

Tahir Ilahi* as behavior principles of representation for financial statements based on the *Ten Commandments

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Abstract – The aim of this research is to understand management behaviour in financial statement representation. Sincerity is the starting point for building the desired behavior as explained in this paper. In Indonesia, research relating to the complicated issue of financial statements—and the representation of these (including their reporting)—is seldom addressed. Therefore, this particular research has been completed in-country (Indonesia) with the focus being made on the Synod of the Protestant Christian Church in Bali (GKPB).

The *Hermenutika Ontik* approach, also known as the textual and contextual interpretation method, has been used as the fundamental principle for research. The understanding and practice of contextual interpretation is based on the concept of Immanuel Kant. Both the *Theory of Planned Behavior* and the *Theory of Misbehavior* have been utilized throughout the research of this paper to construct the representation of the behaviour principle. All reflections have been based on the *Ten Commandments of God*. Research results emphasise the fact that representations of the behavioural principle for financial statements arise from two behavioural dynamics: *subudi* and *durbudi*. The behavioural dynamic of *subudi* is directional and consists of thought, intention and conduct/action. Meanwhile, the behavioural dynamic of *durbudi* is indirectional. The resultant of directional behavior (aka *subudi*) is the construction of representation behavioural principles for financial statements encompassing the three mandates of the church (*koinonia*, *diakonia*, and *marturia*) and explained in this paper as being *TAHIR ILAHI*.

Key words: politics, history, culture, *subudi*, *durbudi*, Ten Commandments

I. INTRODUCTION

The church (NGO) got a sharp criticism related to the transparency and accountability in the funds spending (Adam and Larrinaga, 2005; Burger and Owens, 2010; O'Dwyer and Unerman, 2008). The transparency and accountability in the funds spending of the church was obscure (Adam and Larrinaga, 2005; Allegratti, 1998; Askary

and Jackling, 2004; Baker, 2004; Barea, 2011; Burger and Owen, 2010; Shapiro, 2009; Weeks, 2011). The obscurity was influenced by *heuristic behavior* like culture, politic, and organization. The three influences were impartially and unity which were known as ontic (Lehman, 2007).

In fact, accounting is a reflection from the dimension of social organization (Khomsiyah and Indriantoro, 2000; Jacobs and Walker, 1998) and as a reflection from ontic behavior management which has prepared (Khomsiyah and Indriantoro, 2000; Jacobs and Walker, 1998), they are related to the behavior which is full of culture, politic and organization.

The positive accounting has failed to direct human behavior. It happened because of the human's deficiency to see their existence as God's agent and God is the true or principal stakeholder (Jacobs and Walker, 1998). Human beings broke their promises to God (Kamla, Gallhofer, and Haslam, 2006). Therefore, it made the human beings could not show their characteristic of God.

Psychological theory which has a deep view about the failure of human beings through individual behavior is caused by certain reasons (Ajzen, 1991, 2005; Ajzen and Madden, 1986 (Vardi and Weitz, 2004). The first reason was internal aspect and the second was external aspect from human beings. The behavior deviation could happen if the human beings could not control the internal and external aspects from their selves.

Therefore, according to Ajzen (2005) the aspect that causes behavior deviation is controlled and limited with some controller instruments. The behavior controller is flexibly done and is easy to be understood by some people without disturbing the activities in the organization.

Some researches above show that being truthful is important. It shows the character of the individual, group, and organization that cannot be separated with the external aspect. The internal aspect which influences the behavior is started from the thought and the moral of human beings. It flows from the heart and is shown in the form of a behavior. The external aspect becomes important since it influences the organization.

The aspects are divided into three groups. They are cultural aspect (character, individual, and spiritual), political aspect, and historical aspect (environment). Honesty as a moral quandary has to be formed through a principle which is easy to be applied in the mental level and the financial report that directs the human beings to be truthful. A long time ago, honesty in financial report has been demanded. It is proved by seeing the historical journey of the Bible which showed that God tried to return the situation of His people by leading them in right path through a covenant which is called Ten Commandments. The commandment in Exodus 20:16 stated "You shall not give false testimony against your neighbor". It is asked the people to be honest all the time.

The motivation of this research is to deeply consider the management behavior in the financial report that is connected to God's principles as an implementation of the Salvation Covenant. Moreover, it is also an implementation of the blessing which is reflected to the Ten Commandments as the substance of the covenant. It is hoped that the human beings can get their images as the image of God. Based on the identified issued, it is concluded that the research questions are:

1. How is the dynamics of management behavior to present financial report?
2. How is the ideal principle in the presentation of financial report?

This research can give the contribution, first toward the knowledge enlightenment and development. Secondly, it gives the advantages for the institution in order to give the basic behavior in presenting the financial report according to God's principles. This research can give the contribution, first toward the knowledge enlightenment and development. Secondly, it gives the advantages for the institution in order to give the basic behavior in presenting the financial report according to God's principles.

