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## TOWARD PROPHETIC CIVILIZATION THROUGH ACCOUNTING ISLAMIC COSMOLOGY

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### Abstrak – Menuju Peradaban Profetik melalui Akuntansi Berbasis Kosmologi Islam

**Tujuan Utama** - Artikel ini bertujuan untuk membangun landasan filosofi baru bagi realitas akuntansi yang berakar pada kosmologi Islam.

**Metode** - Artikel ini menggunakan metode jalan sufi yang ada di teori ketundukan. Penulis menggunakan data-data yang berasal dari referensi berupa buku dan artikel ilmiah tentang kosmologi Islam dan akuntansi.

**Temuan Utama** - Realitas akuntansi yang terfragmentasi dan yang hanya mengandalkan ekonomi akhirnya dibangun kembali dengan menggunakan realitas kosmologis. Sehingga, akuntansi memiliki konektivitas yang dinamis dan saling mempengaruhi antara nilai-nilai politik, ekonomi, sosial, budaya, dan agama, mewujudkan haqiqah yang berakar pada tauhid. Oleh karena itu, akuntansi menundukkan dimensi material dan berorientasi pada tujuan imanen.

**Implikasi Teori dan Kebijakan** - Artikel ini berimplikasi pada landasan pengetahuan akuntansi berdasarkan realitas kosmologis. Bentuk teori akuntansi hingga laporan keuangan berorientasi kepada kesejahteraan bersama.

**Kebaruan Penelitian** - Kebaruan artikel ini adalah penggunaan pandangan kosmologi Islam sebagai dasar konstruksi realitas akuntansi.

### Abstract – Towards a Prophetic Civilization through Islamic Cosmology of Accounting

**The Main Purpose** - This article aims to build a new philosophical foundation for the accounting reality rooted in Islamic cosmology.

**Method** - This article uses the Sufi path method in the submission theory. We use data from references in books and scientific articles about Islamic cosmology and accounting.

**Main Findings** - The accounting reality that was fragmented and only relied on economics was finally rebuilt using cosmological reality. So, accounting has dynamic connectivity and mutual influence between political, economic, social, cultural, and religious values, realizing haqiqah is rooted in tawhid. Therefore, accounting subordinates the material dimension and is oriented towards immanent goals.

**Theory and Practical Implications** - This article has implications for the foundation of accounting knowledge based on cosmological reality. Forms of accounting theory and financial reports are oriented towards shared welfare.

**Novelty** - This article's novelty is that Islamic cosmological views are used to construct accounting reality.



Accounting is selfish. This selfishness can be seen from how accounting and the positivist research paradigm are only concerned with profit, a superior product of financial reports preferred by shareholders (Badua & Racca, 2017). This logic has even been continuously produced by institutions dominated by economic liberal thinking, such as educational institutions in their teaching. This has logical consequences for the pursuit of profit in all conditions. Even at a time of war, many companies benefited from it (Cobbin & Burrows, 2018; Cunha et al., 2022; Miley & Read, 2021; Moerman & Laan, 2022). This shows accounting's indifference to humanity and conscience. This is because profit, a measure of the economy, has become a measure of everything while conscience is helpless in the face of accounting (Carnegie et al., 2020; Hopper et al., 2017; Munro & Thanem, 2018). It shows that accounting only includes economic measures. Even though profit does not show phenomena and reality, it is only an arithmetic calculation (Gendron & Rodrigue, 2021). Anything that does not produce and does not have the potential to generate profits will certainly not be included in accounting because it is considered unable to reflect the entities or organizations engaged in business. Accountants do that as stewards of the kingdom or state wealth (Grossi & Vakulenko, 2022; Villiers et al., 2019). Accounting, which is dominated by quantification, cannot represent reality. Measurable footings of reality are rhetoric and the fact that accounting research is continuously reinforcing this rhetoric (Kusdewanti et al., 2016). The creation of reality becomes essential to maintain "accounting interests". In post-colonial, entities create realities that dominate politically and culturally to turn people and land into commodities that enrich themselves. Forming this reality is very systematic because it is driven by ideas, goals, and morality (capitalist), supported by the aristocracy, the military, and forced policies to seize land from indigenous peoples. Therefore, it is necessary to change the condition of accounting reality against selfish interests toward prosperity.

Because the problem has profound logical consequences, accounting requires a broader perspective to produce a holistic conceptual order so that accounting is more humanistic. This article uses the theoretical framework of accounting cosmology or cosmological view on the theory of submission (Kusdewanti et al., 2016) to build a more holistic accounting reality with the spirit of sacred science. This will mean that accounting will not focus excessively on material things and profits but also on the welfare of this world and the hereafter. Accounting cosmology is a philosophical foundation that is also the basis for replacing the fragmented reality of modern accounting (Kusdewanti, 2019). This fragmented reality in accounting is also the basis for creating accounting theories, especially agency theory, which is the basis for developing modern accounting theories

that dominate. Although its relevance is questionable, it remains a solid basis for modern accounting. The cosmological view challenges the robustness of modern accounting theories because it is based on a deep connection to nature, humans, living creatures, and God. This relationship between cosmology and the creation of the universe will undoubtedly influence how the new reality of accounting will be shaped, which is tied to God's creation of the universe. Through this reality, the vision of accounting will change. Reality cannot be called reality when it is completely separated from God.

