

# “I” DEVELOPED ACCOUNTING THROUGH SELF-PURIFICATION TOWARDS SATTWAM-BASED SELF-AWARENESS

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**Abstract:** Accounting has been seen as more of a technology. In general, the benefit of technology is to provide assistance to humans in an applicative way in life. As a technology, accounting provides assistance to humans in providing financial information that is useful for decision making with an economic dimension. This economic dimension makes accounting reduced. When it has been simplified as a technology that helps humans on the economic side, various assumptions of rationality inherent in humans as economic creatures emerge. With this rationality, the development of accounting is then considered to only be carried out through various mechanisms that make sense in a ratio. This can be exemplified for example when someone develops an accounting system.

**Keywords:** beyond accounting, rationality, self-purification, wildlife, sattwam

## Introduction

From the various reflections that I did while attending this lecture, there was a very important awareness that came to me. This awareness is the spiritual awareness that I experienced after meditating. What I call this awareness emerges through an image that tells a story. I wrote the description as the description I had written, namely by suggesting music and speech, I managed to enter a (non-visual) vision of a sign which I think has an important meaning and becomes an attribute for me. At that moment I seemed to be in a condition very similar to the painting I had at home. I bought the painting in Sukawati some time ago.

That painting is the painting that I like the most out of all the paintings in the house. Not a special painting, because it was made by an anonymous home painter. In Bali, paintings like this are not considered as objects of art but rather as handicrafts. This is because in the process of making it, the painter does not require too much creative power because he only reproduces other paintings that already exist. This creation process makes a painting like this one will have dozens of 'twins'. But, I like this painting so I still buy it even though the price of the painting is quite expensive for this type of craft painting. This painting depicts a processionmelastidone by Hindus. Melasti is a process of purifying heirlooms in temples that will be used in religious ceremonies (Atmadja et al., 2016). This purification procession is carried out in a special spring which is also purified. In addition, the purification procession can also be carried out on the beach which according to Hindu cosmology is a universal purification place (Yudiantini & Jones, 2015).

This purification procession is carried out in a mountainous area with a rice field landscape around it. This view is what I feel I experience when I am in the meditative region of the mind. I feel like I'm watching a processionmelastiwho was walking on the rice field bunds with yellowing rice on the left and right side of the convoy. This procession begins with banners and some oversized umbrellas and is followed by a barong. Barong is a mythological animal in Balinese culture that symbolizes virtue. He is the 'right' character in Balinese Hindu mythology as opposed to Rangda's 'left' figure. It's just that in my vision, there is no Rangda figure at all. Behind Barong there is a convoy of men carrying umbrellas or flags and women with various ceremonial equipment placed above their heads. The procession ends with a group of men with various Balinese gamelan instruments (Mazumdar & Mazumdar, 2009).

I only watched from a few meters away and it was only separated by rice fields. Around me stood my wife and children, my parents, and a man and a woman I couldn't identify clearly. These two people are still a mystery to me. Who are they? We all stood speechless watching the procession move away. This understanding grew stronger when I experienced for myself a vision that did not go through my five senses. The view of the processionmelastiwhat I saw and strangely very similar to the atmosphere depicted by my favorite painting. From

this I understand that the effort I really want to do is to do self-purification. Always trying to make myself pure physically and mentally. In the end, it is hoped that this effort will have an impact on my entire family. Or vice versa? Can I get holiness from the people closest to my life, namely my own family?

What is certain is that I must continue to purify myself. With this understanding I attribute to myself as, "a person who always strives to achieve inner and outer purity". Why try? Because at that time I was not yet in the procession of ritual performers *melasti*. We just watched with interest. But what is still a mystery, who are the two people I can't identify who were standing with us at that time? I perceive these two people, representing all men and women, whoever they are, who are around me. So my efforts to achieve inner and outer holiness must have an impact on all mankind (Bowrin, 2004; Triani & Satyawan, 2016; Yudiantini & Jones, 2015). At least to those around me.

### **The Meaning of Self-Purification**

Self-purification is very important because we are basically holy. As the emanation of God, the human soul is sacred. The defilements that surround us arise from none other than our thoughts, words and actions. Therefore, self-purification is an essential thing that we must do to realize God within us. This essence of self-purification is what I think every human being needs to do in implementing and developing accounting. This understanding is the antithesis of the concept that has been embraced by the accounting community. So far, the accounting community has always considered that development and accounting only revolve around systems, procedures, information quality, accountability, and others. Rarely is there an attempt to understand humans as accounting actors (De, 2016).

If anything, the object of human understanding in accounting practice is limited to human relations with their thoughts, desires, desires, and so on. All the characteristics of humans as rational beings who always desire to satisfy their lusts. All these understandings reduce man to the lowest stage. Man as a factory of lust. Even though humans have an aspect of God within themselves (Mazumdar & Mazumdar, 2009; Suppiah et al., 2019). An aspect that if raised will have tremendous power for accounting revitalization efforts (Rosalina, 2017).