II. HERMENEUTIKA ONTIK AS A WAY IN REVEALING DYNAMIC BEHAVIOR OF MANAGEMENT IN PRESENTING THE FINANCIAL STATEMENTS

Research Methodology

The approach utilized in this research is *hermeneutika ontik*. This approach is a combination of two approaches, namely, Gadamerian hermeneutic and *dialectica ontic*. Gadamerian hermeneutic aims to interpret management behavior through understanding and practice. Management behavior, with regard to financial statements past and present, are reflected in the application of this understanding and practice. Behavior can be understood using a variety of aspects supporting human behavior. Lehman (2007) conducted a research into an NGO utilizing the ontic dialectic approach and was able to build a case of criticism based on politics, culture and history. These conditions indicated that the NGO was confronted with a dilemma in doing its job. The research process of Lehman (2007) was only conducted using dialect in understanding the differences between ideas and practice.

Research Methods

Research data was collected through participant observation. Methods of participant observation were chosen using a previous researcher who had become a participant making observations and collating research data by way of hearing, seeing, and becoming involved with the daily activities of the subject observed.

The first stage of collecting research data is called Cross Check of behavior management. The second stage is called Direct Confirmation of behavior management. The second stage is the stage in which information is extracted in relation to the three aspects of research: politics, culture and history. The third stage is a non-direct confirmation in which the previous stage is confirmed with the same purpose. The results of the identification data is further confirmed using critical theory which is used as an analytical tool. Behavior based on politics, culture and history are subsequently confirmed using the concept of categories and imperative category of Kant's Theory of Planned Behavior and Theory of Misbehavior.

III. KANTIAN, THEORY OF PLANNED BEHAVIOR, AND THEORY OF MIS BEHAVIOR AS BEHAVIOR CASEMENT, AND TEN COMMANDMENTS AS BASED BEHAVIOR

One of the positive accounting theories that discuss the disclosure is stakeholder theory. Stakeholder theory is the theory used to reveal the information for the users, based on the perspective of interest of the information user (Deegan, 2004:266). The fulfillment of the interests of the users of information is based on the aspects of the culture, history, and politics as well as mental and spiritual needs. Stakeholder theory, which explains the various interests, it can be seen from a normative perspective, which sees the importance of ethical or moral standpoint. When speaking of ethics or morality, the concept being thought is human behavior. Humans behave in accordance with the interests and goals to be achieved of financial information.

A. Perspectives from Kant Immanuel, the Stakeholder Theory

In term of substance, stakeholder theory has not been able to address the problem of decision-making. This theory, since its inception, has been instilling the concept that the parties concerned on the financial statements have different needs of financial information. This different concept makes compilers or implementer of financial statements and management as decision-making to create something different based on their needs (cause and effect). Different needs become direction (reciprocal/reciprocity) to conduct any difference to the presentation of information. Purposes (necessity) of the users of financial statements to be neglected, and the possibility led to the fulfillment of particular interest. The existence of the financial statements to be ambiguous, as it is covered by special interests, which makes the totality disclosure of financial statement could not be achieved. This condition affects the implementation of the principle of unity in financial statement presentation. Presentation of financial statements, which should be based on diverse needs (plurality), become as a financial report which is only integrated to one-sided interests. This shows the limitations of the stakeholder theory which normatively is not able to

present the truth of the reality. The process of negotiation is not running, because it was blocked by the interests of a particular party. The Concepts of Kant Critique of Pure Reason regarding information become a reality because of the mind. It can be used to justify the thing done, when presenting information, that it is true information can be proceed because it was preceded by the mind (Ballet and Bazin, 2005; White, 2004).

When viewed through the lens of Kant, the problem of stakeholder theory arose because stakeholder theory only used to see and meet the interests of shareholders, regardless of other interests. Unconditionally, ethical or moral aspects should be motivators such as expressed by Kant (Ballet and Bazin, 2005; White, 2004; Yuana, 2010). Ethics and morals that underlie human behavior, as if they are not in the elements of the stakeholders' interests but only to meet the expectations of shareholders.

The emergence on the problem of the use of stakeholder theory, if it is associated with Kant's view lies in the second criticism, the Critique of Practical Reason, where Kant submit an invention on the universal moral law, known as the imperative category. Formal law will run if certain aspects are included as a key element which is questionable (Norton, 2012; White, 2004). Interest is a major component in question, so that it becomes something that must be met. The question is "if the interests are not being met do moral and ethics remain in effect?" (Ballet and Bazin, 2005). This question requires an answer that if the interests are not met, it means that they have become as universal value that must be met. When ethical and moral has been unable to be implemented it means that the actual interests are unmet.

B. Behavior Theory as the Theory of Non Ethics

The work can be done and goals can be achieved when there was a relationship of trust between management and stakeholders. Stakeholder entrusting the work to management with a foundation of mutual trust. If this happens then the goal will be easily achieved. Basically people want to always be trusted to achieve the goals and satisfy all their needs. Given level of confidence will affect human behavior.

