keywords: *Spiritual characterization of Semar, spiritual accounting.*

Those that exist actually don't, those that actually exist are in fact false, those that are false are assumed true, those who are spirited lose their spirit for fear of fallacy.

Wayang (the shadow puppet) is a performance art that performs typical drama in which vocal, literature, music, speech, drawing and other forms of art are found (Syuropati 2010:168). Wayang is defined as *walulang inukir* (the carved leather) whose show is performed as shadow on *kelir* (huge sheet). From the definition, the

referred wayang is *Wayang Kulit* (wayang made from the carved leather). However, the meaning extends to any performance that uses a *dalang* (a puppeteer) as the narrator. *Wayang orang* in which the wayang characters are performed by real actor and actress, making the performance similar to drama is excluded from the definition (Waluyo 2000:46; Haq 2011:157).

Wayang contains many values and life lessons for human. Wayang is a cultural reflection of Javanese culture that mirrors the facts, values, objectives, moralities, hopes and expectations found



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in Javanese life. As a culture, wayang bears teachings on the subject of how life should be lived. Through the story of wayang characterization, Javanese community gains life description in relation to what the real life is and how life should be carried on. The *wayang* characterization is able to portray the role model for spiritual life of Javanese. The model shows the noble values that further will assist individuals in living and carrying on their lives so they finally will reach the perfection in their lives manifested in their capacity in shaping themselves to be true human and creating better lives.

Each *wayang* has its own life rule and what is permitted for certain wayang is not always allowed for others. Each *wayang* is fully accepted as a part of wayang world that represents the model for Javanese life that has various moral roles. Since his/her childhood, each Javanese has a good opportunity to identify the moral, so he/she can select a certain model that is appropriate and hopefully can be accepted by society with characteristics that show various morals and the appropriate *wayang* figures will find their positions in the whole Javanese society. If each wayang plays its role, the order of the universe and society will be maintained. The Javanese learns to understand the meaning of life through the *wayangs* and their conducts and destinies (Suseno 1999: 160-164).

History has positioned *wayang* as an art performance that functions not only as entertaining media but also as media "to know God". It means that all components found in wayang (including the dalang) gave significant contribution to the realization of the spiritual process in the diversity of ancient Javanese society. *Dalang*, especially, was believed as a holy figure who acted as a medium to know (get closer) to *Sang Hyang Tunggal* (the name of God in ancient Javanese age). Without *dalang* and *wayang*, the Javanese felt far distance with the Creator. It was such a serious condition because the Javanese indicated the type of society that believed in the presence of spiritual value of life. Since a long time ago, they believed in the presence of mighty supernatural power (Susetya 2007:42; Mulkhan 2003:21). Nurhayati (2012) further claimed that *wayang* is an art performance in the form of shadow puppets whose characters are taken from Mahabharata and Ramayana epics and wayang is used to facilitate the interaction in providing information through communication presentation

that functions to entertain, give knowledge or educate and provide religious teachings and social political critique. In other words, *wayang* plays two roles, as entertainment (art) and education (character).

Considering that *wayang* not only functions as entertainment, but also as media of education, Purwadi (the prominent dalang of wayang kulit), stated "*wewayange ngaurip*" that means the shadow of human life from birth to death. *Wayang* is not only a shadow play like common interpretation from public, but also medium whose presence is already integrated and accepted because *wayang* provides education and guidance for human life and problems people face.

Mulyono (1982:15-16) stated that good *wayang* spectators are those who, during the moment of enjoying the show, are interested in problems implicitly seen in the story of wayang characterization. The following analogy can give further description. When someone sees mirror, the person doesn't see the thickness and the type of the mirror, but he/she sees what is seen in the mirror. He/she sees reflection in the mirror. Therefore, when someone sees the story of wayang characterization, he/she does not see the *wayang* itself, but he/she sees the reflection of the characterization toward himself/herself.

Wayang can not be separated from Javanese society. The reason is that stories in *pakeliran wayang* always function as analogies of character and behavior of the Javanese in their struggle in achieving the objective of life physically or spiritually. Beside using reasonable mind, to appreciate the analogies also requires all thoughts, senses and intentions that really rely on the individual maturity. The Javanese society is fond of identifying themselves with certain characters in *wayang* and using those characters as the role models in the hope that this mirroring process will guide their conducts in daily life. Further, the evidence of the identification can be found in naming the newborn with names of characters found in *wayang*. In addition to the naming practice, there is practice of comparing the individual personal traits that are regarded as extraordinary ones with those found in *wayang* characters. The example extends from the imitation of behavior and attitude of Arjuna, the middle in Pandawa, or the strength of Werkudara, the guardian of Pendawa, or the just trait found in Sri Prabu Bathara Kresna, to the Semar character, the counselor for life goodness and mystical

world. Considering the fact that the *wayang* characterization plays significant role in life of the Javanese, it is not exaggeration if there is claim that the *wayang* characterization itself is a manifestation of the Javanese identity (Haq 2011:176).

