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Pancasila-based social responsibility accounting

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Abstract

The purpose of this research is to formulate a basis of social responsibility accounting (commonly known as Corporate Social Responsibility/CSR) which nowadays trapped in the capitalistic frame by using triple bottom line concept. This research uses Pancasila (the ideology of Indonesia) as the paradigm and tool by observing 'the outskirts' or the marginalized. The observation results are formulated as the humanistic element based on Pancasila's principles. Thus, this research has resulted to a conclusion that Pancasila is actually the right basis for the social responsibility accounting to build a humanist civilization. Originality of this article is the use of national ideology that is sprung local wisdom to build the concept of CSR.

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I hate imperialism. I detest colonialism. And I fear the consequences of their last bitter struggle for life. We are determined, that our nation, and the world as a whole, shall not be the play thing of one small corner of the world.

Soekarno, The First President of Indonesia

1. Introduction

The concept of the social responsibility accounting, or known as Corporate Social Responsibility (CSR) is becoming the "spirit" which is touted to show that the company is able to serve to the surrounding environment. Global Reporting Initiative (GRI) (2013) as the international organization who handles the sustainability reporting

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matters has issued a structured guideline of reporting until G-4 version. The concept of CSR all this time was also related with Good Corporate Governance (GCG), thus enables the companies to not only look focus on profit, but also on the environmental dimension (Wibisono, 2007). However, the form of this responsibility should be revisited, both from the theoretical and practical aspects, considering that the idea of this form of responsibility is not a product brought by the Indonesian itself (Swasono, 2013).

In the conceptual level, it is only fair to ponder upon the basis that is used by the company in doing their social responsibility activities. The existence of triple bottom line concept (3P: profit, people, planet) requires that profit still occupies an important position, if not to say the main position (Nurmala and Kamayanti 2011). Referring to Milton Freidman's ethic concept which stated that 'there is one and only one social responsibility in business, to use its resources engage in activities designed to increase its profit', is the main reason the use of enterprise theory as the main basis of the company in doing the social responsibility (Parikesit, 2012a, Sitorus and Triyuwono, 2015). However, if it is deeply observed, this concept contains materialism as the main spirit in the modern accounting (Triyuwono, 2006). Definitely, it has a consequence that the company does not do the accountability as a form of dedication, but to gain more profit in the future.

In the practical level, the company's attitude to the environment should comprise social awareness. Companies who held CSR activities should be questioned about the credibility and the seriousness in doing and reporting the responsibilities. This can be seen from the research result that was done by Priyanti et.al (2007) which showed that the companies held CSR to gain legitimacy from the investors. Furthermore, the research which were conducted by Zakhroni (2013) and Arungla'bi and Kamayanti (2014) found that the information provided by the companies on their sustainability reporting was not the same with the reality found in the real life. Moreover, Amir (2013) found the fact that the CSR activities done all this time was not more than a form of modern imperialism.

Seeing a flaw between the concept and the application in the real life, a massive change to the accountability itself is needed. In this level, Pancasila holds the main role in the development of the new basis to make a social responsibility concept. As the foundation of this country, Pancasila reflects the Indonesian idealism that values humanistic. Furthermore, when Sitorus and Triyuwono (2015) formulated the accounting definition in the perspective of Pancasila which positioned itself as the accountability of human to God through the humanistic value, therefore it can be seen how noble the Pancasila values if it is used as the basis of the social responsibility.

Based on the above explanations, it can be said that the purpose of this research is to formulate the basis for the social responsibility on the corridor of Pancasila. This research is trying to elevate humanistic values which were neglected on the modern accounting (Kamayanti, 2012, Triyuwono, 2012).

2. Pancasila as The Faith of The Research

This research used Pancasila as the paradigm and the research instrument. The use of Pancasila as the research instrument cannot be separated from the research purpose to elevate the humanistic element in the accounting. This is similar with the research done by Salampessy (2011) and Parikesit (2012b) which positioned Pancasila as a tool related to the concept of ownership and profit. Moreover, Kamayanti (2012) also used Pancasila as the basis on building the concept of love to build the accountant's awareness.

The use of Pancasila as a paradigm and instrument had the consequence of raising some awareness on the research. This awareness is presented as the impact of the concept of Pancasila which contained the human's humanistic element (Mulawarman, 2013). The first is the awareness to the divine value. As a nation which holds strongly on the religious values, the religion's role should also appear on the basis mindset of Indonesian accounting, not as an accounting label or accountant's awareness only. This kind of awareness has been stated by Triyuwono (2011) to raise *Sing Liyan* (The Other) in the sharia accounting field..

