

Critical Perspectives on Accounting, Bung Hatta's Society-Based Economy and the Bamboo-Tree Myth¹

(A Novel Approach)

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ABSTRACT : This article on accounting is written with a short-story (a novel) approach. It portrays uproar of some academics about accounting concept and practice taking domination in this current time. The short story aims at criticizing the accounting practice in Indonesia. It has been widely known that the conventional accounting practiced in this country merely remains a tool for serving capitalists' needs. The accounting has been functioning as the hand of the capitalists who brought in a neoliberalism concept, a new form of capitalism. Having Pancasila as an ideology of Indonesian country within context, the adoption of western accounting values, which is covered by the so-called capitalist values has remained a paradox as it will not be in line with Pancasila and UUD 45. The writer, in this article, is personalizing Bung Hatta's character about whom the writer considered as the most appropriate figure of the nation to criticize the chaos in Indonesia's economy on neoliberal basis, in which accounting plays role – and which has gone far beyond the economy fairness, Pancasila as well as UUD 45. Reflective approach was employed as methodology; it is an exploration by the writer as a result of his contemplation upon numerous phenomena of accounting practices currently dominating in Indonesia.

KEYWORDS : Critical Perspectives, Profit Sharing, economy fairness, Pancasila

At one dawn time, I was riding my bike until the sun showed its face in a very wonderful morning. I am deeply in love with morning sunlight. It illuminates the earth, awakens all creatures and gives them hopes of life. I also love it for not only does it shine the earth but also the heart. Above all, to me, my“ light of the light” is Bung Hatta, the light of Bung Hatta's mind, heart and behavior. I am becoming more impressed with him due to his persistence. Bung Hatta resigned from his position in government as the Vice President because he was of different idea and belief from those of the President, Soekarno.

Bung Hatta is my idol. He was well-mannered, tender, clean and neat. He was also an educated person, very educated....above all, one thing that makes me love him is that he was a sportive man who could put personal, academic and job matters in separation. In spite of having different views with the President Soekarno, he personally remained welcome. He was so sincere that he would never say nor show his gesture how he had enormously contributed to the country. In brief, I love Bung Hatta, deep down inside.....

In addition to his being a figure of change and fighter of freedom, Bung Hatta was a reliable economist. Being entitled the Father of Cooperation in Indonesia had brought him into a concept of society-based economy which is in line with the fifth principle of *Pancasila: keadilan sosial bagi seluruh rakyat Indonesia*. His concept preferred equality in economy to avoid social gap between the haves and the haves not. The idea of cooperation itself, for instance, had started from the spirit of community self-help, famous for its jargon from members, by members and for members. In terms of society-based economy, he put his ideal to widen opportunity for all people in Indonesia to practice their entrepreneurship. Both the existing small and medium-scale businesses were open to grow in adjacent with the large-scale business instead of driving one another out of existence.

¹The idea of writing the article was inspired by the enlightenment of Drs. Kwik Kian Gie in a discussion forum on theme of “Oil Fuel Subsidy” held at IBII campus, Jakarta on Wednesday, May 11, 2012. Therefore, the writer extended deep acknowledgment to Drs. Kwik Kian Gie. The approach employed was inspired by a novel entitled *Endensor* (2007) by Andrea Hirata on Adam Smith vs Rhoma Irama mosaic.

Indeed, the ideal remains as opposed with what the Indonesia's economy practice has been demonstrating. Indonesia's economy tends to serve the capitalists in priority. In result, the cooperation and society-based economy are left ignored. Several traditional markets in big cities have been displaced by malls. In addition, mini markets with suffix ".....mart" managed by particular hypermart (the capitalist) are also in place of the traditional markets and grocer's throughout the residences, suburbs, and even villages. The Bung Hatta's society-based economy has gone far beyond the ideal, *jauh panggang dari api*.²

This second day of August 2012 was the 110th of Bung Hatta's birth...I really missed him... I put his photograph in a 30 x 20 cm-frame to recall his struggle, behavior and brilliant ideas. I used a bamboo I took from my yard for the frame because I loved my bamboo tree as much as I loved my figure...Bung Hatta.