Anderson (a western scholar) ever stated his opinion about *wayang*. He argued that *wayang* takes position as a significant element in the Javanese society. He admitted that *wayang* is "compelling religious mythology" meaning that *wayang* unites Javanese society as a whole, both horizontally and vertically. The evidence lies on the Semar characterization as the guidance in understanding the role model with its embedded mythical characteristic (Aryandini 2000:46). This confirming admission was corroborated by another Western scholar, Claire Holt. She argued that Semar characterization presented in wayang story symbolizes the Javanese society that brings harmony to life, because a society is presented in a description of "a stable world based on conflict" (Achmadi 2004:35).

The figure of Semar really illustrates the *samar* (the indistinct). For Javanese society, Semar is a teacher, a religious leader or a respected elder who meets the absolute condition for a wise figure who has capacity in describing the whole human capacity, both in relation to thinking and taking action without struggling to use experience and understanding acquired from life. Why? Because Semar is a god who is manifested in human form, united into human body, in order to control the situation, build smart perspective, protect the commoners especially the *mustadh'afin* and comprehend any mistake made by everyone without the necessity in implementing punishment in the forms like insult and penalty. In such position, Semar has no difficulty to enter the knowledge area, because he becomes a figure who knows all and gains the nurture, the supervision, and the transfer of idea, opinion and value in perfection and entirety (Haq 2011:214-215).

The figure of Semar as a character in wayang who has strength in many personality traits offers the guidance for the Javanese society that puts Semar as an ideal spiritual figure that shows appropriateness as a perfect role model for daily life. Many people long for the manifestation of Semar in the real life because of the current chaotic situation in this country that presents disturbing facts such as lies, deceptions, suffer-

ing, the spreading suppression of the strong to the weak, the neglect of moral and ethic, the public leaders who only concern to their personal wealth and ignore the welfare of the countrymen who become more suppressed by the policies made by those leaders. The wayang world illustrates such situation as the preliminary sign of the coming of Semar, a god who falls from sky to save the mankind (Mulkhan 2005).

Semar also represents the philosophy of the significance of developing the in an effort to achieve the great spiritual power through the practice of showing the wisdom in the form of praise subjected to the presence of Allah SWT in every actions along with the *penyuwunan* or the appeal to Allah SWT. Semar gives guidance through conducts and speeches that always contain spiritual interaction in an attempt to find the truth for every problem emerging from any interaction with the experienced environment. Such spiritual characterization has capability in providing comprehension in the form of knowledge that always internalizes the wisdom of attributing meaning to the existing environmental prudence to move toward the development of knowledge as the guidance of life that always presents spiritual values whose sources come from meaning attribution to environmental interaction by keeping the truth in an effort to find the meaning of truth for all developed events (Sutrisno 2009:193).

The accounting as a knowledge is a dynamic event. Accounting develops along with the pattern of society nature. The nature of society gives open opportunity of the emerging new paradigm whose evidence can be found in the fact that the accounting research that previously always began with positivistic stand (based on field) turns to subjective stand (the definition of any event relies on what is known or the experienced personal perception and the practice of drawing conclusion). The presence of accounting whose concern is to provide and show information functions more as business communication, so accounting can be called as the language of business. The communication language of business (equipped with its signs and orders) has syntax (language sign), semantics (meaning) and pragmatics (communicative effect) that depend on the interaction from the sender (information provider) to the receiver (the information user) (Suwardjono 2006:28-29).

The basis of meaning attribution to any language for any event in daily life is carried out through observation, interpretation, construction and comprehending effort toward things people face, including expression, speech, mindset and assumption used in daily life to comprehend things in their daily life. That's why in fact social reality is socially constructed. Various social phenomena raised into the surface of the daily life are surely the reflection of mindsets, ways of thinking, propositions, theories, and assumptions that are integrated in the consciousness of any individual as the member of society.

