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## ACCOUNTING, AGRICULTURE, AND WAR

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**Abstrak: Akuntansi, Pertanian, dan Perang.** Penelitian ini bertujuan untuk menguji hubungan akuntansi, pertanian, dan perang, di mana ketiganya berada dalam ruang historis. Metode yang digunakan adalah Tazkiyah, terutama dalam aspek pelacakan jejak sejarah akuntansi, pertanian, dan perang. Penelitian ini menemukan dua kontradiksi dalam relasionalitas. Pertama, akuntansi dan pertanian jauh dari perang karena kekuatan kesucian. Kedua, akuntansi dan pertanian, di sisi lain, lebih terkait erat dengan perang ketika kesucian terlepas dari keduanya. Berdasarkan dua kontradiksi tersebut, akuntansi dan pertanian dapat menjadi perang untuk melanggengkan nilai utama yang dominan, yaitu "Dilema Ibrani".

**Abstract: Accounting, Agriculture, and War.** This research tries to examine the relations of accounting, agriculture, and war, where all of them are in the historic space. The method used is Tazkiyah, especially in aspects of tracing the history of accounting, agriculture, and war. This research finds two contradictions in relationality. First, accounting and agriculture are far from war due to the strength of holiness. Second, accounting and agriculture, on the other hand, are more closely linked to war when holiness is detached from them. Based on the two contradictions, accounting and agriculture can make a war to perpetuate the dominant primary value ("Hebrew Dilemma").



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"Gore Vidal states that a major crime that should not be mentioned at the center of our culture is monotheism... because the God of celestial religion is jealous... anyone who has not recognized it must be changed in faith or killed for his god" (John C. Avise).

Accounting is usually only understood as a scientific practice of a company in assisting business planning activities, business processes, to reporting, according to procedures, standards, and/or according to needs that arise in the company's internal

and external. Practical and pragmatic understanding makes accounting ultimately only a tool needed by companies to detect material information and accountability in the form of cash, profits, assets, debt, and equity. The value-free accounting praxis according to Jack (2015) and Mulawarman (2019), is a form of failure to understand its historicity as a symbol of purity. Accounting stuttered and lost historical memories due to the power of the truth of liberalism, which indeed consciously declared itself to be free from the reality of holiness after the Industrial Revolution.

The Industrial Revolution in Europe was the initial entry point for the deprivation of accounting and agriculture from purity and religiosity to be capitalistic-faced and massive growth-oriented to ensure the benefits of an industrial investment process laden with machine efficiency and quantification of production (Ellinger, 2012; Müller, 2014; Ndemwah, 2019; Vinnari & Laine, 2017). The intertwining of materialization, as well as the decentralization of accounting and agriculture in the Industrial Revolution era, is the main characteristic of secularism, which is the center of ideology forming its ideological ideology in the realm of economy and business, namely capitalism. The industrial revolution became an antithetical milestone in the civilization movement in which accounting and agriculture began and developed.

If we pull further back, around 9,000 BC, when humans develop the agricultural sector and are no longer dependent on the hunting procession and begin to leave the cave, then we can see how they develop new myths and rituals based on soil fertility as a new religious reflection. Plowing the fields and fields is a new rite to replace the tradition of hunting, a fertile Earth took over the position of animal power. After that, the religious traditions moved increasingly religiously, where the One God was the pinnacle of religiosity. The path then reverses direction. Religion began to be rationally questioned when a new religion emerged, the religion of modernity, namely precise science (Ihsan et al., 2016; Liyanarachchi, 2015).

To affirm the power of scientific science with the spirit of secular liberalism and capitalism, it is in economic interests, business in which accounting is an essential tool for waging war (see Lehman et al., 2018; Pinto & West, 2017). The intertwining of accounting, agriculture, the industrial revolution, scientific revolution, and war is indeed fascinating to explore further.

Based on these arguments, this article seeks to investigate how hard accounting and agriculture are used to bring about an endless war. In addition, this article also seeks to explore when accounting, agriculture and war have become very powerful in various parts of the world. This is the form of accounting research in the spirit of civilization.

## METHOD

This research uses *Tazkiyah* (purification) as a method to detect the historical chronology of why war is so closely interacted and connected with the journey of accounting and agriculture. Tracking of this element becomes very important because accounting and agriculture are a unity which currently gives rise to a paradox (Macve, 2015). According to Mulawarman (2019), to be able to construct agricultural accounting following substantive values of sanctity, *Tazkiyah* (purification) is needed continuously. The *Tazkiyah* methodology has two main steps. First, a historical study in which holiness and religiosity become values to explain how agricultural accounting exists and disappears because of the power of certain ideologies. Second, the formulation of the *Tazkiyah* as a methodological solution of agricultural accounting restores the sanctity and religiosity inherent in it.

This research only uses the first step, which is a historical study of why wars occur in the span of human history by strengthening the relations of holiness, namely accounting and agriculture. Based on such a framework, it will be traced whether the holistic relationality exists in the niche and the entire war agenda that arises, or vice versa. Holiness has been consciously and deliberately released for the sake of the accumulation of power and wealth.

## RESULT AND DISCUSSION

**The historicity of purity accounting and agriculture.** The statements of Armstrong (2016) and Mulawarman (2016) are interesting to explore, especially regarding the position and strata of agriculture, which are very sacred and in which accounting is an inseparable part. The battle of the human child in the world space, according to him, begins with the fact that it is not the Original Sin that occurred but the Covering of Blood of Agriculture, which is the basis of the empire of Western Civilization in the wrapping of Jewish power today.

Prehistoric times for them at first still had religious values when Yahweh (or called God in the Islamic tradition) cursed Kain (in the Islamic tradition called Qabil) the Farmer. The Farmer in wading through space and time has a rationality and mathematical frame of mind along with his rationality that

builds the reflexive logic of the struggle for love to shed the first blood on earth, in the form of the blood flow of his sibling, Habil, the Shepherd, son of Adam and Eve. A couple from Heaven who are forced to work hard to become farmers on earth due to the Fall of Heaven.

History is clad in quantitative mathematical algorithmic processes of the reality that accounting begins to be uprooted from its sacred values, where Qabil, the wanderer and builder of the first city in the world, an agrarian city free of logic, along with his descendants Tubal, the blacksmith, the creator of the earliest weapon of war. After that wandering, betrayal, scorched earth, expulsion, murder, slaughter, intertwining with repentance, love, monotheism, fraternity, and justice never fought each other fighting over the souls and the history of the Jews, where the agricultural revolution will eventually enter the industrial revolution is a historical necessity (Armstrong 2016; Choudhury, 2010).

The historical phases show warfare and dissension towards the overthrow of civilizations based on the power of Purity and Religion (Islam, Christianity, Judaism, Hinduism, Buddhism, Confucianism and all religions that are oriented to holiness and religiosity) in the space of the sustainability of the universe through agricultural activity as central to life, towards the dawn of a new religion without God, religion with humans as its Lord. West, as the Main Emperor, armed with power for war for the sake of "survival of the fittest" as the central, namely trade, science, and technology. The evolution of history in the style of social Darwinism towards Human God or homo deus can only take place if accounting, as "only an instrument" of civilization, is released from its leading spirit. Namely, God and agriculture, replaced by a new spirit, namely Man and Industry. In this space, agricultural accounting has evolved into a profane process.

As is known and become the agreement of historians, human civilization first appeared during the era of Ancient Mesopotamian Civilization. Ancient Mesopotamia is also considered to be the first civilization where sedentary agriculture is considered the key to the First Civilization. This means that the existence of agriculture also measures civilization as the basis of the progress of human civilization. In addition to agriculture, accounting and writing are also one of

the symbols. Ancient Mesopotamia is a civilization that is considered the oldest because it has two main symbols, namely agriculture, and accounting, as an initial writing representation (Mouck 2004; Macve, 2015). At that time, ancient agricultural systems were discovered, early primitive writings, as well as city buildings, political, artistic, economic, and religious activities that were the main features of society, were called civilizations. The writings that first appeared in primitive human civilization also functioned to do accounting records that had complex social, cultural, political, religious, and economic values on agricultural engineering. A more in-depth study of the form of accounting of the complexity of embodied values in agricultural activities in Ancient Mesopotamia was written by Mouck (2004) which explains:

"The milling of grain, the production of bread, beer, and other food items were made possible, of course, by the agricultural activities of Mesopotamian farmers. Moreover, here too, there is evidence that budgeting and production planning and other terms of management control had achieved a rather sophisticated form by the middle of the 3<sup>rd</sup> millennium. Clay tablets include reports and budgetary-type information concerning the amount of grain to be set aside for seeding...Accounting for sheep, goats, cattle, and other domesticated animals were even more detailed" (Mouck, 2004:114).

