

METHODOLOGICAL PERSPECTIVE IN CONSTRUCTING SPIRITUALITY AND DIGNITY-BASED ACCOUNTING

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Abstrak: Perspektif Metodologis dalam Mengkonstruksi Akuntansi berbasis Spiritual dan Harga Diri. Salah satu pondok pesantren di Indonesia adalah Pondok Pesantren Tebuireng. Sangat menarik untuk mempelajari bagaimana Pondok Pesantren ini mampu mempertahankan keberadaannya di era yang sangat kompetitif. Penelitian ini membahas peran sosial budaya dan semangat untuk menerapkan akuntansi dalam kelangsungan hidup organisasi yang dapat dianggap sebagai modal intelektual. Paradigma yang digunakan dalam penelitian ini adalah paradigma kualitatif. Cara bagaimana mengeksplorasi dan mengumpulkan data adalah dengan menggunakan interpretasi hermeneutik fenomenologi Hasan Hanafi yang disebut sebagai Triadic Elements.

Abstract: Methodological Perspective In Constructing Spirituality and Dignity-Based Accounting. One of the boarding schools in Indonesia is Pondok Pesantren Tebuireng. It is interesting to study how Pondok Pesantren maintains its existence in highly competitive era. This study discusses the role of social culture and passion for applying accounting to maintain organizational survival that can be considered as an intellectual capital. The paradigm used in this study is qualitative paradigm. The exploration and collection of data will be carried out by using Hasan Hanafi's hermeneutic interpretation of phenomenology that is known as triadic elements.

Key word: Intellectual Capital, Phenomenology, Hermeneutic, Triadic Elements.

Something is interesting to be written whenever KH. Abdurrahman Wahid (Gus Dur)¹ talked about Pesantren². Gus Dur said

1 Abdurrahman Wahid, born Abdurrahman Addakhil (7 September 1940 – 30 December 2009), colloquially known as Gus Dur (help·info), was an Indonesian Muslim religious and political leader who served as the President of Indonesia from 1999 to 2001. The long-time president of the Nahdlatul Ulama and the founder of the National Awakening Party (PKB), Wahid was the first elected president of Indonesia after the resignation of Suharto in 1998. (http://en.wikipedia.org/wiki/Abdurrahman_Wahid) Accessed on Sunday 4, Nov. 2012. at 11.12 am

2 Pondok Pesantren is the Islamic private educational institution which has characteristics independently, allowing more flexibility to rely on innovation in order to realize the relevance of education that in line with the development of science and technology. The

that recently pesantren have tended to be in stable condition due to some factors. Infrastructures available for servicing the operational of Pesantren are limited in quantity. Static or frozen infrastructure structure facing Pesantrens in general, both in the form of facilities management or leadership of a skilled and material means (including financial), are still in a very limited quantity. The limitation means that Pesantrens have difficulties in handling the integral development of schools comprehensively. Lack of awareness in responding developments of technology, difficulties in gather-

purpose of such schools emphasizes on the development of character of self-employment and social employment (Muhajir 1987, 20).



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ing the traditional society that affiliate with Pesantren, are the causes of instability and the trouble of sustainability Pesantren (Wahid 2001). Gus Dur's attention to the development of Pondok Pesantren is a picture of the curiosity in the development of Pondok Pesantren in the future. The strong spirit of running Pondok Pesantren toward positive development in the global competition such right now is extremely needed.

Some researches about the Pesantren until now, just view of research that have focused in spiritual and dignity of implementing financial accounting system. In the earliest work in 1970, it was conducted by the German scholar Alois Moosmuller with a historical approach in his work "Pesantren auf Java" (published in Frankfurt 1989).

The following was research accompanied in English about Pesantren Tradition written in 1980 and published in 1985 by Zamakhsari Dhofier, which addressed to the Department of Anthropology and Sociology of Australia National University, Cambera by using anthropological approach in explaining and analyzing the object of his studies. From Dhofier research, Professor Michael Monory from UCLA commented that the work of Dhofier was worthy of inclusion in the region of Islamic Studies (Masoud 2004 in Busyairi 2010:14).

Other works, by Manfred Oepen and Wolfgang Karcher stated "The Impact of boarding school (Pesantren) in the Education and Community Development in Indonesia" (Jakarta 1988). Similarly, that is no less important, "Kitab Kuning, Pesantren and Tarikat" written in 1995 by a Dutch scholar, Martin Van Binsessen, was also an important contribution to the subject being discussed (Busyairi 2010 :14).

Pesantren life cannot be separated from culture and tradition where the boarding school is located. Relating to this culture phenomena, it is very interesting to learn how culture dimension can survive. The significance of culture in influencing and explaining behavior in social systems has been recognized and explored in a wide range of literatures but especially in the anthropology, sociology, and psychology literatures. Culture has been defined as the collective programming of the mind which distinguishes the members of one human group from another (Hofstede 1980:25). The word culture is reserved for societies as a whole, or nations, whereas subculture is used for the

level of an organization, profession or family. While the degree of culture integration varies between societies, most subculture within a society share characteristics with other subcultures (Hofstede 1980 :26)

Culture is considered an essential element in the framework for understanding how social systems change because culture influences: (1) the norms and values of such systems; and (2) the behavior of groups in their interactions within and across systems (Harrison and McKinnon 1986:239). Contemplating Harrison and McKinnon's approach is the suggestion here that a methodological framework culture may be used for explaining the implementation of accounting.

The point of reviewing Hofstede's and Harrison's research here is that if social value orientations are related to the development of accounting systems at the subcultural level, given that such values permeate a nation's social system, then it may be hypothesized that there should be a close match between culture and patterns of financial accounting system.

As implied in Hofstede's and Harrison's, culture and accounting seem to be having close relationship because implementation of financial accounting system cannot be separated from human social live. Accounting is no longer seen by some as "a neutral device that merely documents and reports 'the facts' of economic activity" but as "a set of practices that affects the type of the world we live in, the type of social reality we inhabit" (Miller 1994 :1). Hopwood *et al.* (1994 :228) also claims that "...accounting is intimately implicated in the construction of facilitation of the contexts in which it operates. It cannot be extracted from its environment like an individual organism from its habitat" (original emphasis). Thus, accounting is a socially constructed reality (Hines 1988; Miller 1994; Morgan 1988; Munro 1998; Neimark and Tinker 1986).