All around my fence were bamboo trees, I approached them every morning and afternoon to clear up the grass, stroked them while enjoying the drought blown by their leaves. I stroked and held them as if I had done it to my wife and children.

A bamboo tree is a metaphor of life with its small trunk, tall and hard tree. It never breaks and is hardly blown over by the wind. When the wind blows it hard, though seeming to fall off, it unbelievably remains still since it has roots stabbing deeply down beneath the earth. The roots are closely stuck one another holding tight, as though they were expressing their love, and banded together to leave them unbreakable. This will sound like revealing a message derived from an old saying: *bersatu kita teguh, bercerai kita runtuh*. The bamboo tree can rhyme with the wind, be elastic, but firm. It can survive in a rocky dry land and is very sturdy – as if it were reflecting to have us run the life in such a flexible rhythm and enjoy its ups and downs.

A bamboo tree can give one a life; it can function to be on further processed in order to result a finished product, being made up into i.e. a frame for men's comfort, plaited bamboo, bamboo chair, bamboo table, bamboo curtain and bamboo house...and its further use. Such function is symbolizing a strong impression of one verse revealed in Holy Koran: *khairunnaasmaiyanfa'ullinnaas*, the loftiest human ever is one who always benefits for others as *homo homini socius*.

For then, I was having my beloved bamboo tree for framing Bung Hatta's picture...

Due to my love to Bung Hatta and the bamboo tree, I would allow his picture the one and only to lie upon the bamboo frame I made. I arranged the bamboo-framed photograph in adjacent with my other important collection of pictures; one of all was my late father's. My father was also the one who had shared similar principle of wisdom to that of Bung Hatta's. My father had always been number one to me in the world. In addition to my mother, both my father and Bung Hatta would always be my idols.

I loved the picture collection of my father and Bung Hatta...I usually took a glance at and enjoy watching it most of the time...

Anyways, that night was very special...and eminent. I missed Bung Hatta, I played a melodious but tearful song by Iwan Fals composed shortly after Bung Hatta's death... Everytime Iwan Fals sang the song, said the words, lyrics and stanzas, along with the rythm of the music, my heart began to rise tearfully, my soul flew off far beyond the time of his struggle.

*Tuhan terlalu cepat semua Kau panggil satu-satunya yang tersisa Proklamator tercinta...
Jujur lugu dan bijaksana Mengerti apa yang terlintas dalam jiwa Rakyat Indonesia...
Hujan air mata dari pelosok negeri Saat melepas engkau pergi...
Berjuta kepala tertunduk haru Terlintas nama seorang sahabat Yang tak lepas dari namamu...
Terbayang baktimu, terbayang jasamu Terbayang jelas...
jiwa sederhanamu Bernisan bangga, berkapal doa Dari kami yang merindukan orang Sepertimu...*

(Lord, it was gone too fast That You took away the las remained Beloved proclamatior...
Truthful, innocent and prudent he was Understood what the Indonesians Had in soul...
Flow of tear ran down throughout the country Letting you go...
Away Millions of heads down in sorrow A name of best friend past Recalling you...
Dedication and contribution left in mind So does your humble soul In a gravestone of pride, on a ship of prayer
From us missing someone like you ever)

² Minangkabau language terminology, that means is very contrasting difference

Being carried out by the nuance, I took a deep look into Bung Hatta's picture... this time, it took me quite a while, out of usual... quite such long until I was "driven away", as if by seeing the picture coming to life... I noticed a sort of apparition of his figure...

Lately I found out a myth about a bamboo tree in where phantom mostly liked to reside, a place for *dedemit*...

"I was shocked with fright that... having the bamboo-framed picture of Bung Hatta had driven him to come alive" my heart whispered. But the figure seemed a slight different that I perceived "Someone Else (SE)", instead of Bung Hatta in person during his lifetime. Bung Hatta had been described as a gentle and well-mannered man but this Mr. SE looked straightforward and bad-tempered...

