

Hermetika Ontik as a Way to Reveal the Dynamics of Management Behavior in PUBLIC SECTOR ORGANISATION

Anik Yuesti

Magister Management Program
Maharaswati University, Denpasar, Indonesia
anikunmas@gmail.com

Abstract- The aim of this study is to explore is important to do the research using Hermetika ontikon public sector organisation. The behavior which is appropriate with the understanding is called as united behavior and if it is not appropriate with the understanding it will be called as the behavior which is not united. The first behavior is done by men who gave high integrity and the second is for the men with the low integrity. The other aspects (politic, history and culture) are believed to make the difference of the understanding and the behavior. If there is a hindrance between the understanding and the behavior, so the justification will be done to protect the men. The united behavior is illustrated as a man who is thinking to help other people. The behavior which is not united is illustrated as a man who is thinking to help other people but his or her behavior made them scare. Therefore, it is important to do the research using Hermetika ontik. It is an analysis by interpreting of the men's behavior as the result of their minds and also to understand the men's' thought through words. The words from the informant has various meaning in it is interpreted in a certain concept. The interpretation is done contextually and not textually. Therefore, the main meaning of the utterance and behavior will be easily to be attained.

Keywords-Hermetika Ontik, management behavior

I. INTRODUCTION

Knowledge appears from many resources. Rational knowledge is obtained for our experience with many objects and events in our surroundings every day. It will create a reasonable distinction in the world; form the opposite thing that exists with other relations. Principally, knowledge comes from experience (Capra, 2000). The right mind comes from God through human's mind intuition, and revelation from God to His prophets (Adian, 2002; Capra, 2000; Hidayat, 2008; Muhadjir, 2001; Siswomiharjo, 2002; Suriasumantri, 2003). The real knowledge will disappear when people started to use their own minds. People's minds are like a food without salt, tasteless and an outer space with no air and no life. Without knowledge, people cannot be the salt of the earth, that gives impact to other people. People become useless and their saltiness needs to be restored. Men are also the light of the world. Light makes people can see what are surround them, good or bad. Furthermore, people can be openness to do the right thing which give good impact to other people. It is stated in the Bible:

"You are the salt of the earth, but if salt has lost its taste (its strength, its quality), how can its saltiness be restored? It is not good for anything any longer but to be thrown out and trodden

underfoot by men. You are the light of the world. A city set on a hill cannot be hidden. Nor do men light a lamp and put it under a peck measure, but on a lamp stand, and it gives light to all in the house. Let your light so shine before men that they may see your moral excellence and your praiseworthy, noble, and good deeds and recognize and honor and praise and glorify your Father Who is in heaven."

(Matthew 5:13-16)

As the salt and the light of the world, men have mind to start their works. People's mind is so structurally to get the knowledge. Immanuel Kant said that people's knowledge is attained from the world and in people's mind there is a structure with its condition (Yuana, 2010).

"In order to be able to interpret data from the world that will be managed into information, it should be a structure with certain condition in people's mind.

People has different mind according to their knowledge. The people's mind will reflect into their behavior because there is structure with certain condition inside the people that make information which is useful to others. This research is aimed to understand the behavior in revealing financial statement based on Godly principal as a form of the covenant and blessing to the church. The empirical proof and the phenomenon show that the behavior in resenting financial statement is not suitable with the behavior based on Godly principal. This should be criticized in order to increase the knowledge in managing God's blessing and to be responsible with the True Stakeholder so it will be able to give the information according to God.

The explanation in this paper is an effort to understand the critical thinking through hermetika ontik approach. It is aimed to get the increasing of the knowledge in revealing the financial information based on Godly principal. This approach is used as a critique toward revealing information that has not showed Godly principal in political, historical, and cultural aspect of the church.

II. THE BASE OF THINKING

Human Thinking Impacts His Behavior

The moral and politics revival will form a new theory revival (Norton, 2012). The revival of a new theory is a result of people's mind. Immanuel Kant was believed as an influencing philosopher in building the concept after Aristotle. His influence was based on two books of his three great books, Critique of Pure Reason (1781) and Critique of Practical Reason (1788). In Critique of Pure Reason he compiled and showed the principals confirmation of decision making objectively in all realities. In Critique of Practical Reason, he provided a rational confirmation toward the ethics of decision making (Ballet and Bazin, 2005; Bilodeau and Gravel, 2004; Kuosa, 2011; White, 2004; Yuana, 2010).

Kant's critique in his book, Critique of Pure Reason, describes about the confirmation toward metaphysics question as valid question. He thought that there has been a reputation toward metaphysics because of feud between rationalists and empirics. The rationalists said that the decision making of metaphysics empirical (fundamentalist principal of all knowledge) is known through intellectual process. In other sides, the empirics' philosophers stated that human's mind is like a blank paper which needs to be written through an experience.

