

Taqwa: Deconstructing Triple Bottom Line (TBL) to Awake Human's Divine Consciousness

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ABSTRACT

Inspired by Elkington's (1997) concept of Triple Bottom Line (TBL), this study was carried out with the aim to formulate a holistic concept of managerial performance. Even though TBL is much better than the traditional financial measurement, for a theistic-spiritualist, it is still a partial and secular way of doing business. Based on that reason, TBL needs to be deconstructed. By making use of the concept of *taqwa* as lenses, the study attempts to deconstruct TBL and reformulate it as a new concept of managerial performance. *Taqwa* is a concept of an ultimate spiritual achievement of human being that is indicated by a feeling of union with God, people and nature, as well as awareness of obeying the divine will. The results of the study exhibit that managerial performance is ideally concerned with not only profit, planet and people, but also prophet and God. The concept called as Pentuple Bottom Line (PBL), in essence, stimulates the presence of the human's ultimate consciousness to be united with God.

Keywords: God, prophet, pentuple bottom line, triple bottom line

INTRODUCTION

Profit is normally known as a traditional measurement to evaluate a management's performance. Management's success and failure in managing a company depends on the amount of profits earned. Until now, profit is still a central point, and even a mindset, of most

management and entrepreneurs in running their businesses. However, in few last decades some have created new concepts on performance such as *tableau de bord* (TDB) (1930s) (Bessire & Baker, 2005; Souissi, 2008; Pezet, 2009), balanced scorecard

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(BSC) (1992) (Kaplan & Norton, 1992; 1996) and triple bottom line (TBL) (1997) (Elkington, 1997) that may be viewed as performance measurement (Souissi, 2008), or management control system (Bessire & Baker, 2005), or strategic management system (Kaplan & Norton, 1992; 1996). The latter versions basically attempt to make an improvement of the former. Say, if the former concept of profit is only concerned with a financial aspect, then the latter makes the former to be better by balancing with a non-financial feature. This is done by TDB and BSC. TBL also does the same logic. It attempts to balance the former, which basically emphasises on economic reality (profit), with natural (planet) and social reality (people).

Whatever the concepts are, be them profit, TDB, BSC, or TBL, it is worth noting that they are the products of a tradition that is full of certain cultural, economic, and social values (Burchell et al., 1985; Hopwood, 1999; Gallhofer & Haslam, 2004; McPhail et al., 2004; Tinker, 2004). This study would say that the existing concepts are moulded by secular and atheistic traditions. They are fully oriented to, and for the sake of, secular life. There is no indication that they have a connection between earthly life and hereafter.

Secular is one of other characteristics such as materialistic, individualistic (James 2007; Gallhofer & Haslam, 2011) and atheistic, of capitalism. These characteristics have a strong influence on shaping human's character. James (2007) argues that under selfish capitalism, which is

driven excessively by neo-liberalism, one has changed his/her needs to wants; connected with others only based on secular appearance, wealth and charisma, rather than love; and felt emptiness and loneliness that may finally result in personality disorder. Capitalistic civilisation has made people live in materialistic and individualistic ends.

On the other hand, the condition has made an increased turning to a spiritual dimension (Gallhofer & Haslam, 2011). This is a human quest for happiness. But, is it a real solution? Turning to a spiritual dimension by ignoring a materialistic dimension cannot solve the problem, rather it may create another problem. Why? Because a human being has materialistic and spiritual dimensions. The dimensions should be balanced and in harmony. Thus, this study attempts to balance those dimensions. It emphasises on a brief construction of a managerial performance concept that is based on a theistic-spiritualist perspective. Under the perspective, the existing concept is regarded as being incomplete. They never direct human behaviour to a divine consciousness that recognises the existence of God and never bring human's awareness to the real ultimate end of life. The perspective has a capacity to generate a new concept that is expected to be more holistic than the existing ones. Using a theistic-spiritualistic approach, the concept in essence broadens TBL by balancing its secular elements, i.e., profit, planet and people, with prophets and God as the spiritual elements. The combination will make the concept more holistic and better than TBL because for a

theistic spiritualist, there is no separation between the secular and the spiritual. They are in unity (*tawhid*) (Tinker, 2004, p. 452; Mustofa, 2005; Choudhury, 2008, pp. 239 & 245;).

