A STUDY OF OBJECTIVITY OF ACCOUNTANT ETHIC PRINCIPAL VIEWED FROM LEFT ISLAM VALUE

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Abstract
This issue talks about accountant objectivity according to Ikatan Akuntan Indonesia (IAI) ethical code. Left Islam value used in this research in order to able to be input for accountancy knowledge and also that is can implement well. Research investigation that related with objectivity mostly using mainstream approach (positivistic) and very close with accounting family itself. So by marrying it with other science disciplines or theories, it is expected to become fresh input and become something "new and unused" for accountancy science. Because of that, the writer formulated the problem as followed: how the construction of accountant objectivity according to IAI ethical code that observed from left Islam values (Movement Ideology, Tradition, and Anthropocentrism)? This research aimed at reconstructing accountant objectivity according to IAI ethical code that observed from left Islam (Movement Ideology, Tradition, and Anthropocentrism)

Besides document collection from books and journal, data were obtained from 10 informants who were interviewed that consist of two public accountant, two management accountants, two public sector accountants, two educational accountants and two persons from Islamic leader around the Malang Regency/ Malang City. Data analysis began since the data collection process until data exegesis. The researcher used interpretive paradigm by constructivist model.

The research results were the reconstruction of accountant objectivity principle that observed from left Islam's values (Movement Ideology, Tradition, and Anthropocentrism). The formulation of objectivity principle from left Islam values: "In carrying out the activities within the profession as an accountant, a member should be objective through historical consciousness, eidetic, practical, social and revolutionary, in accordance with his conscience in order to get good in the world and in the Hereafter, and to resist other forces that want to destabilize objectivity." Reconstruction of this objectivity principle can be input for IAI in perfecting the existing accountant ethical code, especially the fourth principle.

Keywords
accountants, objectivity, left Islam

イスラーム左派の価値観から見た会計士の倫理原則の客観性に関する研究

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要旨
この論文は、インドネシア会計士協会（IAI）が示す会計士の客観性に関する倫理規約をイスラーム左派の倫理観の観点から批判的に検討するものである。先行研究の多くは会計士の客観性の問題を実証主義的に論じてきたが、この論文はイスラームの宗教倫理という視点をこの問題に導入することによって、会計学に新しい知見を導入することを試みるものである。IAIによる会計士の客観性に関する倫理規約はイスラーム左派の価値（運動イデオロギー、伝統、人間中心主義）からどのようにとらえられるのか。それはイスラーム左派によってどのように再構成されるのか。

この論文は先行研究の文献に加え、さまざまな分野の10人の会計士とイスラームの指導者に対する面談の内容を資料とした。筆者はこれらの資料を構成主義的なモデルに基づいて解釈した。
イスラーム左派の価値観から再構成される会計士の客観性原理は次のように定式化される。会計士はその活動において、歴史に対して意識的であり、直観的（eidetic）・実践的・社会的・革命的であることを通じて、客観的でなければならない。そして、現世および来世において善なる存在であるべきであるという良心にしたがって、会計士の客観性を揺るがすとする諸力に抵抗しなければならない。この原理を導入することによって、IAIの倫理規約を再構成することが可能となる。

キーワード
会計士、客観性、イスラーム左派

Introduction
Indonesian Institute of Accountants (IAI, 2013) defines objectivity as "a quality that gives the value to the services provided by members. The principle of objectivity requires members to be fair, impartial, intellectually honest, no prejudice or bias, and free from any conflict of interest or be under the influence of others". Mulyadi and Puradiredja (1998, 48) define objectivity as "character element that shows a person’s ability to express reality as it is, regardless of personal interests or the interests of others."

The merger between the elements of the principle of objectivity and the honest, fair, and unbiased conducts is an ideal for accountants (see also Santoso, 2005). An accountant whose behavior and personality are praiseworthy and perfect can even resemble the Prophet Muhammad, who is known as Al-Amien or someone who can be trusted the most.

On the other hand, Flanagan and Clarke (2007) stated that most accountants did not go on the issue of professional ethics as a good accountant. Alternatively, while they are thinking of the issues of professional ethics, the behavior of the accountants could not be actually consistent with the accounting professional ethics.

Watts and Zimmerman (1982, 162) revealed that accountants were not objective. However, the lack of objectivity leads to the situations that under current practice, accounting procedures produce distinctive different results from the same set of facts. Such situations lead to inefficient market on the floor of the stock exchange. It can ultimately make harm to investors. Wolk and Tearney (1997) pointed out the attractiveness of combination between
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objectivity and usefulness of the numbers generated by the measurement process. They specifically stated as follows:

Measurement is conceived of here as integral part of accounting theory. Accounting theory is ultimately concerned with what information is needed by users; whereas measurement is involved with what is being measured and how it is being measured. The latter obviously has an important impact on the former. As a result, there are often trade-offs between objectivity and the usefulness of the numbers being generated by the measurement process.

An accountant, although he or she sometimes can be objective in their profession, should be always expected to maintain the principles of objectivity, as revealed by May and Siers (1989, 12). Thus, public confidence in the accountant can be maintained properly.

The question is whether the attitude of an accountant can be objective. As an accountant sociologically is the existence of a human being, he or she would not be separated from the surrounding several aspects, such as family, husband/wife, children, neighbors, friends, and others. As as well as revealed by Kosasih (2000), all members of society are essentially dependent upon other members. Religion moreover requires Muslims to look in not distinguish looks up by race, class, gender and religion, and loving each other and competing to do something good. In the letter of Al-Hujurat (49) v. 13, we can read:

O mankind, really we have created you from male and female and made you peoples and tribes that you may know one another. Actually, the noblest of you in the sight of Allah is the most righteous of you. Indeed, Allah is Knowing and Acquainted. (Quran, 2013)

Siegel and McGrath (2003, 6) revealed that there were so many ways to help the practitioner identify conflicts of interests that accountants could maintain objectivity and independence when they conduct an audit of client’s financial statements. Therefore, according to them, the objectivity can be maintained. The results from their study found a conceptual framework that explains self-interest threats, the self-review threat, the advocacy threat, the familiarity threat, the intimidation threat and the cognitive threat.