The form of accounting records that emerged in the past 5,000 years, according to Mouck (2004), is the result of a meeting between mythical culture and the origin of human writing. Accounting practice for him played a vital role in the development of written culture, and the use of new accounting techniques was a pioneer in the instrumentalization of contemporary cognitive buildings. The origin of humans writing in the days of ancient Mesopotamia also arises because of the need for recording "agricultural surplus" in the form of a token accounting system (Macve, 2015). The token accounting system is carried out by an administrator called *Kushim*, to record accounting in the form of primitive forms of cost accounting.

Forms of cost accounting for the time were carried out by farmers (Mesopotamian farmers) ranging from the activities of production, storage, distribution, and use of wheat to the activities of processing technology for agricultural products such as making bread, drinks, and others (see also Macve, 2015). Also, it records the maintenance of sheep, goats, cattle, and other livestock until the processing technology activities of livestock products such as cheese, milk, milk fat, even the supply of fodder, and others. All of these agricultural activities were recorded by *Kushim* on memory devices in the form of clay tablets.

Agricultural civilization spread throughout the world to replace the activities of human hunter-gatherers. Indonesia, for one, can observe its accounting and agricultural praxis as a center of civilization. King Mulawarman in the Kutai Kingdom, Purnawarman in Tarumanegara, Syailendra in Central Java, even Mataram, Kediri, Singosari, Majapahit, and the entire archipelago civilization based agricultural activities in which accounting was the key to social, economic and political progress (see for example Budiasih, 2014; Lutfillah, 2014; Mulawarman, 2016).

History continues, until it reaches its peak, the unity of numbers and holiness can be seen in the golden period of the Islamic Civilization. If we explore further in the context of modeling the history of Ibn Khaldun's sacred truth movement, the process of civilization development (*umran*), can be seen from the emergence of accounting, numbers, and agriculture. The argument before the engineering model and accounting records based on double bookkeeping using Hindu Arabic numerals, which forms the basis for recording the modern accounting world today, also confirms the close relationship between Accounting and Agriculture.

The keyword for the occurrence of Arabic Hindu numerals that was first discovered by Al-Khawarizmi was the linkage of the purity of real numbers (1-9) with Divine numbers (0), and with that, the Arabic Hindu numbers became the most historical phenomena to change the face of science-technology. The accounting will be relative without the number 0, and vice versa. Science and technology, however, would not have become a revolutionary movement without the interwoven material and the sacred.

Al-Khawarizmi or Muhammad ibn Musa, the inventor of Arabic Hindu figures, Algebra and Algorithms, was born around 780 in Khwārizm (now Khiva, Uzbekistan) and died around 850/863 in Baghdad. He understands the numbers 1,2,3,4,5,6,7,8,9,0, not just a material-physical mathematical number as we understand it now. His book on Calculations with Hindu numerals (beginning to be written in 824) has succeeded in diffusing the sacred "0" Indian numerals (symbols of nothingness, *moksa*, towards Divine immortality) in the Arabic numerical system. His contribution not only had a significant impact on mathematics but also in language. The word algebra comes from the word *al-Jabr*, one of two operations in mathematics to complete quadratic notation, which is listed in his book (Parshall, 2017; Zaelani, 2015).

The word algorithm and algorithm are taken from the word algorithm, Latinization, from its name. His name is also absorbed in Spanish, *guarismo*, and in Portuguese, *algarismo* means digit. Algorithms have become the leading guide to the most modern mathematics in his era to the present, the period called Industrial Revolution 4.0, including being the center of machine language and computing, such as HTML, scripts, the internet, and almost all key technologies today.

Algebra and Algorithms initially had very Divine core values, referring to the numerical nature of the teachers and the references to the early mathematicians of the prophetic period called the *Ikhwan al-Safa*. *Ikhwan al-Safa* deeply understands numbers, always side by side with both material and metaphysical aspects (holy/sacred/ Divine). The number 1, for example, does not only reflect material, but it is metaphysical, number 1 is the beginning, first as *Alif*, is the top of the letter that reflects God itself (Parshall, 2017; Zaelani, 2015).

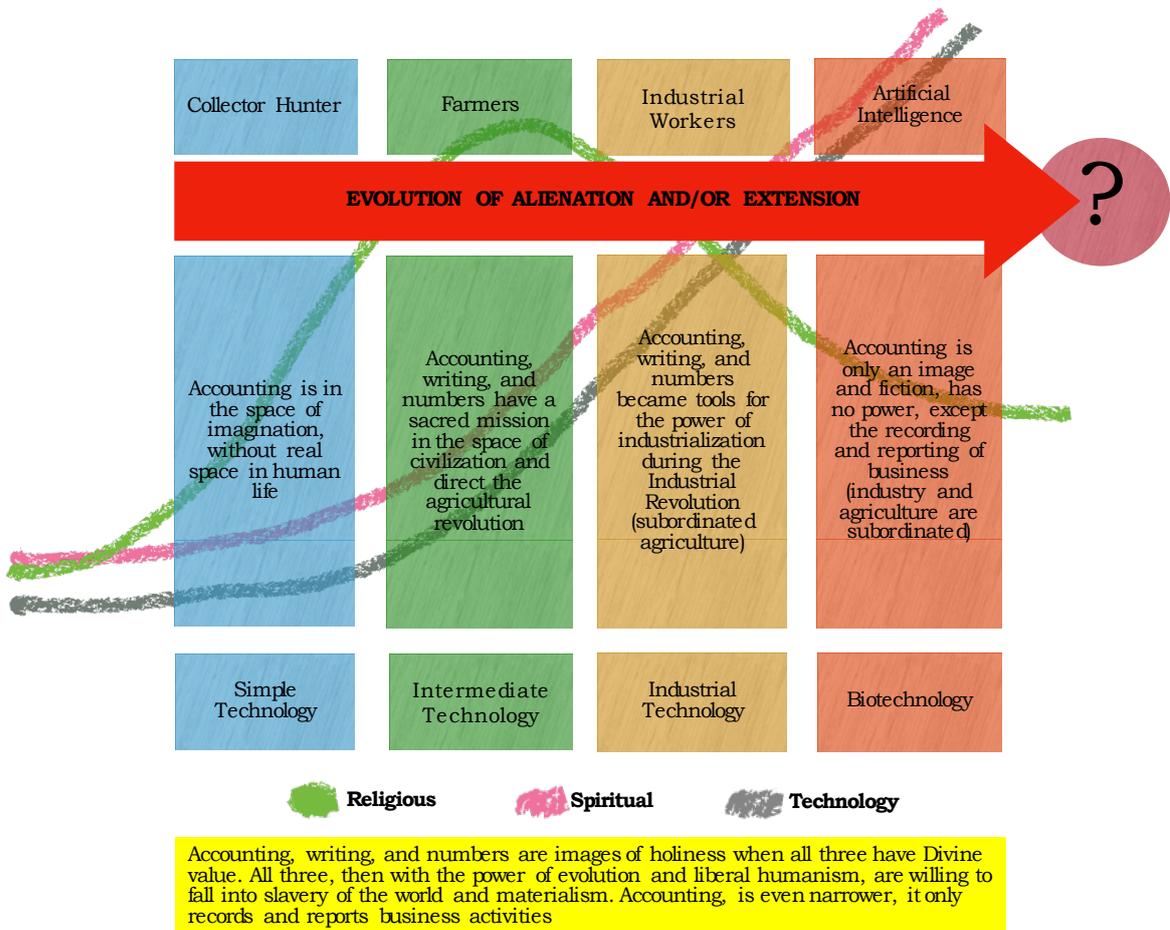
Choudhury (2010) and Mahomeddy (2013) have an important argument for mathematical numerical metaphysics for Muslim scientists and thinkers as a gateway that leads from sensible (senses) to the intelligible world (understanding), the world ladder of change, and the archetype of heaven. Unity is an abstraction from a human point of view, although in itself is a concrete reality. Concerning the world of the senses, mathematics is also similar to abstraction,

but considered from the perspective of an understandable world, a world of Platonic ideas, a guide to the essence of eternal reality, where the reality within itself is indeed concrete. All numbers come from unity as well as all multiplicity comes from the Creator, the One. The numbers and their appearance in Pythagoras's sense are not only material but also contain ontological aspects of Unity, not only as a pure quantity but a space for the expression of Unity in Multiplicity. Because of this, many Muslim thinkers are always interested in mathematics, as well as Islamic art.