In addition to the trust, there are other factors that influence a person's behavior. A person's intention is an important point of all human behavior. Humans do and refuse to do something because of his intention. Intention is the desire to do something. Intention is influenced by motivations that exist within human beings themselves (Ajzen and Madden, 1986).

The motivation to behave is influenced by two factors: personal factors and social factors. Personal factors (internal) is the attitude toward the behavior which is an evaluation of confidence from the positive and negative effects. Social factors such as the form of norms, which affect and regulate society, and can provide leverage to consider whether to act or not. Attitude is the affection that is felt by someone to accept or reject an object or behavior (Ajzen and Madden, 1986).

a). Theory of Planned Behaviour (TPB)

Planned Behavior Theory is a theory of the behavior of the humanist flow. TPB is a theory that explains the relationship between attitudes and behavior of both individuals and groups. This theory was developed by Ajzen in 1991. Ajzen (1991) further developed his theory of reason action into a theory of planned behavior by adding perceived behavioral control and call it a Theory of Planned Behavior (TPB), which according to him give effect on the intentions and behavior, in addition to factor of attitude toward behavior and subjective norm. Ajzen (2005), combining the theory of TRA into the TPB by explaining the environmental factors that shape it, among others: the individual factors, including: a person's general attitude toward something, the fundamental tendencies that determine behavior (trait), the values, emotions, and intelligence, social factors, namely: age, sex (gender), race, ethnicity, education, income, and belief; factors of information, namely: experience, knowledge, and a variety of information about the business and its regulation.

Behavioral beliefs, which later became the attitude toward the behavior are individual beliefs, to evaluate whether the behavior is positive or negative, and thus more inclined to consideration of individual attitudes. Normative beliefs become as subjective norm associated directly with environmental factors which direct or suppress to reject or accept certain behavior, so the consideration is rather normative.

TPB has proven to be a theory that can predict the positive and negative behavior in a variety of disciplines. This is evidenced by numerous studies in the field of health (Arnold et al., 2006) marketing (Canniere, Pelsmacker, and Geunens, 2009; Cook, 2002), tourism (Han et al., 2006), culture (Hooft, Born, Taxis, and Flier, 2004), social (Han, Hsu, and Sheu, 2010; Zikic and Saks, 2008), human resources (Hooft et al., 2004; Song, Wanberg, Niu and Xie, 2006), and on the field of sports (Cunningham, 2003). In this study, the TPB is used as a theory to predict the behavior of the field of accounting which is to understand the behavior of management in presenting the financial statement. On previous research, TPB was widely used especially in the research system. The research field of accounting, particularly disclosure of financial statements is considered as one of the financial disclosure system which affects decision-making. Therefore, the TPB is an important theory to examine behavior in presenting financial information.

a). Theory of Misbehavior

The second theory of behavior is the Theory of Mis Behavior. Behavioral theories generally emphasize on the study of positive behavior of the individual that affect groups and organizations. In fact, individuals, groups and organizations cannot escape from negative behavior. TRA and TPB are examples of behavioral theories that emphasize positive behavior. Vardi and Weitz (2004) developed the TRA and TPB through misbehavior approach. Misbehavior approach is an approach which emphasizes on the individual behavior of the negative side through the development of indicators of the influence of intention which is more extensive. Misbehavior theory is a theory about the relationships of attitudes and negative behaviors of individuals. Particular emphasis on activities in the workplace, which is done intentionally to deviate from the rules that have

been defined either individually, in office or position, in groups, organizations and professions (Vardi and Weitz, 2004:3). This opinion indicates that in all forms of organizations, both business and non-business there is a chance of the emergence of misbehavior.

Misbehavior at the level of individuals is affected by personality, values, attitudes, and emotions. Personality, values, attitudes, and emotions are psychological elements that can not be separated from the individual. Individuals who have different personalities will judge, act, and, vent emotions differently which in turn encourages different behavior. The difference in the behavior of individuals will influence the behavior of the organization in which the individual is involved in it. While at the level of the position will be affected by job design, job characteristics, autonomy, responsibility, pressure, type of occupation, employment status, and opportunities for deviant behavior. Groups can also deviate as they are influenced by the relationship of the group with other groups, group dynamics and leadership. Level of each organization and the profession for behaving defiantly is influenced by the type of organization, organizational goals, organizational culture, organizational climate, control systems, organizational socialization, and professional ethics of the organization. All of these factors encourage people and organizations to behave defiantly.