Mayhew dan Pike (2002, 21) found a very strong increase in the objectivity of the auditor’s report. Objectivity is arguably the main component of auditor’s independence because without it, users of financial statement would face increased information risk. From these results, it can be concluded that objectivity is the significant part of the independence of an accountant or that, in other words, the essence of independence is objectivity.

Gunning (1989, 24) revealed that the objectivity was one of the things that characterizes the accounting profession. Fundamental regulation of the accountants has to be required in order that the professional services as a whole are not influenced by personal or corporate interests. So these professionals must demonstrate themselves to be “essentially objective” and, as well, he should be accountable to the public with a individual with a good character Still in line with the studies above cited, Mayhew et al. (2001) mention the research results that accounting auditors are likely to suffer from the troubles caused by objectivity uncertainty although the uncertainty damages auditor’s reputation. The accounting uncertainties affect the objectivity of the auditor in addition to the damage to the reputation of auditors. The study of Mayhew and the other demonstrates that impact on the objectivity can lead to bad
consequences for the reputation of the auditor. The reputation is of course very important for the future career of the accountants.

Farrentkopf and Dooley (1989, 79) observed that staff members of the auditor should not perform their audit tasks in the traditional way because of technological advances within the field of business. If they did not master the techniques in auditing, or could not use electronic evidence, given the new technologies used in the client company's activities, they could cause the loss of objectivity, integrity, and independence. The staff members of the auditor tend to be blamed on the lack of ability to correspond to information technology advancements. Advances in technologies which are more efficient, faster and more accurate for the client firm, may be "inconvenient" for the staff members of the auditor. However, they have to follow the progress of technology. For the staff members and the auditor, the new science challenges appear to be a task (see also Santos, 2005b).

Reilly (1981, 65) examines the dilemma of objectivity on a company's internal auditors. He found that it is likely to occur when the loss of objectivity of internal auditors receives special "request" of a boss of the management. The structure within a company indeed "allows" the boss asking for something to the subordinates, and the subordinate (internal auditor) will certainly be hard to resist the desire of their superiors because it would disobey orders. In fact, such events can be avoided if the management is well aware about the importance for the sense of objectivity accountants even though he is under the control of his superior. However, the control over aspects of the objectivity accountants is still required. Utilizing the results from the audit objective will obviously benefit the company. The benefits such as having staffs that are honest, can accurately evaluate the strengths of the performance within the company over the years, and so forth.

Clark et al. (1981, 40) concluded from their research that precise criteria need to be formulated to ensure consistency among CPAs' (Certified Public Accountant – the people who already passed CPA Exam) assessments of internal audit staff objectivity. According to him, to establish the objectivity of the internal audit staff is a specific measure for ensuring consistency of the assessments of internal accounting control in organizing objectivity. One again, the aspect of control is needed for accountants.

Hatfield (2001) from his research suggests that objectivity judgments make by partner / manager level are influenced by accountants, as the accountant's research report confirms their opinion. The results of staff accountant's research basically reinforce objectivity to subjective opinion of the partner or manager. It is less appropriate as performed by accountants, especially by the manager or partner. Ideally, consideration in being objective is as written upon the principles of accounting code itself, not from the beginning of his staff opinions regarding the state of the client company.

Ahlawat (2005, 156) examines the objectivity of the internal auditor. He mentioned research results as follows:

*The Results indicate that significant advocacy existed in the judgments of both in-house and outsource auditors. However, the extent of advocacy was less severe as the case of outsource auditors. This is understandable since outsource auditors considered the threat of malpractice litigation to be the significant factor in making IAI judgments, while the in-house auditors considered*
the employer's best interest to be a significant. The participants' experience and moral or economical inclination were not significant factors. Furthermore, regardless of whether participants themselves made ethical or reasonable choices, they seemed to believe that most people, in general, are motivated by economic rather than ethical considerations.

According to the analysis, there is a tendency of an auditor or the people in general to correctly more economic factors rather than ethical attentions. This is certainly very important, since it indicates that the principle of objectivity is not yet established by the auditor. More in-depth studies are still required, and the principles of objectivity can be understood properly with greater insight into other disciplines on the ethics, a treasury more enlightening us.

Therefore, this study highlights the principle of the objectivity accountants from the ethical side. The more we understand the depth of a principle, especially the principle of objectivity of the auditor from the ethical side, the more powerful and broad insight we can get, in order to make an accountant wise and to let him be closer to the reality to the world. So it appears later accounts of an honest, upright, such as the behavior of the Prophet Muhammad. The prophet Muhammad known as a honourable person that called in Arabic "Al-Amin".

Ponemon (1991) states the results of research on the objectivity of the internal auditor as follows:

Three determinants of internal auditor objectivity were incorporated: 1. the internal auditor's social position within the organization, 2. the severity of management retaliation, and 3. the channel for communicating the wrong-doing. The results suggest that internal auditors believe that the disclosure of such activity is unlikely, especially when the disclosure would result in job termination. Disclosure is influenced by the channel the internal auditor uses to communicate information and is not affected by the position of the internal auditing department within the organization.

That is, there are three determinants of objectivity that integrate internal examiners: 1. internal examiners' social position within the organization, 2. cruelty of management retaliation, and 3. Channel to communicate the "wrong-doing". The results stated that the inside examiner believed that the disclosure of such activity could be impossible, especially when disclosure would result in termination of employment. Disclosure is affected by the inward examiner channel usage for communication of information and is not affected by the position of an interim inspection department within the organization. Then what about the attitude of an accountant with regard to objectivity? It still needs more studies in depth, and one of them is research of the internal auditor.

Church and Schneider (1991, 11) state as follows: The results from the study indicate that the internal auditors' objectivities are maintained despite their previous involvement during the design of a particular system. So these results reinforce the notion that internal auditors who worked particularly with regard to objectivity can still be ideally objective. Particular system for this case a system designed specifically for the study of accountants to examine their objectivity.

Coppage and Baxendale (1992,45) revealed from their research that the internal auditor could run the entire code of ethical accounting, not the code of objectivity. According to the
results from their research, although the objectivity of accounting so overlapped with the element of ethical accounting, the accountants even asked if the objectivity of the accountant’s standards was necessary. Interesting results from these studies are still questioning whether or not objectivity is needed. These results are inconsistent with prior researches that are associated with the objectivity accountants.