Based on the monumental findings of Al-Khawarizmi and subsequent Muslim scientists, who relate the purity of material reality, Unity in Multiplicity was until it entered the Western enlightenment. Initially, the Western Enlightenment was able to interact with the substance of the unity of holiness. But, in its later journey, with the stronger side of Humanity rather than the Godhead,

a crossroads began to emerge, a century of Secularism began to emerge as a representation of a new civilization. Accounting as a representation of civilization and a keyword for the development of capitalism became a stronghold of dominant evolutionism based on Protestant Christianity and/or Judaism in the West (Kapelushnikov, 2018; McPhail & Cordery, 2019).

Attack on God and massive religion and enter in open social spaces, no longer in philosophical chambers or limited discourse. Distrust of religion, unrelenting feuds between religious groups and other religions, including frictions of internal religious schools, which in the end resulted in bloodshed, eviction, penises, racial-based racial attacks, to the disappearance of ethnic groups through endless war has made the spirit of the scientists and the torchbearers of the enlightenment based on the industrial revolution.



**Figure 1. Evolution of Accounting, Agriculture, Religion, Spirituality, and Technology**

Based on the explanation above, it can be summarized in a map of the historical evolution of the development of numbers, writing, and accounting, starting from the time of the civilization of pre-agriculture, Agriculture, industry, and post-industry (see Figure 1). During the Pre-Civilization era, humans were still in the hunter-gatherer phase of other living creatures, namely animals and plants. Simple technology began to emerge, including writing. Numbers and accounting are not yet concrete, but enter the imagination space without real space in human life. Humans believe that animals and plants and the universe are representations of living things that have spirits or souls, all of which need to be invited to be friendly so that humans can live. Plants, animals and all things in the universe are sacred spirits and are the center of the energy of small groups or tribes of human interaction. This means that writing, numbers, and accounting at that time were used to get closer to the spirits behind the universe.

During the period of agricultural civilization, humans began to domesticate animals and plants. Livestock raising emerged animals such as horses, cows, goats, chickens, and other domestic animals, as well as farming practices, as well as the cultivation of wild plants into crops that could be cultivated. Food and energy from animals, plants and the natural surroundings are increasing, meeting human needs. Technology is increasingly developing to meet human needs based on land tenure, food creation, energy and the operationalization of agriculture on a massive scale. Humans begin to settle down and feel themselves are part of the representation of God, something sacred, and ultimately lead to belief in God as Creator of the Universe.

**Writing and numbers move into an accounting process, where accounting is used as the basis for the process of recording, reporting, and accountability to the Most Holy.** Writing and numbers also shaped other evolution. That is, as an important tool for administration, bureaucracy, and empire began to emerge, where leaders were considered to have the closeness and representation of God on earth. Symbols of service to God increasingly form a bureaucratic system, namely religion that has an organized belief system and becomes part of a sanctified and structured religious system, while at the same time having an insepa-

rable unity with government, science, education, law, and all aspects of culture and civilization humans who appear later. In the days of humans settled based on land and agricultural control, the sanctity of writing, numbers, and accounting became part of the formation of civilization. Accounting and Agriculture with purity as one of the symbols of civilization is an inevitable historical reality. Accounting for purified agriculture was the center of the agricultural civilization of that era.

Agriculture for Islam became one of the centers of livelihood suggested by the Prophet Muhammad. The Messenger of Allah gave the symbol as an activity that is directly related to productivity "with your hands" compared to trade. According to the hadith, the livelihood always mentions "with his own hands" mentioned earlier rather than trading. He also said that all work or livelihood is said to be all good. Despite the majority of the four hadiths, the sentence "with your own hands" was written at the beginning 3 times. Some of the hadiths can be mentioned here: "A person's income from his own efforts and every buying and selling that is best". Some other hadiths mention:

"One does not earn a better income from the labor of his own hands. And no one is to bless his wife, his children, and his aides unless he is counted as a *shadaqah*".

On the other hand, Prophet Muhammad also gave the other message. From Al Miqdam, the Messenger of Allah (may peace be upon him) said:

"One does not consume food better than the food produced by his own toil. And indeed the prophet Daud *'alaihissalam* used to eat from his own toil".

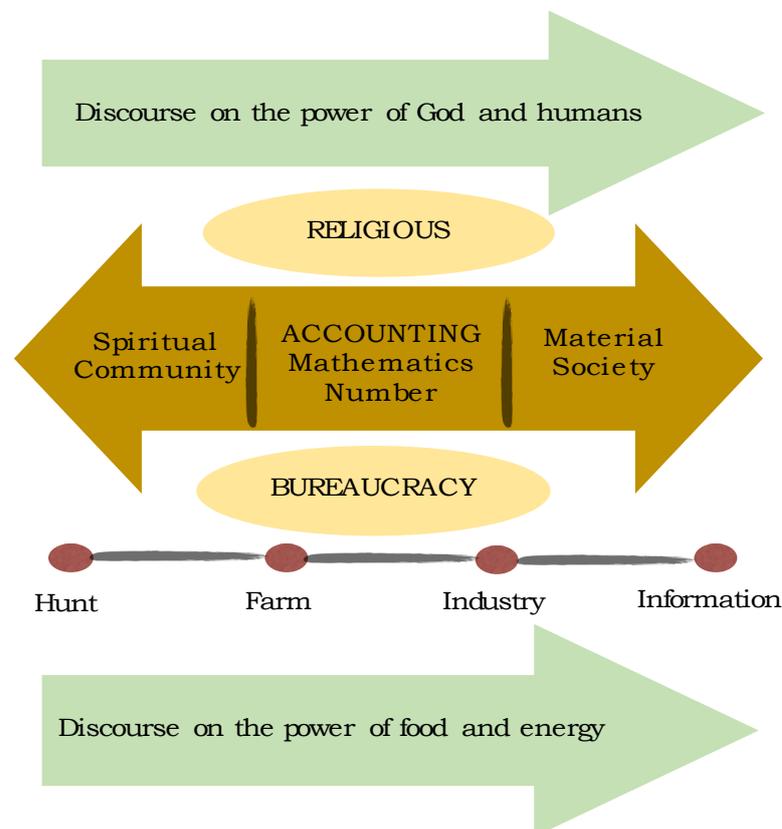
Fulfillment of the needs for food and energy and all other civilizational devices that initially only to meet the internal needs of the family began to move into a common need in the tribe, village, to the country. The trading system is starting to get its place. As with food and energy, trade is also bound by three basic practices that still have purity, writing, numbers, and accounting where, once again.

**Accounting for sanctified agriculture as a symbol of agricultural civilization.**

Figure 2 is a summary of historical, cultural, and civilizational developments in which religion and sanctity must be thrown away, while the discourse of food and energy power through war is its sociological necessity. Spiritual society does not need to be in a room of religiosity but it is the wisdom of a cultural spirit that deals with material society, while accounting, mathematics, and numbers are the center of historical change. Religion and bureaucracy then for me (why it is an important concern in the picture) is the key differentiator of the way society and civilization work, in space and time since the beginning of humans (hunting and gathering), moving towards agriculture, industry until the current information age.

One important thing could be the initial trigger that was not initially fully realized, as the root of violence and sped into war in the future. Armstrong (2016) named it as systemic oppression, the institutional and structural violence of the agricultural era though the power of bureaucracy. Unlike the hunter-gatherer societies that tend egalitarian and unpretentious, the respect given to the skilled man and philanthropist, doing good, even the patient, where the properties that will benefit society as a whole.

**Power and greed as a tool of war legitimacy.** Agricultural society then gives rise to structure and power, which at the peak point of science-technology-production, needs have been fulfilled for society, resulting in production surpluses. The production surplus is a picture of the accumulation of wealth due to the production surplus (not to reserve the cold or famine-hunter-gatherer community), which is the first time in history. Agricultural relations, power, and bureaucracy in addition to bringing up the recording system and accounting reporting organization that is increasingly advanced, the other side raises the desire of a small group of owners of limited information on the surplus for the sake of wealth for the benefit of themselves and or certain groups. The ensuing impact arose a monopoly on violence and the desire to dominate the entire population in perpetuating power. When land and smallholder farmers became the main source of wealth, the conquest of territory was the



**Figure 2. Accounting between Civilizations, Science and Technology**

only way for the head of the kingdom and / or empire to increase their income. War, therefore, is needed in every agrarian economy in which power and bureaucracy show a surplus and accumulation of wealth. The ruling class must maintain control of villages and peasants, defend agricultural land from outside invaders, including extending land while silencing dissent. The problem is where power takes place. War is a necessity.

On the other hand, religion is present in it. But claiming that religion is the cause of warfare is an exaggeration. Religion was present at the beginning of agriculture until later abandoned in the Industrial Revolution era indeed in a massive space of public awareness. But the war that is present is not because of religious practices. It is against the politeness of heaven, where humans are faced with wealth accumulating in plain sight, even though religion forbids it to carry out such accumulations.