From above terminology, social culture can be consider as assets such Bourdieu mean. Bourdieu (1985 In Klamer A :461) argues for example that the membership of a certain class, the social background, the status that one has can all have an impact on the level of someone's income. That is why he wants to add a category of social capital to the range of capitals that economists already have registered. It represents an earning power and therefore has to be accounted for. In addition he defines cultural capital

as the acquired taste that enables the possessor to appreciate art, literature and the like as well as the titles and diplomas that gives the owner prestige. Like social capital cultural capital can be conceived as representing earning power. It helps the owners to qualify for certain jobs and to give access to distinctive circles. Accordingly, if we want to know why some people, or organizations, do better than others, we need to take into account their social and cultural capital in addition to their human, physical, and financial capital.

Similarly to Bourdieu Thompson (1999 In Klamer:462) makes a convincing case for the inclusion of cultural capital in the accounts. Thompson's analysis brings out the peculiarities of cultural capital. Whereas investments in physical and financial capital are quite easy to pinpoint, investments in cultural capital are more difficult to discern and even more difficult to measure. As Thompson observes: like knowledge, expertise, ability, skill, respect and standing in the community: all contribute to the successful operation of a productive enterprise..they really do represent wealth of a kind despite their intangibility.

Many ways or strategies of an organization to control its operations, but there are still some phenomena that illustrate how the failure of the organization in conducting its business operations. My concern regarding the operational of an organization is that it can not be separated from the input, process, and output.³ The social life of Boarding School (*Pondok Pesantren*) Tebuireng has drawn my attention to conduct a research. By the time to time *Pondok Pesantren* Tebuireng, in the history of organizational operation, does not appear impaired. This condition can be noticed that the development of this traditional education has been well known by the general public attention.⁴

3 The existence of Pondok Pesantren in the middle of the development of education in Indonesia has a significance influent in supporting the national education goals. The national education purposes is to develop skills and character of the nation's dignity in the context of the intellectual life of the nation. This law aimed at developing the potential students to be the person who is faithful and righteous to God the almighty one. Indonesian national education goals is clearly eager to construct a mentality balanced of human being between the intellectual and moral who supports the formation of Indonesia completely. (As stated in the Law on National Education System No. 20 Year 2003)

4 Boarding School for Islamic educational institutions

In the era of competition for survival, *Pondok Pesantren* Tebuireng, I believe, has a special way in managing its organization comparing to other organizations. Special way that I emphasize in is more closely on spirituality to maintain the sustainability of the organization. Because the lifeblood of every organization is money, then my stressing in this research is more spirituality in managing fund that have been systematically organized. Systematic spirituality financial management includes the acquisition, recording, using, and reporting of the fund. In this research, I would like to know how spiritually and dignity the people in Pondok Pesantren in implementing of such financial accounting system for surviving their development up to current situation.⁵

Socio-economic background in the development of Pondok Pesantren provides an appealing picture of Kyai as the elite in the area of social level. There are many opinions expressed on these unique elite, but in general very little manuscript gives complete picture that we can rely on. Clifford Geertz, for example, describes "the appearance of a separate economic system in Pondok Pesantren, in the form of the use of students as workers for the results to the land of Kyai". Other word Kyai easily will be able to be a rich and dominant in the life of the region, because the pattern of labor relations. Although it can be found in a number of Pondok Pesantren, this condition can not explain the generalization of many Kyai's life's who do not own the land and other productive enterprises. Aspiration towards the simple life is generally owned by the Kyai in this country. So it is not appropriate to describe them for getting domination through control of land and other posses-

have functions as a supplement or complement to the Nation education that is expected to complement with the existing shortcomings formal education, especially the religious aspect or other fields that exist in schools education program. Therefore Pesantren graduates will be expected to have some advantages in the field of religion or another field appropriate to their talents and creativity that has a distinctive character. (Hanafi 1980 :286)

5 Pondok Pesantren as an Islamic educational institution has an independent characteristic. The goals in establishing Pondok Pesantren is to make the boarding school students as a high quality person and independent that can be expected to lead the community in the future. Therefore an attempt to create self-sufficiency in the boarding school, Pondok Pesantren needs professional leaders who have high intelligence in a leadership role. Kyai leadership at boarding school is a central figure for the students who must be obeyed and imitated (Hasbullah, 1995, 144).

sions. In fact, Kyai are the prototype of the opposition to the consumption habits of the rich regions. The life of Kyai was prepared in the form of attention and deep concern for the suffering of those afflicted poor. Similarly, relations and religious scholars take fully attention on such kind of family relationship between Kyai and Santri, rather than a patronage relationship between employers and workers (Wahid 1974: 118).

Such Geertz's story above indirectly may affect to the going concern of Pondok Pesantren Tebuireng in the future because of declining trustworthiness of society to Pesantren. By the elaboration of time, as an institution that has a tradition of innovative education and the role of nation history, Pondok Pesantren Tebuireng in the future is required to continue to develop itself in all aspects. Initially Pondok Pesantren Tebuireng faced traditional agrarian society with a very simple life style, but now on the style of lives is very different. The Influence of modernization and technological advancement are hazardous to the social life in the village, making religious and social problems increase complicatedly.

So, the important issues underlying the need to be disclosed in this research are such as: How can the accounting sustainability of Pondok pesantren tebu Ireng be investigated in its methodological aspect?

Spirit to survive, especially in the areas of corporate or organizational arrangement through the method of accounting, also has inspired me over the years. Organization commitment to the view of sustainability beyond the direct factor of returns and profits for the current financial value can be achieved over the years and by way of consideration of environmental and social issues.

The spirit of how to sustain can be used to collect information on environmental and related to social expenditures and their relationship to the financial advantages. Also it can be used to show how social and environmental external costs can be reduced from time to time with a commitment to sustain, to highlight the social and environmental risks associated with the current financial performance and support risk management, to identify stakeholder relationships to the sustainability into account risks and benefits, and to encourage partnerships between stakeholders and organizations.

The long time succeeds in maintaining its survival is kind of phenomena that are

interested to be explored. The age of the Pondok Tebuireng organization is claimed very old as a natural phenomenon for an organization management. This is truly extraordinary because many other organizations are managed seriously but cannot survive for long time. This kind of condition has motivated me to conduct the research in Pondok Pesantren Tebuireng.

By reviewing its operations especially in financial accounting system, Pondok Pesantren Tebuireng is considered unique. As a comparison, the regular company or a manufacturing industry produce some goods, but this boarding school produces the expected results of graduate students who can take a part in the real world of real life. If the goods produced at manufacturing companies are found errors or defective, that product can be sold at a discount price. But *Pesantren* products are graduated students. Based on those considerations, I want to know and want to explore how the quality of this boarding school can be maintained and how the linkage of financial accounting system to quality control can be managed spiritually and dignity.