TPB and TMB basically start with the subject of why people behave in certain way because of certain factors. Every theory has different argument, on the one hand assessing the behavior of human beings on the basis of internal factors namely the mind and taste, while on the other hand, judging on the basis of the external factors of the environment which is beyond the subject. This study emphasizes on both the internal and external factors. Internal factors in terms of flavor while external factors viewed from the aspects of the closest environment of the subject. Flavors include personality, values, attitudes, emotions, and intellect. While the environmental factors viewed from the aspects of social and information. Both of these factors can lead human to well-behaved or distorted. TPB is used as a good starting point for the analysis of behavior, which is open and transparent, while TMB is used as a starting point for the analysis of deviant behavior that is not transparent in revealing financial statements.

c) Ten Commandments

Peace (2006) said that the concept of religious agreement is differentiated by stakeholder theory. Normatively, stakeholder theory is widened and unlimited in the group and individual but also to the environment. The clear difference is from the interest. Stakeholder theory is operated to fulfill all interests and not only the stakeholders' interests. Besides that, it has the responsibility toward the creditor, banker, customer, employee, nature, and government in the business level.

This theory is assumed to have the similarities and relationship with the concept of religious agreement that tends to be a controversy in the society. These two concepts are used as the basic to decide the business strategy from moral or ethics aspect that is combined with the financial measurement to make the working evaluation easy to be done. A successful company happened because it focused on the stakeholders' interests (Vinten, 2001). A company that has a good

relationship with the stakeholders tends to be more successful in long term process. A good relationship can minimize the conflict and it can focus more on the objective of the company so the risk to fail will be less. This opinion indicates that all related parties should obey the law in the contract and agreement. Peace (2006) emphasized that an agreement is a part that cannot be separated with stakeholder theory and its reason that each stakeholder should obey the law.

Greenfield (2000) argued Peace's opinion (2006) by saying that a law is used to legitimate a business by doing the obligation in obeying the law. The relationship between the stakeholders is put as a priority to reach success. In increasing the stakeholder benefit, some contracts are done but it ignores the agreement.

An agreement is needed in stakeholder theory to bind morally and with no time limitation. The religious and non religious agreement are done for the sake of success. The religious agreement reflects the real agreement and is integrated in the non-religious agreement. The willingness of the company to do religious agreement is reflected from the strategy that is done by the stakeholder in the short and long term periods. It is a wiliness based on the willingness to serve God, neighbors and environment.

The Bible history proves that the faithful and honesty of Abraham in managing God's blessing will bring the abundant blessing to Abraham and his descendant (Baker, 2004). The promise of a salvation and blessing has been signed by Abraham and God. Institutionally, God has made a promise with Israelites. The Israelites was not honest and sincere in managing the blessings of God, so they did not get the abundant blessing. The covenant of God with the Israelites has failed so they did not get the salvation and the blessing. Accounting does not do appropriately and it becomes a tool to manipulate the data (not responsible) so it will make a blur identity of the real organization of God (Lehman, 2007). This condition showed that men have failed to do the agreement with the True Stakeholder and needs to restore the agreement formally with no time limitation.

The contract is an agreement. It is an agreement that put the price substitution in several parties in adversarial or reciprocally. If there is one party break the contract, it can be courted. A contract contains of the rights and the obligation of each party. The period of the contract is stated clearly in the contract (Mallor, Barnes, Bowers, Plilips, and Langvardt, 2002). It is non adversarial contract (Allgretti, 1998), but it is only based on the trust as a guarantee with several parties. The responsibility is out of the law and the time is unlimited but it is continually.

The expert of the law and the management adopted the philosophy of the agreement law from the spiritual teaching (Peace, 2006). The law attributes become a basic and the source to do the profession. The objective to take the source of the profession is to direct the men to behave according to the law formally. The formal law that is usually done is the contract and agreement.

The contract can be changes into an agreement if has passed the highest level of the belief (Peace, 2006). God gave His covenant through Moses when the Israelites wanted to be released from being slaves. The covenant is stated in the Ten Commandments of God that should be done by the men.

IV. RESEARCH RESULTS

A. *The Struggle In Revealing The Financial Statements*

Early history shows how the behavior of management in revealing the financial statements. The church leaders did not pay attention to how to make financial reports and presenting them in the form of formal information. Initially it was implemented a concept in the minds of the Balinese Christian about honesty known as accountability. The concept was based on the premise that honestly was the right thing for man to be loved by God, as had been echoed by Pastor Tamayasa in the meeting:

"Everyone must behave honestly, as already commanded by God to be His favorite people. By behaving honestly, I've proved that I have bore good fruits for my children."

Kant's concept has been proven, that any information, which is considered as the fruit of the mind is preceded by a structured mind. Structured behavior in the early course of the history namely honesty, serves as a culture which can be applied to the next period.

The second behavior is the cultural accountability, ie not adopting foreign customs in managing the organization. This behavior then leads to political action which affects decision-making relying on the form of the organization which collectively have been agreed to set.

Honest behavior revealed in the early course of the history, with a variety of critical success factors, namely the condition of personal, social, and environmental (Ajzen, 1991). This condition is manifested by control beliefs, attitudes, and powerful perceptions to do so. Culture estuary is seen in the next period, which emphasizes cultural contextualization in any action taken. While political estuary always existed throughout history with behavior that is not much different in making decisions (Lehman, 2007).