Despite my fright and inferiority, I dared myself to address him... "Good evening, Mr. SE" I said softly "...why do you (look) so great?" I broke the ice... I thought Mr. SE would be pleased with my greeting. But, what a wretch! I assumed that I had misread the situation. Mr. SE showed me an unhappy face expressing his offense upon my words.

I did understand... I attempted to drive myself away from the picture... but not long after I paced up, I heard a whispering hoarse voice reprimanding me "...Who are you, middle-aged man?... What do you do?... And Where are you from?"... I got startled and fearful hearing the voice and almost pulled myself backward. Goose bump lied upon me. I looked all around the room but... It was all empty and gloomy except a roosting cat meowing upon a cupboard, nearby.. I was wondering... Why did he ask about my job and origin... but I tried to have a positive thinking... Isn't it a golden opportunity to have a discussion with him?...

Carefully I approached and answered him because I was frightened that he might have misunderstood me..."I am Hanif, Sir...I work as an accounting teacher, Sir, I am an accounting lecturer at IBIL, one of private universities in Jakarta." "Hmm...how is that, Sir but excuse me for saying that I come from Indonesia...I was born and grew up in Minangkabau... *Urang Awak*, Sir."I spoke in an alarm for the last word for he was a truly nationalist and would thought of neither ethnical nor regional interests in spite of

his being born and grown up in Minangkabau, West Sumatera ³ with all the values he inherited. Answering him, I tried to have such a mimic and voice to ensure Mr. SE's feeling pleased and peaceful. I believed that Mr. SE would be happy to see teachers.

My heart was breaking to question "Isn't it a gift to see one of prominent persons and a modest economist in Indonesia?"

What happened in contrast, Mr. SE raised his offense. He suddenly shouted at me "Well, Mr. Hanif, the lecturer, what have you taught your students about in class?" I was startled...Mr. SE yelled at me and "shot" my job as a topic... his words were very harsh, the following he questioned... "Why did you all teach accounting adopted from American⁴? Why did you teach only the numbers referring to money? Isn't that money an evil whistle to human beings? Don't you feel that IMF⁵, together with its conspiracy, the so-called international corporation⁶, has capitalized you?". I took a deep contemplation listening to him... Then Mr. SE continued his line of questions "...Why isn't accounting developed on the basis of Indonesian culture in conformity with the existing needs and interest of Indonesian people? Why should it be developed on the basis of western culture,

³Noor (2002) pointed out that Bung Hatta was born in a country nearby Bukit Tinggi – West Sumatera and grown up to teenage in Ranah Minangkabau, precisely in Bukittinggi and Padang. Undergoing his youth in Padang, Bung Hatta was notably getting along with entrepreneurs who happened to be his grand father's colleagues.

⁴Soewardjono (2005) noted that the theories of intermediate and advanced accounting of finance as well as theory on accounting were adopted from the American references. So did Kamayanti and Mulwarman (2009) who claimed that nearly most learning materials of management accounting refer to the references originated from America.

⁵International Monetary fund.

⁶Rais (2010) in his *Agenda – Mendesak Bangsa Selamatkan Indonesia*, suggested a term of corporatocracy, embodiment of economy imperialism which might suffer more serious impact than that of political and military. Corporatocracy is a new terminology to demonstrate that numerous components of large-scale corporation, bank and government merge their financial and political power to force global society to reach one aim with a view to developing the global imperium.

which may not conform the existing values the Pancasila and UUD 1945⁷ inherited?.Such accounting adopted has been based on the values of capitalist⁸, which prioritize personal interest. You should have seen Enron as well as Arthur Andersen's Public Accountant Office conspire to commit burglary... Where have you put up your common sense and ethic?...⁹A tremendous shock got on me as if I had been hooked by Muhammad Ali, I fell dizzy and glazed at once...

In my nervousness, I was made startled more badly by a cat's hopping a cupboard over me and Bung Hatta's picture...

I recalled the elderly's words that a cat extraordinarily had "the sixth sense" that could see through what human was unable to see...I believed that *dedemit* did exist in the room. It might be owing to the magical bamboo-framed picture. However, it was due to the cat that my "flying off mood" disappeared, I took myself back to my former place, seemed like staring at Bung Hatta's picture as I had supposed to do.