In the current time, Pondok Pesantren is wrestling with modern situation, whether to maintain identity or to become open organization. This mean on one side Pondok Pesantren is required to find its traditionally identity back, on the other hand it must be open to work with other systems outside of Pondok Pesantren that does not always agree with *Pondok's* organization systems. *Kyai* has been experiencing some challenges such as:

- *Kyai* not the only source of knowledge and the search for moral,
- *Kyai* must work to overcome to the economic needs of the household, and
- *Kyai* have to face the crisis of institutional boarding school as an ideal place to seek knowledge and serve.

This condition requires innovation in the vision, mission, goals, and systems, for teaching and learning management in particular Pondok Pesantren Tebuireng. Also it is required the involvement and participation of all the potential parties such as the caregivers, administrators, teachers, instructors, supervisors, employees, servants, as well as the students of Pondok Pesantren. The aiming is to maintain properly mandate of *Kyai* which is in general, the mandate of *Kyai* besides in the physical form, also in the form of ideals, desires, goals, principles, meth-

ods, and teachings that must be preserved through education and social struggle.

In the social science, it is necessary needed awareness of all components in Pondok Pesantren to continue playing an active role in social issues, including in matters of nationality. It was a tradition, caregivers and students-alumni of Tebuireng always concerned with the fate of the nation since the early days until now. Going forward, it is expected to the students and alumni of *Pesantren* Tebuireng to do not forget to this tradition. The requirement for doing so they must equip themselves with knowledge. It is expected, the internal management of Pondok Pesantren Tebuireng can run well and focused, so the purpose of delivering students as qualified as the Nation need can be achieved. Externally Pondok Pesantren Tebuireng can also continue to play an active role in various aspects of life.

The special feature of the organization Pondok Pesantren Tebuireng is the activity of religious organizations. Thus the organization has specifications compared to other business organizations. Operational organization that is conducted in Pondok Pesantren Tebuireng is inseparable from the religious spirituality of course. This organization that run by religious spirituality is physically growing, along with the sign of many new buildings were built. Of course all of these efforts require a lot of money. In accordance with the phenomena of Pondok Pesantren Tebuireng currently in maintaining its survival and in accordance with the issues underlying the operation of these organizations, eventually have led me to raise a question: "How does the spirit and dignity play the role in financial accounting system for sustaining the development of Pondok Pesantren Tebuireng?"

By doing such research, there are some expectations to provide benefits to some parties who need a view or an option to apply the implementation of financial accounting systems such as: a) Practitioner should not be hesitated to apply financial accounting based on local wisdom doe to there is any example one that is implemented in Pondok Pesantren Tebuireng. b) Educator It is important for educators to communicate and make the material teaching in accounting based on financial system with emphasis on spirituality by managing local finances and dignity in their duty. c) Government For policy makers, it is important to learn this research in order

to be more moderate in making policy, and to be able to get wisdom view for such traditional accounting that exist within the organization. It is characterized by the ability of such organizations to survive. In this case, Pondok Peantren Tebuireng succeeds in maintaining organizational operational life. d) Researcher Hopefully the results of this research can inspire further researcher that there was a financial information system implemented based on local knowledge.

Accounting is seen as a professional discipline and a critical social science (Dillard 1991) having the capacity to construct social realities (Hines 1988) and also to manifest social and environmental change (Cousins and Sikka 1993). Part of the environmental accounting project in general has been to expand the function of accounting to incorporate environmental concerns, and this needs to occur in both the technical and philosophical spheres that surround the cultural practice of accounting. As such, accounting is not considered to be a neutral practice free from context, but rather a dynamic site in which a complex matrix of power relations effects the way the we respond to the social and environmental issues that face our communities (Cousins and Sikka 1993).

It seems to me that the best thing that I can do for nature, as a person who is an 'expert' in financial accounting-speak, and thus its limitations, is to speak of my love of nature; to call attention to the limitations of the planetary-wide financial accounting language, and to make an issue of refusing to speak of nature in the language of numbers (Hines 1991:29).

Concerning the role of accounting numbers in the social construction of reality, Morgan (1988), for example, wrote about—the myth of objectivity, which he described as an impossible ideal, since accountants are able to do no more than grasp limited aspects of the reality to which their accounting schemes relate. More recently, Vollmer (2007), building on Goffman's works, observed that accounting may be interpreted as a regulatory drama where both performers and audiences direct their attention" to a display of numbers, "or a configuration of various numerical displays populated by inscriptions travelling back and forth between the settings of activity (Vollmer 2007:590). Such drama, however, implies both a front stage and a backstage. Backstage, workers cooperate in feeding front displays with stra-

telegically engineered data. The process in its entirety begins to take on the appearance of a game. Why, then, even if everyone knows it is a game, is it perpetuated? Because, Vollmer answers, the regulatory framing (of accounting) is often kept up despite common knowledge of the likelihood of backstage collusion and despite substantial distrust between the parties, because the participants of regulatory drama regulators and regulated alike have a common interest in keeping up appearances (Vollmer 2007:591).

Morgan (1988) and Miller (1994) also share a similar view. They said that "accounting has come to be regarded as a social and institutional practice, one that is intrinsic to, and constitutive of social relations.." As a part of accounting activities, financial reporting can be constructed as a rhetorical story of company's activity to gain legitimacy. This is because "Accounting numbers.. are socially constructed" (Munro 1998 :201: original emphasis). Munro (1988:202) continues to argue that "an appreciation of accounting being socially constructing as well as socially constructed has led to accounting practice.. being invested with values".

The research that dealing with raising fund for Mosque is stated by Snider: Donations and support are already commonplace in the environment the spread of religion. In Afghanistan for example, students and religious teachers who are not married living in the mosque. If the mosque is large enough, one or two rooms called hujrah built beside a mosque for the students and teachers. Most students live in small mosque (musholla) spread adjacent to the huge mosque. The disciples in the musholla usually lead congregational prayers five times a day for the local community. As the compensation, the society in the community bears some food for the student's needs. In the harvest season, some crops were donated to students as the rights of God. This charity was usually spent by the students for their daily needs. (Sneider 1968 :34)

My idea in raising the issue of local contains such as operational of Pondok Pesantren Tebuireng is based on the inspiration of the writing of Merino regarding Multi-National Corporation (MNC). I interpreted the inscription as the uncertainty implementation of the MNC in the country. The negative impact of globalization is the operation of MNC that have a negative effect to the development of the nation lately. In general,

the target market of this MNC's marketing is for countries that are under development or third world countries. MNC did this because develop countries are considered not to have good protection or do not have the sufficient power facing MNC domination. The giant MNC is not impossible to intervene against the third country's government (Merino 2003).