The basic objective of the new concept is to awaken human's divine consciousness (Molisa, 2011; Chodjim, 2014) by utilising deconstruction (Derrida, 1976; Haddad, 2006; Direk, 2014) and *taqwa* (Chodjim, 2014). It is a consciousness that directs people to experience the presence and existence of God. Meanwhile, deconstruction is Derrida's method to read a text that basically to decentre what is regarded as the centre (the dominant, the important, etc.) by internalising the others (the minor, the trivial, etc.). *Taqwa* is the lenses that are utilised to read and analyse the text and in turn generate a new concept.

Deconstruction: a Method of Reading a Text

This study applies a concept of *taqwa* as a means to deconstruct TBL. Deconstruction becomes a very important instrument in this study, because by utilising it a new concept will be reproduced in a more holistic and perfect form than the former.

A question can be raised. What is deconstruction? Deconstruction, usually associated with Derrida – a French philosopher (Derrida, 1976), relates to a way of reading, interpreting and analysing a text. A text may be read, interpreted and analysed in a different ways by every person. Consequently, the meaning of the text may be different, or the text may have

more than one meaning (Direk, 2014). The text itself is inter-subjectively constructed by members of a society through very complex social interactions. Then, its meanings are reconstructed and reproduced continuously that finally implicates on a never ending production of new meanings (Hooker & Murphy, 2004; Jones, 2005; Haddad, 2006; Hicks, 2007). Formerly, for example, the meaning of a company's objective is to maximise profit. The text here is "a company's objective" and the meaning is "to maximise profit." Now, however, through deconstruction, the meaning of the text becomes "to maximise profit and to lift the wealth of people and planet." It is a new meaning of the (same) text. Nobody can hamper the birth of the new meaning. Again and again, a new meaning of a text will be born.

The way of reading and (re)producing a new meaning of a text can be done by combining something called the "centre" with the things that lay in a marginal position, namely, the "other(s)." For some, deconstruction refers to decentring a hierarchical relationship of the centre and the other such as form-substance, body-soul, man-woman, rationality-intuition, land-sea, earth-sky, and so forth. In a dichotomised way of thinking, the first order always dominates and even eliminates the second one. The first order is the centre, the second order is the other. The centre, say, "form" dominates and negates the other, "substance." The meaning of decentring in this context is to place the other at the same position with the centre. In other words,

decentring is a way of uniting the centre with the other that consequently produces a new meaning. For example, when we combine two atoms of hydrogen with one atom of oxygen, then we have a new meaning, namely, water. Elkington (1997) actually has deconstructed profit, as the centre, with a planet and people, as the others. The deconstruction resulted in a new concept we call triple bottom line (TBL). Figure 1 demonstrates the deconstruction.

Deconstruction, in our social reality, is not the law that is created by a social scientist or a philosopher, but rather is the law of social interactions that is in action. Derrida is only a thinker who observes the social reality and then formulates it into a concept that in turn we call it deconstruction. It happens in our daily life, be it in economy, politics, culture, science or technology. Our members of society always create and recreate a new meaning of their life. It is a dynamic interaction and process of lifting human's life and civilisation.

This study points out that deconstruction has already happened to the concept of profit as a traditional instrument of managerial performance. The concept of profit is deconstructed, and the result is TBL. By using the same process, TBL is deconstructed to generate Pentuple Bottom Line (PBL) (see Figure 1).