Having driven the cat away, I looked back at the picture, in its bamboo-framed,...My goodness! Having a chance of saying a word... I felt that Mr. SE pulled my collar back....

"What have you taught...Didn't you remember what I had asked you... Where is the social welfare, welfare for all people of Indonesia? Where have the economists and accountants put cooperation in place? Why isn't there an accounting standardized set of rules for cooperation? Why is Indonesia's economy designed to serve foreign interest?...?" Mr. SE was getting high-tempered... Indonesia's economy has been drifting away far beyond *keadilan social bagi seluruh rakyat Indonesia*, the fifth principle of Pancasila... the haves and the haves not lie in a deeper gap, ...the labors have been exploited to prosper the capitalists.¹⁰.. Why isn't the business

⁷Triyuwono (2000) in Harahap (2002) suggested that accounting construct structure and culture of the society. As pointed out by Chua and Degaling (1992 : 292); Morgan (1988); Francis (1990) and quoted by Triyuwono (2004a) that accounting practice played its role not only to take down numbers in a book-keeping and financial statement but also to own a determined influence on how people see, think, speak and build a relationship with others. In other words, accounting is not value free. Accounting is a social construction developing and changing in its social cycle. According to *Deviset.al.* (1982); Morgan (1988); Dillard, (1991) in Triyuwono (2004), the emergence of accounting was highly affected by values which were socially developed and practiced. Thus, accounting remains no value free since it results from a social construction, developing and changing along with social reform. In brief, the capitalist society will create a capitalist-based accounting (self interest, one will behave with rationale and as an opportunist). On the contrary, the socialists might also create social-based accounting, i.e. the Islamic socialists will create Islam-valued accounting such as the shariah accounting that is growing recently. Based upon a perspective that accounting is social reality, the paradigm of research on accounting is likely to be conducted with sociological approach by which Burrell and Morgan (1997) classified into four paradigms i.e. positivist, interpretive, radical humanist and radical structuralist. Chua (1986) nod out in *Radical Developments In Accounting Thought* that swifting the assumption would lead to more developed research in accounting by employing interpretive and critical approach in addition to mainstream positivist approach.

⁸The conventional accounting in which we have been familiar is the blood child of the capitalism (Sonbart, 1916, Weber 1927; Gray danBebbington; 1998; Bryern, 2005; Tom, 2010). In line with this, under the Indonesia's context, Baswir (2012) it is suggested that the capitalist grip so deeply in this colonized democracy era. The capitalist power has become a dominant factor affecting the economy-politics growth in the country.

⁹Ludigdo suggested in his book *Paradoks Etika Akuntan* (2007) that the principle of business and professional accounting practices had been the ignorance of business and profesion ethics. However, the Enron Corp.and Athur Anderson firm, a public corporate, had developed an ethic code i.e. AICPA Code of Conduct which was always found available either in its library shelf or reading corner. Indeed, it was all merely a dslplay rather than a reference to implement (Ludigdo, 2007).

¹⁰Braverman (1998) pointed out that the capitalist focus was management of workforce. While Friedman (2006) in Rais (2008) suggested that an exploitative economy relation in globalization primarily executed by a number of corporations lead to "*one-size – fit –all golden strait jacket*" concept. Neoliberalism economy system was considered as an economy system that fit all dimensions, neither big nor small country, developed nor developing country, industrial nor agricultural country. Friedman in Rais (2006) focused on neoliberalism economy system which could result efficiency owing to low-waged labor. Labor exploitation was also described by Alawattage & Wickramasinghe (2008) in an article of *appearance of accounting in a political hegemony*, based on a research conducted in a tea plantation in Sri Lanka. The article revealed that political hegemony took place under the labor control, the accounting was not inclined to the labor interest, instead, in favor of the "ruling group" in the corporate. The labor became the object of efficiency from whom profit was