Pondok Pesantren is a traditional organization that has a primary focus on the operational role of Kyai in maintaining and developing the traditional schools of Islam in Java which was according to adherents of Modern Islamic ideology that in some ways traditional Islam was stagnated. The description of the Modern Islamic believers who are essentially saying that none of the streams in philosophy and religion was really glittering 6th century stagnates (Gibb 1967: 1-2, in Dhofier 1985: 1).

I need to rise up these topics to inspire the reader for being able to choose some alternatives for the implementation of an organization's control practices in the field of accounting. Inspiration can be realized in the understanding of the meaning of accounting education as a choice. It is like described by Mulawarman (2006) through the research that mentioned the students who his/her view of learning focusing on construction can easily adopt a deeper approach to his/her study and produce higher quality of learning rather than those who view learning as a reproductive process (Byrne and Flood 2004 in Mulawarman 2006). The study results of Marton et.al (1996) in Byrne and Flood (2004) suggests that Western society has the attitude and tend to perform repetitive memorization learning. This is largely an antithesis and opposition view of understanding the concept of learning. Unlike the Asian community, they do not conceive the memorization and understanding in the opposite position, but saw it as a synergistic activity.

This paper is also inspired by my wondering as the practitioner of accounting in the field of professionalism. In this case I refer to Chwastiak writing that explains history of accounting. A rapidly growing of companies stimulates accounting as more widely used as a means of accountability to the owners of capital (the capitalists). This condition creates in more pro-enterprise orientation of the owners of capital. Alignments with the company's operation to shareholders direct

companies operation in exploiting natural resources and the community as an uncontrolled manner, that produce some damages to the natural environment, may disrupt human life. Capitalism is profit-oriented that has upset to the balance of life. Stimulating potential economic development in excess of human beings does not contribute to the improvement of their prosperity, but it makes their social conditions decline. Corporate activity may raise negative and positive impact on the company's internal environment such as employees and external environment. These activities are disclosed in the financial statements.

Traditional Islam in Java, which seems so static and so strongly bound by thoughts of the clergy in medieval times, in fact has undergone changes that are very fundamental, but the changes are so gradual-phase, so complicated and so saved. That is why for the observers who are not familiar with Islamic thought patterns, then those changes will not be visible, although actually happening in front of their own eyes, except for those who observe it carefully (Hurgronje, summarized in Quest 1963, rewritten in Dhofier 1985 :148).

Understanding of leading and symmetrical with traditional Islam, the opinion of Professor Anthony Johns describing sympathetic opinion such as: Authenticity, just as purely original, rather than a demand for Muslim writers, especially those that focus primarily to provide guidance. The role of an *Alim* is to explain the secrets stored rather than revealed the truth of religious practice. He composed the pressures of various teachings that show the environmental situation and the opinion of society which one of them should be chosen (John 1930 :177, in Dhofier 1985: 7)

Unless the work of Geertz in "Religious Belief and Economics Behavior in a Central Javanese Town: Some Preliminary Consideration" in *The Development and Cultural Economics Change* (Vol. IV / 2) is not an object of research as a reference, considering the work Geertz ambiguous controversial each one with others. For example, on one hand he says that the Pesantren life noted by one type of ethics and economic behavior of aggressive, full of character and embrace entrepreneurship schools of "Free enterprise", but on the other hand Geertz also describes the religious life of boarding school is only about the "grave and reward ". The title of

"grave and reward" is addressed to schools by Geertz is quite contrary to the true nature of Pesantren life (Busyairi 2010 :15).

Efforts and activities undertaken by Pesantren can be broadly categorized based on service to the students and service to the community in providing boarding facilities for Muslim personal development of the students. In addition, Pesantren activity tries to improve the communities which one is in line with the goals of the nations. Personal growth and development of the students and the growing Muslim community progress is rooted in many factors, both within and outside schools. Boarding schools are expected to organize and arrange the various positive influences for the development of the students. Efforts to improve the communities around the boarding school will also meeting with the parties that have the same goal. The experience and ability of each party is different, so the co-operation for the same purpose is very substantial. From the description above, Pesantren should seek the creation of a reciprocal relationship with the parties outside the Pesantren (Raharjo 1985 :17).

The importance of this research for education as described in the paragraph above implies that the importance of education to prepare nation pioneers in the future. Great nation of course must be sticky with an adequate educational system supported by a high spirituality. Good and deep education consists of excellent educational elements such as the importance of education, learning concepts, methods of purification, the implementation of contemplation result, and the latter describes a way how we apply this implementation (Mulawarman 2006). The article can be a cornerstone of inspiration in the management of education in general education as at Pondok Pesantren Tebuireng and particularly in accounting education.

This paper is also based on my presence spirit in developing accounting education. I want to raise this topic, this Pondok Pesantren Tebuireng life in terms of Spiritual Financial Accounting Systems, especially internal controls. It is a hope that accounting education and practice in the future can be harmonized with phenomena of local contains which has been applied for many years and still exist today. This paper is also inspired by extracting text-based accounting education refined Hyper view of Learning (rHOL) (Kamayanti and Mulawarman 2009).

Kamayanti explained that the process

of learning through rHOL, without a doubt can be used to re-align the culture, behaviors, and expectations with the final value: faith in God. Ethnographic works have shown the implications of enlightenment on both educators and students. While educators have become enlightened because he/she will continue to be associated with developing an intuitive learning and obedience in spiritual activities throughout the course, rHOL able to shift the consciousness of students in three levels: 1. understanding of the values transferred by accounting theme, 2. stimulated awareness for change, 3. the need for change and redesign the system in accordance with local values and faith in God. By expanding the role of educator in this shift of consciousness that is not only a shift to free one of oppression (anthropocentric love) but also hyper, the new consciousness must be attached with a faith in God as a result of the purification process. The limited success may be due to lack of support from the accounting curriculum as a whole. An implication of curriculum change is inevitable.

Pondok Pesantren Tebuireng in many years maintains and continues to exist as an effort to improve quality. This is a great potential and has a strategic role in developing education that could produce quality of graduates to contribute in building the nation, state, and religion (Arifin 1993 in Fauzi 2004 :9).