At the time when the organization of the church focusing on the process of establishing the organization without relying entirely on foreigners, but able to stand alone, another problem arised. The income earned has not yet made the church to be independent. Dependence remains, so the church to take action to change her minds not to be fully independent. The structure of thoughts that was conceived was making the struggle as the basis for identity consolidation followed by strengthening identity by strengthening contextualization.

Humans are required to account for all the blessings God has given. Bali Church, through the Church of the Netherlands was awarded many blessings to develop herself. Patterns of accountability during the time of struggle were simple. This pattern was applied until the era of contextualization. Accountability was done personally to God. Humans do not rely on their own strength and rely more on the power of God. As a form of seriousness, then in 1952 at the Synod Assembly in Padangtawang, it was decided to set up the organization. Rules were used as a basis for running the ministry in all areas including fund raise, the use of fund, control, and fund development.

One of the important rules is the rule about fundraising and how to use funds. Funding for the operational needs of the church was taken from two sources, namely the church and the help of missionaries. As it was said by Rev. Dr Wayan Mastra:

"The funds of the church used to support church operations, while for the program, mostly aided by the Zending."

Most of the funds received were foreign aid or zending. At that time recording was done in a simple way, considering human resource owned by GKPb was still limited. Recording, revenue and expenses were recorded neatly, although the evidence can not be tracked. Based on interviews with Rev. Wayan Mastra, that I specifically visit to chat with him, he said that:

*"Yes, at that time GKPb has nothing, so we try not to depend on anyone. Any received fund is not used entirely for the program. We hid in part to prepare ourselves so as not to depend to other countries. We buy land everywhere to prepare to be an independent church. *Ya ma'am*, at that time we report not in accordance with use of funds because we do not want to continue to depend on them."*

At that time dishonest behavior had emerged. Behavior to submit financial statements that did not comply with usage is dishonest. But behind it all, it is known the purpose of dishonesty is the desire for freedom in own land. The desire that has been implanted since birth, that GKPb wants to stand alone. As newborns, GKPb wants to quickly get up and walk on her own without depending on parents who give birth. GKPb wants to learn to stand and walk without assistance from GKJW and missionaries. This is an absolute mind, the mind that is not conditional but must be achieved. Unmatured condition and can not think rationally like a child to prove the concept of Kant continues to run in any initiated action (Kliemt, 2011).

Under these conditions 12 elements of Kant's categories are very visible. Starting from the early substance that wanting GKPb to stand alone. The substance, which cause effect namely acting rationally in meeting the desires that are still in imagination in order to make it happen. Purchasing land is a form of wishful thinking in the future, not at that time. This is a very rational mind, without considering the impact. The impact is the loss of confidence of foreign partners to GKPb to manage their funds, and increase foreign confidence that GKPb can stand alone in terms of funding. Reciprocity of this incident at the time was not yet visible, because it is still in the form of land that has not produced anything. Land can only be productive if it is managed properly. Reciprocity appears in the next period.

Necessity at the time was improving the ability to stand on its own with a little guidance of foreign funds, or guidance of parents. Furthermore GKPb start learning to walk slowly by managing the land. Possibility that appeared at the time was whether GKPb successful in managing the land. Existence at the time was not felt, because GKPb still learning to walk, and have not been able to produce and place herself as expected. Thus the totality and unity is required to face the challenges in a range of plurality, and limitation, reality, and negotiation.

Behavior that emerges is that the behavior which is far from ethical, if based on the principle of honesty. However, the behavior is based on the ethical principles of freedom. The principle of honesty is a principle that holds benefits, and transparent. The accountability report, which is not in

accordance with this principle, indicated deviant behavior. On the other hand, the lie is done to free herself from foreign rule, ie the dependence on foreign funds. Logically, this behavior seems correct.

GKPB behave that way because of her young age. Without being taught to lie, a child would be lying if conditions require him to do so. This happens because the condition would require someone to change minds and even contrary to its original state. Social conditions which are still very low will demand a person to seek a better life. At this time, people do not think of how to be a good child, but still thinking and trying how to walk on his own.

Disclosure of financial statements conducted to provide information to various stakeholders. In her times of struggle, GKPB did no much action to regulate the financial system. Accountability is only stressed to God, without being concerned with others. Surrender, organizational improvement, and union of the soul elements became the main focus.

The time is running. After GKPB has what she wants as the foundation for her to move forward namely the regulations, the obvious source of funding and leadership, then GKPB began to establish herself to shows that she has been able to walk. Like a toddler, she never stopped showing her ability (substance) that she could stand on her own, despite the ups and downs. This period occurred in the period from 1955 to 1971. In this period GKPB emphasizes her identity as a church, nation and the state in the Republic of Indonesia. During the period 1955 - 1962, the lands that were purchased by GKPB, began to be used to indicate existence.