Harrell, et al. (1989) state from his research that objectivity is a very significant issue and still continues to be extracted because it is an influential issue for The Institute of Internal Auditors (IIA). They found that the management can affect the evaluation of the internal control system that has been accomplished or performed by the internal audit. Thus, objectivity of the internal auditor cannot be easily implemented in their environment.

1. Critical analysis theory of the left Islam

Wahid cited in Shimogaki (2004, xi) commented Hanafi’s Islam left thinking as follows:

The requirement for Islam to develop insight into the life as a progressive, with dimensions of liberation (taharur) in it. Insight into the character of progressive liberation rests on several elements of the support. On the one hand, the idea of social justice must be upheld, if people want to really serve as executive functions of deity (God caliph) on earth. A caliph must have full autonomy over him, and that autonomy can only be achieved through public justice. From the pillar of communal justice permeates all forms and style of government. On the other hand, collective justice can only exist, when there are human liberation fighters, which are members of organized activities that lead towards the release goal. To enable them to make effective progress, necessary ideology, which clearly brings the voice of liberation. Islam itself cannot be a purely ideological function exemption. The entire historical legacy of Islam indicates the necessity of preventing a direct relationship between Islam and power. Normative character of Islam will hinder the growth of the revolutionary learn to have, if Muslims wanted to be an independent ideology.

This view is clearly a “novelty” of the emergence of an Islamic civilization left in “freeing” Muslims from the oppressors. Oppressors of today are not those who were occupiers of a country openly as in the colonial past, but those who use the other forms of Capitalism, Globalization, and the others.

Shimogaki said that Islam left, Hassan Hanafi, has three main pillars in achieving its goals (2004, 7), namely:

The first pillar of Islam is revitalizing Khasanah Classic. Hassan Hanafi emphasized the need to revitalize the rationalism of the Muslim treasury. Rationalism is a necessity for the progress and prosperity of Muslims and to solve the present situation in the Moslem world. The second pillar is the need to challenge westerly civilization. He reminds his readers of the dangers of westerly cultural imperialism tends to eradicate the tradition among the nations that are historically rich, he proposed “Occidentalism” as an answer to “Orientalism” in order to put an end to the myth of western civilization. Third pillar is the analysis and the reality in the Muslim world. To analyze this, he criticized a traditional method, which is based on the text (nass), and propose a specific method, so that the reality to the Muslim world can speak for himself. According to him, the Islamic world is facing a triple threat, namely imperialism, Zionism and capitalism from the outside; being from within, such as poverty, oppression, and underdevelopment.

The actual name of Islam left can also be replaced by other names such as “Al-Mannar brand new” whose meaning is light of significant modern leads, or a name who was
referred to the case of Islamic revival, that is "Yaqqah Shahwah al Islam's al Islam." However, these two names can just be understood limitedly in the observer's progressive movement. Then, the two names still imply consciousness constructed by religious reform-minded movement, while left Islam intends to transform "individual consciousness" to "collective consciousness" (Shimogaki 1988, 80).

2. The principle of the objectivity accountants in view of Islam left (movement ideology)

Movement ideology which researchers can infer from the left Islamic thought can be described below, namely:

According to Hassan Hanafi in Shimogaki (2004, 85) also have left Islam inspiration of grand Islamic revolution in Iran, which shocked the world. Where sturdy upright Muslim people against the military pressure and overthrow the Shah's regime by the name of "Islam and the power of" God is great, the authoritarian buster". According to the Hanafi, this revolution can be compared with the French Revolution and Bolshevik, as well as a model for revolution at the end of the XIV century beliefs. Left Islam is also the resultant of the movements of the Muslims in Afghanistan, Malay, Philippines, Pakistan, and Algeria to bring Islamic revolution as a national treasure, which maintains the authenticity and creativity of the Muslims, their interests, and dynamization Muslim people of each place. So that left Islam as well as a bastion of Islam and the Muslims to fight the contemporary colonization efforts. In this case, Islam became a strategic belief. Even today, the Islamic revolution has become the greatest threat to a superpower.

Ideological movement, that has the essence of creation actions. Creation measures have two main elements, namely the theory about the creation of action and values of good and evil, both in the category of al-munkin (possible) post-assessment or affirmation al-wajib (necessitate), the attributes and negation al-mustahil (impossible), that contradictory attributes. Hassan Hanafi further explained the ideology within the movement (movement) as follows (Hanafi, 1992, 28):

Al-Ash'ari views that all human actions occur through power (qudrah) of Allah SWT. The actions were his creation. Adhi Abu Bakr al-Baqillani also views that the actions, which consist of the obedient and disobedient, were created as a human power that reward and punishment become valid. Imam al-Haramain Ma'ali Juwayni Abu, Abu Husain al-Basri, and the other philosophers (hukama) hold that humane actions occur through the power capacity that has been created by God in man. Such a view is identical to the "Theory Kasb" in which al-Ash'ari affirms that Allah has created the ability for people to take action when human action. This ability is not created before and after the action. So it is a theory of synchronization between the power of God, human actions, and its logical consequences, the understanding that it is difficult for the view - left Islam. Salaf forbade introducing the difference to the theory of action. Al-Isfarayini argued that this view of action is the accumulation of the power of God and the power of man as another transformation for synchronization between the two powers.

The sect of Mu'tazilah (left Islam) views that humans acquire action through ikhtiyar (alternatives, freedom). Because if people have no alternative-freedom, the burden and responsibility are something improper or disgraceful, as the Quran is clearly and unequivocally aware of the actions of humans. It has introduced the prophets with their sins. This is one indication that they are the owners' actions. Action of Allah is cleared off acts of persecution that is an attribute of human actions.
According to the explanation of Hassan Hanafi, the view of left Islam is that the movement is through the creation in a form of action, called ikhtiyar (alternatives, freedom). This is of course different from the previous opinion of the Al-Ashʿari, possibly categorized as Islamic right by Hanafi, who tends to assume that human actions were the will of Allah SWT. If the man has no alternative or freedom to perform actions.