War becomes stronger until it gets closer to power, science, politics, including accounting and agriculture. Later, when humans began to free themselves from the power of religion, including moving away from belief in what could not be rationalized, objectified, calculated, measured, materialized, due to the strength of modern scientific-science, the center of the success of the Indonesian revolution. The official separation of religion from science and technology, accounting, agriculture, bureaucracy, politics, and all aspects of human life, is an inevitable evolution.

The accumulation and crossing over of science, technology, bureaucracy, law, health, education, and other forming systems of settled civilization, as well as the increasing number of people, food needs, energy, homes, and all the instruments of human culture, encourage the acceleration of the functions of writing, numbers, and especially accounting. Humans increasingly believe in the power of technology as a problem solver. Empirical materialization has become an inevitable reality, especially with the emergence of the Silk Road throughout Asia and Europe, including crossing to other continents, Africa, and America. The path of holiness oriented towards *Scientia Sacra* was lost due to the acute materialization of science-technology. The unity of sources of revelation and intellectual intuition involving the illumination of the human heart and

mind is stale and needs to be discarded in the name of human rationality.

Italy, the Kingdom of Spain, and France Louis XIV to the Dutch Republic, the United Kingdom, and the early United States, had made accounting and political accountability to become symbols of numerical and written materiality so that what should be good accounting practices can produce the level of trust needed to establish governance a stable and vital capitalist society. In fact, accounting is becoming increasingly remote from holiness, sky morality, values of honesty and primary goodness. Bad practices and accountability which are only oriented to the representation of materiality, namely money, have caused chaos, economic crime, civil unrest, and even worse.

Not only in monarchy, Dichev (2017) and Palea (2018) prove that in modern times and industrial revolutions billions of dollars in debt and massive financial scandals such as in Florence, the Medici, the Dutch Golden Age, the heyday of the British Empire, and, the destruction of Wall Street in 1929 to continues to the present periodically. Business and government capitalism seem to have developed into a major crisis over different periods and when financial accountability does not work. Humans initially carried out purified accounting for nearly a millennium, but many financial institutions and new regimes with an all-out reduction of the value of purity until then succeeded in directing society to the logic of universal goodness represented in wealth within the framework of accounting and commercial culture.

Accounting as an important tool of capitalism is not only an important equation for companies but also very important for the country, because it is the substance for economic development and development success. Accounting, as an element of economic, success and the key to understanding economic history. However, what they did not see was how political stability was based on a culture of accountability that relied on a double-entry bookkeeping accounting system. Double-entry book-keeping is important not only for calculating profits but also because it carries the concept of a balanced book worth purity that can be used to assess and hold political administration accountable. In Italy, the middle age of the balanced book not only reflected the aspect of holiness (the Divine aspect of God's judg-

ment and sin calculation) but also represented a healthy business and good governance. Dichev (2017) and Sangster (2018) shows in detail that financial accountability functions better when accounting is seen not only as part of a financial transaction but also as part of a moral and cultural framework and is Holy / Divine as he pointed out in Italian city-states such as Florence and Genoa, the Netherlands, eighteenth-century England, and nineteenth-century America, all of them integrated accounting into the religious curriculum and moral thought, art, philosophy, and political theory.

Accounting is the subject of theological and political work, great paintings, social, scientific, and novel theories. It has been started from Dante, Auguste Comte, Thomas Malthus, Charles Dickens, Charles Darwin, Henry David Thoreau, Louisa May Alcott, and Max Weber. The problem is what McKinlay & Mutch (2015) and Palea (2018) see is a too simplifying reality. Because in fact, many figures do not have consistency over the balance of religion and the world. Auguste Comte, for example, with his positivist movement considered progress and modernity even had to abandon the majesty of religion and God, considered modernity to be based on Darwinian historical evolution in the social and social sphere of the scientific world. By emphasizing the rationality, logical reality is seen mathematically without metaphysics, let alone the reality of heaven. Whatever it is, what needs to be stressed here is that history has shown the existence of power, interest, and the gradual eviction of moral and religious values into only peripheral parts, making it go in different directions, including accounting and agriculture.

The emergence of scientists, thinkers, intellectuals, and new schools of anti-religion such as liberalism and marxist socialism have distorted the facts about it. The problem is that the holders of the "TOA" loudspeakers of civilization since the industrial revolution have been in dispute between the two, while traditional faith-based civilizations have been torn apart and helpless until now. Hard and sharp views have been voiced by Chomsky (2016) or Hossein-Zadeh (2010). In the academic spaces of accounting, attacks are no less loud. How accounting that has been evolutionarily freed from religion, is now a tool for profit seekers through national political spaces, international standards bodies to market mathematization financial-

ly, everything has eliminated accountability and morality instead of religion (Sangster, 2018). Not only that, accounting was used as a way (Cox & O'Connor, 2012; Lehman et al., 2018; Pinto & West, 2017) to carry out the legitimacy of the superpower state budget in waging war with various countries, coincidentally the majority were not Western, more specifically Islamic countries, Muslim majority, or regions in a country where there are food and energy sources where the population is Muslim. It is not only the country that has an interest in it, but the weapons industry also has an interest in the war.

Lehman et al. (2018) show that conventional accounting with the spirit of new liberalism has pushed at the peak of the most acute anti-humanitarianism, through accounting for war (accounting for war) with its main motto: "war itself is good for business." War is good for business because economic efficiency and profitability are the main considerations, and thus accounting has blinded people to war. Accounting produces profits from death and destruction. Accounting if necessary, because its greed orientation needs to perpetuate violence and war. They both prove their argument by showing data from the Halliburton company war business contract based on the data of Mercille (2010), in the Iraq War era which jumped from 483 million dollars in fiscal 2002 to 3.9 billion dollars in 2003 and 7.1 billion dollars in 2004. Based on Halliburton's own data, there was indeed a surge in operating income from losses (loss) of 112 million dollars in 2002 to a profit of 720 million dollars in 2003 and 837 million dollars in 2004. By combining these figures, then juxtaposed with graphical data contained on the HalliburtonWatch.org website, showing the hidden cost of profit, so they both concluded that Halliburton's acceptance of the Iraq War and share prices increased proportionally with the number of dead US troops.

The scenario of the Iraq war is indeed not only about arms business, but more than that. The main goal of the United States under the government of an oil entrepreneur, George W. Bush, for example, is to control the oil business in the second-largest oil field after Saudi Arabia (Mercille, 2010). The years of war in Iraq which then spread to Afghanistan based on the calculation of Hossein-Zadeh (2010), reached an extraordinary record, 3 trillion dollars or 28,000 trillion rupiah equivalent. The details are not only

from the United States government budget, but also added to the costs of war veterans, social costs, macroeconomic costs, interest, and the shift of war to Afghanistan. If calculated based on the strength of our national economy, the cost of the war is equivalent to 9 years of Gross Domestic Product (Indonesia), or the equivalent of 31 years of the 2008 State Budget. Not to mention the crisis that has occurred in Syria lately, the inevitable spirit of business, the accumulation of profits is the scent of the most scent of mass destruction. The Syrian crisis is a representation of a battle of economic interests wrapped in the dominance of two world strongholds, between the United States, Israel and the Western European World (representation of Conventional Liberalism) with its main supporters the Arab League and Turkey, all based on Sunni Islam, dealing with Russia and supported by China (the representation of Neoliberal New Communism) with the main supporters of the Shiite-based Iranian state.

The never-ending battle provided a breath of fresh air to the fortifications behind the war. The United States Congress, for example, approved a defense budget of 607 billion dollars. The agreement was not only concerned with the interests of a power of attorney but was based on the business profits of the defense contractor Raytheon, Oskosh, and Lockheed Martin when meeting at the Credit Suisse conference table in West Palm Beach. In the presence of investors, the contractors assured that the defense equipment business would be profitable, starting with the supply of Jet F-22 and F-35 from Lockheed Martin, M-ATV armored vehicles from Oshkosh and missile weapons from Raytheon.

The Russians are the same, in 2016 alone they exported tanks and other armed vehicles from the Russian company Ural Vagon Zavod (UVZ), starting from T-72, T-90, T72BZ tanks, BMP-3MA mine cleansers, and robot robots equipped with 75 mm cannons, and Jet Fighter SU-20SM, SU-34, Mi-28N helicopters, Ka-52, to the kalibr missile. The value of sales for 2016 reached 149.9 billion rubles or equivalent to 33 trillion rupiahs. For the achievements of the weapons business, UVZ began surging into the list of 50 Russian arms manufacturers. No exception Syrian splinter groups, namely the Islamic State of Iraq and the Levant or often called the Islamic State of Iraq and Syria (ISIS), mi-

litant groups based in Syria and Iraq. How not, during the Syrian war, they pocketed a profit of 40 million dollars per month from the oil business during 2015. Although according to the latest news, ISIS also began to have difficulty funding for the war because of American attacks and its allies on oil mining routes controlled by ISIS.