Koinonia, marturia, and deacons are the three of church calls that can not be implemented in isolation. All three must be implemented together to achieve peace. Tasks related to the disclosure of financial statements, is marturia and diakonia. Marturia, when financial reports publicly revealed to be evidence that humans have demonstrated the open nature of God. The existence of God becomes real in the midst of men. In the field of diakonia, humans have a duty to serve the interests of fellow human beings. Providing the right information is a form of deacon for the benefit of mankind. This condition was running well until the next Synod Assembly held in 1967. The synod was held in Untal Untal on October 17 to 20, 1976, which decided the organizational pattern of GKPB, which follows the pattern of GKJW called Majelis Agung (Supreme Council), which later changed to the Synod Council (MS), and the selection of personnel of new Working Committee.

As a church that emphasizes the contextualization and independence, GKPB always trying to walk on her own. The funding aspect continues to be a special concern with patterns of central accountability that is the synod acts as the center of the accountability. The church became as the unit of service, and the service core of GKPB. Meanwhile, the established institutions function as a central of fundraising, for the operationalization of the life of the institution, and support of the church life.

GKPB crisis is caused by the crisis of social and cultural behavior, crisis of honesty, experienced by the people of Indonesia while working (Barea, 2011; Kokubu and Sawabe, 1996; Weeks, 2011) and crisis of spirit of service that is pleasing to the Lord in the church, because at that time the service was dominated by people who could not manage

money (Reed and Bekar, 2003), entry of politics into the church, because the church is a part of the people of Indonesia, who also experienced the shock of colonization (Weeks, 2011), conflicts or disputes between the members of congregation, pastors, pastors and church members as well as organizational conflict because the church needs could not be met (Gary, 2008). The crisis has adversely affected the development of the church. Conflict gives impact on changes in the function of science, into its actual function (Gallhofer, 2011).

Conflict always happens and gives impact on disunity. Conflict on financial problems always occur and resolve with modern approach (McPhail, 2003) and in favor of particular interests (Jinnai, 2005; Toms, 2005). Thus, the commitment to be faithful in doing the job during that time could not running well (Khanifar et al., 2010).

Environmental condition during this period was fairly quiet, but a change of mindset and responsibilities have not seen significantly. Openness and transparency of disclosure of financial information, which is required by the church also has not shown any signs to be done. Conversely, signs of ethical and moral decline were becoming to increase obviously. The use of funds was not clear, accountability was not done, and information was becoming increasingly unclear. When viewed from the condition of personal, social, and environment today is much better when compared to the previous period. Personal circumstances such as beliefs, values, emotions and intellect were getting out of control. Various kinds of behavior approaching the politicization emerged in this period to continue to demonstrate the existence. On the one hand, the behavior that leads to deviations, also go hand in hand with the behavior that leads to the implementation of commitments.

The dispute resurfaced in the period from 1972 to 1984. Each session of financial accountability, always tinged with a fierce debate on the acceptance and use of funds. The dispute was due to the inclusion of the political element in the church. Those political elements entered the church because within the body of the church there were politicians. Similarly, elements of modernity entered the church because there were many people have modern thinking among them were public accountants engaged in the construction of the church.

The disputes in that period were mostly resolved through counseling approach because this kind of approach was considered to bring peace atmosphere. What was meant by peaceful atmosphere is mutual forgiveness and rebuilding a new life. This pattern in fact poses a bigger problem in the future that needs to be studied more deeply.

When viewed from the lens of Kant, the embedded thoughts thus becoming die structure shows identity that the church is an existed institution. Church shows that she can stand with her own feet. Phase of identity stabilization is an important part to enter the next round. In addition to the mind, morality that has begun to come to mind is accountability to God. Church leaders believe that "God knows all", so it is no need to account for the work to others.

Self Reliance in the Field of Fund

Pragmatically, the financial statements in GKPB are expected to describe the overall financial condition. However, in the process has encountered many problems particularly when presenting the financial statement information.

Mechanism of receiving and use of the funds have been set up with the aim of controlling costs optimally. Leadership in this period was a leader who had served since 1972. Although the rules have been made, patterns of thought and implementation on decisions were the same as the previous period. Receive and use of the fund was never based on the mutually agreed decision. This makes all the congregations felt unappreciated. Skepticism arises because of prior periods had experienced the same thing. The whole financial information was information that had been manipulated, and even financial accountability was never done, especially on the use of funds for the project. In addition to skepticism, there was a sense of distrust in the leadership of this period which was leading to changes in the rules of the next period.

The period of 2000 – 2008 was still under the same vision and focused the ministry on “Living Church” (2000 - 2004), and later became "Being a Living Church" (2004 -2008). Problems of the prior periods carried over to the period of 2000-2004. To achieve the vision and mission the church focus to develop self-reliance in the field of fund.