In view of al-Ashʿari, Allah Almighty willed the sublime is that the realities of which is good, bad faith, and no faith, because he is the Creator of everything, and He is All-Knowing people who die without faith refusal hence reject his existence. If not as a result of course, there is the possibility of reversing the knowledge of Allah so wills as ignorance is not related to him. While the Muʿtazilites (left Islam) argued that the actions of internal-psychological capacities are systematic actions-the ideal that man will be prosecuted accountability as responsibility for external actions. Muʿtazilah group argued that infidelity (denial) is not something that was ordered so that it is not the will of Allah SWT. If Allah desired disbelief, confidently there is a tolerance for actions that certainly the unbelievers are those who obey. And Allah does not let infidelity to his servants (Hanafi, 1992, 30).

Clearly the movement is one thing that is ikhtiyar (alternatives, freedom) for people who must be accountable for Allah SWT. Value movements like this that can be used as the basis for the creation of accounting principles of objectivity view from left Islam. Therefore, the horizon for all Muslims, especially for the juvenile or youthful intellectuals was to think always with the ideology of the movement patterns through an ikhtiyar.

The values of good and bad in the ideology of the left Islamic movement argued that giving a reward for those who are excellent and give punishment to those who do terrible is a rational system (Hanafi, 1992, 32). This can be understood in general in our lives. Appreciation for those who have been able to perform a precise good is rational, while if humans have failed or cannot be striking a specific target, the penalties do have been determined. And this can bring out the motivation for an employee or organization so that members can move on the way desired by management.

In the Ashʿarism (Islamic right) view, there is not bad thing if it be related to the essence of Allah SWT. Allah is the One Who Rules everything. He is free to do whatever he wills. There is no reproach to His creation and there is no limit to his actions. Something injurious is something that is prohibited by the Shariʿ (teachings while something good is the opposite. According to the Muʿtazilites (left Islam), something is intrinsically terrible because the essence or the attributes of it stand by it. The bad comes from God and from us. Similarly, the well will be known by reason, either absolutely or through inference sanctioned by religion and the Brahmans (Hanafi, 1992, 31).

Differences of view of the values of good and bad are happening among Muslims left and right Islam. The Islam left puts more emphasis on the human aspects of the contribution in the creation of motion through the values of pleasant and dreadful, while the Islamic right a greater emphasis on the role of Allah Almighty Who Rule everything (capital letters are used in accordance with the original text, while the Islamic right and left is additional on Ashʿarism and Muʿtazilah is additional from researchers).
3. The principle of the objectivity
accountants in view of Islam left (tradition)

Traditions by *Big Indonesian Dictionary*
(1988, 1069) are: "1). hereditary customs (of
ancestors) who still run the community, 2).
Judgment or assumption that the ways that
have been there is the best and true", while
described by Hassan Hanafi tradition is as
follows (Hanafi, 2004a, vi):

For Hassan Hanafi, tradition is a resource that
should be mutual, which is driven by the
current generation, thus which is the dynamic
properties of interpretive tradition. Therefore,
the main key that can be learned is the spirit
of grounding and nationalism. We can review,
analyze, and practice tradition wherever we
are on earth. This idealized Hassan Hanafi,
that tradition is an important element of the
guard so decisive step in each generation.

Hanafi (1992, 5) also describes left Islam in
line with the present revolution in Mu'tazilah
sense, the natural world, and human freedom.
Freedom is meant here is the freedom that
makes people not fall asleep with "custom" or
similar convention. For example, freeing
critical about his work cited by Azra (2002, 2):

Conventional Preamble discussion of science in
the tradition of Islamic Theology always
begins with praise to God, and *shalawat* and
greetings to His Messenger. Preamble like this
is a reflection of pure faith, which describes
faith alone. And issue like this is going to look
for adoption in a variety of arguments. It's just
a classic *Ushuluddin* scholar who has shown
this in the introduction to the discussion of
faith so as if the preamble is a conclusion.
However, discussions between the preamble
and the conclusion are meaningless.

Criticality like this shakes something that
has been established so far, as in the events in
1997, expels the ultra-conservative clerics form
a front, and even attack and demands the
University of Cairo to fire the professors of
philosophy because they have strayed from Al-
Qur'an and the Hadith of the Prophet
Muhammad SAW.

Another tradition sued by left Islam is
Sufism which Hassan Hanafi rejected. Hanafi
(1992, 7) with left Islam rejected Sufism and
viewed them as the enemy, because one of the
causes behind the decline of the Muslims is the
worship of the Sufis. This is due to the
negative movement of Sufism, which was born
in contrast to luxury, lust of power and the
struggle with the world. The Sufis tried to
save souls and inner purity. The life to the
world is ignored and is merely concerned with
the vertical movement purely (to God).

Whereas in human beings, there is a
physical and non-physical, they exist for this
world for a part of history. There are Muslims
now because there are these two things.
Therefore, if we put one of them as the Sufis
put non-physical, we would not necessarily
keep the balance of the individuals and society
at large in the world.

Left Islam reject Sufism, because they have
led to the decline of Islam, in a way they are
less concerned about the material life (the
world), but are more concerned with non-
material (soul and spirit). We live within this
world and cannot be broken between matter
and spirit of human life. If we look into the
spirit without regard as the material, then our
bodies are not treated properly, our homes are
not well cared for, and aspects of advances in
technology and information are also ignored. In
fact, today and future is the age of technology
and the information they contain are automatically
associated with content issues.

Life is so merciful because there are a mixture of materials and non-material that should be consistent in mortal life. The sharp criticism leveled against Sufism by Hassan Hanafi can be logically rationalized as follows (Hanafi, 1992, 7). Way of Sufism is divided into three stages:

1). Seeing the world in a negative way by holding the passions and desires, 2). Stage where the struggle was born to transform the inner struggle, makes individuals different between the two states such as anxiety and hope, conscious and unconscious, nothing and something, and 3). Consolidation of self and union with God through fantasy and illusion. This is the culmination of the Sufism. Until here, the Sufis behave as if victory has been achieved; the Islamic state has been created. In fact, however, the world has not changed. Objects we are now seeing are very different from that envisaged by the Sufis. Safety spirit without the salvation into the world is a failure and escape. Hence the Muslims are now involved in the history as the struggle against the people. We suffer because of lust, fear, and hunger. Patience sources us to well in all things, and beliefs motivation us to ignore the plans and preparation in the future. Since the melting away (mortal) and union with God, we are brought to the realm of fantasy. We live within a world of hopes and daydreams and imagining as if we are all truly the best on earth.