It is interesting when we talk about how much the total budget of the United States of America from war lusts in Iraq, Syria, Afghanistan, Pakistan, and other countries. Liberman & Skitka (2017) calculated that the US Department of Defense's official war budget until 2016 would reach 4.79 trillion dollars and will run until 2053 due to debt interest costs in it reaching 7.9 trillion dollars. Even this calculation is still under the assumption if the United States stops the war at the end of fiscal 2016. Therefore, it is natural that Cox & O'Connor (2012) considers the US as a hound dog.

**Hebrew dilemma: the substance of values and mentality of war.** War is an important and central aspect of how greed and power are exercised. Everything started from the release of accounting and agriculture from its holiness. Humans are free, because holiness, God, and religiosity are not important anymore. The power of human freedom is stripping away religion, God, and agriculture, leading to the industrial revolution, gaining human position from only creation and even "slaves," gradually shifting to be equal with God, free from Him and ultimately allowing God to weaken his position, humans becoming God. The basic question is where the idea of "God's free humanity" come from. Bassnett et al. (2018) and Pinto & West (2017) trace this from the interpretation of the holy book, the Bible.

The view of science, politics, religion, philosophy, and whatever arises in every culture and civilization as human experience for Bassnett et al. (2018) and Giraudeau (2017) is always referred to like the idea and concept of "needs". Needs are conditioned by the historical expression of inner (human) experience and the presence of socio-political structures where the vital force is always in the hands of leaders. The concept of "God" itself, although considered to be the highest literary expression of the "epoch of humanity" in cultural history that is sometimes not inherent in its contextual reality, is still considered "nontheistic mysticism", the result of gradual evolution starting from

interpretation, intertwining in long historical trajectories as well as increasingly massive towards the dogmatic indoctrination stage to the maintenance of power through a network of value systems (philosophy), frame of mind (science), supporting devices (technology) and dominant bureaucratic structures. There is nothing theistic in the construct of humanity, whether monotheistic or polytheist or anything, except nontheistic. God emerged as a result of the need for possibilities for solving the problem of human existence and power.

So, indeed from Bassnett et al. (2018) and Giraudeau (2017)'s view, there are times when God, as a concept of nontheistic mysticism, is no longer a Theistic Substance but only a part of historical evolution. God is herded, imprisoned, invited to argue, and even finally designed to be a tool in power, politics, and bureaucracy. So it is natural that in the span of human history who understand God only as a concept, especially the mystical concept of nontheistic framing of the Old Testament's evolutionary thought that makes humans can - not only imprison - but use God for the legitimacy of power. The problem is not only that, in the historical contextual space at the end, even humans can become God, because God has been weakened and is not needed in the human world.

The Humanity concept of The Bible is based on the main principle of freedom, as well as the historical concept of evolving humanity from being shackled to being a free human being in the range of humanitarianism. The Bible man is considered to be complete and reaches the peak of his humanity if the man has been able to achieve his own liberation, becoming a real human being through the so-called Messiah Time. Messiah time (redemption of hope towards holiness) represents heaven as a golden period, until the fall of Adam and Eve, and with that humanity must take action to free themselves from the bondage of misery to the future golden age, if necessary with war and blood (Bassnett et al. 2018), and at the same time the concept of power and power has emerged (Amernic & Craig, 2010).

Humanity's goal according to the Bible is the evolution of humanity toward freedom and freedom (Amernic & Craig, 2010), the ultimate freedom that is difficult to achieve, as Moses' task of raising awareness towards human freedom from the idols central to hu-

man desires (From 2011, pp. 38-39). Power and power through war and blood became the spirit of the Jews to rise to pick up the Messiah, after centuries of eviction, torture, and misery, from the 17-18th century where the Jews began to rise and we see in the millennial era the mighty power of the nation of Israel in Palestine and various countries in the world (especially their representation as the nation behind the western civilization) in terms of economy, social, media, politics, technology and the trends it develops through popular culture. It becomes natural, according to Bassnett et al. (2018) if the Old Testament Bible is full of ideas of Justice and Vengeance, different from the Christian New Testament which is full of Love and Forgiveness.

Since the failure of the Apostle, Moses, and his death to escape the Israelites / Jews from slavery and idolatry - the two antithetical concepts of hope for the teachings of this religion - the liberation from the superiority power of humans or other nations and liberation from those who identify with God or Symbols of worship other than God (and according to the Bible as recorded from God must also be freed to be "nameless") - these are the two big themes for liberation to achieve the Messiah's hope (similar to Millenarism) towards true humanity. Although we can see that this Messiah mission trapped their nation in contradiction in terminology, exactly Amernic & Craig (2010) and Bassnett et al. (2018) faced the dilemma of the idea of God, which of course would have an impact on other concepts such as the concepts of humanity, history, sin and repentance, and other, sacred conceptual tasks in the Bible which until now have not been able to be completed by the people and the Jewish people themselves.

Amernic & Craig (2010) and Giraudeau (2017)'s argument for the Jewish community and their religion, including its main scripture, the Bible or the Old Testament, may indeed be different from its adherents. They views the Bible as not the Word of God, except for a kind of evolutionary collection of writings by many humans - scholars and poets - who lived at different times for more than a millennium (around 1200 BC-100 BC). Distrust of the true God and theistic Substance could be because he was not a religious person himself. The concept of God for him is just "the finger that points to the moon." The moon is not outside of us but is

the human reality behind words. Whereas religious attitude is *x* which can be expressed only in symbolic poetry and visuals, *x* is articulated in various varied concepts in the structure of the social organization in many periods of each culture. *X* in tribal societies is expressed through the supermassive concept of tribal chiefs or kings, becoming the concept of God in the traditions of Judaism, Christianity, and Islam, according to the root of the social structure where the religion is located. In India, Buddhism expresses *x* in different forms. There is no concept of the unity of supremacy of God, but a variety of what are commonly called Gods or Gods. At a time when the reality of the deity which he considered Aristotelian systemic based was a summary at the time of the advanced industrial revolution, the concept of God might become an insignificant reality, disappearing from philosophical discourse and even disappearing from its social basis.

Why can humans have the potential to become God? Is not God is a substance that is not the same and can not be equaled by humans? Is the human figure indeed for a long time, whether it is a substance or concept or whatever its name has different forms and characteristics? The Bible may be according to Amernic & Craig (2010) own logic because humans, since before the fall, have indeed been "independent" and have a free nature, different from other creatures. Because of its free nature, the Prophets or Apostles - who are also considered mere human beings - like Adam, Ibrahim, Musa, and others, have an independent positioning. The principle of freedom forms the power of humans to debate, to use their privileges and to negotiate agreements with God (Giraudeau, 2017). One unique representation after the fall of Adam and Eve and the story of the first killing in the world by Qabil (or Cain) the son of Adam who was a farmer to his brother was the farmer Habil as also enshrined in the Qur'an Surah Al-An'am (5) verse 27:

"Read to them the news of the two sons of Adam with Haq (Habil and Qabil), when both of them offer sacrifices, they are received from one of them and not from another. He (Qabil) said, 'I must kill you!' He (Habil) answered, 'Indeed, Allah accepts only from the Muttaqin'".

After the fall from Heaven (the Garden of Eden), Adam and Eve did not fall into a state of original sin. It is like Saint Augustine's opinion about Genesis 2: 5-3: 24, but they fell in the worldly material space, the agrarian economy. For Armstrong (2016) and Mulawarman (2016) Jewish hostility to agriculture, agrarian economics and the concept of an agriculture-based state has indeed made this religion a dilemma, which he called the Hebrew Dilemma. Yahweh insisted that his people leave the agrarian state, but they repeatedly found that they could not live without it. To escape starvation Abraham had to flee temporarily in Egypt. His son Isaac had to leave the shepherd's life and start farming during the famine but became so successful that vicious neighboring kings attacked him. Joseph, Jacob's son, was despised and abandoned by his brothers because he was too intelligent, sincere and innocent, but Joseph was a true agrarian who saved Egypt and his family from the results of his great agricultural strategy. Prophets and important figures in the Jewish Old Testament such as Moses, Joshua, David, Solomon, Isaiah, Amos, and others, are all related to the inalienable interaction of religion, God, justice, people, and agriculture.