According to Rev. Philipus, independence in the areas of funding means interdependent, i.e. is self-reliance which supporting one another. Therefore it was taken the real steps in the field of financial administration. The concept of ‘Shared Service Responsibility Fund’ hold matured in order to achieve self-sufficiency. The purpose is equally bearing the needs of the church. The Church, as organism can not live with just one part of it, but it should support each other. Feet function to sustain the body to stand, eyes to see, and other parts of the body mutually support one another. Congregation that has the ability to support other congregation should be willing to do so and so as the unit which is capable of supporting another unit. Church did not live alone, but together with other communities building unity to achieve the goals and the vision and mission that have been set together. This period is the initial period of the development of self-reliance. In the financial sector, conditions are relatively stable. The churches do not experience hard turmoil in terms of funding and accountability. Based on observations and historical facts (Ripa et al., 2012), this condition occurs because churches in Bali have been in adulthood period.

If associated with the concept of Kant, when GKPB show her true identity to the outside world, that GKPB has self-reliance in the area of funding, means that in her mind there is already a structure of mind. The structure of the mind in the body of GKPB as an organism is self-reliance in the area of funding. The concept of self reliance is glued in everyone's mind that runs organization. Independent mind affects the intention to perform an action, which shows independence namely is trying to manage everything well so as to produce sufficient fund to support the organization and its units. Management demand accountability to God, others and the environment. Behavior to manage with responsibility is a form of structured thoughts.

Managing with responsibilities according to Ajzen (1991) is caused by the intention which is influenced by personal and environmental factors, as well as job and organizational factors (Vardi and Weits, 2004). GKPB in 2008 aged 78 years. An age, which is no longer young. At the age of 78 years, GKPB create a new philosophy of life. A man of seventy eight years old is an adult in all respects namely the thoughts, attitudes, behaviors, and actions. In the past history revealed

clearly that for 78 years GKPB undergone various changes in attitudes and behavior. Changes in attitude and behavior show the attitude that leads to self-defense.

Represecation of Financial Statements that Bring No Peace to All People

Based on the results of interviews with some of the church council, be it a big, medium and small congregation showed various types of behavior. Big and medium congregations had a tendency to manipulate the financial statements, due to various reasons. While small congregations had a tendency to be honest, because according to them there is no reason to be dishonest.

Most of the reason for dishonest behavior is physical and non-physical factors, namely development and programs that are not motivated by the Synod. Meanwhile, all the assets that they build are reported to the synod. Incoming funds, included in certain post, which makes payments of DTJPB not increased and even hold out to be stable.

Meanwhile, the small congregation tends to act honestly. The amount of funding is not even sufficient for them, so they need to be supported. Small churches tend to require more sacrifice, especially for those who manage the church. How about the institutions? The result of discussion with several institutions is shown below.

The councils of the church do confrontational action to show dissatisfaction to the leadership. Financial information is not clear, because the behavior of leaders who are not able to show the reality of the church itself. The need serves as an excuse for withholding information. Lack of funding is used as a good reason for the Church Councils to justify themselves. There is no wrong word in the interpersonal life of human being. But in absolute terms the truth is universal. Giving wrong information to fight the wrong leadership policies is absolutely wrong. Unlike congregations, institutions showed openness to all parties in running their activities. This statement is a form of pouring concept of mind, which has been structured over the years.

As a form of openness and peace the church is demanded to be transparent and honest. Honesty in revealing financial information is deemed necessary for the institution of the Church (Lehman, 2007). Church needs to reveal financial statement because as a religious institution church cannot be separated from the activities of the compiling and disclosure of financial statements.

TCG and the Law of Love, is a summary of the ethical and moral law of God. TCG is directing human behavior through clear command both positive and negative, called worship, power, fairness, surrender, control, obedience, imaging, loyalty, honesty, clarity and arrangement. While the law of love is the fulfillment of the command in the TCG that ethical and moral principles applied correctly.

Water Reflects Face, People's Heart Reflects Human

The result of the above description shows the dynamics of various behaviors, at each era or period. Types of those behaviors are positive behavior and deviant behavior. Positive behavior if it is associated with a deeper meaning is the behavior that leads to goodness. Meanwhile, deviant behavior is behavior that leads to unkindness for a particular party. To

clarify the meaning of behavior, then it is necessary to make confirmation to a pastor who is considered to be expert in theology, both theoretically and pragmatically. The confirmation is done in order to better understand the spiritual meaning of behavior which can not be separated from culture. The question posed to Pastor Nyoman Suanda, when I met him by accident at the Synod Office in an opportunity to talk about issues facing the church today: *"In terms of the culture of Bali and the Balinese Christian theology which is not releasing elements of Balinese culture, the term of behavior that I explained to you earlier, what kind of elements contain in it and what does it mean?"*

The question is then answered by Pastor Nyoman Suanda as follows:

"... At the time of the prophets there were only a few people to be saved. In the language and culture of Balinese it is known terms of 'subudi' and 'durbudi'. Su means beautiful, noble, kind, etc, 'budi' means the nature of human mind, the human position. While 'dur' means not good, not noble, not beautiful. So that man is always faced with two options in life, to be 'su' or 'dur'. People who behave 'subudi' are those who have integrity means between the mind, heart, attitude, actions are the same. While 'durbudi' are people who do not have integrity, ie between the mind, heart, attitude, and behavior are not the same."