developed in a management similar to that of Padang restaurant which has long implemented profit share to ensure fairness? Isn't it the labor who actually executes the production activity in the corporate? Isn't it the profit share which can place the labor, management parties and owner of a company in equal? Doesn't it sound wiser to have the owner and labor share equal profit?...¹¹ Why do you employ accounting to serve foreign interest by adopting US GAAP¹², obeying and being subject to the IFRS¹³ and European hoax?... In consequence, the Indonesian country, the Indonesian country..." speaking out the words very loudly, Mr. SE closed his eyes and stomped his feet, "...has long been colonized and capitalized by foreign interest through US GAAP, leading the state-owned company to privatization and over controlled management... the oil, gas and mining resources of yours have been exploited to run out... the Indosat company, for instance, is no longer state-owned. The foreign management is now ruling, in result, it may endanger the Nation's security and confidence as the telecommunication has been under the control of foreign power¹⁴. ...I am annoyed! Irritated...with those behaving like a comrade for the country.... I am disappointed, upset with the elites and the standard setters¹⁵ in this country who have put aside the cooperation and been at the global capitalists' service... and remember... once again... remember..." Mr. SE gasped for breath "...IFRS and US GAAP 'are no more and less than capitalists' tool to imperialize you all... you will only remain as a 'houseboy'..."¹⁶ Mr. SE proceeded talking..."

likely to result to the maximum for the sake of corporate interest. The capitalist economy system, in line with this, as Prawironegoro (2010, 307) suggested, was an economy activity of which production tool belonged to the capitalist and of which workforce hired as labor. Thus, the production output will benefit the capitalists to serve market demand. The principle rule of capitalist economy is the economy of a finished product on sale for profit. In other words, the labor shares equal position to a finished product and will also be on sale at workforce market.

¹¹Hanif (2012a); Hanif (2012b) revealed that the profit sharing had been found in the business run out by the Minangs among of which was the Padang restaurant. Profit sharing relatively met fairness in the organization. Steps performed to have the profit sharing is by calculating the profit and loss on cash flow basis, the total income is subtracted by the expense to result an amount of surplus which will be provided for 2.5% of *zakat*, 10% of investment loss to be given to investor. The remaining 87.5% is then equally divided for the owner and the labor. The sharing for labor will be distributed proportionally referring to index of performance, which was set earlier under mutual basis and had been well-informed among them. In addition, the calculation is open for floor to avoid asymmetrical information between the labor and the manager, and between the manager and the owner in respective manners.

¹² *General Accepted Accounting Principles* is a standardized financial accounting applied in the United States from which The Indonesian Standard Accounting (SAK) is adopted.

¹³ *International Financial Reporting Standard* was designed by the Europeans, centralized in London. IFRS has been widely adopted by more than 130 countries all over the globe, with Indonesia in inclusion. Indonesia has just entered into an agreement on convergence with IFRS which has been applying since 2012. "The triumph" of IFRS over US GAAP has been adjacent to the decline of the economy popularity in United States. The US GAAP applies role based and historical cost whereas the IFRS applies principles based and fair value.

¹⁴ Rais' rhetorical question (2010, 176) is interesting to listen...How can the international corporatocracy raid our resources on land, sea and outer space? The Palapa satellite which is representing the Indonesian islands has now belonged to Temasek Singapore. How is it possible for the foreign power to colonize the Indonesian economy onland, sea and outer space? They rule our economy (to some great extent, it actually covers the politics and national security) through a mechanism called state capture corruption.

¹⁵ The Board for setting standard. US GAAP was set by Financial Accounting Standard Board (FASB), America, IFRS was set by International Accounting Standard Board, London-Europe, whereas the Financial Accounting Standard was set by Indonesian Alumni Association Standard Board (IAI).