The role of mindset that can not be separated with mind and experience of living in a society will generate different point of view about the modern knowledge, so any individual will tend to define what must be acquired in the process of education in a limited practices of collecting and categorizing the facts in an attempt to find the matching integration that will be further used to predict and manipulate phenomena to fit certain purpose without putting concern on its basics (apriorism). Such practice becomes the prominent feature of positivism with scientific method as its tool. In the analysis of accounting as knowledge, the positivism emphasizes the accounting practices as the way it's meant to be (to answer the question *what is*). Watts and Zimmerman (1986) argued that the function of positivistic knowledge is to explain (to describe the correlation among the variables) and to predict (to foresee the future events based on the existing theory). Consequently, the normative question such as *what should or what should be done* is put aside and even any individual has a chance to find the answers of such questions to fit his/her interest and desire. As a result, an individual tends to free himself/herself from spiritual aspect that should be functioned as the support of the ethic and he/she is inclined to move to the mere ratio and neglect the ethic and other values. The accounting tends to be freed from values and its present development is only centered at two principles; theory and efficiency.

Those two principles cause accounting as knowledge only emphasizes the academic knowledge in which the humanitarian education is considered as a complement that does not have significant role. In accounting education, the emphasize is only placed on the creation of minds that master certain knowl-

edge, so it neglects to consider the problem of whether the knowledge is useful and does not cause the "loss" of ethic and value enlightenment as the consequence of its presence. As a result, the paradigm only sees the existence of accounting only in its empirical side (Cartesian dualism and Newton physics aspects). For ethic and science development, this single paradigm is appropriate, but for ethic and soul development, the paradigm is inappropriate. What has been shown by the practice so far is that the accounting knowledge paradigm is not only used in the development of knowledge but also imposed to the art and ethic areas and mistake is created from such perception. The development of accounting knowledge should be carried out in *holistic* way (the whole) to achieve the entire knowledge including ethic and soul. Therefore, it can be concluded that the modern accounting gives destructive effect because it doesn't have proper foundation of value and ethic.

Further, Triyuwono (2006) systematically described some emerging weaknesses in relation to the conventional (modern) accounting practice:

1. The modern accounting neglects two important aspects, environmental and social aspects, so it fails to describe the more complex business reality.
2. Egoism is attached closely to the modern accounting so it is reflected into perception of *private costs/benefits* and oriented to profit report for capital/stakeholder concerns. Consequently, the accounting information tends to be egoistic and neglect other parties' interest.
3. The modern accounting tends to be more materialistic and marginalize the spiritual values despite the fact that human as players in accounting possess two aspects, materialistic and spiritual aspects. If human are led to follow the accounting practices that are focused only on material (profit), the emerging behavior in relation to the effort in achieving such objective generates potential to break the rules and loses the values of ethic, religion and morality.

The existence of any profession in a society relies on the existing morals and ethics and the obedience to those rules by the members of the profession. The socialization of profession ethics and the internaliza-

tion of those ethic values must be carried out since the academic preparation, especially in university. To bring the accounting to achieve its wholeness needs education of consciousness and humanism. Such education not only focuses on expertise, but also the virtuous characters and respects the differences found in the knowledge rationale development and the firmness to believe in interpretation of Allah divine words in order to achieve the accounting that is embedded with the spiritual accounting practice and to improve the human behavior that is characterized with more responsibility, emphasize on ethic to achieve the objectives and professional integrity and vigilance in capturing ethical reality in social life and their environment in complete manner as the manifestation of attitude to nurture human dignity (Ludigdo 1999; 2012:23).

Such conception explains why the author chooses Semar characterization in an effort to develop spiritual values as a part of understanding accounting based on life reality. Further the author seeks to explain what is the implementation of the spiritual analysis can be applied to the philosophy of Semar characterization as a cultural element that emerged from interactions among the members of society or on contrary what elements can be implemented through the process of negotiation that is contextual in nature according to the experienced situation. Further, Sumukti (2006:83-84) and Fikriono (2012:25-26) suggested that spiritual value of Semar can illustrate the spiritual quality that has capacity in combining scientific knowledge power from human and cultural environment that can't be found in other wayang characters such as Sri Bathara Kresna, Arjuna, and Bathara Guru.

Semar character functions as the spiritual teacher that has capacity to empower, so he is recognized as qualified figure that is able to develop the congruity between knowledge search and spiritual value on environment compatibility. As a result, in social hierarchy his position is considered touching the mythical concept *manunggaling kawula gusti* in an effort to reach the shining soul that glows into the universe (Sumukti 2006, 84). It fits the character of accounting in which accounting is a part of a culture where the accounting belongs to. In other words, accounting is shaped by its environment through complicated social interaction or accounting is a product of environment (Ger-

non and Wallace 1995).