Based on the explanation above, if human behavior is associated with the concept of Immanuel Kant (mind), and Ajzen (intent), then it can be classified into two major parts. The first group is Subudi, and the second group is Durbudi. Conducting open, accountable, honest, faithful (obedient), sincere, gratitude is a form of subudi behavior. Humans who are open-minded, accountable, honest, loyal, sincere, and grateful, then doing the same intention in behavior in good condition is a man who subudi. These results are further convinced Kant's concept that information or behaviors that appear around human is a structured form of thought.

While the behavior of irresponsible, dishonest, arrogant, relying on human wisdom, concerned groups, and disobedience is a form of behavior that leads to durbudi behavior. Human who is open minded but whose behavior is not transparent is durbudi. These results illustrate that the human mind has not really structured.

Culture of subudi and durbudi already stated by Solomon delivered to his servants. Solomon said:

"As water reflects the face, so one's life reflects the heart" (Proverbs 27:19).

The face that appears in the water when someone is reflecting to it is real human faces. Real human behavior, organizational and social life is a reflection of hearts and minds which cannot be covered by any obstruction. Kant called it unconditionally mind and moral. Morals and the human mind cannot be kept in secret, but it can be investigated through the behavior. The result of investigation of human behavior is the fruit of an investigation of the human heart.

V. THE HEART REFLECTION OF GKPB

A. Summary

GKPB is a church which was born in the island of Bali. Throughout history GKPB experienced various dynamics behaviors in accordance to the personal, social, and environmental politics, history and culture. The first dynamics is the behavior subudi and the second is durbudi behavior. The behavior of disclosures in the financial statements in GKPB is mostly influenced by cultural elements and the course of history from time to time and more strongly influenced by political elements. The strong behavior of each element directing the behavior of the actor of financial statements which is in accordance with the concept of Immanuel Kant, that what are being informed by people to the outside world, is the result of a structured human mind. In every period of history, GKPB have different structures, so that the interpretation of behavior is the result of a structured human mind. The human mind is structured and influenced by aspects of personal, social, and environmental (Ajzen, 1991), and aspects of the individual, office, groups, organizations and professions (Weits and Vardi, 2004). The human mind, and overall supporting aspects of behavior, both positive (Ajzen, 1991) and negative (Weits and Vardi, 2004), produce two forms of interpretation of behavior, namely subudi and durbudi.

GKPB was established in Bali Island. Throughout the history, it experiences a variety of behavioral dynamics in accordance with the conditions of personal, social, and political environment both history and culture. The revealing of financial statements in GKPB is more influenced by elements of culture and history from time to time and more strongly influenced by political elements. GKPB experienced relatively stable dynamics in behaving contextually to reveal financial information. In the beginning of the period up to the present time that the earth rejoice in peace, one form of behavior continues to appear in the two types of behavior.

The strong behavior of each element directs the behavior of financial statements become clearer in accordance with the concept of Immanuel Kant that what humans are informed by the outside world is the result of a structured human mind. Each period of history of GKPB has different structures so that the interpretation of behavior in the real world is the result of the structured human mind.

The structure human mind is influenced by aspects of personal, social, and environmental (Ajzen, 1991), and aspects of the individual, office, groups, organizations and professions (Weits and Vardi, 2004). The human mind and all aspects of supporting positive behavior (Ajzen, 1991) and negative (Weits and Vardi, 2004), and result two major forms of behavior, *subudi* and *durbudi*.

Both forms of interpretation of behavior occurred from a collection of fragments that form a reflection of GKPB. The heart is a reflection of the behaviors of various aspects, politics, history, and culture. Those make the doers in presenting the financial statement according to God. This research has reflected all fragments of behavior through Ten Commandments of God and the Law of Love as a summary of the moral law.

Based on the results of contextual reflection, there is an affirmation that most of behaviors in presenting financial statements are not in accordance with the provisions. Therefore, it needs to be conceptualized about behavioral principles that guide the behavior based on statutes of the Lord

(TAHIR ILAHI). The descriptions are Transparent (*Transparan*), Accountable (*Akuntabel*), Wisdom of God (*Hikmat Tuhan*), Faith (*Iman*), Humility (*Rendah Hati*), Integrity (*Integritas*), Sincere (*Legowo/Ikhlas*), Eternal (*Abadi*), Faithful Living (*Hidup Setia*), and Remember the promise of God's blessing (*Ingat janji berkat Tuhan*).

B. Limitations of Research

Limitations of this study lies in the discussion, which uses a narrative approach. This approach requires intuition sharpness to be able to explore the meaning of ontic behavior in each period. Another limitation is that this study is limited to the normative level that requires further research to produce a concept on a practical level.

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