The second is the awareness to the humanistic value. The humanistic value is correlated with the divine value on the first principle of Pancasila. Accounting cannot claim to have an accountability relationship with God if it does not contain any humanistic element in it (Sitorus and Triyuwono, 2015). Furthermore, as an economy organ, both the company and the society and the employees have a strong relationship to determine the economy sustainability in the future (Subyantoro and Triyuwono, 2004), and this relationship obviously cannot be neglected. The modernity in

accounting should not create various economy organs who have high individuality that abides humanistic element in a human being.

The third is the awareness to the unity value. The concept of unity itself comes from the humanistic spirit which also demanded to an existence of the togetherness between the groups of economy organs. The modern accounting which contains individualism element (Triyuwono, 2006, Kamayanti, 2012) has to be acknowledged to establish relationship gap among the economy organs. Hence, unity awareness needs to be raised in this research to unite the relationship between the economy groups.

The fourth is the awareness to the democracy value. GRI (2013) as the regulator of the sustainability report provides the indicators, thus the company is able to contribute to the society's social and economy. However, looking to the CSR concept brought by GRI, it still has the strong materialism element (Ahmar and Kamayanti, 2011), hence a reform is needed to the democracy spirit. The democracy awareness brought by Pancasila is not only reinforces to the materialistic element, but also consider the other elements that make a humanist individual (Parikesit, 2012b).

The fifth is the awareness to the spirit of justice. The justice principle is very much neglected when the company does the accountability activities (Amir, 2013). It implies in the appearance of paradox to the said accountability paradigm itself, which impoverishes the society. This makes the basis of the inclusion of the justice element as the purity tool from the social responsibility activity of the company.

The five kinds of awareness are explored through observation to "the outskirts". The "outskirts" itself is used by Triyuwono (2011) to refers to the other parties outside the company. However, the outskirts term does not only refer to the entities outside the company, but also for those who choose to leave the material element as the first position in the economy activities. The selection of "the outskirts" as an object of research is to consider that they are the true position of the corporation is the equivalent of as an entity (Parikesit 2012a, Triyuwono 2011, Sitorus and Triyuwono 2015).

3. Result and Discussion

The discussion about the Pancasila's value formulation in the accountability concept is no different with the effort to raise "the outskirts" as an accounting entity which was neglected all this time. In this research, I took three informants from various occupations that represent 'the outskirts'. The first informant is Cak Min (a fried rice street vendor). He did his activities on dawn till midnight in the roadside. When he did his activities, he always brought his wife and children together. His wife was helping Cak Min in selling the food, while his children were playing around or having interaction with the customers. For him, family is his encouragement, which is more important than doing his job. He was once stopped his activities when one of his child was sick.

Cak Min's principle in doing his market activities was to satisfy the customers with the food quality and affordable price. He did not put the price too high to his products, although his food portioning is a lot and the taste is delicious. Furthermore, he was never raised the price so sudden or reduce the food portion when the price of the production material was increasing. Even more, when he found a customer who was not able to pay, he let the customer to pay on another day. He was not afraid to face the risk of having profit loss because he thought that fortune is the God's given, thus human does not have to think hard about it. Human is only obligated to work hard, and let God do the rest.

The second informant is Made (a doctor who is also a volunteer in a hospital and also open a practice in his house). His profession as a doctor needs a lot of struggles, both from the education aspect and the job aspect. To be a doctor, Made spent a long time and a lot of money. Furthermore, a good doctor should listen to the patients and give solution to the patients as well. When he found a patient who needs money to pay for his/her treatment, he was willingly covered the patient's expense for the sake of the patient's recovery. Moreover, he was willing to work overnight in the hospital to cure the patients with chronic illnesses.

Made's totality in doing his profession as a doctor was based on his will to serve the human beings. He felt happy when he is able to cure the patient's disease. Money is not a problem, as long as the patient follows his advice to live healthily and able to recover from the disease. In addition, he felt a strong emotional bond with his patients. For him, helping the patients is equal with helping his relatives.

Made's totality in doing his profession did not affect his social and economy life. He was able to send his children to the college and live sufficiently, thus it has proven that his profession is able to make him wealthy. Moreover, he still kept a close relationship with his family and the neighbors despite of his busy time. Through his profession, he was usually invited by the neighbors to give health counseling.