Sustainability Accounting (also known as social accounting, social and environmental accounting, corporate social reporting, corporate social responsibility reporting, or non-financial reporting) was originated about 20 years ago and is considered a subcategory of financial accounting that focus on the disclosure of non-financial information about a firm's performance to external parties such as capital holders, mainly to stakeholders, creditors and other authorities. These represent the activities that have a direct impact on society, environment and economic performance of an organization. Sustainability accounting in managerial accounting contrast with financial accounting in that managerial accounting is used for internal decision making and the creation of new policies that will have an effect on the organization's performance at economical, ecological and social (known as the triple bottom line or Triple-P's (People, Planet, Profit) level. Sustainability Accounting is a tool used by organizations to become more sustainable. The most known

widely used measurements are the Corporate Sustainability Reporting and the triple bottom line accounting. These recognize the role of financial information and shows how traditional accounting is extended by improving transparency and accountability by reporting on the Triple-P's. (Tilt 2007 In Filho 2009)

The concept of sustainability accounting has emerged from developments in accounting, with roots in a broader sense over a period of the last forty years and in the narrow sense over the last ten years. The development reveals two lines of thought. The first line is the philosophical debate about accountability if and how it contributes to sustainable development and which are the necessary steps towards sustainability. This approach is based on an entirely new system of accounting designed to promote a strategy of sustainability. Second line is the management perspective associated with varied terms and tools towards sustainability. This could be seen as an extension of or modification to conventional financial cost or management accounting. The former may be more appealing: To develop sustainability accounting *de novo* allows a complete reappraisal of the relative significance of social, environmental and economic benefits and risks and their interactions in corporate accounting systems (Schaltegger 2010 :375-376)

The development which leads to sustainable accounting could be distinguished in several time periods in which a number of trends were evident: 1971-1980, 1981-1990, 1991-1995 and up to the present. These periods distinguish in volume of empirical studies, normative statements, philosophical discussion, teaching programs, literature and regulatory frameworks (Mathews 1997).

Consideration of a good system that reflects the nature of the system run by, it can not be detached from each part of organization in common goal. Referring to that definition a system within an organization made up of subsystems that work together to achieve the common company's goals that is called goal congruent. Here I need to emphasize the common company's goals, because there are also goals that do not aim for common company's goal. Such kind of goal is created specifically for personal interest within the organization as usually called as a goal conflict. Theoretically an organization's operations should be well controlled by management of an organization so that the main purpose of the organization can be achieved.

For maintaining its existence, Pondok Pesantren Tebuireng must be implemented a strong control and locally characterized, especially in finance. By organizing well financial cycle in Pondok, this condition can reach the main purpose of Pondok efficiently which is graduating excellent alumni. This could be proved by any marked from many alumni after returning home that they are able to show their extremely excellent ability for living and working which have been instrumentally important in supporting the development of Indonesia.

A good system requires a well-organized sources of fund, usages of fund, records of fund, and reports of all of fund. Meaning every aspect of any transaction here such as recording sources of funds, uses of funds and property records must be controlled prudently. Operational organization must not be separated from the existing financial accounting systems that exist along with the spirit of internal control. Internal control should not be underestimated in every aspect of organization.

At organizational level, internal control objectives relate to the reliability of financial reporting, timely feedback on the achievement of operational or strategic goals, and compliance with laws and regulations. At the specific transaction level, internal control refers to the actions taken to achieve a specific objective (e.g., how to ensure the organization's payments to third parties are for valid services rendered.) Internal control procedures reduce process variation, leading to more predictable outcomes (Anderson C. 2008)

Under the COSO Internal Control-Integrated Framework, a widely-used framework in not only the United States but around the world, internal control is broadly defined as a process, effected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: a) Effectiveness and efficiency of operations; b) Reliability of financial reporting; and c) Compliance with laws and regulations.

As the empirical evidence of internal control that can not be underestimated is the presence of the rigid rules and directives for organization's internal control as described in the COSO guidance such as:

- Environmental control - sets the tone for the organization, influencing the

control consciousness of its people. It is the foundation for all other components of internal control.

- Risk assessment - the identification and analysis of relevant risks to the achievement of objectives, forming a basis for how the risks should be managed.
- Control activities - the policies and procedures that help ensure management directives are carried out.
- Information and communication - systems or processes that support the identification, capture, and exchange of information in a form and time frame that enable people to carry out their responsibilities.
- Monitoring - processes used to assess the quality of internal control performance over time.

The five elements of internal control in Pondok Pesantren must exist whether it is presented explicitly or implicitly. Internal control issue in this research is stressing on how to get fund, how to spend fund, how to record transaction of fund, and how to give report to necessary stake holder regarding this fund. Referring to general terminology of running the system, which are input, process, and output, it is surely that operational of Pondok Pesantren Tebuireng conducted by such doing a special way.

Contemporary humans being now likely vulnerable to the suffering because of ordinary life in a culture of pleasure and instant. It also may include and affect the lives of most human spiritual today. Before talking about Pesantren spirituality, I will discuss about meaning of spirituality that is most diversely understood by some people.

Adlin (2006) share the nation's sense of spirituality with western and eastern spirituality. In the West, spirituality is generally understood as intensity, an immersive experience that does not always happen all the time in everyday life. The meaning of spirituality in the West is not always related with appreciation of religion or even with God. Spirituality is more a form of psychic experience that left a deep impression and meaning. Furthermore, essentially meaning of life is always closely related to the whole experience of psychic and cultural constructions set up a human being. Spirituality Eastern religiosity can be said to be synonymous with appreciation and closeness with God through religious teachings.

From the description above we can see that spirituality is actually very close to the daily lives of human being. Spirituality can manifest in the form of enthusiasm for things that are immanent and profane or to things that are transcendent and sacred. Enthusiasm itself is formed from experience and environment that shape the world and human's vision of life for many years of life. Through that formation, spirituality finds its way to manifest in human life. Furthermore, Adlin (2006) said the heart of spirituality is on the uniqueness of each human problem that is the secret mission in life. Secret mission in life is stored deep within the soul (not psychic). None of the practical tips and training that may lead to instant secret. Secret mission in life can only be achieved with the achievement of a sincere long spiritual path.

Spirituality, according to Yasraf (2004) is something that has the autonomous power and ability to support or move anything, whether divine or not. He identifies spirituality as something that is unknown and the infinite. The unknown, ontologically, can be interpreted as something beyond the power of man, beyond human experience, perhaps even beyond the ability of human reason (Yasraf 2004).

Further definition of spirituality is explained in different word but all of them almost having the same vision of meaning. Spirituality is the concept of an ultimate or an alleged immaterial reality (Cousins 1992). Spirituality is an inner path enabling a person to discover the essence of his/her being; or the "deepest values and meanings by which people live" (Sheldrake 2007). Spiritual practices, including meditation, prayer and contemplation, are intended to develop an individual's inner life. Spiritual experiences can include being connected to a larger reality, yielding a more comprehensive self, joining with other individuals or the human community, with nature or the cosmos, or with the divine realm (Burkhardt, *et al.* nd). Spirituality is often experienced as a source of inspiration or orientation in life (Waaijman 2002).