Mathews and Perera (1993:15) also confirmed the influence of environment in the development of accounting. They argued that although the conventional view is that accounting is socially constructed as a result of social, economic and political events, there are alternative approaches which suggest that accounting may be socially constructing. Further, Triyuwono (2009:101; 2012:12) argued that accounting is like double blade sword. It can be shaped by its environment (social constructed) and at the same time, shape its environment (social constructing). As a result, certainty can be drawn and it can be argued that accounting is not knowledge and practice that is free from values (value-free), but on contrary it is a discipline and practice that contain various values.

Based on the mentioned background, the research problems can be drawn as follows: 1). What is the meaning attribution to the spiritual philosophy of Semar characterization among post graduate accounting students, Economy and Business Faculty, Brawijaya University? And (2) What is the comprehension of the spiritual philosophy of Semar characterization in accounting? The study aims to explain and attribute meaning to the spiritual philosophy of Semar characterization for post graduate accounting students, Economy and Business Faculty, Brawijaya University as well as an effort to analyze the spiritual philosophy of Semar characterization in searching for the spiritual knowledge of accounting.

Hopefully the result of the study can give contribution about the meaning attribution to the spiritual philosophy of Semar characterization for post graduate accounting students, Economy and Business Faculty, Brawijaya University and meaning generation through the implementation of the spiritual philosophy of Semar characterization in an effort to search for the spiritual knowledge of accounting.

METHOD

The study used interpretative and ethnomethodological approaches as its research method. Ethnomethodology is an empirical research to analyze general belief and behavior as the fundamental aspect of the entire behavior and its actualization. The important aspects under investigation include how the actors use their general knowledge to pro-

duce and process information in their interaction and how they use language as a source or how they construct a “rational” world (*un monde “raisonnable”*) in order to live within it (Coulon 2008:28, 30-31).

In order to follow the principle of ethnomethodology, it is important to focus on indexicality and reflectionality aspects that are important concepts in ethnomethodology (Muhadjir 2000:145). Indexicality refers to any effort in relating word meaning, behavior and others in their context, while reflectionality refers to any effort in arranging the relations between any event/phenomenon and other events/phenomena (Ludigdo 2006). Ethnomethodology focuses on action and interaction with actors as a sociological analysis that attempts to gain understanding on how a group of societies or a member of any culture uses or implements the cultural elements in their daily life. From such conception, ethnomethodology emphasizes its main inquiry on *how* the group of societies under investigation carries out or practices the cultural elements that they possess.

Ethnomethodology focuses on the objective reality of social facts as the sociological fundamental phenomenon because it is considered as any product of local society that is created and organized in a natural and continuous way, in the form of practical achievement characterized with constancy, certainty, entirety, uninterrupted nature along with other qualities such as having no opportunity to avoid, to hide, to overlap or to delay. Ethnomethodology is an expression of daily practices, the content of daily discourses in society that can be used as an indication the mindsets along with its assumptions that they create in comprehending, interpreting, and determining the position toward many things that are experienced. The focus is given on the core of discourse as the central objective of ethnomethodology analysis as an attempt to analyze the practical sociological reasoning and through such practice the social activities will be managed and explained. It is widely believed that “the working frame” of ethnomethodology (through observation and interpretation) is carried out in daily life of society by anyone due to the fact that ethnomethodology takes the form as daily mind frames, assumptions, principles, and theories (Appelrouth and Edles 2007).

Ethnomethodology bases its meaning attribution to events in daily life through observation, interpretation, construction and

attempts in revealing various things that are dealt with, including expression, discourse, and mindset along with assumptions that are used daily in comprehending things so ethnomethodology serves as a way to comprehend the objective reality of social facts as the sociological fundamental phenomenon (Rawls 2009). Such perception puts an individual as the subject who has capacity in constructing the social reality based on the strength of conducting interpretation. The social realities were constructed by the previous agents that directed their conducts by implementing various reasons from the existing general knowledge (Basrowi and Soenyono 2004:79-80).

The main technique of data collection used in this study includes participatory observation and interpretation and open and deep interview. According to Harold Garfinkel in Appelrouth and Edles (2007) whose main conceptions were affected by Emile Durkheim (social facts), Alfred Schutz (phenomenology), Talcott Parsons (idea of social trust), the analyzed comprehension in understanding any effort to answer the question how a society practices cultural elements that they possess focuses on the importance of meaning in the reality of daily life. In other words, the comprehension must be given to how an individual or a society deals with daily situations and further it will lead to how to define their situation and focus the attention on the organization of daily life. Garfinkel argued that the ethnomethodology focuses on the existence of the objective reality of social facts as the sociological fundamental phenomenon because it is regarded as the product of local society that is created and organized in a natural and continuous way, in the form of practical achievement characterized with constancy, certainty, entirety, uninterrupted nature along with other qualities such as having no opportunity to avoid, to hide, to overlap or to delay.