The last informant is Gani (a private high school teacher). He admitted that a teacher had to face some challenges, both from material on non-material aspects. A teacher, in one hand, is given a insufficient salary which is insufficient to fulfill the daily needs. On the other hand, a teacher is not only demanded to teach the lesson material, but also focus on the students' character. This thing is faced by Gani in doing his profession. He had a side-job, selling plants to help him cover the daily expenses. Sometimes, he met students who did not pay attention on the teaching and learning process in the classroom that he had to give strong warning to the students. Despite of all that, he is always grateful for his life, even there are challenges that he has to face.

His love in teaching world has exceeded the material temptation. He was once offered to work in a hotel with higher salary, but he rejected the offer. He felt happy when he is able to help the students in the learning process. Even more, a lot of students are looking for him in the reunion, because they remembered his word of motivations and the encouragement from him. This kind of happiness was able to trigger him to always teach diligently in the midst of insufficient salary.

3.1 Formulating the Concept of Social Responsibility Accounting: God as the Peak of Manunggaling

Three informants that have been observed had clearly represented that material matters is not the first choice in a particular economy activity. It was vividly seen in the statement of three informants who did not prioritize profit in their economy activities. For them, going concern did not influence by material aspect only, but by the presence of God in their lives. They were not afraid with the risk of loss that they may face in the future. Conversely, they felt grateful for their existence, although with the profit gaining which is not too much. That kind of position is called as *manunggaling* by Triyuwono (2006, 2011), which means the unity relationship between human and God, in the human's life.

The unity relationship between God and human in the context of social responsibility accounting nowadays has been separated by the existence of profit prioritizing concept. Toward triple bottom line principle that placed profit as the main basis of social responsibility accounting, Realized or not, companies have started to alienate God in their activities.

The use of accounting as a tool to preserve capitalism has shown that human has forgotten the true nature of accounting. When Luca Pacioli proposed modern accounting concept, he still saw spirituality element as the main purpose of the entity activities (Sukoharsono, 2012). Moreover, the parties who questioned Luca Pacioli's existence as the pioneer still include the existence of divine element in the pioneers' selves (Harahap, 2013, Kamayanti, 2012). Hence, it can be stated that accounting was initially made as a means to get closer to God, not vice versa.

A company as an organization only does The God's mandate. Every economic factor is actually belongs to God, while the company only given the mandate to run it (Triyuwono, 2012, 2013). The modern accounting position that negates God in the accountability component makes human forgets that God is actually the main stakeholder in the going concern of an organization. Thus, the humans only see the accountability component as a material element (Achsini, 2006) and neglect the existence of spiritual element which is supposed to be the main position of accounting. Even in GRI (2013), it is never once mentioned about the form of companies' accountability to God in the form of non-material element.

The exclusion of divine element is actually the modern accounting's biggest sin. Toward the material element which is in the concept of modern accounting, human only thinks about the individual trait and forget the existence of God in life (Achsini, 2006). In addition, human becomes a selfish individual and only thinks about how much that he/she can gain from the accounting concept, rather than contemplates with God (Sitorus and Triyuwono, 2015). Consequently, a big gap appears between human and God in the accountability.

As for presenting the accountability to God, it has to be realized that accountability form cannot be defined in the material giving context only. Divine element should have some plus points in the economy activities, thus it is less ideal if the form of accountability is only limited to giving alms or building worship places. Sukoharsono (2010) gave a Holy Spirit concept which consisted of truthful love, merciful, transcendental consciousness, and honesty as a form

of spirituality in the economy activity. Moreover, Parikesit (2012b) gave a description that the profit gained by the company is not only in the form of material, but also in the form of mental and spiritual elements that should have been raised in the accounting paradigm.

3.2 Formulating the Social Responsibility Accounting: Humanity as the Proof of the Humanistic of Accounting

The humanistic element is clearly seen in the economy activities process which were carried out by the three informants. Cak Min as a fried-rice seller always prioritizes the customers' interest as the stakeholder. So are the economy activities done by Made and Gani which prioritize the service, despite of the expectation to always give a qualified service with the minimum profit. Furthermore, they get their happiness when they are able to give their service to their customer, patient, or students, although there are some people who cannot pay. This kind of things shown that the humanistic element has surpassed the material needs, which is actually becomes the main purpose of modern accounting.