Things criticized above can be understood by our reason. As far as we are a part of history (from ancient times), should we also be making history of this life, not by “escape” from the life of the world that has been provided by God for us, while God used to test the extent to which we are making history for ourselves, religion, the Muslims and the whole human race on the planet, and even in our Galaxy, as long as we can reach them:

The theme of tradition arose when the most dangerous political crisis being faced by the modern post-revolution Arab countries and when the great revolution occurred raises Arab loyalism as a model of freedom (independence) in all three countries. The crisis threatens not just geographical boundaries, but also the life. Influence always comes repeatedly to pull out the history among the Arab nations, and forces them to inherit the Gentiles, through alternative models of nationalism, new concepts on the Middle East, the Mediterranean, and Israel. Thus, the problem is not the defense of the traditions from the past, fleeing from the present place of suffering and the crisis, and breaking away from the challenge, but rather the entrance into the field today. Tradition always lives within the hearts of men. It influences men negatively or positively. They need it in times of crisis. It covers them when suffering is such heavy for their age. The tradition of providing norms of behavior to them. Traditions that determine how they should create a concept of nature. Even this tradition that much more real than the present presence itself, because its presence is spiritual and the material (Hanafi, 1988, 23).

Tradition which has both spiritual and material properties must be very useful in the reconstruction of the principle of the objectivity accountants. The accountants will continue to live as those can be created or in other words, can uphold the principle of objectivity. The principal will be realized as expected by all members of the accounting profession.

4. The principle of the objectivity accountants in view of Islam left (anthropocentrism)

Anthropocentrism according to Popular Science
Dictionary (Partanto and Barry, 1994) is defined as an understanding that human beings are the center to the universe. Later, Hassan Hanafi argued and described anthropocentrism as below (Hanafi 2004b, vi):

We provide subtitles, changing it from ethnocentrism to anthropocentrism. The word "from" followed by "to" shows the vibrancy and passion to move, change, and build a speck of history for his time. Theocentrism is a deeper understanding, looking up to the sky, "the world of clouds." It dominated the minds of the Muslims. Hassan Hanafi insists starting with sliding, moving to the "world grounded." This means that we must move away from civilization in a frame God-towards civilization humanism; from ethnocentrism (civilization centered on God) towards anthropocentrism (human-centered civilization). Human laws should be undertaken objectively. This is a balance in achieving glory to the world and prosperity in the Hereafter.

Things like this may be a metaphor which should be researched more in the scientific world of accounting. In particular, the problem of objectivity accountants should be researched further from the perspective of anthropocentrism. Principles of the objectivity accountants were made as rules by the IAI. However, in reality, there are many plain accountants who act not objectively. We should examine further the problem, whether the principle of objectivity accountants has been made in "human-centered civilization" or has been just focused on a rule too hard and far to be carried out by humans.

In another book Hassan Hanafi explained as follows (Hanafi, 2003, 352):

... five principles of protection must: Religion, life, intellect, honor, and property. With this new interpretation, practical Islamic philosophy will be the ideologic nuances of anthropocentric humanism-sided social and not theocentrism commonly understood as a tendency over the years. He will practice an ideology that is based on rational analysis and diagnostic's reality. And Islam will return again as a secular religion which many regard as the beginning of humanity.

From the above, it can be a reflection anthropocentrism aspect of our common religion of Islam, especially in the implementation of day-to-day. Are we balanced with issues of social humanism after we perform the ritual? Being actually in "assalamualaikum warahmatullah/ Hopefully given safety upon you, and the mercy of God" when we finish our prayers, what does it mean if both the right and left of our Muslim brothers say that they have "salvation and grace of God"? No less important is the broad senses of attention, care, and help, which are said to provide solutions to our fellow human beings as part of our social piety after our individual pieties are towards Allah SWT.

In this case, anthropocentrism can be associated with the accounting if we put re-humanized accountants in order. Following up the discovery of McPhail (1999, 22), he found that the accounting causes individuals to experience dehumanizing and makes them cruel or violent. Thus, accounting knowledge can ideally be returned to the elements of humanity that can lead us to become wise and trustworthy human being through the lens of anthropocentrism and Islam left (but those who have never heard about it sometimes feel strange and may be confused and surprised with the Islamic concept on the left).

Hassan Hanafi has been "breaking" concepts in the Islamic world and made them fresh. Many of the things that were modern in
Hassan Hanafi thought actually could enlighten mankind so much that he was born-again today. Nevertheless, the philosophy professors sometimes feel them less pleasant to the ear, and they were “stomping” them. Perhaps those who only see them briefly feel that “there is not fitted.” In contrast, those who look at the results from his work carefully capture the meaning he wanted to convey.

Coercion (not free or independent) is described in the explanation below (Hanafi, 2001, 3):

Ikroh (coercion), which also means the suppression or crowding, is one of the terms mentioned in the Quran seven times, five times as a verb and twice as a noun. Coercion often occurs due to resistance to outside forces that gripped the will and freedom of the individual attitudes. Pharaoh forced the minority people to believe regarding the divine, leaving their faith and witness the power of magic. It is a form of political coercion, which makes the state ideology as the ideology of the people. A father may be forced to commit his daughters to enter upon the world of commercial sex workers (CSWs), which is contrary to the will of their pure hearts. Another phenomenon is a form of social coercion to keep out the things that are not expected against the standards of morality and freedom. For a missionary or preacher in spreading his religion it is not impossible to believe people in God without being accompanied by opinion and freedom of choice. It is an imposition of religion. Even so, in the Qur’an emphasized, “there is no compulsion in religion.” because it is absolutely different from human error and free to choose. Coercion is the pointless and meaningless act. The action was not justified under any legal basis. The action was contrary to the sacred humane conscience, because it uses force to suppress the freedom of the individual wills. Coercion makes dualism in merciful personality.