RESULT AND DISCUSSION

From the analysis of the interpretation result in his work, Purwadi, a prominent *dalang* of *wayang kulit*, argued that:

“Semar is a teacher, a religious leader or a respected elder who meets the absolute condition for a wise figure who has capacity in describing the whole human capacity

on environment completely both in relation to thinking and taking action, so Semar becomes an ideal figure that turns into a role model in living the daily life and from the achieved knowledge, an individual will improve his/her spiritual capacity through the practices of putting truth and morality as the foundation of any achievement can't be found in other characters so the achieved knowledge provides the wisdom of avoiding *wayang ilang gapite* (*wayang* losing its clamping sticks)".

The result of present study is divided into two; (1) description of and meaning attribution to the spiritual philosophy of Semar characterization obtained from post graduate accounting students, Economy and Business Faculty, Brawijaya University, and (2) the comprehension of meaning attributed to the spiritual philosophy of Semar characterization in accounting. The result of meaning attribution obtained by the author from interaction with post graduate accounting students is categorized into three meanings regarded as the responses for the presentation that was carried out by the author during the Multiparadigm Accounting Epistemology Debate of Accounting Doctorate Program, Economy and Business Faculty, Brawijaya University on March 30 2012 with "To Analyze Semar Philosophy for Accounting" as its topic; (1) What is the spiritual analysis that can be drawn from the philosophy of Semar characterization?, (2) what is the spiritual epistemology of Semar characterization?, and (3) what is the spirituality of Semar characterization in the comprehension of accounting?

The meaning attribution that the author obtained from the direct interaction with accounting postgraduate students for an entire month (in April 2012), is a result of the process through learning in the form of discussion without any attempt to focus on the interpretation result performed by the author during the forum of Epistemology Debate in order to generate discussion atmosphere without any "interrogation" situation in relation to the presentation performed by the author, with the focus more on knowing the responses for the wayang characterization through the spirituality of Semar characterization in the analysis of accounting. Further, *dalang* Purwadi stated that:

"*Semar mbeber jati diri* means Semar disentangles his true self. Semar is a protagonist wayang character, a god that is manifested into the commoner. He is the great teacher who teaches his spiritual knowledge about the true life. The Javanese should imitate the good traits found in Semar".

The spiritual existence of Semar characterization is *drawn* by the author to provide the different *color in accounting*. The *color* is presented along with the reference from the students responses and the author really focused on these responses obtained from the students that attended the debate. From the explanation proposed by Ilham (a student of Accounting Doctorate Program 2010), it is acquired that:

"During the presentation, his explanation in relation to the confirming existence of Semar characterization gave inspiration on how Semar characterization can bring up knowledge and information about the wisdom that can be added as knowledge in creating different color in accounting, especially in an effort to analyze the spiritual characteristic found in Semar."

The elaborative explanation that Ilham expected led to the response of author in the discussion in which it was argued that the spirituality that obtained from the Semar characterization originated from the essential meaning of Semar in Javanese language (Javanese philosophy) that refers to *Badranaya Bebadra*. It has the same meaning with the development from the base of *Naya* or *Nayaka*, the messenger of God, the almighty one, who has constructive character and carries out the commandment of God for the goodness of mankind. Further in Javanology, Semar also means *haseming samar-samar*, or the escort to the meaning of life. While he is walking, his right hand is lifted up and his left hand is positioned in his back. Such posture means figuratively Semar says that he is the symbol of The Almighty One. His left hand symbolizes the absolute surrender and the sympathetic knowledge. The presentation of Semar represents the idea that "*Semar punika saking basa samar, mapan pranyoto Kiai Lurah Semar punika wujudi*

ra samar. Yen den wastani jalu wandanira kadi wanita. Yen sinebat estri, dadanira teka pria. Pramila katah ingkang klentu mastani". (Semar comes from the word 'indistinct' and the honorable Semar is indeed indistinct. A man can not be referred to him due to his female figure. However a woman can not be called to him because of his male figure. No wonder if many make mistake in defining him).