Humanistic element cannot be forgotten in the concept of accounting's accountability. Realized or not, humans from various entities have become the involved parties in a particular business activities. The business activities cannot run well if the involved parties are only the management or investors. Other parties like employees, suppliers, and other parties etc. which are not directly involved in the company activities should also receive attention in the accounting accountability (Triyuwono, 2012). Unfortunately, GRI (2013) still concepts the humanistic element in the form of material aspect only. In their G4 guideline, GRI only includes the form of material accountability and does not reinforce the other elements, both to the stakeholders, employees, customers, and the society as well. Meanwhile, the non-materialistic elements still does not included in the reporting guideline.

The modern accounting paradigm which only prioritizes the investors' needs does not only make the gap between God and human, but also with the human being. Toward the modern accounting concept which only sees the investors as the main part of the accountability, an organization is only directed based on the needs of the owner. This phenomenon is definitely caused by the concept of business entity that brought the concept that the profit from a business activity is only for the stakeholders' interest (Parikesit, 2012a).

It becomes odd if the concept of business entity which clearly support the investors' interest as the main purpose of accounting is used as the basis of the accountability, especially if it is related with the personality of Indonesia which strongly against self-interest in a paradigm (Sitorus and Triyuwono, 2015). The concept of business entity has clearly brought the accounting into the hegemony of stakeholders and capitalism ideology (Triyuwono, 2011, Parikesit, 2012a, Sitorus and Triyuwono, 2015) which is contradicted with the principles of Pancasila which wanted to bring the common wealth for the sake of the nation (Mulawarman, 2013). Triyuwono (2011) even has clearly stated that the concept of business unity is not only against the local culture, but also against the religion dogma. Hence, it is very fair if in the operational activities the interest conflict which involved various entities is happening.

It is worth to think for the development of the social responsibility accounting if we are reflecting to the interest conflict happened all this time. The concept of business unity which becomes the main basis for the development of the modern accounting has succeeded in making a gap between the stakeholders and the other entities. If this concept is used continuously as the basis of the accounting development (specifically in the context of accountability), then the accounting will be always trapped in the capitalistic perspective and the stakeholders' hegemony while the other entities will be thrown away. Thus, this concept should have been changed by the entities concept which values the humanistic.

On the other hand, by reflecting to the concept of accounting accountability to God which demands the humanistic element; then the accountability to the human being is a must for the entities to be done. The accountability to the human beings becomes important, because God does not only present in the intangible elements, but also can be felt by the presence of entities (Triyuwono, 2006). Therefore, it is very important for the future accounting development to think about the accountability form to the human being in the financial activities done by the company.

Similar to the concept of accounting accountability to God, the form of accountability to the human beings is cannot be in the form of physical things only. Human does not only live from the material elements, but also needs non-material elements in life to survive. Like the informants' statements who stated that their happiness are from the customers' happiness and satisfaction, this kind of thing should also get some attention from the concept of accounting

accountability. Triyuwono (2011) developed the concept of Islamic value added which covers humanistic element in the human when doing the activities.

3.3 Formulating the Concept of Social Responsibility Accounting: Unity as the Spirit of Organization's Sustainability

The spirit of unity was strongly present in the informants' statements, even exceeding the profit gained. Cak Min felt completeness in doing his economy activities when he brought his family along. Meanwhile, the spirit of unity was also felt by Made and Gani when approaching the customers. This is contradictory with the modern accounting paradigm which reinforces the investor entities' interest more, rather than unites every group's interest (Sitorus and Triyuwono, 2015).

The spirit of unity becomes important in an entity to unite the various interest of the organization. The organization does not only affect the involved parties, but also the parties outside the companies which are supposed to be the focus of the company's development (Triyuwono, 2012). So does the model of decision making which does not based on a particular entity's interest. A conference between the various entities should be the main model of the decision making, rather than the voting done by the stakeholders only.

The unity concept in an organization makes a strong brotherhood in between the economy groups. Toward the spirit of brotherhood, organization does not belong to a few entities, but it belongs to all entities. This spirit of brotherhood will make an operational model which does not based on the command, but prioritize the willingness in doing the operational activities. This kind of sincerity is actually brought the actual development in doing the organization, not only based on the profit development only.