This article will explain the new foundation of accounting reality, Islamic cosmology, which underlies the scientific tradition and civilization of a harmonious pre-modern Islamic society in the golden age (7-12 century A.D) (Nasr, 2001). This new foundation involves a variety of accounting realities that interact harmoniously to form civilizations. Accounting with religion, society, culture, politics, and economics is critical because accounting shapes civilization through the connectivity of various realities and values present from these interactions. Like other sciences, accounting also forms society and civilization and controls society. However, the society formed in this science is not to be coveted societies that also share religious and traditional values. The society formed by accounting is materialist and far from the order of these values (Laaksonen, 2020; Laguecir et al, 2020; Lukka & Becker, 2023; Osman et al., 2021). Scholar and traditional thinking of modernity characterized by selfishness, self-interest, and capital accumulation have formed accounting, which is mainly considered "only as a tool," which has created a set of practices and selfish values, urbanization of the population, the formation of labor, and even rationalizing violence and war (Cunha et al. 2022; Kusdewanti, 2022; Mulawarman & Kamayanti, 2018; Sayed & Agndal, 2022). The creation of social order in such a way should also be shaped by the tradition of thinking in the enlightenment of modernity, which subsequently formed a scientific paradigm that negated the values of togetherness and divinity (Baehaqi et al., 2020; Brown & Dillard, 2020; Evans, 2018; Gallhofer & Haslam, 2019). There are some rejections/denials that cultural, social, and religious aspects shape accounting. Even that rejection also denies that the accounting reality is too complicated.

The profit paradigm has changed society and strengthened a system that is only materially oriented. Accounting education needs to sensitize accounting students from the entanglement of this system. Bryer (2023) proposes to use ethnography as a telescope for past practices to show the existence of local wisdom values. However, he needs to show how practical values can be used as a building block to change the reality of accounting philosophically. Scholars' next fundamental problem is excessive reliance on numbers and quan-

tification (see Badua & Racca, 2017; Villiers et al., 2019). They consider numbers and quantification a truth that can be used to examine phenomena. Meanwhile, the phenomenon itself is only sometimes true. The root of this is the underlying and deeply rooted distrust of God in accounting. Critical accounting cannot solve this problem because the focus of critical theories is only on systems and structures, so the solution offered by Constable & Kuasirikun (2020) is Buddhist cosmology. However, the cosmology described by them shows the relationship between emptiness and time and the space between the temporary, so that changes in the form of past cosmological practices change and are not permanent. The existing human interactions will disappear. The concept of time and space adopted by them is also not immanent, while God is not bound by time. Manetti et al. (2021) offer a critical dialogic approach to the challenges of monologic accounting, serving one interest. Bigoni & Mohammed (2023) argue that a critique will only strengthen the position of capitalist accounting if it does not change its basic values. This change must be made very radically. Accounting quantification has failed to make organizations connect with their environment ecologically. Lehner & Kyriacou (2023) then offered a more holistic approach to the relationship between humans and their context (culture) and environment from a Humboldtian perspective, but they failed to change the “reality” of accounting because its criticism strengthened the dominance of capitalism. However, these studies still have weaknesses, namely, being rooted in material reality, which cannot penetrate the spiritual dimension (Coad et al., 2015; Kamla, 2015; Vosselman, 2022; Yu & Huber, 2023). The dialogic reality proposed by Lowe et al. (2020) raises two opposing groups that conflict with the concepts of cosmology and universal harmonization. The reality of this critical theory is the reality of conflict, so it will impact negating one of the uncertainties. Science cannot be blindly developed with strange mental concepts because civilization can’t be built on values far from religiosity. There is a dualism of humans and nature, even if viewed from a cosmological perspective, nature and humans are one.

This article traces back the roots of the way of thinking/thinking tradition of Islamic cosmology that will later be able to make accounting science a way of forming a society that cannot be separated from the order of values that has harmony not only with fellow humans but also in other living creatures created by God. This article also wants to study the historical conditions, current existence, and construction of people in the future. It must first be understood that history is not a series of events and times in the past that have become fossilized. Nevertheless, history must be understood as the basis of the construction of civilization, whose values flow to the pre-

sent and the road to the future. We do not want to trap ourselves in the past, but we will trace the roots of the path we are walking on to get to the future. This article aims to build a new philosophical foundation for accounting reality rooted in Islamic cosmology.

## METHOD

This research employs Sufi path knowledge as the method used in submission theory (Kusdewanti et al., 2016) as is the case in building prophetic accountability (Kusdewanti & Hatimah, 2016), namely the journey starts from space to the space of death, and ends in real life. This method shows how the current accounting reality is empty and has no divine value. As discussed in the introduction, the failure of modern accounting theory is due to being fixated on empirical reality, so ordinary methods cannot be used to see this failure. Methods oriented solely towards empiricism and logical positivism will only be able to see this failure if they are fixated on empirical phenomena that can be seen physically (Badua & Racca, 2017; Gray & Milne, 2018). The Sufi journey used in this method shows how the space leading to life is close to the Divine. This method fills the void or gap in cosmological research (Constable & Kuasirikun, 2020), which considers space the beginning of the cause of inconsistency in the interaction of values being practiced.

The advantage of this method is that it can bring and see divine reality in the space of contemplation. Methods that do not “believe” in divinity will not be able to see this divine reality, resulting in a rejection of the Almighty, so this method is the most suitable for constructing a philosophical basis for reality in accounting.

Submission theory is the antithesis of agency theory. In constructing the submission theory, Kusdewanti et al. (2016) use three Sufi journeys starting from the empty path. This empty path shows the emptiness of agency theory, which imprisons consciousness and separates oneself from divinity. This emptiness is shown by criticizing agency theory with the aim of “tearing down the building.” Second, by turning yourself off, this death is philosophical. This death means dying in *sajroning urip*, entering a space of contemplation. At this stage, They took and abstracted the philosophical value of *gunungan wayang*. So, this philosophical value is also attached to the method used in this research. Next is life after death, namely the philosophical construction of the theory of submission after “death” or actual *urip*. This path of Sufism is taken to present sacred science and cosmological reality.

“Sacred science speaks of transcendent cosmic reality. Making it a foothold is necessary to bring back the integrity of the human view, which only

touches on its accidents but stops without touching the substance. This is done to get yourself out of the trap of the spiritual crisis you are experiencing" (Kusdewanti et al., 2016:28).

So, the logical consequence of using this method is the attachment of value to the knowledge produced and the shape of the accounting reality after it is constructed. Accounting will have a sacred genesis because the awakened reality will have divine values (Kusdewanti, 2022; Kusdewanti & Hatimah, 2016).