TBL, as a result of deconstruction on profit, has contributed to lessen negative effects of concentrating business to only profit, such as destruction on our natural environment and society. It is a concept that may sustain our life, i.e., the life of a

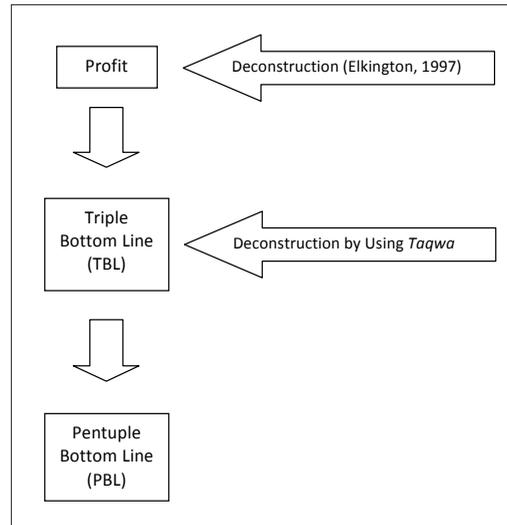


Figure 1. The Deconstruction of Profit and Triple Bottom Line (TBL)

company, our planet and our society. TBL transforms the traditional mindset of profit towards a broader concept. In other words, TBL emancipates a mindset that surrenders to the will of profit. To some critical and postmodernist accounting researchers, the issue of emancipation is not alien. They even make use of a religious or theological approach (Gallhofer & Haslam, 2004; Tinker, 2004; Molisa, 2011) to emancipate, for example, the deprived and the oppressed people for a better life and a better society (Gallhofer & Haslam, 2004, pp. 383-384; Tinker, 2004; McPhail et al., 2004). TBL, in this context, can be viewed as an endeavour to emancipate people from the hegemony of a profit-oriented mindset. It opens a broader awareness to us by giving an insight that in doing business, we have to not only appreciate profit, but also the planet and people for sustainable environment and society.

However, in this study, TBL is viewed as a concept that is not free from its cultural, economic, political and social circumstances. Indeed, it was constructed under those circumstances. This study assumes that TBL was constructed in a context of a modern civilisation in which the people who live in it may not have any strong belief in the existence of God. It sets aside the Existence. The work is secular and atheistic (McPhail et al., 2004). For in our perspective, TBL is a partial and limited concept that cannot cover a society's concern on a spiritual relation with God.

This study, therefore, attempts to deconstruct Elkington's (1997) TBL in the perspective of a theistic-spiritualist (Islam). By deconstructing TBL, the study generates a new concept that I call it as Pentuple Bottom Line (PBL). To do so, the study applies a concept of *taqwa*. It is a concept of Islamic piety that has a function as lenses to read a text.

In an accounting discourse, using religion as a source of values or philosophical foundation to emancipate, transform and construct a new concept has already emerged, or at least initiated, since accounting was understood as a socially constructed discipline (Burchell et al., 1985). In fact, most works on accounting research are in the genre of irreligious, secular, and even atheistic perspectives (McPhail et al., 2004: 320). For Gallhofer and Haslam (2004: 383), "theology and religious belief systems, as well as associated practices, can be inspirational and insightful" to see and (re)construct accounting discipline.

However, it is possible if accounting is not predominantly viewed as a technical instrument (McPhail et al., 2004, p. 320).

The works of, for instance, Tinker (2004), Gallhofer and Haslam (2004), and Molisa (2011) are done under religious, theological and spiritual perspectives. Other works, such as Triyuwono (2012), Kamla (2009), Lewis (2001), Baydoun and Willett (2000), and Gambling & Karim (1986), are in the perspective of Islam. These works hint a new movement in accounting that basically transcends the irreligious and secular affairs. This study is expected to generate a concept of managerial performance that supports the movement.

The Lenses: *Taqwa* as an Instrument to Deconstruct TBL

For the purpose of reading, analysing and reconstructing (deconstructing) TBL, this study needs to use lenses as an instrument. The lenses, more or less, are powerful to assist in driving and colouring a new concept resulted from a process of deconstruction. The lenses that are utilised to deconstruct TBL are *taqwa*.