Same with the concept of divine and humanity, the spirit of unity also cannot be measured by the material giving. GRI (2013) has indeed triggered the Employee Stock Option Program (ESOP) as an effort to involve the employees in the decision making and also trigger the company's operational performance. Moreover, GRI protocols also require the company to set a part of the profit for building the society's social and economy environment. For me, that requirement is not a bad thing, but if we thought about it, is the concept of unity can be only presented through material element? Actually, the material donation is not enough to give a kind of solidarity feeling to every entity group, and obviously this is contradicting the humanity value of Pancasila.

The consequence for the accountability related to the spirit of unity is to make an organization which does not based solely on the investors' interest. An organization should be a unifier for various groups, not dividing the stakeholders. Even more, an organization should be built based on mutual cooperation principle (Sitorus and Triyuwono, 2015) and not based on the individuals' interest which all this time has become the basis of the business entity theory (Suwarjono, 2013). Moreover, an organization should be able to make a strong ties between the entity groups (Parikesit, 2012b), thus when the company is at loss for instance, the activities and the support can still keep going. These things should be realized when making an accountability concept based on the unity value.

As for in Indonesia itself, the spirit of unity can be seen on the philosophy of cooperation. As a business entity, cooperation is an institution which based on the spirit of togetherness in their operational activities. Unlike the modern companies which use the business entity principle in their mindset, cooperation uses mutual entity as a basis mindset. This thing has an impact that the cooperation is designed not for gaining profit, but as a means to fulfill the common interest. In his speech entitled *Membangun Koperasi dan Koperasi Membangun*, Bung Hatta (1987) stated that the responsibility of cooperation is not only based on the individual's interest, but also oriented toward the common wealth.

The philosophy of cooperation as an institution that based on the togetherness is very relevant if referring to the Indonesia's society condition which is very diverse. Indonesian society which is consisted by various characters, both spiritual and physical traits, is obviously needs a means that is able to accommodate various interests, especially related in the economy field. If the capitalistic principle is used as a basis to express the interest, then it will only accommodate the capital groups. Furthermore, if we observed the Indonesian society background which not everyone has a sufficient capital, cooperation is deemed to be able to connect various groups who want to participate in the economy activity.

3.4 Formulating the Concept of Social Responsibility Accounting: Democracy as a Form of the Release of Accounting's Colonialism

The spirit of democracy was strongly felt from the informants through the approach to the customers who did not prioritize the material value. The willingness from Cak Min who allowed his customers to pay on another day can be said as a form of democracy concept. So does Made who was willing to cover his patients' medical expense and prioritize the recovery process. While the democracy concept of Gani is presented in the form of his effort to share his knowledge to the students despite of the various challenge. The democracy concept in the informants has been presented through the sincerity in doing the service in the economy activities.

The concept of democracy is an effort to raise the rank of "the outskirts" which was neglected in the accounting (Sitorus and Triyuwono, 2015). Realized or not, the concept of modern accounting has brought the victorious hegemony for the investors, while the society as "the outskirts" is thrown away. The implication is the accountability done by the company becomes a 'mask' to cover the bad deeds that the company has done to gain profit (Ahmar and Kamayanti, 2011). Thus, it is fair if Amir (2012, 2013) has strongly questioned the form of the company's social responsibility, whether it is as a form of dedication or as a form of raising the profit through charity system.

The purpose of the democracy concept itself is to realize the common wealth. Wealth as the profit of the economy activities cannot be enjoyed by the investors only. Article 33 of The 1945 Constitution of Indonesia had clearly stated that the economy is arranged as the basis of common purpose and wealth. "Common" here means that it does not refer to the investor entity only, but also includes the society as the main component of accounting paradigm (see the discussion on unity). Even more, if we think about it further, one of the initial essences of social responsibility accounting itself is to make the companies pay attention to the society's wealth, despite of the positivism element that makes the change of the purpose (Sitorus and Triyuwono, 2015).

The modern accounting paradigm which is far from the humanistic value finally has made the society trapped in the modernity. The concept of modern accounting has made the society prioritize their interests and forget the common purpose in achieving the common wealth. The consequence is the society has become individualistic and forgetting the spirit of mutual cooperation which became the main basis in Pancasila. Thus, it is impossible to make the mutual goal come true if the accounting spirit still prioritize on the individual interest.

It becomes contemplation for us all about how far the democracy element is accountable in the accounting. The freedom which becomes the spirit of modern accounting is obviously very different with the spirit of freedom adopted in Pancasila. The freedom adopted in Pancasila is a freedom which stressing on the humanity value (Parikesit, 2012b) and the purpose is to realize the common interest. Every activities and decision making should be based on the society's interest. The freedom which is fought in Pancasila is not a self-profit oriented freedom, but as accountability means to God and other human beings. That kind of freedom is not a unlimited freedom, but a freedom which oriented in the humanity value.