This research studies literature about ontological reality, which originates from various accounting scientific research articles because it aims to build a new philosophical foundation. Apart from scientific accounting articles, this research also examines various literature on Islamic cosmology because of the research objectives and knowledge construction built into this research. So, this philosophical study is more suitable to be carried out at a philosophical-theoretical level, not at a practical level. However, this research also has implications for the future development of accounting theory in forming accounting practice.

Figure 1 is a research design based on the submission theory. Based on Figure 1, this philosophical construction has 3 stages. In the first stage of this research, we examine the "transience" of today's modern accounting reality. The data taken from this study comes from accounting scientific articles. The stages of data collection that we carried out were criticizing the reality of modern accounting and reading relevant articles to strengthen our arguments. In carrying out this critique, we use the submission theory framework. This criticism is then referred to as "mortal-

ity" because we show that the reality of accounting rejects the existence of God, so in practice, accounting is too profit-oriented.

After stage 1 is complete, we proceed to stage 2. At this stage, we "turn off" the reality of modern accounting. This death process in the submission theory is mentioned as follows:

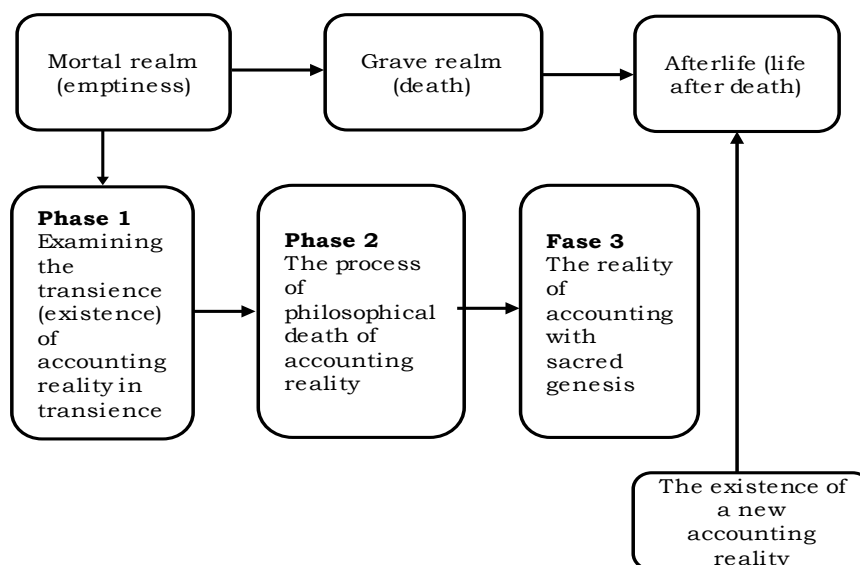
"This phase is a phase of nothingness, a phase in a state that is empty and empty, physically he is still there, but mentally he has penetrated his physical limitations" (Kusdewanti et al., 2016:52).

The physical condition is still there, in the sense that the accounting "soul" is contemplating closeness to God. At this stage, we examine cosmological values and abstract them as a path of contemplation, which will later become the basis for construction. The data used is literature that discusses Islamic cosmology. This Islamic cosmology was written by Nasr (1978, 1989) and in the theory of submission by Kusdewanti et al. (2016).

Stage 3 is the reality of accounting with sacred genesis. When we have abstracted cosmological values at this stage, we build an accounting reality with a sacred genesis. These results are then supported by strong arguments from various literature so that the reality of accounting is awakened, which has the "gene" of sacred values. This makes accounting reality acknowledge the existence of God. This research uses an analytical framework from the submission theory.

## RESULTS AND DISCUSSION

**Submission theory.** Submission theory is the antithesis of agency theory. The basis for developing this submission theory is the values of



**Figure 1. Research Design**

*gunungan* wayang, which has a very deep Javanese cosmological concept. The reality in the submission theory is very holistic because it is connected between humans, nature, and God. The following is a definition of the submission theory:

“The theory of a holistic network of relational awareness under divine power, to carry out the mandate in every accounting decision making towards mutual progress” (Kusdewanti et al., 2016:239)

This definition shows that the web of relationships between human beings, nature, and God is a “sacred” relationship. This relationship is not like a master and nature who are always used as slaves or make humans inferior in the eyes of other humans. Every human being is equal before God; the difference is the level of worship. Every accounting task and decision is not aimed at the welfare of just one party but at the welfare of all. Of course, socio-economic theories, proposed as liberators, cannot do this because they are limited and end in material distribution only; they do not touch inner welfare and go beyond it (See Bryer, 2023; Constable & Kuasirikun, 2020).

Submission theory eliminates the assumptions that underlie agency theory, such as conflict, self-interest, and opportunism. Even though these things exist in every human being, when humans draw closer to themselves and follow God’s commands, every negative thing must be subdued. So, we cannot simply assume that humans are always opportunistic and self-interested, only wanting material things because the faith that humans have will protect them from such traits.

The basic value of the theory of submission is *tawhid*. *Tawhid* means a recognition that God exists and is one. All life in this world comes from Him. The theory of submission calls it *bedhol kayon*. This means life appears in this universe when the stuck puppet mount is removed. This means that the submission theory talks about the origin or creation of the universe. Everything that comes from Him will return to Him. The theory of submission calls it *sangkan paraning dumadhi*.