Why does the study use *taqwa*? According to Islam, *taqwa* is a concept of the highest state of human's spiritual closeness to God. Al-Hujurat 49: 13¹ states that the most honoured human being in the

¹ Al-Hujurat is the name of a *surah* (chapter) in al-Qur'an; number 49 is the number of the *surah*, and number 13 is the number of a verse in the *surah*. The structure will be used in the next parts of the paper.

sight of God is he/she who is the most pious (*taqwa*). *Taqwa* is the best way to return to God because the ultimate purpose of human's life is to return to God (Al Baqarah 2: 156) in a state of *taqwa*.

Al-Qur'an does not state any specific definition of *taqwa*. However, it gives some indicators about any actions that make an individual become very closed to *taqwa* (Chodjim, 2014, p. 8). Chodjim (2014, p. 8) presents some indicators such as forgiveness (Al-Baqarah 2: 237), justice (Al-Maidah 5: 8), patience (Al-Baqarah 2: 153; Al-Anfal 8: 66), honesty (Al-Tawbah 9: 119) and other good deeds (Ali Imran 3: 104, 110; Annisa 4: 114) that direct a person towards *taqwa*. On contrary to Chodjim (2014, p. 8), however, some have defined *taqwa* as an attitude of avoiding God's punishment and obeying God's commands as an inner consciousness of accountability towards God, as fearing to disobey God's will, and so forth (Ali, 1997; Beekun & Badawi, 1999; Hasan, 2011; Sulaiman & Bhatti, 2013). Even Bhatti et al. (2015) make an operational definition by arguing that *taqwa* encompasses two dimensions, i.e., Islamic spirituality and Islamic social responsibility. Spirituality is an individual's inner awareness to feel united with the divine laws that have been implanted by God in his/her self, other people and universe. Meanwhile, social responsibility is actually as a consequence of the spirituality that interacts with social environment in a society.

This study indicates that *taqwa* is a spiritual state in which an individual's

inner consciousness has a capacity to unite with God and consequently he/she can feel, comprehend and totally obey God's commands that have been spread in universe (including people) in the form of divine laws. In that state, the individual has lost his/her human ego, but conversely he/she feels the existence of God. He/she experiences the oneness of God. There is no existence, except the God's existence (Triyuwono, 2015). It is the highest spiritual achievement of human being. This is the reason of why Al-Hujurat 49: 13 declares that the most honoured human being in the sight of God is he/she who is the most pious (*taqwa*).

The main points of the definition are: consciousness, unity and relationship. There is no *taqwa* without inner consciousness. It is not based on human desire (physical intelligence), brain (intellectual intelligence) and heart (emotional-spiritual intelligence), but based on divine spirit, i.e. God's spirit (divine consciousness) that has been implanted in a holistic body of human (Triyuwono, 2015). Divine spirit can be metaphorised as an antenna that connects human being to God. Through this connection, an individual feels united with God. It is beyond human ego that finally an individual experiences the existence of God. Thus, there are no separate relationships between human beings with universe, human beings with their society, and human being with God. God is all-covering (*Al Muhith*), He is omnipresent. Universe and people are united with Him.

The Deconstruction Process: Pentuple Bottom Line (PBL) as a Concept of Managerial Performance

The ultimate end of human life is to return to God (Al-Baqarah 2: 156) through *taqwa*. *Taqwa* is the centre point in which an individual's consciousness has melted into, merged with and returned to, God. There is only one existence, i.e. the Existence of God. This is the ultimate spiritual journey of human life that becomes important orientation of this study to formulate managerial performance.