On the one hand, the superficial force imposes one’s will, on the other hand; it will enforce an inside desire to another. It is likely to cause an inward desire expressed in the secret movements (underground) all the more because of surface pressure. Therefore, a power straggle emerged secretly between the underground and the oppressive dictatorial rulers. Sometimes the former can destroy the power of the latter, and eventually could topple the strict power.

Explanation of Hasan Hanafi opened up to us the importance of a freedom that cannot be ‘frozen’ good by the power of influence; freedom will continue to seek a way out himself both in public and in private with the underground movement against political and other forces at the end. Freedom is natural, and every individual should be able to feel the freedom as desired by himself and norms of society and religion so that he can be objective in life. Freedom is the right to every individual.

In another book, Hanafi (2003a, 83) described that:

Essence Existentialism load’s probabilities of shifting individual consciousness towards social awareness. This is because existentialism is “points of ideology (theology) and philosophical revolution.” He brought conjointly the main points of perception and action paradigms together. Existentialism explains “famous” words of Hamlet of Shakespeare with revolutionary clarification namely, “whether we will be or will not be” to mean “whether I am silent or evolved.” Perhaps the formula was further moved on the theme: “tyranny or freedom?” “Oppression or freedom?” “Backwardness or progress?”

At left Islam, anthropocentrism contains a creation of consciousness both individually and socially. This social consciousness is explained by Gus Dur / Abdurahman Wahid as follows (Shimogaki 2004, xii): “modified doctrine of
Hanafi is not socialism of Marxist-Leninist type. Left Islam can be said to be as Arab socialism. Anthropocentrism of left Islam is not a doctrine which contains in it communist values. However, in it is there "modification" of communism into the reality of Islam. In this particular case, with awareness of being not only the individual, but also the public existence to the essence, anthropocentrism is humanism, which requires a communal conscience.

A Social consciousness is certainly very useful for the enforcement of the principle of objectivity of the auditor, since it is necessary that cultural consciousness can control you as an individual. Then a friendly consciousness among members can be an effective tool (controller) for the enforcement of the principle of the objectivity accountants.

5. Reconstruction of the principle of objectivity accountants

Here are the results from the study of the enforcement of the principle of the objectivity accountants in terms of the Islamic Left, ideological movements, traditions, and anthropocentrism as follows:

5.1-1. The principle of the objectivity accountants from movement ideology - Islam left.

First, the principle of objectivity in modern accountant did not bring out fully the creation of action for accountants. Elements of creation to motion can be discerned, for example, in Charter Nationality progression of Iran (Prasetyo 2002, 232) insisting that devotion to God require rejection devotion to other forces. In this sense, gratitude to God is so dependent upon the achievement of freedom and its use for human rights, justice, and service. An accountant in accordance with social conscience must be rejected from the other forces (such as managers, clients, property, money, etc.) who want to undermine the enforcement of the principle of objectivity. This means that accountants should have the freedom (not depressed) in the enforcement of the principle of the objectivity accountants.

Second, the principle of objectivity in modern accountant yet contains the values of excellent and bad. There is no mention of 'pleasure' in the level of life into this world and in the level of living in the hereafter, even if an accountant can implement the principle of objectivity. And vice versa, the 'vices' or 'sins that can occur if an accountant cannot enforce the principle of objectivity are not mentioned in this world and in the hereafter. Thus, the researchers proposed that the principle of the objectivity accountants should have elements of 'good' and 'bad' values, and that the members should always remember that while the sins could be done in this world, he would be once again reminded of Allah SWT vengeance later in the hereafter. The principle of objectivity contemporary accountant is indifferent towards the sins in this world with different sentences. The principle of objectivity current accountants may never mention any sin (punishment) in this world, but the vengeance of Allah occurs in the hereafter against accountants who violated the principle of objectivity.

In the accountant's values, ugliness can be categorized as victims from the viewpoint of the movement's ideology and principles of the objectivity accountants. Nevertheless, the victims are not without meaning, instead it rather can be a valuable lesson for accountants who are still alive.
5-1-2. Summary of discussion

1) Creation to move as one of the elements of leftist ideology of the Islamic movement in relation to the principles of objectivity not only requires awareness of maintaining objectivity but also requires an accountant to actively perform the movement in accordance with their conscience. Movement is done to maintain objectivity and against various forms of pressure, intimidation, and occupation when the objectivity accountant is implemented.

2) From the perspective of the ideology for the movement, especially the values of the elements of good and bad, a serious form of punishment can be a trigger of the movement of accountants in upholding the principle of objectivity. Each compartment has the distinction of the severe form of punishment. And vice versa, giving awards to members who have done objectively for their profession can be a trigger.

3) Accountants have the awareness, in accordance with social consciousness, to be objective and can refuse from other forces that are likely to destabilize objectivity.

4) The values of pleasurable and awful that exist in the ideology for the movement suggest that aspects of dissent or evil can be identified with relationships that appear to impair objectivity of members. The values of valid and injurious can be used in accordance with their conscience that accountants can create a situation that cannot make their professional positions tarnished. Furthermore, there are the values of decent and bad, viewed from the teachings of God's standards.

5) In the implementation of the principle of the self-initiated objectives' accountant (internal or intentions), an accountant may be incurred by the spirit of diversity that has been commissioned by God as the inheritors of the earth. Then the initiatives should be maintained from the internal (by no stranger or by external pressure) that can eventually reach the objectivity of accounting practices through professional activities.

6) According to the Hanafi (Shimogaki 2004, 85), in relation to the objectivity of the ideological movement fighting against the interests of the Muslims, dynamism in each place is through the spirit of being objective on the grounds that in order to fight for the Muslim Ummah in the world of backwardness and poverty; an accountant with consciousness implements the principle of objectivity. This is because honesty and fairness (no controlled) as elements of the principle of objectivity are also the ideals of the Islamic left.

7) By feeling Allah in us, movement ideology means that accountants have the power or strength (elements of creation to move), usually curved in any condition depressed by their superiors as experienced by many management accountants.