This research is, of course, better than previous studies that has been described in introduction part because it goes beyond material limits in their view. So, the theory of submission breaks away from being profit-oriented simply because the material dimension cannot provide solutions to accounting problems. Even though materials and incentives are provided, accounting fraud is still difficult to avoid because that is the system. This paradigm was born from positivism, which considers quantification and accumulation the main things in accounting; nothing is beyond this (Badua & Racca, 2017; Gendron & Rodrigue, 2021; Gray & Milne, 2018). The material dimen-

sion in the submission theory must be “subdued” and not transcend the immaterial, like the following quote:

“To achieve its final goal, the human soul must subdue the nature within itself. In achieving this, submission is one way to achieve harmony with the greater natural world (macrocosm). The nature of “self” in the soul must be submitted so that in its final achievement, there is no such thing as self anymore, but at the end of “unification,” the self will dissolve; divine consciousness is what ultimately exists within it” (Kusdewanti et al., 2016:136)

This quote shows that submission theory lays the foundation for the formation of more holistic accounting. Accounting cannot be separated from social and cultural elements because every organization involves many people interacting. We cannot reduce these organizational actions to purely material frames. Accounting cannot be separated from political, social, economic, and cultural elements. This is proven by Cobbin & Burrows (2018), Cunha et al. (2022), Miley & Read (2021), and Moerman & Laan (2022). Accounting through audit supports the corrupt Bush administration by supporting many frauds, blaming the Iraqi government and the war, and scapegoating lower-level workers. The funds disbursed are also useless because the humanitarian crisis is worsening as if showing that these funds have no impact on improving Iraq. Even though the main contractor committed fraudulent mismanagement and errors in using funds, none of its leaders were prosecuted and investigated for their massive mistakes. The management of this democratic system ultimately depends on the manager. Managers are both products and creators of a corporate culture whose values are sharpened by economic competition pressures that consistently push the boundaries of legality and ethical norms. Furthermore, the culture in the company is more pro-competition than cooperation and is more concerned with profit than the wider community. So here, there is an institutionalization process. Accounting practices are not value-free. This shows that accounting theory is just rhetoric and legitimizes accounting practices that favor the interests of those in power. Accounting theory needs to reveal deviant practices.

The holistic view of submission theory does not separate from the attachment and connection with political, economic, social, and cultural elements. Even the theory of submission goes beyond it. Elements of political, economic, social, and cultural relations are based on *tawhid*. So, it is not liberal.

Figure 2 shows that in the theory of submission, accounting is a balancer of the three universes: the lower human realm, the middle realm between, and the upper or *guruloka* upper realm. This upper realm is where accounting brings God to the accounting makrifat level. Submission theory explains:

“As is known, the upper universe or *guruloka* in *wayang* terms is the universe where the gods live. Great place. This also means that in accounting itself, as mentioned in the *wedhata-ma* fiber, the actual understanding of emergence in the upper universe is in a state of non-existence. This nothingness is where God’s presence is. Being in the upper realm means that accounting must present God in his absence” (Kusdewanti et al., 2016:164).

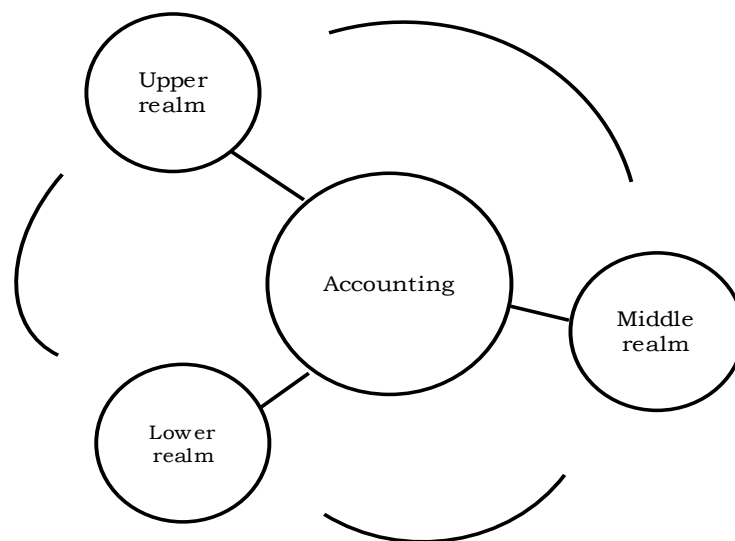
This is nothingness that exists. Here, God is present, so the submission theory has a sacred genesis. This theoretical framework is presented in this research. So, the reality of accounting has a sacred genesis. This argument is better than Constable & Kuasirikun (2020) who stopped at space but could not present God in that void, so no values bound interactions between fellow humans. This balance enables accounting to contribute to society and nature to prosper the universe.

**Mortal realm (emptiness).** This stage is the initial stage of the journey, namely being alive but essentially experiencing death. The death in question is substantial “death” due to being at the bottom of the universe who does not know God. In this section, the researcher will criticize the reality of modern accounting, which does not

recognize God. By the research method, we critique accounting reality within the framework of submission theory. In the first stage, we take the concept of “prison” brought up at the beginning of submission theory. The prison in question is a prison of consciousness and connectedness, like this following quote:

“The verse from the song *Ilir-ilir*, which reads “...*dodotiro-dodotiro kumitir bed-hah ing pinggir, dondomono jumlatono kanggo sebo mengko sore...*” has a meaning about the preparations that must be made by humans when facing God and the ultimate goal of humans. This means that we are asked to realize that life is not only for the world but also to face God. Therefore, this fabric, which means religion is on the edge, must be repaired. This awareness can be fully achieved when humans first realize who they are. Awareness of his self will lead him to present a deep feeling” (Kusdewanti et al., 2016:6).

This quote shows that in reality, accounting is imprisoned by consciousness because it cannot see realities other than profit. Whatever is achieved always leads to profit because it is the main product of accounting (Badua & Racca, 2017; Gendron & Rodrigue, 2021; Gray & Milne, 2018). Criticism of accounting often arises as modern accounting develops. The constraints of global capitalism have created very clear classes between superiors and workers. Liberation paradigms emerged, ranging from socialist, Gramscian, and postmodern thought to liberator theology. However, everything stops at just material distribution. Even more than liberatory theology,



**Figure 2. Accounting and Cosmic Harmonization**

Source: Kusdewanti et al. (2016)

discussed as a paradigm, is needed to restore accounting's position as a balancer to the three universes. Religion is only a phenomenon that the five senses can observe. Yasmin et al. (2021) state that religion must be seen within a sociological framework so that the sacred elements of religion are lost and there is no attainment to the Almighty.