This paper seeks to provide contemporary conditions that pose a tremendous challenge to the creation of human divine consciousness. Furthermore, it will be explained how the Hindu psychogenetic perspective sees human nature as contained in the Bhagavadgita (Dewi et al., 2018; Sunny, 2018). This understanding of human nature from a Hindu psychogenetic perspective is then used to seek efforts to purify humans. After man is purified, then whatever he will develop, including accounting, will become holy and radiate divine light (Saputra & Anggriawan, 2021; Sura, 1985).

### **The Challenge of Self-Purification**

Today there are so many things that can make us forget the essence of God within us. If likened, this condition is like seeing something with a blurry glass. The object that we will see will also be blurry and will not be able to show the actual condition (Low & Muniapan, 2011; Nyoman et al., 2018). Most humans have become opaque glass to emit the divine light that is within them. One of the main causes of this blurry window of the heart is the extraordinary entanglement of the capitalist economic system (Low & Muniapan, 2011; Yudiantini & Jones, 2015).

The capitalist economic system has so firmly gripped all aspects of human life, even as if it has become a new religion for some human beings. There are two logics that characterize the global capitalist system, first, the logic of releasing the energy of lust (libido). In this context, humans are treated as factories of lust that continue to produce desires, even in increasing and increasingly diverse numbers (Ritzer, 2005).

Second, the logic of speed which takes the form of what is called dromonomics, namely an economic distribution system based on speed. This aspect can be seen in the goods consumed. What is currently a trend in America, will also become a trend in Indonesia in just a matter of weeks or even days (Piliang, 1998). Humans become very easily entangled in the vortex of popular culture, which is mass produced, changes very quickly, and is available in abundance in the market (Strinati, 2003).

This condition causes humans to lose their human essence. They consume something, not only to fulfill their desires, but also to cultivate a feeling that they are part of globalization. In line with that, humans cannot distinguish between needs and desires. What they consume is not necessarily in accordance with what they need, which is based on biological impulses, but can be based on desires, namely psychological impulses, such as self-image to look modern or look like rich people (Budiman, 1997).

With reference to Fromm (1987) all of this causes humans to always want to have, namely to have money, and to become, which is to become rich as quickly as possible so that the desires they produce are fulfilled optimally. Ownership of money in the context of owning and being highly idealized, because money does not only function as a tool to meet economic needs, but also to satisfy socio-cultural needs. This can be seen from the social status and appreciation of a person in society, which is often determined by money, as reflected in the various status symbols they have (Nugroho, 2001).

The reduction of humans as factories of lust in the global capitalist economic system accompanied by the supply of goods in abundance in the market causes humans to submit to market ideology. The implementation of market ideology causes money or in Hindu terms it is called artha to be very important, so that everyone pursues artha so that their desires or kama are fulfilled.

If this continues, humans will be farther away from their God and seek other gods around them. They will feel that they have obtained God only by praying, praying, telling stories about God and all other actions that will only lead to their encounter with false gods. Man will never realize that the real God is in him. God who can only be achieved if humans perform self-purification, to radiate the form of God that they have been looking for.

### Humans in Hindu Psychogenetic Perspective

Hindu psychogenetics is an approach that assumes that any form of human behavior cannot be separated from the Tri Guna aspects attached to the physical aspect or the human body. The human body is made up of five elements called PancaMahaBhuta, namely earth, water, energy, wind and sky (Yudiantini & Jones, 2015). These five elements then form the parts of the human body. The earth element forms skin, bones, veins and hair as well as body hair and flesh. The water element forms part of saliva, mucus and blood. Energy forms all human habits such as hunger, sleep, thirst, laziness and body radiance. The wind element forms anger, inclination to hurt, modesty, fear and ignorance. The sky element gives birth to the holes for the body, hearing and mind (Debroy & Debroy, 2001:102-103).

In the elements of the PancaMahaBhuta or the material principles that make up the human body, the Tri Guna is attached, namely the three basic psychogenetic frameworks that influence behavior or can even shape human personality. The components of the Tri Guna are Sattwam, Rajas, and Tamas. Sattwam is a psychogenetic part of personality that pays attention to moral principles, is a representation of general norms and divine norms. Rajas is a part of psychogenetic originating from lust born from worldly desires. While Tamas is a psychogenetic element that evokes pleasures and all animal passions, as reflected in the nature of stupidity, laziness and sleep inherent in humans (Mudiarcana, 1992).

Every human being has the Five Indriyas (five sensory organs), namely the senses of hearing (ears), the senses of touch (skin), the senses of sight (eyes), the senses of taste (tongue) and the senses of smell (nose). PancaIndriya is a window for the emergence of human desire or desire for something. With reference to Murray and Pickup (1998) there are several desires inherent in every human being, namely the desire to live in order to enjoy something as much as possible, and the desire to have wealth that can be used to achieve what is desired as well as an indicator for the achievement of happiness. The desire that is born because of the PancaIndriya encourages to move the PancaKarmendriya (five locomotion organs) he has, namely the mouth, arms, legs, genitals and secretory organs, both simultaneously and one precedes the other (Nala, 1991).