The definition clarifies that the process of accounting is to record, classify, summarize and interpret. By the word "record" there is a deep meaning behind this word. To record in accounting mean to write the transaction as it is, as the numeric values mentioned in the transaction. By this process, the transaction should be written in the "real" amount.

To write the transaction in the real amount it needs honesty. We can see that in the recording transaction process there is a spiritual value. The record process mentioned in Al-Baqarah: 282 in Holy Qur'an:

"O you who believe! When you contract a debt for a fixed period, write it down. Let scribe write it down in justice between you. Let not the scribes refuse to write as Allah has taught him, so let him rite..."

That statement explains to us how to make notes when someone has debt. Debt should be written at the real value, not less or more (Ekasari 2012). The statement also suggests us to bring a witness when the accounting transaction takes place and the accounts payable process is underway (Ekasari 2012). The accounting definition as stated by AICPA is in line with the

Carruthers and Espeland (1991) explain that accounting founder, Luca Pacioli, mentioned "in the name of God" when he wrote the transaction. Meanwhile in the middle ages, the Islamic and Catholic merchants also already accounted for economic transactions "in the name of God" (Carruthers and Espeland 1991), while in the nineteenth century Jewish and Protestant traders kept such books "in the name of God and profit" (Maltby 1997). It could be realized that the traders essentially remembered God when they traded something. By stating "In the name of God" the honesty value will be embodied with our action (Ekasari 2012). Whether someone is watching us or not, we will always do our activities with honesty value, because we believe that God above us knows whatever we do (Ekasari 2012). statement of Al-Baqarah: 282 above.

The above explanation show us that there also responsibility to record the transaction in the real amount. The responsibility value embody in the accounting transaction record (Ekasari 2012). The transaction should be responsible not only to the other people or to the company's owner, but the transaction should be responsible to God, the owner of the life. At the other side, the owners believe in us to write down the transactions. In this case, since there is nobody sees us, then we can manipulate the transaction. But because the owner has trust in us then we will record the transaction in the actual amount (Ekasari 2012). Thus the

spirituality values in accounting record activities are honesty, responsibility and trust (Ekasari 2012).

In search for science, paying tribute to teachers, and having other good attitude are very powerful practices of religious life. Politeness of religious life's have become model in every life of the followers, especially Islam. Modeling in the teachings of Islamic education can be identified by the ideal example that should or should be followed in the community (*uswatun hasanah*). By not deviating from the basic teachings of Islam, modeling schools seem to be more defined as a process of self-identification on a character (*alim/kiai/scholar*).

According to Mas'ud 1997, modeling remains a very significant concept in the leader-disciple close relations of the pesantren community. The teaching of "*watashabbahu in lam takunu mithlahum innattashabbuha birrijali fallahu*", (go emulate a role model unless you resemble him, because the act of modeling is an absolute victory has been largely socialized) (Mas'ud 1997).

In this case, which included modeling is a tradition of doing *amar ma'ruf nahi mungkar*. In the world of Pesantren, the message of Islam is not only implemented in the word but also with the behavior. Islamic boarding schools have played a role in the educational, cultural, socioeconomic, and transformation. Morally, Pesantren is owned by the community under the leadership of Kiai which also became a model *uswatun hasanah* in ethical and socio-political references (Sholeh 2007).

Modelling boarding school as described above is an important part of the philosophy of the school. Such boarding school model had been developed by Wali Songo. Wali-Songo role models, that develop learning model to the students, refer to the teachings model of great teachers and leaders of the Muslim who is Prophet Muhammad SAW. Education in Islamic School has been applied by Walisongo and easy to implement. (Drewes 1978).

Time after time boarding school able to maintain their existence in the midst of society. In the first period of the mission boarding school, along with news of Tawheed, is the struggle against faith that was not purifies the one God. Each new boarding school attendance is always preceded by a war between the white values that was brought by Pesantren with the black value that was brought by the local community. Generally,

this battle was won by the white value carried by boarding school. Almost in all Pesantren, Kiai as the founder and caregivers, were reported having legendary stories complete with physical and mental magic to fight the dark forces and public ignorance of religion. The success achieved by Pesantren in a dignified manner finally obtained a place and public sympathy in the middle of the lives of local people.

The victory that brings dignity to Pesantren does not mean disrespect people's lives around, but more focuses on the role of Pesantren in adjusting live to comply with religious path. Thus boarding school life is very thick with cultural influences surrounding community. Responding to this traditional phenomenon in his dissertation Mas'ud stated that traditional is not necessarily intellectually conservative, as has been proven by the steadfast tradition of the Islamic quest, namely the santri thirst for knowledge. The function of Islamic teaching at the hands of the ulama shows that the intellectual dynamism in the community remained in essence, uninterrupted, throughout the countries (Mas'ud 1997).

The Western media has called Pesantren as the breeding ground of radicalism and terrorism in Indonesia. Two things are certainly different but mutually interconnected. Azyumardi Azra sees this fact as something that is not Indonesian origins. Azra gave the term for an act of terrorism in Indonesia as imported terrorism rather than terrorism home-ground, citing evidence from the police that the Intellectual actors of terrorism in Indonesia were Dr. Azhari and Noordin M Top from Malaysia (Azra 2004).

The term of paradigm has been widely used as a reference in various activities as well as in research. According Bogdan and Biklen, the paradigm is a collection that consists of some assumptions, concepts or processes which lead the way of thinking and research (Moleong 1993 :30).

Guba and Lincoln (1981) defined paradigm as the basic belief system or worldview that guides the investigator, not only in choices of method but in ontologically and epistemologically fundamental ways (Denzin 1994 :105). More pointedly said that the paradigm as basic belief system based on ontological, epistemological, and methodological assumptions. Thus according to Guba and Lincoln, a research paradigm must contain three basic elements, namely ontology, epis-

temology, and methodology.

Ontology describes the nature of the phenomenon; epistemology explains the relationship between researcher and object research, while methodology clarifies the way how to conduct research. Based on ontology, epistemology and methodology, researchers could determine the model of research, whether quantitative or qualitative research.

As described above this study are expected to answer the research question. The purpose of this study to explore how the actual circumstances that exist at *Pondok Pesantren* as an organization that maintain its sustainability in the transparency environment as it is today. Thus, my research can be called as a study using a model of qualitative research.