This part will discuss accounting realities in the ontological realm. Critics of the narrow ideology and accounting reality also emerged from various parties (Endres & Harper, 2020; Godowski et al., 2020; Morales & Sponem, 2017). However, because accounting is still narrowly regarded as a science that deals with a range of economic numbers and is only fixated on achieving a profit, economic reality is always believed to be valid and the only reality for accounting. Society and accounting are considered never to have a steady relationship. This relationship can be seen from the ontological reality aspects of accounting that originate from determinism, materialism, and purely empirical physical realism and know the condition of society in a fixed or stable order.

Empirical reality (seen, can be held, and rationalized) is considered ideal in accounting on an economic basis only. Something that does not fall into that category is not considered a reality, including networking or subtle connections that are connected and communicating, such as social with religion, religion with politics, and religion with the economy because each of these elements forms a reality.

As a consequence of this, modern accounting is independent of social-cultural problems, even though political. Accounting is considered to be entirely free of value. Accounting needs to be more fixated on economic problems. Say a company fulfills extremely high-profit demands, so it reduces production and labor costs as low as possible. The narrow definition of the burden reflects the problem that shows the need for accounting commitment to the community. Expenses are defined as incurred to generate income for the period and as an income comparator for profit.

Nevertheless, the narrow scope of the burden does not provide a space for the environment because social and environmental costs are considered to have no contribution to profit creation. This impetus for the mindset of profit also caused the continuous revolutions of the Industrial Revolution to create maximum efficiency (World Economic Forum). So, this triggers criticism of the matter with the emergence of critical accounting flows based on Frankfurt and Marxist law on exploiting workers. Not to mention the excessive production capacity, demanding the use of power using high production machines that result in gas emissions and air pollution to the worst that is ozone depletion. This problem also triggers the demand that accounting must have consideration for nature. Environmental damage, wastewater pollution from residents, and river-sea are logical

consequences of the detachment of accounting from natural and environmental elements. Thus, accounting should be ecological.

Such accounting continuously shapes practice. The values of self-interest and the pursuit of profit are firmly rooted in the practice of accounting at the level of praxis to form a dominant perspective on people's lives. This process continues until these values are reproduced, forming a cultural and social tradition within the organization and the wider community.

The response given by the adherents of mainstream accounting arises when there are many demands to contribute and be responsible for the environment. However, once again, the form of social responsibility that emerges is a sustainability report separate from the company's chief financial statements. So, additional reports that contain environmental aspects are only an image to raise profits from the company and the main report. Because of the view of the cost-benefit and matching concept in financial statements, social, religious, and environmental aspects will never enter the financial statements because they are deemed not to generate "income on expenses incurred during that period, and reduce the acquisition of capital investment by investors on equity.

There is an ongoing debate between mainstream accounting, which only acknowledges economic reality, and non-mainstream accounting, which recognizes sociological reality. This alternative form of accounting serves as a helpful addition to the field. It was first introduced in the 1970s. Wallace's research on pre-modern African society revealed that agency theory was not found in African communal societies due to their close kinship. Acquaintances during the kingdom had a spiritual value (Sánchez-Matamoros & Fenech, 2018). It shows cultural traditions, social interaction, religion, and religiosity. Therefore, we need a new ontological foundation for accounting to become a humanist science. Accounting science is no longer supposed to be based solely on the roots of empiricism and normativism, which stand apart. However, the root of unity or unity as a new perspective comes from divine reality. Because Islamic cosmology is the vision of unity, tawhid is what forms the character of the people of Medina as exemplified by the Prophet Muhammad, Rasulullah (peace be upon Him), where dynamic interaction can overshadow a society that comes from various ethnic and religious groups, which is based on one value.

**The process of philosophical death of accounting reality.** At this stage, we look for the values and characteristics of the character of society in the Islamic paradigm. This is done as a form of including the essence of humanity in accounting so that it is not fully oriented towards profit. This stage is called the *mati sajroning urip* stage, like this following quote:

"This path is used to kill the soul of accounting to achieve the final stage in the upper universe. To walk this path of death requires understanding the consciousnesses that arise in our relationship with humans, nature (the cosmos), and God" (Kusdewanti et al., 2016:143)

This quote shows that going this way means being prepared to "die". Death here means temporary death. At this stage, we carry out a historical search and the values that emerged in past civilizations. Even though this civilization has long been replaced by modernity, its continuity and existence are due to the strong existence of monotheism and as a binding force for the community.

In this part, we will discuss the Islamic worldview and the character of society. As the problems of fragmentation of reality in the study that trigger the emergence of a new thought for the formation of a more humane, even theological accounting (Brown & Dillard, 2020; Efferin & Hutomo, 2021; Evans, 2018; Gallhofer & Haslam, 2019), the scientific accounting paradigm began to develop to create such views, including interpretive paradigms, critical radicals, radical humanists, postmodernism, and religious paradigms.

In a broader scientific domain, Capra (1996) introduces a systemic view as an alternative to the development of social sciences, one of which is economics. For him, culture, religion, society, politics, and economics interact continuously to form a continuous communication network to form the fabric of society. He has logical consequences for the formation of a sustainable society without disturbing the sustainability of life from nature. Consequently, social problems are no longer seen as the result of one reality. However, there are dynamic interactions between many other realities, so they all live harmoniously. Indeed, this is progress, considering that in accounting, what wants to build is not the community but is a business that is reflected in the going concern accounting principle.

The aspects mentioned by Capra (1996) cannot yet become a benchmark for creating a dynamic and civil society. This is because, like other schools of modernity thought, society will continue to flow like a river. This causes religious values, old values / traditions, and culture to evolve into popular culture and potentially leave the roots of traditional values full of wisdom.