### Purification in Hindu Psychogenetic Perspective

Starting from the basic Hindu psychogenetic framework regarding the formation of human traits and personality, which is based on the Tri Gunas, namely Sattwam, Rajas, and Tamas, the effort to purify human self must be returned to that framework. That is, bad actions in humans can be overcome by inviting humans to always

develop the Sattwam psychogenetic potential inherent in the self. Instead, they suppress the psychogenetic potential of Rajas so that they do not live under a vortex of lust that continues to develop in line with the existence of human nature as a lust factory (Atmadja, 2014).

Sattwam psychogenetic development can be done by way of food arrangement. This is in line with what was stated by the Bhagavad Gita (Prabhupada, 1986) that the psychogenetic potential of Sattwam which is inherent in the human body, its development is related to food. For that, humans should try to consume foods that are classified as Sattwam, such as vegetables, fruits, tubers and seeds. If humans are accustomed to consuming Sattwam food, it will not only have a positive impact on the development of the Sattwam psychogenetic potential inherent in the human body, but will also have an impact on health. On the other hand, humans avoid consuming Rajas food, such as meat, because it can grow Rajas' psychogenetic potential. In fact, Rajas food can also interfere with health. Likewise, humans should not consume Tamas food, such as liquor, because it is intoxicating, interferes with health, and can also cause laziness. The Sattwam diet is highly emphasized in those who follow a vegetarian diet (Darmayasa, 1997; Satvic, 2001).

Habituation of this Sattwam diet will also be very useful when we do yoga practices. The positive air that the Sattwam type of food brings to the food that enters and builds up our gross body. In the end, this type of food will fill all organs and cells with vibrations and flows of peace, tranquility, love, purity, piety and others (Darmayasa, 2004). This condition will strengthen our efforts towards self-purity (Atmadja et al., 2016).

## Final Notes

Broadly speaking, the system components are system procedures, tools used, and humans. Rational system development requires adequate procedures, supporting tools, and capable human beings. On non-human system components, this should not be a problem. However, when it comes to humans as implementers of the system, this view can lead to misguided thinking. Human skill here, again, is only measured on the aspect of rationality. The extent to which he understands the control system, how well he can use auxiliary equipment, the extent to which he can act according to the stimulus and response given by the system to prevent violations (Saputra et al., 2019). Humans have never been seen as an entity that not only has rationality but also has subjectivity. Apart from having a body, there is also a soul. In addition to having a physical nature, there is also a spiritual nature (Atmadja et al., 2019).

The same pattern can be seen in all branches of accounting. Developments in financial accounting can be seen as only focusing on the technical aspects of finance by providing various accounting standards. Accountants are given little room to interact with these standards and must follow them without resistance. Supervision of the implementation of accounting standards is carried out by the auditing field, which will assess the extent to which accounting actors comply with the standards (Atmadja et al., 2019). Accounting development with this pattern is natural, because basically one aspect of accounting is an information technology that provides assistance to humans. It's just that by carrying out a development pattern that reduces humans in terms of ratio, body, and physical characteristics, this will give birth to an imbalance.

Evidence of this imbalance is the failure of accounting to achieve the goals it is expected to achieve. This can be seen by the ineffectiveness of accounting in preventing various corruptions that occur in Indonesia (Atmadja & Saputra, 2018), even in countries where the accounting system is well established. Therefore, the development of accounting must start from the human side. Human accounting actors must be purified first so that they can then implement and develop a purer accounting discipline. This development pattern can be carried out in a Hindu psychogenetic perspective which views humans as having the Tri Guna element since the creation process.

In Hindu mythology the depiction of Sattwam, Rajas, and Tamas can be seen in the Ramayana story, especially in Ravana, Kumbakarna, Sarpanaka and Gunawan Wibisana. Ravana and Sarpanaka are reflections of humans who are controlled by the nature of Tamas. All his actions are only based on the nature of lust, anger, jealousy, envy, and so on. This trait then led them to war with Rama as the incarnation of Vishnu which was also the end of their lives.

Kumbakarna is a giant figure who is ruled by the nature of Tammas. This can be observed from the laziness that always surrounds him. His main job was just sleeping until then, foolishly, went to war and met his death. The last trait, namely Sattwan, appears in Gunawan Wibisana. With his wisdom he finally chose to defend Rama who was on the right side. Because of this policy, finally Wibisana was able to achieve perfection. From this story it can be seen that man should always develop the qualities of Sattwam within himself. These qualities of Sattwam can amplify the divine radiance in human beings so that they can eventually become one with Him (Atmadja et al., 2016). When this has been achieved, humans can illuminate all the things they do, including the development of accounting.

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