The main point of *taqwa* is the feeling of being united. Therefore, for the purpose of formulating managerial performance, the concept unites three main parties, namely, universe (planet), people, and God (Cf. Kaplan & Norton, 1992; 1996; Elkington, 1997). The focal concern of a business, for this study, is to generate and distribute the wellbeing of people and universe (Al-Anbiya 21: 107) physically, psychologically, and spiritually towards *taqwa* (Al-Hujurat49: 13) and for the sake of God. A company is found and run as an instrument to achieve *taqwa*, not for maximising profit as done by a modern company.

For TBL, profit, planet and people are the centre. Through deconstruction, the centre is coupled with the others, i.e., Prophet and God. Hence, the result of the deconstruction is: profit, planet, people, prophet, and God that we can call pentuple bottom line (PBL) (see Table 1). In essence, the concept is concerned with the achievement of the ultimate prosperity of human being, i.e. the awakened consciousness to be united

with God that consequently abides by His will (Molisa, 2011; Chodjim, 2014). God's will is spread over the universe, people, and prophet. God is never separated with universe, people, and prophet. He exists inside, outside and beyond them. This means that an individual should do good deeds to his/her self (body), to the universe, people, and prophet as representations of his/her honour and worship to God all the time and all over his/her life (Adz-Dzariyat 51: 56). All actions of human being, including doing business, are for worshipping God.

PBL directs management and stakeholders of a corporate to behave in such a way that is basically to respect and awaken human's divine consciousness, unity and union with God. The business objectives (i.e., to uplift physical, psychological, and spiritual prosperity) become the main concern for the sake of the universe and people. The business is not for the sake of capitalists, but for the universe and people for seeking the pleasure of God. PBL tries to enlighten our consciousness regarding the unity of universe, people and God that may ensure sustainability of nature and human's life and also awaken human's divine life. The concept will change the behaviour of management and stakeholders. Their concern will be long-term and guarantee to change human's behaviour to a better performance. Consequently, there will be a better harmony in environmental and social relationships and human's civilisation (Molisa, 2011).

Elements and indicators of PBL (as presented in Table 1) are the drivers that

have strong capacities to transform the behaviour of management and stakeholders. Each element and indicator can never be separated from each other. They are integrated and teleological.

The first tuple: profit, fulfilling the needs of human being. PBL does not negate profit. Rather, it gives a new meaning to it. For PBL, profit is understood as *sharia* value-added (SVA), which consists of economic, psychological and spiritual value-added that is acquired, processed and distributed in a *halal* way, or in accordance with Islamic law (the *sharia*) (Triyuwono 2012; Cf. Ali et al., 2013). *Zakat*, *infaq*, and *shadaqah* are parts of SVA. SVA may be imagined as a pie (prosperity) produced by a company and distributed to all parties that have the right to it. It has a concern not only on quantity and quality of the pie, but also on a fair distribution.

The quantity of the pie refers to how much money should be earned by a company. However, the quantity should be balanced by the quality which denotes to a process of earning money with good feelings (psychological) and spirituality (moral) such as, peace, happy, honour, love, sincerity, and so forth. Huge amount of money is meaningless without involving psychological and spiritual feelings in the process of acquiring and processing resources and distributing products to stakeholders. Hence, the meaning of prosperity (the pie) is not limited to money, but also to positive feelings and spirituality that can be tasted by stakeholders. SVA supports physical, psychological and spiritual needs of human being.

Under the SVA concept, distribution has a broader sense. The holistic pie is distributed to shareholders, creditors, management and employees, government, customers, suppliers, the poor and the needy, society at large, and nature, as accountability to God. A fair distribution is very important to ensure a broader coverage of prosperity enjoyed by stakeholders (Triyuwono, 2012).

The second tuple: planet, our homeland. Prosperity is dedicated not only to human being, but also to nature. Natural resources are mostly the materials manufactured to generate products for the interest of human's life. However, of course, the nature should not be exploited greedily by neglecting its health, wealth and sustainability. In generating SVA, management should comply with *sharia*, including how to treat our nature. Therefore, ethics is applied to maintain and support the life and sustainability of all creatures. Scholars (Ozdemir, 2003; Saniotis, 2004; 2012), based on al-Qur'an (Ibrahim 14: 19; Al-Hijr 15: 85; Al-Ahqaf 46: 3), argued that ethics on nature comprises unity, balance, harmony, and beauty. Ideally, management acts in accordance with the ethics to make sure that management has fulfilled the rights of the nature to be healthy, wealthy and sustainable.