From time to time, society experiences various changes. However, this change is an increasingly modern process of evolution, leaving more traditional values and roots, unlike the people in Islamic civilization. This form of society from Islamic civilization ideally does not leave its values. Although there were many debates when philo-

sophical scholarship peaked, such as Al Ghazali with Ibn 'Rusyd, this debate was creative because it did not impact the destruction of civilization in its time.

This Islamic civilization consists of only one priesthood, namely Muslims, but as exemplified by the Messenger of Allah when in Medina, many Jews and Christians lived in peace together and prospered. This model of equality must be built. Islam is *rahmatan lil'alam* for all people's and the universe's welfare. Scientific and social models embody a unity, that is unity because everything starts from God and will end in God. Therefore, the social concept built up in Islamic civilization does not flow like an evolutionist river. However, it moves continuously to the Qur'anic values, which these values continue to flow to society. Nasr (1989, 2001) likens the model of Islamic society to the rotation of the ummah/pilgrims when performing tawaf in the *kaaba* or *baitullah*.

Therefore, with the tradition of cosmological thinking, we want to provide an alternative accounting scholarship model with divine values and a cosmic vision. God does not create everything in this world in vain, and all that is in nature is a sign for intelligent people; we are always asked to contemplate everything (QS et al. 190; QS Shad 27).

The unity of this final vision is tawhid's perspective, the recognition that everything that comes from Him will also return to Him. Therefore, human intellectuals have different visions of reality, the soul, and elements of the soul. The way to seek knowledge (mode of knowing) is also different. Therefore, the reality is not purely empirical. Reality is something called *halaqah* which is different from empiricism if empirical is factual and not free from all mistakes, but *haqiqah* is true. Therefore, if science wants to find the truth, the reality of the Qur'an is actual because it is God's speech. Thus, science can not only be based on the factual side, but science must place the normativeness of the divine values as the primary basis.

**Cosmological coexistence between society (microcosmos), nature (macro cosmos), and vertical relationship to God.** Accounting activities in terms of history began with commerce carried out in the nations in the past. This gave rise to patterns of social behavior and the creation of double-entry accounting, which, according to Sombart, triggered the emergence of capitalism because the discourse in the book has shaped behavior widely (Caferro, 2020; Norris et al., 2022; Wansleben, 2020).

Interestingly, this fact is strengthened by the application of accounting emergence. The emergence of accounting for the first time was far from the time of Luca Pacioli in Italy in the 13th century. Manuscripts on accounting and business were found in the 7th century AD or

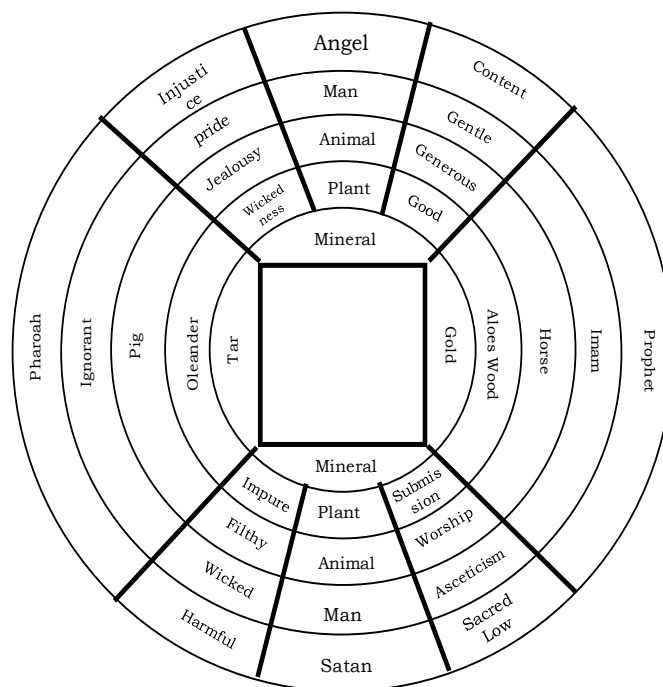
the 600s Hijri (Islamic calendar) in a book called *Rasail Ikhwan As-Shafa*, which is a secret society of brotherhoods. The book contains not only the philosophy of the creation of the universe. However, it covers almost all fields of science, such as mathematics, arithmetic, geometry, sociology, anthropology, and sociology, all of which do not escape from theological aspects. All aspects of science that emerged because of the tradition of cosmological thinking then became the building of Islamic civilization in its time. So, we trace the tradition of cosmological thinking as a platform for constructing accounting to build civilization.

Cosmology is the study of the creation of the universe. Nevertheless, what will be discussed here differs from modern cosmology, popularly discussed in physics as coined by Stephen Hawking. Here, cosmology is the study of a theological and Qur'anic universe. One of the many thinkers who discussed this cosmology was Shaykhul Akbar Ibn 'Arabi. There are various kinds of cosmological schools of thought in the Islamic world, ranging from intuitive to rational ones, like the cosmological doctrine of Sina, which is peripatetic. For Ibn 'Arabi, cosmology is related to understanding the signs of divinity, and nature is also a book of the sign, or signifier, signs of the divine existence of the Almighty, or better known as the Qur'anic cosmology. The entire creation of the universe, which has this purpose, is a divine manifestation of the Supreme Being. God is a form that must exist in this universe. The purpose of humans is to be able to open the hijab so that they can feel the presence of God. However, the human soul, according to Ibn 'Arabi, is an ocean without shore,

an ocean that has no extensive boundaries; therefore, in order not to get lost in self, the self when wanting to reach the highest knowledge, must use the Qur'an and Al-Hadith as a guide to achieving it.