¹⁶ International Financial Reporting Standard (IFRS) is a standard on fair value and principle based. These two major points differ from the General Accepted Accounting Principle (GAAP) which is historical cost and role based. IFRS rules more on principles rather than the details of rigid and technical terms. The Indonesian Accounting/standard (SAK) was formerly on historical cost and role based prior to merging with the IFRS. Fair value and principle based gives more space for the book keeper to "create", because the financial statement is presented based on normal calculation during the period of reporting. The rule of fair value is left less detailed than that of role based, merely ruling the principle terms. It is considered more applicable for us as some might be notoriously "creative" for manipulating the numbers as illustrated by Amin Rais. He revealed a business group X to have "created" the numbers for manipulating its asset as supposed to be given to the government in the attempt to pay off the BLBI and earn Release & Discharge. He also completely revealed "... The reviewer was found to mark up the asset far beyond its rational price. The country suffered severe loss of trillions. A business group X, for instance, which suffered debt of IDR 52 trillion, gave its asset of IDR 50 trillions to the

See that Pertamina... and compare it to Petronas Malaysia. The Malaysians used to learn from the Indonesians, they went to study here. Now, see what has happened, Petronas is excelling far more than Pertamina... how is that?"¹⁷ he said rhetorically. "...See that corruption being practiced in this country, where does the struggling and sacrificing mentality fade off... Where does the spirituality vanish?... Where does the truthfulness hide...?" I felt the sorrow listening to him.

"...When I was alive, when I was alive...", Mr. SE went speechless, "...I had never been this furious. Having been through my afterlife and noticing the Indonesians' misconduct in their executives, along with you, the accountants, who has mortgaged the country for a group's interest and abandoned the existence of cooperation, I felt extremely disgusted..."

I had nearly passed out when Mr. SE yelled and stretched out his punch...

"...How do you implement the UUD 1945 chapter 33? Where do you dump it... Why do you abandon the society-based economy, why don't you develop the Indonesian accounting on society-based economy?"¹⁸... My joints grew painful by the words.

A tremendous shock got on me when Mr. SE pulled back my collar high and firmly stamped me. "Do you understand, the fool Lecturer...?" I couldn't agree more with Bung Hatta's anxiety, ups!... I mean...Mr. SE... I nodded slowly... though called a fool. It might have been my nod of understanding and agreement that made Mr. SE felt relieved to have expressed his emotion and then took his hands off my neck.

I could agree on, from what I had just experienced, why Mr. "Someone Else" turned out to be easily annoyed and irritated. He found that what was happening in Indonesia was opposed his will as the founder of the country.

To my late father's picture lying beside Bung Hatta's, I was asking...My beloved father...what should I do? I knew that you had adored Bung Hatta, I believed you had shared the same idea that "Indonesia had been mortgaged to the global control".

I was about to worry about it since my father hadn't given me an answer, he only showed me his deep nod. I was wondering whether or not he had regretted my foolishness I had been through. I began to shake with fright and drip with sweat of having my father pull back my collar...

Gently I repeated my question...

"Father...what should I do?"

...My father looked up, cast a wistful glance at me, and gradually showed his smile of love as if by taking his step out of the picture to grasp and stroke my shoulder. That night was so special to me that he gave me the most pleasing smile and whispered me words....

"...Go ask your deep down inside..."

government as having been validated by the reviewer. Conversely, it should have been only IDR 29.5 trillion that was to put up, leaving out the mark-up illogical. Ironically, due to the hocus-pocus, the business group X was granted Release & Discharge ..." (Rais, 2010, 191). As to setting up new regulation in regard with corporation interest, Amin Rais firmly suggested "...political decision buying by expanded corporations would be the most effective and easiest way to exploit Indonesia's resources... The government provided a toll-way for huge corporations to run out the resources through official political policies and laws..." (Rais, 2010,183).

¹⁷ Rais (2010, 198) revealed "...Kwik Kian Gie, a brilliant economist, formerly Minister of Coordination on Economy and Finance the Head of Bappenas, found hard to understand how the numbers as to oil matters lead to confusion. Never had the profit gained from oil production been left deficit though having been subtracted by the "subsidy". Even when the oil fuel price remained at a stable price the profit would have never fallen deficit... Questionably, the government still had to pay off the debt..

¹⁸ Mohammad Hatta once nod out about economy democracy as quoted by Bawsir (2012) that unless politics democracy lied adjacent with economy democracy, people would not have reached independence yet.

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