Toward the spirit of democracy in the accounting accountability, the civilization values are able to be enforced. Society does not directed to prioritize their interest, but oriented to the use of inner wisdom in behaving. Through this inner wisdom, accounting is expected to not prioritize profit as the purpose orientation. This is realized not only from the good business practice, but also apparent from the understanding of profit which is not only revolving in the material aspect only (Subyantoro and Triyuwono, 2004). It can be stated that every business activity does not only give material support, but also make the human into a humanist individual.

Hence, accounting accountability does not only characteristically charity to the people, but also fight for the raise of the degree of society as an economy entity. This should be contemplated in the effort to raise the degree of society through accounting. Accounting should make the society wealthy not only from the material help, but also to realize the spiritual and mental freedom in doing the economy activity (Parikesit 2012b, Triyuwono, 2011). As stated by Harahap (2013) and Ghozali (2004) that accounting should direct the society to become a humanist individual, not trap them to the material bound and unlimited freedom.

3.5 Formulating the Concept of Social Responsibility Accounting: Justice as the Balancing of Human Awareness

The discussion about the concept of justice is strongly related to the concept of social responsibility accounting. The form of social responsibility accounting which is done by the company basically reflects the entity's siding (Harahap, 2013). In this point, accounting should be able to determine where the justice is siding with. Thus, it is very

important to understand that accounting (specifically in the matter of accountability) is not only as a recording tool, but also bring a value which influences the social life (Ghozali, 2004, Triyuwono, 2006).

The conflict of interest which happens in a particular economy activity is caused by the one-sided definition of justice. The modern accounting which only prioritizes the justice principal in the perspective of investor is obviously makes the other entities feel not accommodated. This thing later on will set a conflict between groups in an economy activity. It can be stated that an accounting which only sides to a few entities will make a conflict in relation with the economy activities and social life.

It is also important to realize that justice does not only come from the material element giving only. The prioritizing of material element in the accounting accountability is actually caused a imbalance in the human's self. Furthermore, when we relate the form of accountability based on humanity principle, it can be felt that actually human cannot live from the material only. So does the paradigm of accounting which has to be built in the frame of love and affection to make a humanist civilization (Kamayanti, 2012, Ludigdo, 2012). An accounting which is build based on the material will direct the human to be greedy and ignoring their nature as a social creature (Achsin, 2006, Triyuwono, 2006, 2012).

When we look at the informants' behavior, it can be obtained some justice concepts which did not prioritize the material existence. First is the justice toward God. The informants had openly stated their gratitude to God for their economy activities that was done in any condition. This gratitude is a form of justice, when they realized the involvement of God in an economy activity. The God's involvement in the economy activity did not make the entities felt satisfied, but trigger the company more to help others (Parikesit, 2012b). This justice form makes God as the peak of the economy activities and does not make Him as a driver to gain profit (Mulawarman, 2013).

The second is the justice to each other. This behavior is reflected from the informants' behaviors which prioritize the family and the customers' satisfaction on their economy activities. This behavior shows the nature of human as a social creature. It has to be realized that the economy activities cannot be done only by an entity. The involvement of other entities in the economy activities should be placed, even exceeding the material concept. Consequently, the accounting concept should direct the human awareness to always share with others and does not prioritize their self-interest. The direction to the self interest makes human forgets their purpose of life to help each other.

The third is the justice in the profit gained in the economy activities. Accounting is expected to direct the human to not only make a material profit. The non-material profit is actually needed to direct human into a divine and social aware individual. The economy activities done by the informants make non-material profit in the form of gratitude, sincere, and inner satisfaction in helping others. These profit in the long run will motivate human to give service based on the depth of heart, not based on how much material that will be gained (Parikesit, 2012b).

Some kinds of justice is a form of raising the humanistic element in accounting. The modern accounting which is full of material element has brought imbalance in human life. Human is only focused to the rational indicators as a consequence of the implementation of modern accounting in life (Triyuwono, 2006). The raising of humanistic element is an effort to return the human nature as a *homo homini socius*.