These ideas led Mulder (1996:46) to the conception that Javanese teachings contain many meanings and secrets (*ngelmu*) that provoke imagination and reflection towards the mythology of wayang characterization (*wayang purwa*) whose inspiration came from *mahabarata*. For further explanation, it is argued that Semar characterization shows that life in world seems only a reflection, a shadow from the higher truths and events. The typical traits found in Semar include hair with "kuncung (tuft)" style (*jarwadasa* or ancient Javanese proverb). The tuft means: *akuning sang kuncung*, who has a personality as a servant). Semar is a servant who is manifested to serve all people with sincerity to carry out the religious service from the Almighty One. Semar walks with head up and such posture means "during his life as a human, he gives a model to always look up (to God), the Almighty". Semar cloth *Parangkusumorojo*, means "the manifestation of *Dewonggowantah*" (to guide humankind) to *memayu hayuning bawono*, to enforce the justice and the truth. His posture of standing and squatting means "simplicity and humbleness". Living as *Lurah Karangdempel* (*lurah* = head of village) means that as the leader he gives determination of the withered soul (Inti Jiwa 2009a:42). Further the above explanatory concept was responded by Frengky (a student of accounting post graduate program 2010):

"In relation to the Semar characterization and its spirituality, what is the power that supports the spiritual concept in the Semar characterization because the interpreted perception will generate different definition".

The meaning attribution to the characteristic of the spirituality found in Semar can be separated from the interpretation that requires further explanation. Such idea is supported by the conception that in Javanese spirituality Semar symbolizes the manifesta-

tion of expression, perception and comprehension of a belief that shows certain spiritual conception. This principle provides strong evidence that the Javanese already believed in a faith since a long time ago. Furthermore, in relation to the behavior psychology, the meaning found in Semar symbolizes the faith in God. His left hand indicates the meaning of a total and absolute surrender as well as the symbol of the neutral but sympathetic knowledge. Further, according to the Javanese calligraphy, the Semar characterization is defined as *bojo sira arsa mardikan, ajwa samar sumingking durkamurkan mardika*, meaning that "the freedom of soul and spirit will lead to the state of the liberty from the occupation of desire and materialism leading to the perfect end without any stain of sin". And *ora kebanda ing kadonyan, ora samar marang bisane sirna durka murkamu*, meaning that testing the righteousness in determined manner will award the ability to control and alter the desire into a powerful behavior leading to the wisdom of perfection in life (Inti Jiwa 2009b:46).

In showing his wisdom, Semar behavior (in every manifestation) basically represents the Javanese culture because it is always based on the concepts and values from the Javanese culture. The concepts and values are taught to people through *sanepa* or analogy and expressions used in wayang performance. The belief in this teaching includes ideas, both the old ones (the traditional ones) and the new ones that have been invented recently and discovered through interpretations leading to the spiritual balance in life (Sumukti 2006:80-81).

The following conception was obtained in the process of discussion to respond Ilham idea:

"The spirituality generated in Semar characterization can be led to accounting and function as the spiritual values through the presentation of Semar characterization. With assumption that Semar characterization can be implemented in the development concept of accounting, it is interesting and gives me inspiration about accounting embedded with the spiritual values".

Further in the same discussion, Tia, a student of Accounting Doctorate Program 2011, asked: "How can the spirituality in

Semar characterization construct the accounting epistemology?"

Epistemology or Knowledge theory relates to the essence of knowledge, its suppositions, its basics and its responsibilities on its claims about the knowledge that every individual possesses. The knowledge is obtained by human through their mind and senses by using various methods to gain, one of them, a faith (Apollo 2011:55-56). The comprehension that leads to the faith in Semar characterization will generate the spiritual values in an effort to search for the practice of spiritual accounting to create human behavior that is more responsible and ethical. In such condition, hopefully the achievement of the honesty in completely capturing the ethical reality in the social life and environment can be realized.

Spirituality is defined as a way of life that originates from the deep experience of reality or in religious literature as a direct and non-intellectual experience of reality with some basic characteristics that don't rely on the cultural and historical context, also called as "mythical", "religious", or "spiritual" experience. Spiritual moments are those moments when an individual truly experiences life in harmonious relation with the true meaning of spirit as the breath of life that doesn't only include physical body but also mindfulness that is embedded in the body (Capra 2005:81).

Spirituality is often considered to have the similar definition with religion, while there is a difference between the two. Spirituality is the core of the religion. The spirituality is the inside part, while religion is the outer part. Spirituality is the benefit of the product that we enjoy, while religion is the package of various cultural backgrounds and local human intelligence. However, both of them can be separated. Spirituality needs symbol and package in order to be positioned in the human civilization. On the contrary, religion without spirituality will turn into the lifeless collection of teachings and orders. Religion always began with the spiritual experience of its founder and then was developed in the context of local culture by its followers. It became more complex and wider. As a result, any religion generated many traditions and typical orders in certain nation. Each religion actually has the similarity in its spiritual teachings and the differences lie on the focus of its development. Consequently, each religion has its own spiritual strength from the

implemented spirituality (Widi 2008:50-51).