Our nature will be alive if its unity, balance, harmony, and beauty are maintained. All living and non-living creatures are in unity. They live together based on natural law. People are also in unity with the nature. They will feel to be united if they use their inner consciousness. They have a capacity to feel what nature

feels. Moreover, it should be remembered that nature is united with God. He is inside and outside the nature. Thus, by respecting nature, we respect God. God, with His laws, makes the nature in balance, harmony and beautiful. All these principles of ethics are management's concerns to run the company. Management, in utilising natural resources and producing SVA, has a respectful duty to render prosperity to nature. Managerial performance is evaluated through the extent to which management has fulfilled the ethics for the nature.

The third tuple: people, unity in brother/sisterhood. People in a society are basically brothers and sisters (Ali 'Imran 3: 103 and 105; Al-Hujurat 49: 10) that consequently, every person in the society seeks to participate actively in rendering virtues to other people. Serving other people with a good deed (Al-Anbiyaa' 21: 107) is a clear orientation in delivering daily actions as a duty and worship to God (Adz-Dzaariyat 51: 56). If everybody has a consciousness to do good actions for other people, then automatically the people's economic, psychological and spiritual welfare will be lifted up. Management of a company has a duty to stimulate and unite people in brother/sisterhood through generating and distributing SVA and delivering virtues to the people both inside and outside of the company, of course, to those who have rights.

In order to do so, there is a need for cooperation, i.e., cooperation in doing virtues and avoiding bad deeds (Al-Ma'idah 5: 2; At-Taubah 9: 71). Cooperation is

needed not only for members of management inside a company, but for other stakeholders outside the company as well. Mutual assistance is a style of life that may unify closed relationships among members of society in a brother/sisterhood system. Hence, a company's management has a very important role to arouse the cooperation among members of stakeholders. It becomes a responsibility for management to do it. A success in fostering the cooperation is a managerial achievement in actualising a company's duty that may increase a good performance.

Every religion, including Islam, is undoubtedly full of duties and rights for its followers, be them in a relation of people to nature, or people to people, and people to God. Islam, according to Rice (1999: 349), puts a greater emphasis on duties. A deep meaning of the wisdom is that if everybody fulfils his/her duties firmly, then self-interest is automatically held within bounds and the rights of all are unquestionably safeguarded. This is what Rice (1999: 346) calls it as a "moral filter." It is reasonable because moral is actually based on inner consciousness. It is not just following external rules to deliver duties, but it is an expression of inner consciousness. It directs generation of an excellent mechanism to support cooperation and brother/sisterhood in a society.

The fourth tuple: prophet, the best example. Prophet Muhammad (peace be upon him) is the best example of a human being (al-Ahzab 33: 21) who always complied with, and actualised God's commands into daily life through his

divine consciousness. He was a person who went beyond human egoistic consciousness and reached an ultimate end of a spiritual journey, that is, *taqwa*. He was fully guided by God through divine consciousness. His personality and all the daily actions delivered by him are good examples for modern people today. Four main attributes mostly quoted and internalised by Muslims are: truthfulness (*siddiq*), trustworthiness (*amanah*), competence (*fathanah*) and advocacy (*tabligh*) (Anonymous, 2011).

Truthfulness (*siddiq*) (An-Najm 53: 2-4) is an attribute that denotes to correct words and actions. What is said and done is true. No words that are conveyed dishonestly (lying) and no actions that are delivered incorrectly. Truthfulness in this context may have two meanings. Firstly, the words conveyed themselves are true because they are from God. There is a consistency in

telling the truth, and the actions are also true because they are guided by God. Secondly, the words (that are true) are in line with actions (that are also true). In other words, there is no inconsistency between the words and the actions. Therefore, the reality that is constructed through the actions is also true.

