Reconfiguring Social Capital through Ahmad Dahlan's *Welas Asih* Ethics

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ABSTRACT

The purpose of this article is to deconstruct the Political Economic of Accounting and construct Social Capital through the KH. Ahmad Dahlan's *Welas Asih* (or compassionate) ethics. The analysis technique employed was a deconstruction approach to interpret the PEA theory or framework. Further, Social Capital was constructed using KH. Ahmad Dahlan's Ethics of *Welas Asih*. PEA places social relations represented by various social institutions that regulate strategies for the realization of rights and obligations, while the economic order does not have transcendental relationships as motivation in organizing the power of economic resources to generate social capital. PEA also does not guarantee or present values that have characteristics specifics in each company or country. *Welas Asih* ethics emphasizes social capital as the output of organizing economic power, which has divine transcendental values, namely the fear of denying religion and the fear of being a wretched person in the main worship of Almighty God.

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1. Introduction

"Do you know (people) who denies religion? (1),
That is the one who rebukes the orphan (2)
and discourage the feeding of the poor (3).
Then be an accident for those who pray (4)
(i.e.) those who neglect their prayers (5)
those who do *riya* (6),
and are reluctant (to help with) useful items." (Surah Al-Ma'un: 1-7)

In a recitation, there was a dialogue between KH. Ahmad Dahlan with his students in Yogyakarta. The student asked:

"Why does Kiai always repeat *Surah* Al-Ma'un? In fact, there are many other *surah* in the Quran that we have not discussed".

Answer KH. Ahmad Dahlan:

"I will keep repeating this *surah*, before you understand and carry out its contents by going to society to help people in distress".

This verse explains human traits that deny religion by neglecting orphans and needy people. The verses of the Al-Quran and the above dialogue explicitly show that assets owned by either an individual or a corporate have a practical dimension i.e to help other. In the dialogue, KH. Ahmad Dahlan and his students indicated that the verses of the Quran (Al-Ma'un: 1-7) which have been learnt must be implemented by assisting others with the assets they have. This means that assets owned by individuals or companies are not merely absolute ownership by the owners of capital.

Assets are often discussed in accounting, which is a discipline that has undergone a process of secularization. Positivism was initiated by Comte (1876), which emphasizes empirical knowledge through sensible data, as a logical and natural result of the evolution of human thought, with three levels of law, namely: "Given its perfection, the fundamental law of intellectual evolution consists of the passage of several theories that all human beings go through three successive stages. The first is the theological, or imaginary, the provisional level; both metaphysical or abstract levels that are transitional; and the third positive or scientific level, of which only itself is definitive" [1].

At the theological level, humans view that everything is based on the existence of a God, spirit, or God, while at the metaphysical stage, the explanation of reality is based on metaphysical understandings, such as substance, form, cause, etc. Finally, Comte concluded that the history of the development of human thought has come to the final stage, namely, the positive phase, and has left metaphysical civilization much less mythological. Comte stated, at this time humans entered a positive civilization. Comte's view, depicting the evolution of human thought at its peak is knowledge generated through a process of positivist methods, and away from theological and metaphysical values. On the other hand, there is another view that the evolution of human thought is not only limited to positivistic but also evolved through theological and metaphysics approaches.

Accounting liberalism has also been discussed in Mulawarman (2019) stating that capitalism and liberalism as ideologies in the western world emerged in the Industrial Revolution which exclude the values of God's holiness to be integrated into all worldly activities including accounting business practices. Quoting Gambling and Karim (1991, 44-45), since the fall of Ottoman Turki in 1924, the road of secularism has entered various Islamic countries and all countries in the world, such as secular trade laws that use the interest system in economic transactions, the use of the Western banking system, including the liberal political democracy system [2].

The postmodern perspective can broaden political engagement in critical accounting research, and there is a postmodern climate of accounting debate (see Neimark, Arrington & Puxty, Cooper; Montagna; and Arnold) in Arrington & Watkins (2002). Such tensions are many, though all symptomatic of what Lyotard (1989) refers to as the "grand narrative" solution of the Enlightenment. This is a belief in the possibility of science and a unified and nomological belief in intellectuals' theoretical and practical efforts to contribute to mankind's emancipation from any bounds to achieve freedom. To put it simply, postmodernism is defined as transient events, fragmented self, ideas that are constantly changing, all without universal laws or guidelines that underlie them, and there is no history, there are only many ever-changing meanings applied to events.

Accounting is not only a reflection of a company's economic activities but also as a reflection of various social activities, so that discussions about accounting, including profit in accounting, must consider social aspects both as a determination and as an outcome of profit itself. In an interdisciplinary discussion Lowe et al. (2020) highlights the conventional accounting phenomenon, especially the occurrence of excessive dependence on profit rates in business decisions and its impact on broader social relations. Their study shows that profit tends to hinder social processes and that positivist researchers appear to be influenced by neo-liberal economic ideas that organizations are distrusted and sometimes reviled for their attachment to profit. Profits as part of the accounting cycle are a descendant of capitalism, which has now developed into neo-liberalism so that every effort to free accounting from the grasp of capitalism will arrive at *cul de sac* [5].