Some research used Kant's idea as idea development (Ariansen, 1998; Ballet and Bazin, 2005; Bilodeau and Gravel, 2004; Eeke, 1998; Ghaderi, 2011; Ivanov, 1996; Kuosa, 2011; Lee, 2009; Lumley, 1997; Norton, 2012; Price, 2008; Robbins and Wallace, 2007; Schumann, 2001; Staack, 2010; White, 2004; Wright and Russell, 2012; Yuana, 2010). Kant's brilliant idea that was used is this question "In what condition that the learning process of life experience might happen?" He gave the argument that there should be a structure with certain condition in order to make people to interpret the data to be managed as information. He explained twelve foundations to make the decisions as an early condition of human's mind which is called as categories. They are substance, cause effect, reciprocity, necessity, possibility, existence, totality, unity, plurality, limitation, reality, and negotiation. These categories can be applied in certain time and condition. He stated that categories, time, and place are the basic concepts that were used in human's mind to walk on the process and to learn the phenomenon of nature. The basic category concept in time and place by Kant is called as for of intuition. This idea is called as "Copernican Revolution" as an inspiration from the finding of Copernicus that could change of geocentric to heliocentric view.

In Critique of Practical Reason, Kant submitted a finding toward universal and moral law that is called as the categories imperative. He formulated in the way to evaluate the moral compares to universal value. Practically, he asked the people to make this question "How would be if all people do that?" In the research, it can be reflected how would be if the men are honest. Therefore, in Kant's concept, people are asked to have this question: "How of honesty becomes a universal value?" The universal value that can be used is honesty. He explained that the way to evaluate morality and rationality can lead people's morality as rational people. This theory is called as deontology which is approved by the philosophers.

Kant proposed a moral concept because he saw that there was a decrease of people's morality. Since 1986, Smith observed that the morality revived through Kant's theory

(Norton, 2012). According to Kant, moral behavior is a formal obedience to reach certain objective.

Kohlberg stated that human behavior is based on conscience (Bertens, 2002). Each man will experience moral dilemma. People are always faced with moral and structural decision or form. Kohlberg used a child in doing this research. He thought that a child will have moral development in 6 stages and it can be related with certain ages. Every child will have moral development and its pace will be different (it's not related with the age). A child can be developed in certain age and after that he or she will not develop anymore or can be in the next stage.

Human morality influences organization morality. The presenter of financial statement was created by God. Kohlberg said that the six stages of moral development were related one another through three levels. They are preconvention, convention, and post convention. Moral development does not started in the same time in human life. In the early years, there is no moral life in the real meaning. If a child can differentiate good or bad, this is only a rare coincidence and it is very rare that the differences are based on moral values. The evaluation to the child does not have clear structure. Therefore, it can be said that those three levels is preceded by pre-moral period. In preconvention level, evaluation on moral behavior to the attitude which is only based on consequences of someone's behavior is a punishment, pleasing or not. In this level, it is differentiated into two stages, punishment orientation and instrumental revivalist orientation. The punishment in punishment orientation is based on concrete orientation, while instrument revivalist orientation will be based on the understanding the attitude where the instrument can fulfill own needs and other's needs.

In convention level, the changes of attitude which are based on general who norm and obligation will be highly appreciated. The adjustment is done to fulfill the expectation of all people. The second level consists of two stages. The first step is called as group adjustment. The second stage is law and discipline orientation. In adjustment stage, it is pleasing as the attitude that can fulfill the expectation of family, group, and environment appears. In the stage of law and discipline orientation, the expectation of adjustment is widened into an expectation of nation and country and also the surroundings.

The third level, post convention (autonomy level/principal level), moral life is seen as personal responsibility acceptance of the basic principles that is believed. The norms in the society are not directly occurred, but they have to be evaluated in the personal freedom principals. The third level has two stages, legalistic social contract orientation and universal ethics orientation. In the first stage, the values of revitalize and personals opinions and needs to reach the consensus is started to be realized. The agreement is done democratically and is noticed from the changes in decision making are noticed from law point of view. In the last stage, people started to arrange the behavior and moral evaluation which are based on personal conscience. The ethics and conscience principals are universally occurred. There are not many people who can achieve the last stage in order to realize the image of God and His characters.

III. DISCUSSION

A. Hermeneutic Ontic as An Approach

Hermeneutic ontic is a synthesis of two research approaches, Hermeneutic Gadamerian and Dialectic Taylor. Hermeneutic ontic is used to answer the research question with the reason that a research question cannot be answer using one method. Hermeneutic Gadamer is used to see the phenomenon from the understanding and practical. Dialectic is used to understand the phenomenon and to criticize with political, historical, and cultural aspects. This research is aimed to see the pass and recent behavior in presenting financial statement contextually (politics, history, and culture) and textual (hermeneutical). The contextualization of the behavior in presenting financial statement is known form the dialect of the history makers. The textual behavior can be known form the financial statement.