Trustworthiness (*amanah*) (Al-A'raf 7: 68; Al-Anfal 8: 27; Al-Mu'minun 23: 8) refers to the worthy of being trusted. It is a trait in which a person is being trusted by other people because he/she is capable, reliable and honest. It indicates that a person has a capability to handle something that is trusted to him/her reliably and honestly.

Wisdom (*fathanah*) (Yunus 10: 100; Yusuf 12: 55; Al-Ra'd 13: 3) is a state of being wise that is represented by a possession of sagacity, insight, knowledge of what is true or false, and the capacity to judge and take a course of action justly. Maturity in experiencing daily life in a heterogeneous society strengthens quality of wisdom.

Advocacy (*tabligh*) (Al-Jin 72: 28) is an act of conveying truth through exemplary homemaker, a deep feeling of love, wonderful teaching and learning, and noble intention and attention. The act is delivered as a spiritual duty to enlighten people to have a better insight about the real purpose of life. Through the insight, reality of life can be better improved and constructed environmentally, socially and spiritually.

The fifth tuple: God, the ultimate end of life. The real end and happiness of human beings are to return to, and to meet God (Al-

Table 1
The Concept of Pentuple Bottom Line (PBL)

| Concept | Elements | Indicators |
|----------------------------|----------|---|
| Leadership | Profit | Sharia value-added (SVA) |
| | Planet | Unity Balance Harmony Beauty |
| Pentuple Bottom Line (PBL) | People | Brother/sisterhood Cooperation Duty and Right |
| | | Prophet |
| | God | |

Baqarah 2: 156). It is in the sense of human's spiritual consciousness that has already had a capacity to feel union with God. When a person has united with God, he/she is then automatically united with planet and people because God is also united with them. All are in union and within the "body" of God. Nobody and nothing is outside of God.

In a state of being united, a person can listen spiritually to the will of God and he or she can even make conversation with God. It cannot be done by using psychical ears and mouth, but by making use of a spiritual instrument we call divine consciousness. Divine consciousness in this context has a capacity to capture and comprehend divine will. Divine will function as guidance for a person to live and to interact with planet, people, and God. The person totally obeys and submits to the will of God. This is the meaning of Islam, i.e., total submission to the will of God. Under this condition, al-Qur'an (the will of God) has already been inside of the person's divine consciousness. Al-Qur'an is not outside and written on some pieces of papers or on a copy of software, but it has been united in the person's divine consciousness.

This is a meeting point, i.e. a meeting of human being with God. Or, it is a return point, i.e. a person's return to God that is achieved in a state of still being alive. Or, it is a *taqwa* point, the point in which a person feels united with God and totally submits to the will of God. This is the final journey of human being.

Pentuple Bottom Line (PBL): Crocheting the Values of Unity, Love, and Sincerity

PBL is conceptually and operationally based on the values of unity, love and sincerity (Triyuwono, 2015). The first value, unity (*tawhid*), as a basic teaching of Islam, unites the elements of PBL into a final end, i.e. God. Ontologically, reality is only one. If we find, in fact, varieties of reality, then they are actually one. They are the expressions of the One, the expression of God. Profit, planet, people, and prophet may be regarded as different realities, but they are one. They cannot be separated from one another, which means that when we respect profit, then automatically that we honour planet, people, prophet, and God. Or conversely, when we respect God, actually we respect profit, planet, people, and God.

The second value is love. PBL is not only crocheted by the value of unity, but also by love. Love is mediated by unity. Without unity, there will be no love, because there is no connection of one to another. What we mean by love here is true love. It is not human love that is based on human lust, but it is divine love. It is the love that is implanted by God to human feelings. Consequently, to love is only for the sake of God (Shomali, 2010, p. 15). Under PBL, to love profit, planet, people and prophet is to love for the sake of God, not to love for them.