In the Sufi tradition of Shaykh Ibn 'Arabi, the purpose of the creation of this semester is based on "love". That is why God created the cosmos as a book of the signs and God's breath. Meanwhile, humans are God's most representative and perfect creations and contain God's manifestations (as the macro cosmos) and represent the macro cosmos (vast cosmos, the universe). Therefore, what is done by humans as macro cosmos is a representation of the revelation of divine symbols. This is related to the principles of modern philosophy other than ontology or reality, epistemology (mode of knowing), and human nature, which confirms how humans have a close relationship with the mode of knowing, whether it is determinist or vice versa volunteerism. In terms of cosmology, it is clear that cosmological reality is complex, metaphysical, and physical. Every physical movement is due to a metaphysical reality that makes it move. Human nature in Islam is related to the science of the soul and how humans carry out the task of a caliph on Earth.

The cosmological reality here is different from Western cosmology, which is very thick in the era of feudalism. In the Western concept, it is stated that the cause of chaos from the order of the system and the widening of the gaps is mentioned by Armstrong (2012) due to the Kings who represent themselves as God's messengers for self-establishment. In Islamic cosmology, the so-



**Figure 3. Cosmological Reality**  
Source: Nasr (1978)

cial order is based on the round of the Kaaba and leaders as caliphs and servants of God who move people to the divine order, not for themselves.

This cosmological reality goes beyond the systemic view that Capra (1996)'s sparked. It not only includes aspects of the interaction of life networks of various organisms that continue to grow, but more than that, the order of Islamic cosmology includes cosmic unity. The cosmic reality refers to various reviews of Islamic cosmology, one of which is illustrated by a secret society of Islamic scholars in Basra around the 600th century (A.D).

Figure 3 is cosmological reality. All connected with a higher reality, namely the universal soul that descends into various realities. Because of this complex cosmological reality, Ibn Sina, in his medical treatment, was also able to show the connection between aspects of human anatomy and the structure of the universe, including astrology. This higher reality is a universal soul, which is a manifestation of God. Because of this, Islamic art forms take the form of geometry, mathematical symbols, and arithmetic, containing symbols of divinity.

**Sacred science rooted in local wisdom and interplay dynamically with religion.** Whether we realize it or not, modernity has made the duality of knowledge contradictory, namely the type of modern and traditional knowledge. The two types of knowledge are contradictory because of the doctrine of modernity, which emphasizes technological progress and rationalism. These types of modern knowledge then expanded as explorations emerged after the Enlightenment century by discovering new worlds (Looma, 2012). Then, this exploration continues to bring the spirit of Western superiority over the East, known as Orientalism (Looma, 2012), continuously creating new knowledge based on that superiority. The superiority is very interesting, which has led to the emergence of inferiority to local traditions at the root of a nation's culture.

The way of thinking in modern accounting also seems to be the case because traditionality is a primitive and intuitive way of thinking, so that reason becomes a legitimacy for not entering into accounting science. Moreover, the reason for this legitimacy is based on the interests and hidden agendas of the definite scientific order that is controlling and makes an accountable world order (Gervais, 2020; Manetti et al., 2021; Martinez & Himick, 2023; Parker & Jeacle, 2019; Perkiss et al., 2021; Smyth et al., 2022). Thus, realizing a dynamic order among scholars becomes difficult with this mentality of superiority and inferiority. So, the mentality and attributes of superiority this inferiority must be removed.

The loss of cultural traditions in these scientific attributes also removes the type of divine knowledge. This knowledge can be found in traditional arts such as *wayang* in Java and other traditional arts. In Java, such forms of knowledge are introduced by guardians or referred to as saints

(saint) in various forms such as song (traditional song), compositions of poetry, and songs in *kara witan* or *gamelan* (Javanese music). Each of these traditional arts teaches knowledge about divinity, which is also cosmological, such as manifesting in landscape buildings in the palace in Yogyakarta. This is what is called sacred science because it contains the highest knowledge.

So far, the intellect of accounting is only measured solely by ratios and sensing, then it cannot grasp the traditionality considered abstract. This element of traditionality in Islam certainly forms the shape of Javanese society. Islam can provide a space for dynamic interaction between culture and religion. This dynamic space must appear in accounting, in this cosmological view, monotheism's social, cultural, and subordinate elements. Local wisdom then becomes a sub-ordinate of religiosity, which interacts dynamically in social interaction.

**Life after death.** At this stage, accounting has reached the upper universe or space of enlightenment. So it is said here that there is life after death, where accounting has recognized and known God, and has become the essence of accounting.

This part will discuss Islamic accounting reality. The Qur'an is Islamic law and loudly states that the Qur'an is the primary source of law to regulate all human actions. Also, most (mostly) As-Sunah, Ijmak, and Qiyas scholars agreed upon the source of Islamic law.

QS 4:59 can be a basis for doing anything, especially in *Ramallah* (human relationships). All are allowed except forbidden; always return to the Qur'an and Sunnah. However, this paper is more discussed explicitly in accounting. Accounting is highly correlated with the Qur'an, as stated in the Qur'an Surah Albaqarah verse 282.

That verse is the basis that the word Islamic accounting in Arabic is called *muhasabah* (contemplation toward God). Besides important counting and weighing, the word also means "accumulating and recording." Reckoning something can also mean to register it, arrange it, and calculate it.

The word reckoning is not only found in the Qur'an. There is no human action that escaped the reckoning process. It can be concluded that the word *hasaba*, with all its derivatives in the Koran, can be translated by counting. However, the context is the calculation of human deeds and the rewards they will receive hereafter.