B. Hermeneutic

Hermeneutics is derived from the Greek word ἑρμηνεύω *hermeneuō* which means translate or interpret, is a philosophy that can be meant as interpreting and translating a message through a trial. This word is related with a Greek god, Hermes, the mythological Greek deity who was the 'messenger of the gods' and being a mediator between the gods and between the gods and men. Hermes was also considered to be the inventor of language and speech, an interpreter, a liar, a thief, and a trickster. Therefore, interpreting is a common activity in our daily lives (Sumaryono, 2010). Hermeneutic is developed from time to time. The experts in religions followed Hermes who is trying to interpret God's message through prophets. God's messages are interpreted into many forms and traditions. This is an interpreting process. The interpreting is developed into critical form that Bible interpreting cannot be done based on human knowledge but it is absolutely based on God's power. In this context the definition of hermeneutic is as contextual interpreting method and not textual interpreting.

Some literatures show the definition of hermeneutic from some scientists and it has various definitions. There is no one definition that represents all definitions. The definition that comes to near to the conclusion is said that hermeneutic is a knowledge that learns how human beings understand something based on their minds toward the texts and human behavior textually and contextually.

Commonly, hermeneutic emphasize on social and historical behavior interpretation textually. It means that hermeneutic is used to translate the text and contextual which is based on previous notes of the society behavior in that era. Hermeneutic is a form of a critique toward the previous social behavior which is related with current behavior so it is able to have a behavior transformation. This critique is aimed to solve the previous problems that current behavior (Eriksson and Kovalainen, 2008).

C. Gadamerian Hermeneutic

Gadamerian Hermeneutic is aimed to connect the understanding and the practical. It means that the understanding is stood on certain meanings. According to this hermeneutic, the understanding and the practical cannot be separated. Hermeneutic Gadamerian come from the basic of

knowledge that in substance it has inner and lattice work and to obtain it needs a dialog. It stated that the measurement of righteousness is not suitable with a conception and reality (principality) and also it is not a *bidahat dzatikonsepsi* testimony (knowledge of fitri mazhab Descartes), but it is awareness between particular and the parts of the whole (Sumaryono, 2010).

Gadamer followed Heidegger that interpretation is started with assumption and hypothesis, point of view, and culture. Interpretation is pre-understanding of a history and it is tightly related to traditional values, which is the assumption of intellectual horizon that becomes a background the assumption and hypothesis. It does not hinder the understanding and it becomes the requirements. Therefore, every interpretation is ended with the fusion between previous and current horizon or between the interpreter horizon and textual horizon. Interpretation gives a constant balancing as a result. There is no an absolute interpretation. Gadamer, based on Plato and Aristotle's theories is sure that there should be a dialogue with the text process in hermeneutic. It's like a dialogue between two persons and this dialogue is done continually until both persons find an agreement. Every understanding is an interpretation because the understanding in every condition has the root; that's why it is a special manifestation in a point of view. There is no absolute point of view. Interpreting in *dharuri* is a historical process; but it is not a repetition of the previous era. However, it is a togetherness which has recent meaning. From this review, it is said that "a valid interpretation in a point of view" is a vanity presumption. According to Gadamer, the text interpreter cannot limit the compiler meaning of the observation or understand the era of the compiler. The text is not a manifestation of the compiler reality condition, but it is only based on the dialogue between the interpreter and the existence of text, and the reality will be got from it (Gordon, 1998).

D. Dialectic Ontic

Dialectic ontic is an evaluation system that can be used to understand the organization performance that can be responsibly in its work based on the society's expectation. Simply, dialectic ontic is defined as a clearness of the difference between the level and the concept or between the idea and the practical. Thorough this dialectic, the understanding, phenomenon, and behavior can be caught and it means that the understanding and the practical can be shown up to find the essential meaning. This understanding includes the reality of analysis and interpretation. This thinking has been integrated in the accounting when exploring the economical and political level and also the changes in the society (Gray, Walter, Bebbington and Thompson, 1995b).

Based on dialectic point of view, the role of the public sector organization (as NGO) cannot be separated from the political and economical influence and to solve all problems in the society which support pluralism (Gray, Kouhy, and Lavers, 1995a), doesn't succeed to analyze the dialectic of Hegel into Marx and also the ethics (Martin, 1998). Hegel and Marx failed to explore how a progressive political is proclaimed in accounting and environment. This failure pushed Adorno to offer the new political model as a basic to criticize the social condition (Bernstein, 2005).

Dialectica is defined into three parts. First, dialectic is a scientific method that is aimed to prove and find the relationship between several variables. Second, dialectic is a way to go deep into an understanding which is based on the substance, culture and natural characteristic. Thirdly, is an investigation based on cultural, historical, and political perspective (Taylor in Lehman, 2007).