8) Elements of the movement here can essentially make a conscious accountant uphold objectivity so that he can be fair, impartial, intellectually honest, and not prejudiced or biased, and he can resist the influence of the other party or any other conflict of interests.

5-1-3. Formulation

In carrying out the activities within the profession as an accountant, a member is objective in accordance with his conscience in order to get good in the world and in the Hereafter, and to resist other forces that want
to destabilize objectivity.

01. Objectivity is a quality which gives the value to the services provided by accountant members. The principle of objectivity in accordance with his conscience in order to get good in the world and in the Hereafter can refuse other forces which want to destabilize objectivity.

02. Conscience is the inner truth and values possessed by every individual.

03. Good in the world is the different form of pleasure that can be felt throughout the world if the accountants are to uphold the principle of objectivity as the award from the public, fellow professionals, IAI, and the others.

04. Goodness in the Hereafter is various forms of enjoyment that can be felt later in the Hereafter if the accountants are to uphold the principle of objectivity.

05. Accountants must be able to free themselves from various forms of coercion from other forces such as other parties, managers, clients, money, wealth, women, income smoothing, etc.

06. Especially for CPA's compartments, each member will be supervised by other members in their respective operational areas. The authority forces the execution to the accountants who cannot uphold the principle of objectivity that is public in the region.

5-2-1. The principle of the objectivity
accountants from tradition — Islam Left

Just the tradition of chronicled individual consciousness can be aware of the authentic profession, and the existence as a profession can at most be recognized by the public if he is still considered to be objective in providing professional services. Instead of thinking that accountants are instructed by the principles of the objectivity accountants, we must think that accountants can come up with his own consciousness in order to uphold the principle of the objectivity accountants. Through this awareness, more accountants than now can interpret the meaning to the existence as a profession as being zealous in upholding the principles of objectivity accountants.

By taking a lot of lessons from the past, we can expect that it is a consciousness eidetic for accountants who can uphold all the time the principle of objectivity. Accountants must, from the aspects from the past, have his own power to toughen up in the face of temptations confronting him.

The tradition of upholding consciousness is a kind of praxis. By being aware of the two circles which will soon be explained below (first and second cycle), then the logics of the self-accountants are able to be objective in the plains of praxis in the field. Following these two circles, we have the third circle, a revolution in a sense, in which there are two possibilities of how to enforce accounting principle relating to auditor objectivity. One is through promoting the accountants to uphold objectivity, the accountant being rewarded by the community (including the accounting professional bodies) both in the world and in the Hereafter; from Allah SWT later automatically. However, there is the other possibility. If you cannot uphold the principle of objectivity, the accountant will be punished by the public as well as the future to the world for the hereafter.

5-2-2. Summary of discussion

1) Accountant can bring his own consciousness in order to uphold the principle of the
objectivity accountants. Through this awareness more accountants than now can interpret the meaning to the existence as a profession who can be zealous in upholding the principle of objectivity of the auditor (the first circle: to uphold the tradition of historical consciousness).

2) By taking a lot of lessons from the past, we can expect that it is a consciousness eidetic for accountants who can uphold all the time the principle of objectivity (the second circle: to establish awareness eidetic for accountants).

3) Through a revolution in the sense that accountants must be enforced objectivity, the accountant will be rewarded by the community (including the accounting professional bodies) in this world and in the Hereafter from Allah SWT later automatically (the third circle: to enforce practical awareness).

4) The punishments for an accountant who cannot perform objectivity are required to be implemented as a stimulating way for another accountant. This is consistent with the spirit of "nationalism" among fellow accountants. That is, the measure like that within a certain framework fosters unity among professional accountants.

5) In enforcement of the principle of objectivity accountant, tradition is something fundamental to do with the way of negation (salab) and the position of affirmation (ijab). Through negation (salab) by exposing non-obyektiv that were done by accountants. Through affirmation, namely by selecting the new alternatives.

5-2-3. Formulation

The principle of the objectivity accountants of Left Islamic can be formulated as follows: in carrying out the activities within the profession as an accountant, the members should be objective about historical consciousness, eidetic and practical (See also Santoso, 2006).

01. Objectivity is a quality which gives the value to the services provided by the members. The principle of objectivity is based on historical eidetic and practical consciousness.

02. Chronicled consciousness is the realization of the archival aspects of the accounting profession.

03. Consciousness is eidetic consciousness in-depth looking to the past to take a lesson, for example, from the case of Enron and Xerox in the United States, and others.

04. Consciousness is applicable consciousness after considering historical and eidetic consciousness, bringing it in custom In accordance with social conscience, the members uphold objectivity in accounting practice every day.

5-3-1. The principle of the objectivity accountants from anthropocentrism—Islam Left

First, the fourth principle of the code of ethics indicated above is similar to the principle of objectivity of IAI, who stated that “each member shall maintain objectivity and free from conflicts of interests in fulfilling the professional obligations.” The description only tends to describe the efforts of individual consciousness and does not raise social awareness efforts.

Second, the principle of objectivity of the accountant whose formulation is that “each member shall maintain objectivity and free from conflicts of interests in fulfilling the professional obligations” has no element of revolutionary consciousness. If an accountant
can have a public conscience as a part of this society (humanist), then he is likely to be an accountant who can implement the principle of the objectivity accountants along with a populist collective movement. This populist friendly movement driven by the communal changes relies upon the ability of the accountants to look critically at the structure (principle of objectivity of modern accountants) and to encourage revelation in the context of 'inspiration' and 'spirit' (see Prasetyo 2003, 263) to uphold the principles of objectivity accountants.

5-3-2. Summary of discussion

1) Promotion of the increased awareness and public power of the accountants for determining their roles and positions in relation to the enforcement of the objectivity accountants. It can be proliferated from activating the role of one accountant in each region in monitoring the implementation of the principle of objectivity to the other accountants in the region.

2) An indication of the possibility of realizing the principle of objectivity of the accountant left Islam anthropocentrism view. It can be seen from the life and dynamics of the accountants in the profession activities through the establishment of the values of justice and honesty in life.

3) Through social awareness, revolutionary conscience and accords between the members are expected to show objectivity in a variety of situations and services.