**Qur'anic accounting.** Islamic accounting is based on a solid philosophy, namely the Qur'an. Islamic accounting is formulated with monotheistic liberation theology, which sets goals as instruments to liberate people from capitalism or other artificial power networks. Contrary, capitalism is the forerunner of conventional accounting or modern accounting. Worse yet, accounting like this cannot reflect the non-financial reality created by the company. It was only able to reflect

**Table 1. The Basic Value of Cosmological Reality**

Main Ideas	Descriptions
<b>Basic value</b>	God is The Ultimate Source of Reality. God is the source of all reality in this universe. So the basic value of this reality is tawhid.
<b>Connectedness</b>	Humans and nature are interconnected with each other. Nature is a book of knowledge. Humans and nature are connected organically. Meanwhile, in modern accounting, nature is only an object of reality.
<b>Unity</b>	Humans do not position themselves as subjects, nature is not an object. Man and nature are one.
<b>Anthropocosmic</b>	Humans are not anthropocene, but anthropocosmic. Creatures who are connected to the universe and whose presence is to protect the universe.
<b>Accounting reality</b>	The reality of accounting is present not only in material terms but also in spiritual terms
<b>Tradition</b>	Tradition is key and part of knowledge. The reality of cosmology-based accounting does not abandon tradition.
<b>Source</b>	Qur'an and Hadith of Rasulullah PBUH.

financial events. Namely the costs and benefits, because modern accounting lies in selfishness.

If accounting is born in a capitalistic environment, the information conveyed will contain capitalistic values and end in a capitalistic animate decision so that the formed reality is capitalistic. Capitalistic information will form a blind web of power, which sometimes does not use conscience. Finally, by binding and twisting humans into a capitalistic goal with other meanings, the rich will become more productive, and the poor will be increasingly oppressed.

Conversely, if accounting is built in an Islamic environment, within the framework of Islamic sharia, then the information will contain Qur'anic values, which lead to truth and justice (mashallah). In Islam, the urgency of justice is emphasized, fair, and accurate to be the benchmark for building Islamic accounting that gave birth to the reality of monotheism.

Islamic accounting is believed to liberate people from the network of capitalism or other artificial power networks and then be bound to the network of divine power. In addition to the formed reality, the word fair and trustworthy has epistemological and methodological consequences, namely, how we develop correct accounting science and theory.

Speaking of technicalities, it integrates with how Islamic accounting can replace the position of modern accounting. The first thing we have to do is provide much understanding of the reality of monotheism, like what, so this encourages human awareness of monotheistic awareness. Also, we must emphasize that humans are caliphs on Earth. This will have implications for the scientific paradigm that follows Islamic principles. Ultimately, whatever we will do always returns to the laws and decrees of Allah SWT. Also, people who realize they are caliphs on earth will always study the Koran and bring it into their daily lives.

In connection with this statement, Kingston et al. (2022) and Soediro et al. (2023) state that humans live in two behavioral positions: passive and active. Passive means that humans will always accept the nature of God's decrees. While active, humans constantly endeavor to achieve world and hereafter victory (*falah*) in the world and the hereafter. Second, as a caliph, I will do things more concerned with the benefits and benefits. We mainly deal with accounting, always based on the Koran and As-Sunnah, and, of course, away from uselessness.

The welfare of life in this world and the hereafter must follow Allah's guidance. Whatever grace and action must be accountable to Allah SWT. Eternal well-being is life after death, nothing but the afterlife. Third, it must avoid irregularities in the accounting process. Such as doing, lies, speculation, unclear (gharar), fraud, not being transparent, and other harmful things.

In real terms, it can be described in several ways. First, making accounting standards based on Al-Quran and As-Sunnah. Second, information must be clear at the beginning of the transaction, prohibited from cheating in business processes, especially in the reporting process. Third, auditing contracts that are not true, relating to usury, gambling, and activities that violate the rules of Allah SWT and His Rasul. Fourth, safeguarding illegal transactions, such as doing things in ignorance of the second party. Fifth, avoiding hoarding of goods to make maximum profit.

According to QS, the implication of the verses of the Koran in accounting is the recording of maintaining good relations with humans (*muamalah*). Al-Baqarah: 282 clearly states that there must be a record when conducting *muamalah* activities.

This research is not only better than previous research but also surpasses it. The logical consequences of this shift towards cosmological

reality are in the form of accounting and society. Civilization in Islam will continue to move, but this movement does not abandon the rules of values. This movement is likened to a tawaf around the *kaaba*. This logical consequence cannot be presented by Badua & Racca (2017), Bigoni & Mohammed (2023), Constable & Kuasirikun (2020), Gendron & Rodrigue (2021), Gray & Milne (2018), Husillos (2023), Lehner & Kyriacou (2023), Lowe et al. (2020), Manetti et al. (2021), Toms & Shepherd (2017), Sánchez-Matamoros & Fenech (2018), and Villiers et al. (2019). The radical change must be in a crazy, schizophrenic, disassociative, and secret way. It is impossible to construct science in a very crazy and mentally ill way because it has consequences on practice and society. The interaction of Javanese society is based on cosmological beliefs in God, so social interaction is a logical consequence of the act of *muamalah* worship. This is what is new about this research compared to previous research, the concept of cosmology brought by Kusdewanti (2019) and Kusdewanti et al. (2016) based on sacred times and spaces. There is no space; time in “empty” space means emptying oneself of matter and the world, bringing closeness to God, so that emptiness is the path to holiness (Kamla & Haque, 2019; Mukhlisin et al., 2022; Zaman et al., 2018).

## CONCLUSION

Accounting places too much emphasis on the profit dimension so that accounting cannot see problems from another perspective. The root of this problem is the “belief” that accounting phenomena can be resolved by incentivizing agency conflicts in an organization. However, some empirical evidence shows that accounting theories, derivatives of agency theory, perpetuate the interests of power holders and the system itself. Even if the concept of ethics appears in accounting, ethics only strengthens the existing system. This is why cases of fraud and ethics are difficult to detect and overcome because the solution to the problem is not money. However, other possibilities exist, such as sociological and cultural factors and beliefs. This is the main reason for the failure of accounting to overcome the problem of fraud, which is also rampant today.

From the results of this construction, cosmological reality. This way, accounting has dynamic connectivity and mutual influence between political, economic, social, cultural, and religious values, realizing *haqiqah*, rooted in *tawhid*. This will later have implications for forming knowledge and accounting theories based on cosmological reality. Developing this theory will also influence and shape the practices and behavior of accountants attached to an organization’s values.

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