The culmination of the monotheistic and agricultural morality movement was the most important Jewish theme through the glittering times of Christian and Islamic civilization. The uneasy Hebrew dilemma in recognizing the relationality of monotheism and agriculture increasingly became when the Islamic civilization reached its glory. The Ottoman Caliphate became the culmination of an agrarian state, an expression of the spirit of pre-modern society (Choudhury, 2010; Mulawarman, 2019), and the Hebrew Dilemma became an important value of making increasingly violent clashes of power and greed.

During the Ottomans, there was a transition from agriculture to the era of trade. On the other hand, the development of early capitalism began in Europe. Europe built a trade economy that would give birth to a different kind of country, namely the emergence of the modern world since Europe began to sail the ocean which is often symbolized by Columbus's achievement of discovering the American continent in 1492. Its economy was no longer based on agricultural surpluses, the state reduced interference

in the private lives of its people, in the way with the hope of continuous innovation, and separating religion from politics (Armstrong 2016). This is the starting point of capitalism, which, according to Jacobs (2011), was taken from Jewish genetics (see also Mulawarman & Kamayanti 2018). The modern spirit of anti-agriculture and pro-trade is an important keyword of the industrial revolution, including agriculture, must be included in the revolutionary industrial space as well.

**The ambiguity of the Hebrew dilemma.** Amernic & Craig (2010) and Bassnett et al. (2018) concluded, in the end, the conversation in the 21<sup>st</sup> century led to the question of death over God which could be no more important than human death, especially regarding the main problem of humanity in the industrial era, the danger of alienation of humans, especially the loss of human existence. If the existence of humanity has been lost, then there is no more important problem about God as a concept and poetic symbol that is very priceless. The main problem now is how to revive humans amid fundamental changes in the socio-economic structure of industrial society both in socialistic and capitalistic spaces and the renaissance of humanism (resurrection of humanism), which focuses more on valuable experiences than the reality of concepts and words. In the West, on the one hand, there was a revival of Catholicism, Protestantism and Judaism, and Marxist Socialism as a reaction to an important threat to humanity, namely an increase in production and a race for nuclear weapons as well as a massive transformation towards the mechanization of all things. If the spirit and expectations of Prophethood are superior, this will depend on the strength and vitality of new humanism. On the other hand, for nontheistic humanists, the question that arises then is what can replace the place of religion in the world where the concept of God may have died but in reality, the experience must still be alive?

Fuller (2010) has a different argument from Amernic & Craig (2010). His argument is based on a historical analysis that not religions - not only narrowed by Islam - are the cause of the problems of war and world upheaval during this time, but rather the geopolitical roots formed by cultural and political friction, ethnic and racial supremacy, economic interests, and resource disputes that are thousands of years old. His interesting statement is similar to Armstrong

(2016)'s conclusion that when religion, especially when it enters the narrow space of dogmatism associated with political power, it tends to lose its life, its spiritual dimension. Even based on his search in the twentieth centuries, many wars that cost hundreds of millions of lives, such as World War I and II, all more dominated by secular regimes and even atheists who are also very dogmatic towards their respective ideologies. Friction between religions and their followers is rarely based on differences in specific theology (both Judaism, Christianity, and Islam) but by their political and social consequences.

Choudhury (2010) and Pinto & West (2017) state that the controversial Crusade is not centering on religious matters, but rather a Western project carried out for reasons in the European political, social and economic context. Catholic Europe is ready to begin its expansion against Slavs, Jews, Eastern Orthodox believers, and Muslims, regardless of what religion happened to be dominant in the Middle East at that time. European jealousy which is in the era of the deepest downturn in history (The Dark Ages), saw the glitter of Islamic civilization in which Orthodox Jews and Christians found a place in social, cultural and religious relations freely without looting or oppression and even expulsion and killing. Traveling after the call of the First Crusade by Pope Urban II, the Crusaders had passed through German territory and robbed these territories, especially in the Rhineland. In that area, the Jews were given a choice between converting to Christianity or being killed. About twelve thousand Jews were killed and several Jewish communities committed mass suicide. They continue to respect his agreement with the Archbishop of Jerusalem without looting and burning.

Jewish sources indicate Umar was surprised to see the ruins of a Jewish place of worship that had been turned into a rubbish dump by the Romans. Therefore personally, Umar helped clean the place with his own hands with his followers. The Jews were allowed to practice their religion in the city for the first time since their expulsion by the Romans some five hundred years before. However, once the first Crusaders entered Jerusalem on July 15 in 1099, in just twenty-four hours, they had practically killed all of its inhabitants, men, women and children, Muslims, Jews and some Eastern Orthodox Christians around sixty thousand people. The massacre included thousands

of Jews sheltering in the Synagogue and tens of thousands of Muslims at the Al Aqsa Mosque. The Catholic Encyclopedia reports that Christian troops entered Jerusalem from all directions and slaughtered its population regardless of age or gender, including the behavior of soldiers who were generally uneducated, culturally and geographically stuttering, hungry, and destroyed everything, including mosques. In some cases, the crusaders practiced cannibalism by boiling - what they called adult infidels - in cooking pots, roasting children in cooking pots, and devouring it with pleasure. They also looked at Muslims as inferior to dogs (Fuller, 2010; Mulawarman, 2016).

The defeat of European Christianity in 1180 with Saladin's victory recaptured Jerusalem, where the Kings of Europe, as well as the Crusades II also took part in the war but were colored by the massacre in the Acre region on the orders of Richard the Lionheart. Although there was peace in the Third Crusade between Saladin and Richard, Christian pilgrims were allowed to visit Jerusalem. The defeat in Jerusalem led European Christians to start the Fourth Crusade by turning towards Constantinople (Orthodox / Eastern / Greek Christians), Roman Christians (Catholic / Catholic / Western / Latin Christians) occupying it for several years and looting and slaughtering its inhabitants, the Greeks. Since then, in 1261, after 57 years, the Latin emperor occupied the throne of Constantinople, and the Byzantines (Orthodox / Eastern / Greek Christians) came back to power, hostilities between Eastern and Western Christians lasted for eight hundred years without peace. It was only in 2001 that Pope John Paul II expressed his regret for the Orthodox Church during his first visit to the Orthodox region in Romania. The apology was later received in 2004 by the Ecumenical Archbishop Bartholomeus I (Mouck, 2004; Zaelani, 2015).

Based on the descriptions above, it can be seen that the foundation of the war had taken place long before Islam emerged in resistance against the Byzantine Empire against Constantinople, between Rome and Constantinople. The battles seemed to use symbols or masks of piety in the name of religion as a vehicle for occupying territory and gaining power, including what is now happening in the Middle East region of the 21<sup>st</sup> century today.

The return of Russia after its release from Communism, which weighed on the history of its people during that time, was a geopolitical event that benefited Eastern Orthodox Christians to the present. Moreover, Russia is the largest center of Orthodox Christianity in the world. As the hundreds of years of engagement have been established, the religion of Islam in Russia is very fertile. Developing under Russian authority today, making Russia a country with a significant Muslim population. Like Sultan Mehmet II during the heyday of the Ottoman Dynasty who was familiar with Byzantine rulers, the Patriarch of Constantinople in his territory was even given the authority to manage Orthodox Christian communities in the Caliphate. Similarly, Russian authorities protect Muslims in Russia today. Even based on the results of the World Council of Russia's World Assembly in 2001 which recorded the spread of beliefs and worship of foreign religions, the Russian Parliament passed a law that restricted freedom of da'wah in Russia, aimed at Western Christianity, not Islam. The enactment of the Act wanted to bring indigenous Orthodox Christian indigenous power that had been ingrained thousands of years in Russia and worried about outside influences, by making it difficult for Catholic, Protestant, and Evangelical churches to preach in Russia, open churches, or organize (Duller, 2010; Zaelani, 2015).

The mentality of business in the war never separated from the mentality of the West is looking at everything they do. The experience of this country before becoming the Unitary Republic of Indonesia can be seen in the struggle for European power over the Archipelago, and they called it the Dutch East Indies. See, for example, in the transition period of the Netherlands, France, and England, after the bankruptcy of the VOC, and before the Sultanate of Yogyakarta was successfully subdued, which later became the trigger for the Java War (Basundoro & Putra, 2019; Lutfillah, 2014), where accounting and agriculture were at the center.

The negotiation event with the accountancy details explained Lutfillah (2014) and Sudardi & Istadiyantha (2019) in the battle occurred when Daendels, on December 22, 1808, began to dare to ask for a forced "contribution" to the Yogyakarta palace mainly from agricultural tax. The results of the Dutch government's coercive contribution in the Dutch East Indies at that time could col-

lect 196,320 Spanish dollars, equivalent to 20 million dollars now or 60 million dollars, equivalent in my calculations 61,124,694 million dollars = 855,745,721,600 rupiahs. The forced contribution of Daendels' request for compensation paid for the operational costs of the Dutch army and civilian officials who had succeeded in quelling Raden Ronggo's revolt. Donations paid in cash as many as 66 boxes of silver coins were taken from the treasury of the palace, moved to the fort Vredenburg on January 4, 1809. In the process of payment, there was (whether true or fabricated) a rather embarrassing event, namely news about embezzlement of donated funds by the Patih Danurejo. He was given the mandate by the Sultan to make deliveries, but after counting the funds were reduced. For this case, Patih Danurejo was considered to have embezzled 200,000 real rounds so that later this was one of the reasons for his murder.