The third value is sincerity. It is a state of undertaking an action without expecting any

reward from other person or party. It is a pure action that is delivered just for expressing love to God. It is also an expression of obeying divine will. There is no expectation to get monetary or non-monetary rewards, but rather it is for the pleasure of God. In the context of PBL, management delivers duties not for their-own interests, but it is an actualisation of loving God. Thus, there is no sincerity without love; there is no love without sincerity. And there is no love and no sincerity without unity (Cf. Shomali, 2010, p. 15).

There is a close interrelationship between unity, love, and sincerity (Cf. McKernan & MacLulich, 2004) that all of them are basically related to spirituality. PBL conceptually and practically is based on these spiritual values. As a concept, PBL does not follow positivism which claims that science must be free from values, subjectivity, interest, politics, and so forth. PBL is an integrated concept based on the Islamic values, as argued by Tinker (2004, p. 452) that “[m]aterial and spiritual life are not bifurcated; they form part of an essential unity.” This argument implicitly supports that science is never separated from values. He further argues that “Islam is “Enlightenment”... in that it rejects the division of the secular and the non-secular, and more generally, the separation between church and state. Indeed, Islam is not merely a “personal” religion; but... is also an organisation for society, its institutions, as well as a guide for conduct of individuals within that institutional and social context (Tinker, 2004, p. 452).

Because of the values, and to practice PBL, there is a need for involving not only intellectual and emotional intelligence, but also spiritual intelligence. In this context, accounting is indeed not a simple calculative instrument (Tinker, 2004) that is the end in itself, but more importantly is an instrument that can awaken human inner consciousness. Molisa (2011, p. 456) has already put this concern by saying that “I suggest... that the kind of accounts and accountability practices informed by this spiritual perspective are those I’ve called *awakening accounts* and *awakened accounting*: and accountability practices which are either carried out by people already in a state of “awakened doing” or whose fundamental purpose is awakening; the realisation of spiritual enlightenment” (italics in original). PBL is a concept that has already awakened through deconstructing TBL that is totally secular and entraps an individual into secular consciousness. This awakened concept is also ideally run by people (management) who have already awakened. So by practicing PBL, people (society) will be awakened to a better consciousness and guided to a new heaven and new earth (Molisa, 2011, p. 453).

CONCLUSION

A construction of managerial performance is not void from cultural, social, ideological, religious and spiritual values (Burchell et al., 1985; Gambling & Karim, 1986; Baydoun & Willett, 2000; Gallhofer & Haslam, 2004; McKernan & MacLulich, 2004; Tinker, 2004; Kamla, 2009; Molisa, 2011, p. 453).

In a secular, individualistic and atheistic culture, maximising profit is an acceptable goal. It is reasonable because in that culture, a society has a perception that there is no God and hence there is no life in hereafter. The life for the society is only the worldly life. Consequently, seeking for secular happiness is logical and even the society reduces the happiness into money, the profit. Money is the orientation of life.

However, for a theistic society, the concept is regarded to be incomplete because the wealth is not only secular, but also the psychological and spiritual. Moreover, for the sake of returning to God, the wealth is produced and distributed to a broader coverage, that is, to nature and people. For that reason, a concept of managerial performance is constructed to stimulate divine consciousness. PBL is an alternative concept of managerial performance as a result of deconstructing the existing concept. Its elements and indicators have a capacity to awake human's divine consciousness because they comprise a holistic concept of wealth and a broader coverage of wealth distribution. For humans, divine consciousness is a spiritual instrument utilised to connect to, to unite with, and to return to, God. This is the ultimate destination of human's life.

This study is not a positivist research which normally tests a theory based on empirical data; rather, it is a non-positivist research, precisely a spiritualist research that tends to construct a new theory or concept;

in this case is the Pentuple Bottom Line (PBL). PBL can then be tested based on empirical data through a positivist research.

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