There are several paradigms that have been developed as a basic research model, namely positivism, post-positivism, critical theory, and constructivism. Referring to the nature and style of my research, then this research can be classified in constructivism paradigm.

My research along with topic of Spiritual Financial Accounting System is based on methodology that relies on constructivism paradigm. Guba explained that constructionism paradigm assumes that reality can only be understood in the plural form, in the mental construction that cannot be touched, in the social-based experience that is locally value and specific. Researcher and the research object are closely related to a reciprocal basis, so the discovery of researchers will be created as desired.

Nataatmaja (1982) said the role of religion as a source of knowledge to subjective rights, while science as the objective of the truth. Rapidly evolving science we do not need to make it as a problem. The main cause of concern is whether the advance agreement of the social sciences draws toward to the right place. Our important role now is to unite both science and religion. It is also an expression of the synthesis between Marxism and liberalism as well as finding a balanced formulation science.⁶ Nataatmaja (1982) divide existing paradigms being used in contemporary science is classified into: a)

Rationalism b) Empiricism c) Neutrality ethical and ideological neutrality. d) The attitude of objective impartiality e) Starting from the partial disciplinary aspect to holistic interdisciplinary. f) The separation between science and religion. g) Science from doubt. h) Science upholds universal truth. i) Science sticking to the principle of logical consistency. j) Science rests on the principle of honesty and openness. k) Relativism in the sense of no absolutes, including absolute causality. l) Ability science knows no bounds so that with the science we know every aspect of humanity, even the divine.

Nataatmaja innovates further scientific paradigm along with combined paradigm religious spirituality as follows: a) Rationalism which rests on a foundation of spiritual institutions. b) Empiricism that relies on Metaempirisme grounded in the unseen world. c) Hold on religious ethics that can be described in the form of ideology within the boundaries of social consensus. d) Participatory detachment. e) Starting from the aspects of moving to new holistic partial disciplinary aspects. f) Religion became one unit with the science. g) Science ranging from religious beliefs. h) Science enforces religious truth verification. i) The principle of consistency of logic rests on the principle metallurgic. j) Honesty and openness conditional on religious consciousness. k) The uniqueness rests on the principle of absoluteness. l) Science capabilities are limited due to the introduction in the spiritual sense which is not accessible through the methodology of science, but it can be reached with religious rites.

Based on the experience of life and criticism by Hidayat Nataatmaja, I direct my research on religious approaches using hermeneutic approach. Literally, hermeneutics means interpretation. Etymologically, the term hermeneutics comes from the Greek meaning hermeneutic interpret. The term refers to a methodological character in Greek mythology known as Hermes (Mercury). In Greek mythology, Hermes is known as the God in charge of delivering the messages to the human Gods. From the Greek tradition, hermeneutics biblical interpretation developed as a methodology, which later developed by theologians and philosophers in the West as a method of interpretation in general social sciences and humanities. Hermeneutics is a word often heard in the field of theologians, philosophy, even literature. Hermeneutics emerged as a dominant movement

⁶ This is supported by Einstein who said that the truth about the empirical verification of a theorem in principle occur at an extra line of logic, intuitive pathway. (Critics Hidayat Nataatmaja against the Western Science In "Metodologi Studi Islam", Hasan Baharun, Akmal Mandiri : 24-25, Ar-Rusmedia 2011)

in European Protestant theology that states that hermeneutics is the focal point of theological issues now. (Palmer, Richard E. in Muhammad and Hery 2003 :3).

Theocentric interpretation of scripture is the dominant focus on the themes of divinity. God had sanctified, glorified, and defended. So when talking about issues of justice, fairness question is the justice of God. When it comes to love, the context is always drawn in the sense of God's love. When talking about power and freedom, the freedom that arises is the power of God, and so on. In the context of the interpretation of such reasoning, God has placed a subject that seemed plagued by many problems that must be defended and fought for human life. The many people with all his ability appears to Defend Him. That ultimately, is highly theocentric interpretation becomes far from the level of humanity that should be complied with God verses. In this paradigm, it should be born the ethno-hermeneutic paradigm that nurturing "Local Islam". Thus, we can claim that the classical civilization of Islam is Allah region (theocentrique) and did not change for the region centered on humans (antropocentrique) (Hanafi in Faqih 2004 :46). This theocentric led Nietzsche declared the death of God and encourages his students to hold on to the earth (Robert , Tyler T in translation of Khatarina M. 2002 :10).

Based on these facts, Hasan Hanafi introduces a Qur'anic hermeneutics that is specific, temporal, and realistic. According to him, hermeneutics of the Qur'an must be built on life experience where the interpreter lives and begins with the study of human problems. Interpretation must start from reality and human problems, then go back to the Quran to get a theoretical answer. Theoretical answer to this should be applied in practice. Hassan Hanafi theory is based on the concept of *al-nuzul asbab* which meant that always precedes the reality of revelation. In the Qur'anic hermeneutics of this kind, the social sciences and humanity consist of triadic elements (text, interpreter, and the target audience text) becomes so significant. Then a process of interpretation is no longer only focus on the text, but also the interpreter on one side and the audience on the other side. (Hanafi 1981 : 69).

For supporting the argumentation in choosing hermeneutic as one of method in gathering data, in the following paragraphs I would like to show the terminology of herme-

neutics from several scholars. Hermeneutic briefly is defined as the process of changing something or ignorance to knowing and understanding (Gadamer in Palmer *et al*, 1969 :3).

Hermeneutic definition above seems a common definition of hermeneutic, even more clearly if you look at the terminology, the word hermeneutic can be defined as three things: a) Expressing some body thoughts into the words, interpret, and act as an interpreter. b) Business transferred from a foreign language whose meaning is unknown, remain darkness, into another language that can be understood by reader, and c) The transfer of the less obvious expression of thoughts, converted to a clearer expression (Hardiman, F. B 1990)⁷

Zygmunt Bauman further define hermeneutic as an attempt to explain and trace messages and a basic understanding of a spoken or written phenomena that is not clear, hazy, and contradictory that cause confusion for the listener or reader (Bauman, 1978 :7). Definition of hermeneutic does not all that short. The definition of the word and meaning in history hermeneutic was experiencing a development. This is caused by a shift in the time period and continued flowing. Meanwhile, Jurgen Habermas defines hermeneutic as an ability to acquire learning of a naturally language. According to Habermas, hermeneutics also is referred to the art of understanding along with the meanings that can be communicated linguistically. (Habermas in Gibbons 2002 :241).