The first definition is sourced from logical thinking and *positivist*, it is based on scientific and objective thinking. Dialectic shows that critical thinking with logical way must be able to maintain the argument scientifically and it is delivered scientifically based on scientific knowledge. The research is done with scientific procedures. This dialectic is dominated in the accounting research.

The second definition focused on the changes of social system that challenged the Marxis Orthodox people deliberately. Then, it is followed by Engel with its structure and substance that tried to offer the resolution of injustice problem. This definition brings out the critical thinking of an accounting where accounting is not only a tool that is used to measure. This opinion is argued by Gray (1995a) that accounting is a transformation tool of a product that is sold in the market. Here, it is explained the role of accounting as *commodification*. Dialectic is related with the condition of the society and emphasized on the natural condition of the society. The pattern on how the society interpret something is emphasized in the second definition.

The third definition reached the higher point. Dialectic is not only meant as a way to analyze something but it is a way to reflect with the model of contemplation and to follow the path in the past. Charles Taylor (1986) defined a dialectic as an interpretation agent and an evaluation process. Dialectic ontic tried to explain the natural characteristic in the mechanism. Dialectic ontic in the accounting tried to explain and interpret a phenomenon with a way to separate the understanding between the thinking and languages and then criticize to build a new building (Lehman, 2007).

Taylor saw the history as a form to reflect the journey of the activity in the past. Activities in the past became a stepping stone of recent and future journey. The activities include individual and group or organization activities. This statement can be meant that the activities in the past influence the recent and future activity. A history is related with management behavior that gives an illustration when a man behaves in the past it will influence the current behavior. Also for an organization with certain cultures in the past will influence the current event. An attitude that is continually done will become a habit that will stay and become a cultural behavior of the individual and organization.

Taylor also explained that a politic always cling into the organization life. Political organization includes the way to make the decision, policy and also the way to distributes all decisions and policy with certain patterns and objectives. The political meaning stated by Taylor (in Lehman, 2007) indicates that politic is an important part for the organization to manage the organization. Decision making, policy, and distribution need a regulation in order to manage the organization. Organization needs a rule to direct the behavior of a person to reach the aim. The individual and organization behavior will be directed well if there is a clear rule and is interpreted to reach the aim and to be flexible. The

organization rules will hinder the journey of the organization if it's difficult to be done.

The cultural aspect according to Taylor (1986 in Lehman, 2007) is natural characteristic of the organization that becomes a habit done by the organization and then it becomes an agreement that will be done together. The individual and organization culture is not separated from the culture of society. The culture of society is not separated from daily utterance. Therefore, a language is part of the culture.

E. Hermeneutic Ontic

Hermeneutic ontic is collaboration of two approaches, hermeneutic Gadamerian and dialectic ontic. It is aimed to interpret the behavior of management through an contextual understanding and practical. Through contextual understanding and practical, it can be seen how the behavior is in presenting textual financial statement in the past and now. This behavior can be understood from several aspects that support human behavior.

Hermeneutic ontic is needed to be used in the research toward a public sector organization is a NGO. Lehman research (2007) toward the public sector organization with dialectic ontic approach is a form of a critique of political, cultural, and historical problems. This condition indicates that public sector organization is dilemma to do its tasks. Lehman (2007), process research is only done by dialect that is to understand the differences between idea and practical.

The public sector organization as an institution that works in the public field is also needed to do the study to see how the accounting ideas can be practiced in this institution. However, it doesn't enough if we only have the idea and practice. The understanding of the history maker was dug with hermeneutic Gadamer approach where the concept tries to dig the understanding that can bring out and give impact to human behavior. Someone understanding is based on the structural and clear thinking so it can show the different behavior.

Therefore, it is needed a sharp lens to see and to do the phenomenon critique that is deeper and more specific. Dialectic ontic is a process to interpret through an understanding in several aspects (politic, history, and culture). Each phenomenon and the result of the interpretation will be studied in its meaning and essential so it will raise a critique that can build a new building through a change or transformation. This transformation is in a form of principals building to reveal financial statement based on Godly principals.

IV. CONCLUSION

God gave the soul and the mind to the men in order to do their works in this world. The mind is used for the men to understand something with their environment easily. The men are required to solve their problems using their minds. A problem is a phenomenon that is questioning and needs the answer. Morality is a toll to control the mind in order to think correctly. These all things are called with the understanding of men which cannot be understood by other men.

The men can share their opinions to understand their minds, so the mind can make a intention to behave. The kinds of behaviors are the form of the minds. It needs a sharp method to reveal the understanding of men's behavior to see the understanding which is suitable with the practical or not.

Hermenutika ontik is a method in the research that is used as a sharp lens to understand the minds of the men that suits to the behavior or not.

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