The spiritual experience is an experience of the active life of mind and body as a unity. Moreover, the experience of its unity is not only beyond the separation of body and mind, but also the separation between self and world. The spiritual central consciousness is a unity that is integrated deeply with all, united with the universe as wholeness and characterized with the close connection with *the fabric* of life in the universe created by God. If we observe world closer, we will find that there are chaos and arbitrariness, but they are a part of great order, the great symphony of God. The absolute reality (God) is the only reality. Other realities are a part of Him. In other words, God is manifested in physical, psychical, spiritual and attributive forms. Everything originates from Him, the Almighty. The true genuineness of reality is the Great Spirituality, God himself. There is no reality except Him (Triyuwono, nd). All religious rules (*syariat*) are the same. Seen from the aspect of function and objective, all religious teachings are the same. They all give guidance for human intellectual and spiritual activities in order to know Allah, His existence, His essence or anything that has relation to His reality. Because all religious rules (*syariat*) come from God, the One, all spiritual teachings become the way of God and lead human to God (Bahri 2011:65).

The spirituality has autonomous power and capacity in nurturing and moving others beyond itself, either for those who are divine or not. Spirituality is an aspect that shows silence, moved by the energy of restraint (desire), constructed by the fortification of patience, sharpened by the spirit of sacredness and characterized by the creation of deepness and sublimation full with the chambers of holiness and the divine signs through self surrender, obedience and discipline (Piliang 2011:467).

Instead of using the rational mind, the spiritual paradigm uses the intuitive inner consciousness. Inner consciousness doesn't need input as what is required by the rational mind. The inner consciousness is the source and the knowledge itself. The form of knowledge from the inner consciousness can not be uttered, explained or formulated and communicated. On the contrary, it can only be felt and experienced by human who process themselves to find their self-existence. The inner consciousness is in fact God Himself in human (Triyuwono 2011). The spiritual de-

velopment is based on the inner consciousness toward faith, principles and values that will function as the guidance and direction to good values. The result of the spirituality is good moral so those who learn spirituality basically learn morality and human with spirituality will have high standard of moral.

The spirituality does not only function to achieve supernatural experience or the manifestation of spirit, but also to achieve the end in the form of a soul that has capacity in developing knowledge based on personality, attitude, and conduct that show maturity, balance, experience, and wisdom in the frame of spiritual intelligence, the intelligence for meaning and values, to position our lives and activities into the higher and wider meaning and to evaluate whether a conduct has more values and meanings than others (Widi 2008:42, 47).

Human activities and lives require the information as a medium or means of communication and one of them is accounting. Accounting is an information system that provides information about an organizational unit (institution or company) to other parties that need it. The information can be used to know the situation in the organization from various aspects, such as assets, liability, capital and return in certain period. Moreover, information also functions as the media of "accountability" that can be assessed by its "principle", whether the agent who manages the organization already accomplishes the duty as what is mandated and implements religious rules (*syariat*) determined by the religion. In such conception, accounting can play role in constructing, maintaining, and developing the implementation of religious rules (*syariat*) in every economy activity (Harahap 2001).

The existence of accounting as a knowledge that concerns to provide and communicate information is referred as the media of business communication, so accounting can be called as the business language. The communication language of business (equipped with its signs and orders) has syntax (language sign), semantics (meaning) and pragmatics (communicative effect) that depend on the interaction from the sender (information provider) to the receiver (the information user) (Suwardjono 2006, 28-29). The connection between the provider and the user of information from communication of every accounting activity has dominant influence on the personal individual that provides and

uses it. The personal obedience in using such accounting function will generate the interpretation of the results from the process of accounting information that is generated by using the spirituality as its base. If the spirituality is represented as guidance, any individual will respond it with behaviors and activities that are based on the possessed intelligence. The presence of spirituality will be able to bring individual into the spirituality of his/her inner consciousness that shows purity, holiness, and affection, the three concepts of spirituality summarized into the honesty.

The spirituality in accounting plays important role because of its presence as the media or means used by human in their daily lives and activities. Therefore, accounting becomes a part of their lives and indeed its concepts and characteristics will be embedded in human. The function of accounting must go harmoniously with the function of human as stated in the purpose of their creation by Allah SWT. Human are created by Allah SWT to serve Him. It means that human must be obedient and submissive to the rules of Allah (Harahap 2008:124).