4) If the pressure toward members is intensified either individually or in groups (the associations with the members), the accountants can actively fight back against it.

5) The point of anthropocentrism view ought to be the public standard of members within the area. Indeed, each member must know different regional social environments, while supporting to establish the principle of the objectivity accountants nationally.

5-3-3. Formulation

In carrying out the activities within the profession as an accountant, a member be objective in accordance with their conscience through social awareness and revolutionary consciousness.

01. Objectivity is a quality which gives the value to the services provided by members. The principle of objectivity, in accordance with their conscience through social awareness and revolutionary, must be conscious.

02. Conscience is the inner truth and values held by everyone.

03. Communal awareness is a kind of effort to be raised by the accountants socially, not individually.

04. Revolutionary consciousness is a kind of effort to be raised through social change-oriented movements of the accountants in the enforcement objectivity accountant is important for the populist formation.

5-4. Formulation of the principle of objectivity accountants of Left Islamic Perspective

a) Movement ideology:

In carrying out the activities within the profession as an accountant, a member must be objective in accordance with his conscience in order to get good in the world and in the Hereafter, and to resist other forces that want to destabilize objectivity.

b) Tradition:

In carrying out the activities within the
profession as an accountant, a member must be objective with historical consciousness, eidetic and practical.
c) Anthropocentrism:
In carrying out the activities within the profession as an accountant, a member must be objective in accordance with their conscience through social awareness and revolutionary consciousness.
d) The merger of the three perspectives (ideological movements, traditions, and anthropocentrism):
In carrying out the activities within the profession as an accountant, a member should be objective through historical consciousness, eidetic, practical, social and revolutionary, in accordance with his conscience in order to get good in the world and in the Hereafter, and to resist other forces that want to destabilize objectivity.

01. Objectivity is a quality which gives the value to the services provided by members. The principle of objectivity is based on historical consciousness, eidetic, practical, social and revolutionary, in accordance with his conscience in order to get good in the world and in the Hereafter, and can refuse from other forces who want to destabilize objectivity.

02. Accumulated consciousness is the realization of the factual aspects of the accounting profession.

03. Consciousness is eidetic in-depth looking to the past to take a lesson, for example, from the case of Enron, Xerox, and others in the United States.

04. Consciousness is practical after considering historical consciousness. In accordance with conscience to uphold objectivity in accounting practice every day.

05. Collective awareness is a kind of effort to be done by the accountants socially, not individually.

06. Revolutionary consciousness is a kind of effort to be done through communal change-oriented public movements of the accountant towards populist formation in the enforcement objectivity accountant.

07. Conscience is the inner truth and values held by everyone.

08. Accountants must be able to free themselves from various forms of coercion from other forces such as other parties, managers, clients, money, wealth, women, income smoothing, and so forth.

09. Each member will be supervised by other members in their respective operational areas as well as by the auditor’s authority over the execution of an accountant who cannot uphold the principle of objectivity in the community.

6. The objectivity accountants of IAI now (principles of professional ethics number four)

Each member shall maintain objectivity and free from conflicts of interests in fulfilling the professional obligations.

01. Objectivity is a quality which gives the value to the services provided by the members. The principle of objectivity requires the members to be fair, impartial, intellectually honest, not prejudiced or biased, and free from any conflict of interests or from the influence of others.

02. The members work in many different capacities and must demonstrate their objectivity in a variety of situations. Some members engage in public practice, providing
attestation services, taxation, or management consulting. Other members engage in preparing financial statements as a subordinate, doing internal audit services or in finance and management capacities in industry. They also educate and train people who want to get into the profession. Regardless of service or capacity, members should protect the integrity of the work and maintain objectivity.

03. In the face of situations and practices that are specifically related to the rules of ethics and objectivity, adequate consideration should be given to the following factors:

a. The members are sometimes exposed to situations that allow them to accept pressures on them. This pressure can interfere with objectivity.

b. It is not practical to declare and describe all situations where pressures may occur. Fairness (reasonableness) should be used in setting standards to identify relationships that might appear to impair objectivity or members.

c. The relationships that allow prejudice, bias or influence to the accountants and violate objectivity should be avoided.

d. The members have a duty to ensure to the public that they comply with the principle of objectivity in providing professional services.

e. The members must not accept or offer gifts or entertainment that is believed to lead to improper influence on their qualified judgment or against persons associated with them. Members should avoid situations that can make their skilled positions tarnished.

Conclusion

The principle of the objectivity accountants who are in the code of conduct IAI has a passive nature. These results led to the fact that an accountant’s objectivity principle viewed from the perspective of Islam has got active properties. The active nature here means that the principle of objectivity of the accountant has the power to move actively against things that could destabilize an accountant in the enforcement of the principle of objectivity. The results from this study can be used as reference in the construction and the establishment of the principle of the objectivity accountants who has active properties.

The construction principle of objectivity of the ideological perspective of movement of the left Islam: the members as professionals in carrying out the activities as accountants, must be objective in accordance with his conscience in order to get good in the world and in the Hereafter, and should refuse other forces which want to destabilize objectivity. The construction principle of objectivity from the perspective of tradition of the left Islam: in carrying out the activities within the profession as an accountant, the members have to be objective, historical, eidetic and practical consciousness. The construction principle of objectivity from the perspective of anthropocentrism of the left Islam: as professionals in carrying out activities as accountants, the members should be objective in accordance with their conscience through communal awareness and revolutionary consciousness. Thus, the construction principle of objectivity from the left Islamic perspective (a combination of ideological movements, traditions, and anthropocentrism), is namely that in the professional conduct as
an accountant, the member must be objective through historical, eidetic, practical, social and revolutionary consciousness, in accordance with his conscience in order to get good in the world and in the Hereafter, and can refuse other forces which want to destabilize objectivity.

Limitations of Research

1. The left Islamic values used during this study only three: ideological movements, traditions, and anthropocentrism. This happens because of the limited research time, whereas the values of Islam have left much to be explored further in the themes such as Occidentalism, rational analysis, diagnostic’s reality, and others.

2. The research was conducted at the informants in the area of malang only. With informants in other areas, there is likely to produce the conclusions a little different from this research.

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