The massive struggle for wealth, land, and power through accounting and agricultural intelligence between Europeans, French-British-Dutch, in the land of Java especially the Jogjakarta Palace between 1808-1824, then moved Prince Diponegoro into resistance in 1825-1830 (the Java War or the Diponegoro War). Why did Prince Diponegoro finally take up arms? The motivation is very different from the three European nations who fought for power through the plunder of property and land. Prince Diponegoro along with figures and the public were aware that if Europe continued its mastery agenda, it would surely end in general community misery through the impoverishment of peasants and the seizure of agricultural land throughout the famous fertile Java. Prince Diponegoro's prediction did not miss, after his defeat in 1830, the sole ruler in the land of Java, the Netherlands, finally established the Agricultural Work (Cultuur Stelsel) 1830-1870. The initial phase of the agricultural sector work will continue through the agricultural liberalization agenda, the work of a new model of agriculture, namely modernization of agriculture with the entry of foreign investment in the agricultural industry, one of the biggest at the time was the establishment of many sugar mills.

Not only Islam and the majority of Muslims, as Bergman (2017) also pointed out, Latin American countries that happened to be different from the West became the target of the cruelty of Liberalism in the name of

upholding democracy, such as in Cuba, Haiti, Nicaragua, Brazil, Uruguay, Paraguay, Argentina, Chile, with an agenda he called the War on Terror, as did the United States and its true friends, Israel, in the Middle East. Victims of the war on terror in central America are no less than 200 thousand bodies, millions of refugees, and children. One of the main targets of the war on terror is the Catholic Church in Nicaragua (Asal et al., 2015).

Victory in the name of the war on terror, in which the United States is a true hero, very little information has emerged, even though it turns out that what is being targeted by the United States is not because of the fight against terror, but the Catholic Church's alignment with the rich, capitalists and controllers state finances, nothing happened. The Catholic Church in Nicaragua sided with the poor, but the message that surfaced that the United States suppressed Communism in that country.

The results of the attacks blindly the United States not only casualties and the destruction of the country and ecological disasters caused by war. Policante (2013) and Zehfuss (2012) noted the effects of the US war and terror in 1990, making Nicaragua the poorest country in the world after Haiti, which happened to be devastated for a century by the United States. Even after the adoption of a liberal economy such as the elimination of subsidies and sales tax increase programs increasingly impoverish Central American countries. Data entered according to UN records, social spending in four regions of Central America only reached \$ 100 per capita, one-sixth of the average social expenditure in all of Latin America. Statistics from the FAO on June 11, 2002, show that the level of chronic hunger in Central America has even risen by one third over the past ten years, from 5 million to 6.4 million from 28 million people.

The liberalization project of Nicaragua and Haiti in the name of the interests of the elite in the two countries, according to him, experienced a drastic failure, compared to the process of independence of development not in the name of liberalism and democracy especially with the United States barbarian intervention in Brazil, Uruguay, Paraguay, Argentina, and Chile. Instead of being destroyed, in fact, the five countries can complete development well. Even though in the end, as we have seen in the following years, the successful implementation of a pro-peo-

ple economy in these countries will also become part of the agenda of the destruction of the United States.

Not to forget Indonesia, based on Asal et al. (2015's record including Serbia, Afghanistan, and other countries with emerging tactics, called Rand Corporation in its report, "the military," or Human Right Watch, "sixth division", to launch acts of terror of the brutal the United States is wrapped in a war on terror. Bergman (2017) also notes that United States' tactics carried out in many countries are similar to privatizing training and crime control, through the term chemical warfare operations (fumigation) which adversely affect the majority of farmers under the pretext of drug warfare, the target is to displace the mining community and community farmland for corporate interests multinational if it is necessary to subvert a regime that is not following the agenda of the United States.

The case of holding hands between the United States, compradors at home, the formation of paramilitaries, the seizure of public land for the benefit of multinational corporations. The launching of an economic and political liberalism agenda, so that if necessary, the project to overthrow the regime in Indonesia can be seen from the fall of Soekarno in 1965, the fall of Soeharto in the year 1998 as an example is invisible purely internal upheaval in the country.

Kuntowijoyo (2016) and Mulawarman (2016) also emphasized the political tension between the interests of liberalism and the path of Indonesian independence, which gave rise to the military during a battle of socio-economic interests regarding land tenure and political flow. The peasants only became a political horse riding in the country and withdrew the initial power of independence between the Indonesian government and the foreign powers that controlled the industrialization of domestic agriculture, to encourage the radicalization of peasants between 1945 and the outbreak of the 1965 Revolution.

Fuller (2010) asserts that it is not a religion which is a destroying machine but the eternal reality of geopolitical feud, which has very little to do with religion, but very closely the friction of interests, competition, and cultural and political strife. Of the many "other" discourses and explanations of mainstream channels (both newspapers, television and online media, accounting standards, economic and political systems, educational

curricula and other scientific discourses), today's global upheaval is centered on the madness of Western European racial tribalism and its successor is the United States.

**The Hebrew dilemma of the next phase: industrial revolution 4.0 and the existence of war.** The unrest of the Hebrew dilemma, between agriculture and religiosity, can also be read from the Harari (2016) thesis, which explains that the emergence of an agricultural revolution has greatly changed the map of civilization, namely the building of the agricultural and religious society. Humans at that time had the power to control the universe, the domestication of reality (plants, animals including humans/slavery) based on servitude and the power of God: "In The Name of God. This happened in a society where religiosity was directed at the religions of Hinduism, Buddhism, Judaism and Christianity (Armstrong, 2016).

Unfortunately, Harari (2016) forgot that Islam emerged with the affirmation of the existence of God and the Religion of Heaven which firmly rejected such radical domestication, both for plants, animals, nature, let alone slavery towards humans. The Qur'an rejects many radical domestications as the thesis of religiosity (Choudhury, 2010).

The most recent event, the scientific and technological revolution in the West then gave rise to the "scientific and anthropocene society" (Mulawarman, 2016). Humans no longer interact, but become the sole ruler of the universe through scientific and technological revolutions, thus breaking away from God. In other words, Humans have vowed to become God: "In The Name of Man". So, economic growth, the scientific and technological revolution, and social-political liberalism are the pinnacles of true humanity itself. God in the present, religion in the present is stale, so about Harari (2016)'s affirmation:

"The rise of modern science and industry brought about the next revolution in human-animal relations. During the Agricultural Revolution, humankind silenced animals and plants and turned the animist grand opera into a dialogue between man and gods. During the Scientific Revolution, humankind silenced the gods too. The world was now a one man show" (Harari, 2016:112).

“If you understand the theory of evolution, you understand that there is no soul. There is terrifying thought not only to devout Christians and Muslims, but also to many secular people who don’t hold any clear religious dogma, but want to believe that each human possesses an eternal individual essence that remains unchanged throughout life, and can survive even death intact” (Harari, 2016:120).

When we are still fighting, arguing and even preparing for war whether in the name of fate or power in the name of ideology, or even the most “hump,” pitted by sheep, those who are enjoying prosperity, health and harmony far away there are making “the new human agenda”. They have enjoyed living in the name of economic growth, technology, and global power, so they dare to convince themselves that hunger, plague, and war are past their age or just become ruins.

On behalf of technical problems that can be solved simply by technology, economics, and power, now that is the name of praying to God and even a variety of ruins as well. So, not as we are still complicated to fight over the bones of a country that has been pawned in the future in the name of debt and consumptive mentality, they have set a new goal, upgrade humanity to gods in this universe (Armstrong, 2016). The war, as described at length, is inseparable from how Western society understands and drives motivation regarding the reality that befalls it. Diamond (2014) explains:

“Cases of natural climate change that are often discussed include the widening and shrinking of the continental ice sheet during the ice ages that began more than two million years ago, the Little Ice Age from about 1400 to 1800 AD, and global cooling following the eruption of Mount Tambora in Indonesia on April 5, 1815. The eruption blew so much dust into the upper atmosphere that the amount of sunlight reaching the ground was reduced as long as the dust had not yet fallen, causing famines everywhere, even in North America and Europe due to cold temperatures and reduced crop yields in the summer of 1816 (a year without summer)” (Diamond, 2014:14).