Accounting, in fact, is non specific ritual or *muamalah* or in other words, accounting belongs to economy or management that is different from the ritual rules that were determined by God, the Almighty. Accounting in its manifestation as spiritual value is not religious accounting because it is argued that a religious accounting uses rules and dogmas found in Holy Book as its foundation. In such conception, any personal interpretation toward the dogma is forbidden. Accounting in its manifestation as spiritual has capacity to offer belief, peace, morality, and faith. Such accounting is able to present the spiritual value in the form of record, report and responsibility that focus on God (Creator) so it admits God as the owner while we, human, are as the managers. Therefore, human must give useful contribution to all God's creations (in achieving the relation between human and environment) by adding the aspect of information honesty that makes both of them (Creator and creation) satisfied. Consequently, accounting with its spiritual values only exists when the managers conduct recording, reporting and responsibility in the name of God, the Almighty both as shareholder and soulholder with the emphasize given to the conception that all creations have the same right to get satisfaction ac-

ording to the contribution they make.

God covers all in the universe in the unity that can not be separated at all. Human are a part of this universe. The physical body of human is made from energy or Divine light. Behind the divine light, there are characters of God. Human have complex characters. Human are complete living thing either in their balance or in their imbalance. Human who have a little divine trait have ability in generating knowledge. The generated knowledge is light, divine one. Epistemologically, the knowledge is not generated merely by rationality, but it is a product of divine mind that is embedded in human. Such knowledge is knowledge that attaches human to God (Triyuwono -).

The existence of knowledge is based on the emergence of spirituality as the response of the obedience to God, the Almighty in the effort of searching so by doing so human will reach their dignity. The prominent *dalang* of *wayang kulit*, Purwadi argued:

“Semar dawuh ngelmu iku, kala-kone kanti laku, lekase kalawan kas, tegese kas njatosani, setya budya pengekering dur hangkara, amargasakabehingngelmuikuasal saka Pangeran kang Mahakuasa”. It means that knowledge must be implemented with activities that begins with intention (firm intention and determination to restrain self-centered desire) because all knowledge originate from God, the Almighty. The knowledge will be mastered through determined conducts, struggle and sacrifice. The most important thing in this conception is the continuous actions despite its slowness. The most difficult conduct is the continuous conduct that is carried out in daily life. The examples of those continuous conducts takes form as self prevention for lying, deceiving, breaking promise, humiliating, being arrogant, etc. It is much easier to do if an individual lives in the middle of forest. However, in the complex life, especially in urban life, many temptations are awaiting. If an individual who lives in environment with many temptations is able to fight those temptations, it is a sign that the

individual succeeds in passing through the tests of life. If there were certificate for this success, the certificate would be more valuable than any certificate given to those who can restrain the desire in quiet places where no temptation ever exists.

The presence of Semar will offer the spiritual value that generates the knowledge of accounting with God, the Almighty as its base and soul. The product will show the value of honesty in analyzing accounting and it will reduce the practice of deviation and violation in order to reach peacefulness from the values of financial report that is honest, responsible, discipline, fast and accurate, visionary, empathy and gratitude. The base of spiritual accounting doesn't only lie on values, but also belief. A belief is not only based on religious teachings. It can also be founded on the spiritual values whose sources come from holly books, inner consciousness and the essence of ideological consensus united into the self (body, mind, soul), with others and surrounding individuals along with the orientation toward happiness of love and affection to God, the Almighty...I'm here to praise You Sang Maha...*sura dira jayaning-rat lebur dening pangastuti...Amin*.

CONCLUSION

The belief on the meaning attribution to the characteristic of the spirituality in the Semar characterization can be explained indeed. It is supported with the interpretation that in the Javanese spirituality, Semar symbolizes the manifestation of expression, perception and understanding about a belief that shows the spiritual conception. The spirituality knowledge of Semar will be able to present spiritual values in an attempt to search for accounting that leads to the spiritual practice of accounting through the improvement of human behavior into more responsible, ethical and religious behaviors in relation to their capacity in responding the ethical reality in their social life and environment in complete manner.

The accounting with its embedded spiritual values only exists if the managers conduct recording, reporting and responsibility, always remember God, the Almighty as the shareholder and soulholder and keep in mind that all living creations of God must

be contented due to their contribution they make. Accounting must offer the spiritual values in form of recording, reporting and responsibility with focus given to God, the Almighty (Creator) or in other words there must be confession that God is the owner, while we are managers so we have to give useful contribution to all His creations (in the form of achievement of relation between human and their environment) with efforts to produce honesty of information that make both of them (Creator and creations) contented.

The presence of Semar will offer the spiritual value that generates the knowledge of accounting with God, the Almighty as its base and soul. The product will show the value of honesty in analyzing accounting and it will reduce the practice of deviation and violation in order to reach peacefulness from the values of financial report that is honest, responsible, discipline, fast and accurate, visionary, empathy and gratitude. The base of spiritual accounting does not only lie on values, but also belief.

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