In history, the presence of hermeneutic actually has been discovered since the time of Ancient Greece. In its development, hermeneutic experiences growth and changes in perception and usages models emerging from the diversity to the definition of hermeneutic. Chronological overview of the development of understanding and definition of the hermeneutic, Palmer divided into six categories: 1) Hermeneutics as a theory of interpretation of scripture, 2) Hermeneutics as a method of philology, 3) Hermeneutic as linguistic understanding, 4) Hermeneutic as the foundation of geisteswissenschaft, 5) Hermeneutic phenomenology as *dasein*, 6) And hermeneutics as interpretation systems. (Palmer 1969)⁸

⁷ Therefore, the main task of hermeneutic text in the most simple way is to understand the text (Latif, H. 2003, p. 85)

⁸ In contrast to Richard E. Palmer that divides her-

This context is the central text of a symbol or marker of hermeneutic. The centrality will be a major foothold in the interpretation made by the interpreter to find the back of main finding of the truth. At this level, the principal task of hermeneutic is to interpret a classic and foreign text belongs to us who live in a different time and place. In this context, Nasr Hamid Abu Zayd indicated that the basic problem in studying hermeneutic is interpretation of texts in general. According to Abu Zayd, hermeneutics want to solve more complex problems that exist around the basic character of the text and its relationship with scripture in one hand, and the relationship of the text with the author on the other side (Zayd in Mansur 2004 :3).

The consequence is that when the pure intention of discourse or the author has turned into a published text, the text is autonomous. That is, the text is interpretable in the frame that can be interpreted in terms of readers. No referential legs that support, even by the initiators. Thus, a radical paradigm will give birth to the death of the author or the author's death.⁹ To understand better the process of autonomy in this text, more detail Ricoeur¹⁰ has made three interesting perspective on hermeneutics.

First, from the writer of the text, a text is always created through the following stages: (1) Pre-figuration, the stage experience that has not been formulated, (2) configuration, that is when the writer started to write about the experience or idea, and (3) transfiguration, when the text has been made by many people interpreted it differently. The three phases are always inviting element of selection or distortion according to specific interests.

Second, from the point of the text. A text containing at least three meanings, namely: (1) The world behind the text that has historical-cultural background and that gave arising of the text, (2) The World in the text, the ideas or facts created by the text, apart from

the author's intent though. That is, the text has its own structured buildings, (3) World in front of the text, which is a new awareness that is created after the reader with the background knowledge and understanding of themselves in reading the text. This term is a sort of fusion of horizons between the reader insights and insights contained in the text. In the other language Gadamer said as the fusion of horizons.

Third, from the point of the interpreter. Generally, the interpreter facing text by the following steps: (1). Pre-understanding, that the interpreter face text with certain preconceptions or hypotheses. This is reasonable because according to the hermeneutic belief that there may be readers who do readings are very pure, neutral, and objective, (2). Explanation, namely the association of vertically-linking between the text with the background, as well as horizontal relations between the one and the other parts in the teks. Here, various types of analysis tools can be used, such as structural analysis, historical analysis, analysis of literary forms, methods demythologization, semiotics, and others. In other words, here occurs contextualization and decontextualization, (3). Understanding, that ties it all to the reader's own context, with personal insights. In turn, there was a new awareness that will probably change his views on something in the text. Here's what some people are often called as a whisper, wisdom, or a new insight.

Although descriptions are impressed in linking between text and meaning, there needs to be built any separation monoliner relationship between text and meaning. Such a move would bring the foundations more progressive, which means that deconstruction will be welcoming to the possibility for a diversity of interpretation of a text. Therefore, a linear relationship between the text and the final meaning or commentary to the text has been broken. (Baharun and Mundiri 2011).

Deconstruction will also bring other sociological consequences, *ie* monopoly dismantling on the interpretation of certain authorities that speak on behalf of a single truth in the name of God, country, or ruler. Therefore, assuming a certain authority, also assumes the existence of the I-Transcendent knows better than the others on the meaning and interpretation of a text. When the I-Transcendent has been killed, which can be the sociological manifestation of Kiai, Ruler,

meneutic into six definition, Jose Bleicher in his book Contemporary hermeneutic, divides hermeneutic into three definitions, Namely hermeneutics as a methodology, hermeneutics as philosophy and hermeneutics as criticism. (Bleicher in Permata, 2003, Chapter I, II, and III).

9 The concept is much used as a reference by the deconstructionism, such as Jacques Derrida.

10 Paul Ricœur (French: [ʁikœʁ]; 27 February 1913 – 20 May 2005) was a French philosopher best known for combining phenomenological description with hermeneutic interpretation. As such his thought is situated within the same tradition as other major hermeneutic phenomenologists, Martin Heidegger and Hans-Georg Gadamer. (http://en.wikipedia.org/wiki/Paul_Ric%C5%93ur) access on Monday 11, November 2012, at 1.55 pm.

Priest and others, The diversity will open many possibilities for interpretation. Interpretation becomes a relatively democratic in the sense of the possibility that the truth is not the monopoly of a particular interpretation (Herdi and Abdallah 1994 :87).

CONCLUSION

This research describes about phenomenology of Pondok Pesantren. This Pondok Pesantren has contributed a lot for development of Indonesia since the era of colonialism up to now. Pondok Pesantren Tebuireng has survived for many years eventhough its operation is challenged by modern education systems. The social culture that coverage the operation of Ponndok Tebuireng is fully local contain and traditional. The approach of traditional local contain have been succeed to show us that this way is effective enough for surviving. I believe accounting that has been used in this organization is also fully local contain that consist of spirituality and dignity as a capital intellectualism. Spirituality and dignity of implementing accounting are very interesting phenomena to be researched. How social culture in Pondok Pesantren as an Intellectual Capital of Pondok Pesantren in conducting practice of accounting have become the main topic of discussion in this paper. This social culture must be interpreted well. As a religion organization, Pondok Pesantren tebuireng absolutely uses some special way in managing its financial accounting circle. For this way this paper comes up with the hermeneutic phenomenology as a research methodology.

More detail about analyzing data, this paper uses Hasan Hanafi's Hermeneutic that interpret phenomena based on the revelation of Qur'an. Revelation of Qur'an, based on Hanafi argument, was based on the social live event in the days before revelation. So, the God revealed part of the Quran due to the social live problem arise in the time of revelation. Based on this phenomenon Hanafi said hermeneutics of the Qur'an must be built on life experience where the interpreter lives and begins with the study of human problems. Interpretation must start from reality and human problems then go back to the Quran to get a theoretical answer. Theoretical answer to this should be applied in practice.

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