Furthermore, Mulawarman (2016) and Mulawarman & Kamayanti (2018) explained that based on records, in 1815-1816, there was a cold climax in the majority of Europe, including the Netherlands. The increase in cold temperatures around Europe according to archaeological, historical records, occurred due to the eruption of Mount Tambora in the archipelago at that time. The peak in 1816, the Netherlands experienced extraordinary events that have never happened, namely crop failure, economic crisis, and food. This extraordinary incident prompted the Dutch government to take military-political action in the archipelago after a major upheaval across the region which caused British power on Java under the leadership of Governor-General Thomas Stamford Raffles to be willing to return power to Dutch hands following the Vienna Congress agreement in 1815 after the war Napoleon Bonaparte. Since then, the Netherlands has been increasingly massive in carrying out scorched earth and oppression of local people and sultanates throughout the archipelago. The aim is to cover the country’s financial deficit.

The repression that exceeded the limits of humanitarian tolerance peaked in the years after that, giving rise to resistance which is also increasingly widespread in many regions of the archipelago. One of the most phenomenal is the Diponegoro War 1825-1830. The defeat of Prince Diponegoro because of Dutch deception in 1830 caused Java to collapse and was taken over by the Dutch. Since then until 1870, it was a symbol of the start of agricultural practices for the sake of profit accumulation through the cultivation system by the Netherlands throughout the archipelago, which would be accumulated with the 1870-1901 Economic Liberalization program, and superimposed on with the Education Liberalization program 1901-1942.

As a result, the turbulent environment of 1883 with the eruption of Mount in the Archipelago, Mount Krakatau, whose impact was similar to Mount Tambora, the birth of HOS Tjokroaminoto around the same year, was triggered by the eruption of Mount Kelud in 1901 along with the birth of national figures, student Jang Oetama, Soekarno, Proclaimer of this Country. When viewed chronologically, the mounting resistance of HOS Tjokroaminoto declared *Zelfbestuur*, Indonesian Independence in the language of “Self-Government,” carried out a century af-

ter 1816, namely 1916 in Bandung. History shows that after 1916, the political movement for negotiations and the desire to liberate themselves from the clutches of the Dutch continued, and the result was the emergence of a nationalist movement throughout the archipelago and culminated on August 17, 1945, when Soekarno, the ideological child of HOS Tjokroaminoto and his comrades, succeeded in succeeding declare independence under the name of the new country, the Republic of Indonesia.

New sheets appeared in the archipelago, which later was named Indonesia. Since then, Indonesia has its identity after breaking away from the Netherlands and previously had been from Japan for 3 years (1942-1945). It was not only Indonesia which later declared itself an independent country. India, Pakistan, South Korea, Vietnam, and many others after that until the 1960s.

In the other hand, history shows that Indonesia's resistance against the West experienced ups and downs, until the emergence of the Asian-African Conference in 1955. The Asian-African Conference or also called the Bandung Conference was a conference between Asian and African countries, most of which had just gained independence. This meeting took place between 18 April-24 April 1955 in Gedung Merdeka, Bandung, Indonesia to promote economic and cultural cooperation between Asia and Africa and against colonialism or neocolonialism in the United States, the Soviet Union, or other imperialist countries. In short, as many as 29 countries gathered in Bandung and represented fifty percent of the world's population at that time did not want to be trapped in a new feud between European and Western countries, which was called the cold war.

War for the West is related to interests. The importance here is the impact of Western thought structures, which have declared themselves to give up the purity so that the relationality of war and accounting which translates into power, wealth, and materiality, is their most obvious measure. This is very inconsistent with western claims as Armstrong (2016) and Bergman (2017) states that the cause of warfare is religion even though it is clear that the first and second world wars have nothing to do with religious themes except interests.

It is interesting. Scientific racism, a new religion called modernity, growth in the interests of liberalism, technology, freedom, free

markets, and capital owners are the drivers (see Bergman, 2017; Fuller, 2010, Policante, 2013; and others). However, it is unwise to embed religion as the center of war and violence. Until the period of the industrial revolution and the power of science and technology which later became the new religion. It is not true that religion is aggressive, even along the historical trajectory of world civilization, religion is a tool to put the brakes on brutality. Secularism is a real bullet to the destruction of religion itself. Armstrong (2016) explains about that:

“War is caused by our inability to see relationships. Our relationship with our economic and historical situation. Our relationship with our neighbor. And above all our relationship with nothing. With death...We all wrestle - secularly or religiously - in the absence, the emptiness at the heart of modern culture...However, we must find a way to do what religion has done - in its best form - For centuries: building a sense of global community, fostering a sense of respect and balance for all, and be responsible for the suffering we witness in the world” (Armstrong, 2016:515).

It is crucial if we only see the world in the construction of interests (Armstrong, 2016). It could be also that Diamond (2014) fail to understand the sense of diversity and religiosity and holiness, but that is precisely the thought of majority pragmatism in any civilization space in the world today.

An interesting hypothesis from Fuller (2010) is based on explanations of the roots of the battle of civilizations involving major religions with clearer glasses, although I disagree with several things in his book, with what he calls the Eurasian Ideology. Eurasianism is a new alliance between Russia, China and Muslims in Asia, which in my opinion has three main powers (McPhail & Cordery, 2019). First, after the dissolution of the Soviet Union with the strengthening of Eastern Orthodox Christians. Second, the emergence of Islamic countries in Central Asia after being separated from Russia which further strengthens the map of Islam in Asia. Later developments are not only in the ex-Soviet or Central Asian countries but also began to seep into Iran, Afghanistan, Pakistan,

and Turkey. Third, as well as the change in orientation of Chinese Communism in making Communism only a symbol of the country's politics, while its economic orientation is more open, the strengthening influence of Confucianism in society and the process of religious openness are more relaxed.

The phenomenon of Eurasianism arose because of the same tendency among the three main forces, namely the anti-colonial and anti-Western tendencies that were deeply embedded not only in the Middle East's historical geopolitics but spread throughout Asia as a result of colonialism and past exploitation by the West through colonialism. One of the binding ties with the West is relations between Russia, Turkey, and Iran (Policante, 2013). According to Fuller (2010):

“Russia’s close support and ties with Iran are important indicators of this engagement, as have Russia’s deeper ties with Turkey over the past ten years. Politics from this situation is very familiar to Persians and Semites who have a long history since they defended the Middle East region against the invasion of Alexander the Great from Greece, or the invasions of the Roman Empire into the interior of Eurasia” (Fuller, 2010:131).

The increasingly massive agenda after the Cold War was carried out by the West, especially the United States, to do what Bergman (2017) insisted on building “credibility” and ensuring “stability” throughout the world. Indeed, actions and defense of the country's defense to attacks if necessary to countries that disagree with American interests is what then makes inflammation of countries like Russia, China, Asia, which can be called as the Eurasianist region or what China calls the New Silk Road (Policante, 2013). Not only the Eurasianists or the New Silk Road but also the South American region also seems to be moving against it. This is the most recent episode of civil war.

## CONCLUSION

This article has shown that since the beginning of accounting and agriculture as the main products of civilization, where purity in the name of religion is very strong enters the subconscious to the cultural traditions of humans in any hemisphere. The

progressive and greedy nature of humans, through the progression of science and technology, causes the historical pendulum to move in a different direction. Man-made a forced separation of accounting and agriculture with holiness through the Industrial Revolution. Accounting becomes the recording and reporting for the greed of industrialization and the strength of the accumulation of profits and its capitalization on the money market. All in the name of economic growth and development. Agriculture, on the other hand, has fallen into corporate and Western projections to fulfill the desire for power over food on earth in a mercilessly co-opted atmosphere. War becomes the main tool of the desire of Western power to make farmers fall into the puddle of “cow” eternal for the corporation.

Our world today is indeed in a phase of transition, ahead of major changes, where the power of exchange of resources of each country and the behavior of cooperation like this does not only apply in the present, as it also happened centuries ago. The Silk Road has emerged in the past, which has now been transformed into Global Trade, treaties of countries all or part of the world depending on their interests, for example, the WTO, AFTA, and many others. The most recent transformation is The New Silk Roads, the Eurasianist agenda dealing with the Grand Pacific, where accounting and agriculture are important substances in the struggle for civilization. The problem is the Silk Road of the past, where accounting, agriculture, and holiness interact with the development of science and technology, while the history of the New Silk Road now neoliberalism becomes a space of necessity so that accounting and agriculture have been released from holiness, religion, and God.

I realize that this article can cause offense because it reveal “injustice” by western word. But the truth must be revealed. This article can be used as a basis for further research, especially in criticizing other accounting concept that are still dominated by capitalism.

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