3.6 Formulating the Concept of Social Responsibility Accounting: Pancasila as the Core of Accounting Responsibility

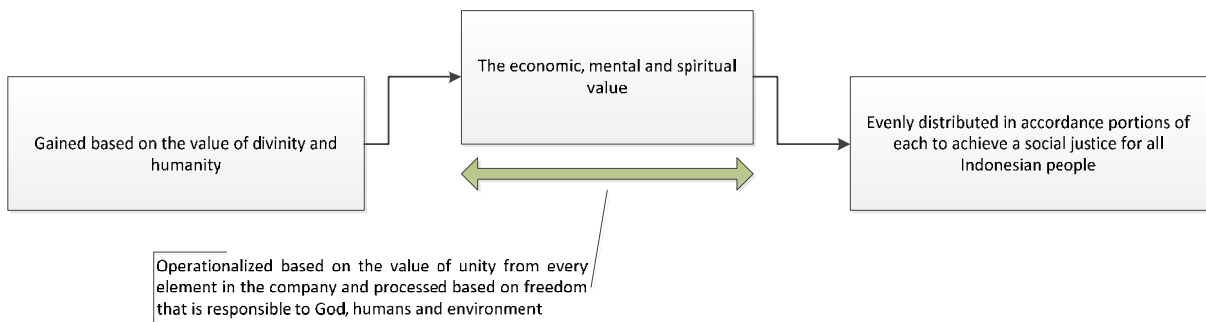
Based on the description of the accountability concept on each Pancasila's principle, it can be stated that Pancasila is actually the core of social responsibility accounting for Indonesia. It cannot be denied that Pancasila actually reflects the nation's identity which does not chase after material value in the life purpose. Moreover, as a national principle, Pancasila accommodates the values and society's living arrangement in behaving, especially related to the concept of economy activities. The economy activities should reflects a country's ideology and it is odd when there is a difference between both of them (Harahap, 2013).

The concept of triple bottom line which is used as a basis in the accountability all this time should be questioned about the relevancy with the noble values of Indonesia. The concept of profit placing as the main principle of accountability definitely contradicts with the noble values as a civilized nation. The use of this concept caused a mindset change through the era of economic theocracy and implied in the shifting pattern of the economy system to the capitalism (Sitorus and Triyuwono, 2015).

The use of Pancasila as a basis of social responsibility accounting is an effort to realize the concept of humanist behavior in the economy activity. Unlike the modern accounting paradigm which reinforces the concept of material

sustainability, the paradigm of Pancasila leads the economy entities to the intangible elements which directed to the character building of human. This kind of awareness came from the understanding that focusing on how the material profit is not the first thing (Ludigdo, 2012). The stressing of material element in the accountability only makes the company’s false image for the investors through the charity concept. Conversely, through the reinforcement of humanistic element in the accountability, a transcendental awareness will be realized in the form of love and sincere affection from an entity (Sukoharsono, 2010).

The consequence of the use of Pancasila as the principal of accountability laid on the change of the business process which does not prioritize the material profit. The process of a business activity has to begin from the divine and humanity awareness and operate it based on the other three elements (see Figure 1). The implication is the material accountability has to consider the balance between the material and non-material elements. In this point, Pancasila does not only act as a basis of profit, but also as the maker of business concept based on humanistic value.



Source: Parikesit (2012b)

Figure 1. The Concept of Pancasila Value Added

The future economy activities cannot be oriented only on the material profit. Looking back at the severe environment damage and the widened economy gap in the last few decades, it is very ironic if the capitalism concept is applied in the accountability principle. Arena (2008) gave an illustration that in the future, the companies should values the humanistic and builds a constructive economy, and does not prioritize the short-term profit. Thus, it is very relevant if Pancasila is used as the main basis of social responsibility accounting, not only in the Indonesian selves, but also spread to the universal concept.

4. Conclusion

The concept of social responsibility accounting becomes irrelevant if the triple bottom line principal is used as the main basis. In the concept level, this principle values rely heavily on capitalism which contradicts the Indonesia’s nation perspective as the humanist society. This thing later has implication on the responsibility model which is based on the imperialism value. Hence, it is appropriate to reform this concept by building the responsibility basis which refers on the humanistic value.

Lastly, it can be concluded that Pancasila can serve as a base for accountability principle which is able to bring the entity to the direction of humanist civilization. Pancasila is not only able to be responsible to the profit based on the humanistic value, but also changes the holistic business process model. Through Pancasila, the economy which values the spirit of common welfare and the relationship unity between human and God is able to be created. These values should be developed to bring the social responsibility accounting’s paradigm to the better direction.

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