There is criticism of accounting profit, that accounting profit is not only determined by financial factors, but also by non-financial factors. Tinker (1980) in his article entitled "Towards a political economy of accounting: an empirical illustration of the Cambridge controversies", introduces the Political Economy of Accounting (PEA) as a tool to explain and predict accounting numbers through studying the reality of socio-economic-political changes and their effects on account changes account income statement for a certain period (Kamayanti, 2017). According to Tinker (1980) for more than a century economics has been dominated by two theoretical positions: classical political economy and the economics of neo-classical marginalism.

This PEA study developed with the emergence of other researchers, namely, Cooper (1980), Cooper and Sherer (1984), and Irianto (2006). For example, Irianto (2006) defines that profit is the main objective of every business activity, while other aspects tend to be marginalized or receive less equal attention. Making profit the main goal of business activity is problematic. On the one hand, there is a rationalization that profit is needed for a business to grow and or develop, while on the other hand, making profit the main objective (has) led to various problems and even moral hazard. Conventional accounting, which is based on a neo-classical economic viewpoint, has contributed to "facilitating" the emergence of these problems.

The PEA framework recognizes two dimensions of capital, namely: capital as a (physical) means of production and capital as a human-human relationship in social organizations (Bhadui, 1969 in Tinker, 1980). The PEA framework indicates that social institutions that are at the second limas layer have an important role in organizing the power of production resources into social capital, but this relationship does not have a transcendental relationship as motivation in organizing the strength of economic resources to generate social capital. Hoffman et al. (2005) describes that initially the term social capital appears in the sociological literature. This originally appeared in community studies, highlighting the importance of a network of strong, cross-cutting personal relationships developed over time that provide a basis for trust (Nahapiet and Ghoshal, 1998) as cited Hoffman et al. (2005).

Jeong et al. (2020) proposes that the definition and conceptualization of social capital varies in various kinds of literature, however, there are two different approaches to view social capital, namely: (Bourdieu & Wacquant, 1992) and (Adler & Kwon, 2002) in Jeong et al. (2020) social capital as a resource that creates results and social capital as a

process or result. Meanwhile, Nahapiet and Ghoshal (1998) in Jeong et al. (2020) also define social capital as "the sum of the actual and potential resources embedded in, available through, and derived from the network of relationships held by individuals or social units". That means that social capital is formed of many actors and multiple phases because two or more actors are involved in an exchange, interpersonal relationships facilitate mutual interaction and knowledge sharing, then, continually strive to maintain relationships and strengthen social relations, thereby creating mutual value turning in social structures, and also social capital includes many resources outside of social relationships, such as norms and value systems that benefit individuals contextually (Chang & Chuang, 2011; Chi, 2011; Chiu et al., 2006); Tsai & Ghoshal, 1998) in Jeong et al. (2020).

Some of the views related to social capital above indicate that social capital is formed from both internal and external factors to form production networks (horizontal relations), but these relationships do not involve transcendental values in building vertical relations with the Creator. *Welas Asih* Ethics which was pioneered by KH. Ahmad Dahlan built a new awareness of religious values (Islam). Based on the historical record of KH. Ahmad Dahlan, the ideas and spirit of change that have been carried out have broad implications for many sectors of life, including religious, socio-cultural, economic, and even political aspects. The Ethics of Compassion is inspired by the Quran (QS. Al-Ma'un: 1-7), which emphasizes self-worship to Allah, as a form of fear to deny religion (Islam) and fear of being a wretched person. prayer. Thus, KH. Ahmad Dahlan's spirit of compassionate values can shape all output of this movement to be channeled socially through both internal and external reciprocal relations. Therefore, social capital in the dimension of KH. Ahmad Dahlan's *Welas Asih* (or Compassionate movement) will form social capital relations both horizontally and vertically (transcendental) through changes in the structure of the PEA. According to Irianto (2006), accounting studies using the PEA framework are aimed at understanding as well as evaluating the role of accounting in an economic, social, and political context, or examining the role of accounting in certain contexts, both organizational and the broader environment. The PEA framework indicates that the company's environment is not limited to company owners as proxied by profit and equity, but also non-profit and equity aspects, namely economic, social and political, or the wider environment.

The remainder of this paper discusses method which comprises structuralism, poststructuralism, and deconstruction, then it furthers discusses Political Economic of Accounting and Social Capital, review of KH. Ahmad Dahlan's thought about social life; and finally construction of social capital.

2. Method

Ritzer (2003: 51-54) in Mulawarman (2013) describes that structuralism has developed variance in various fields of study, even though it sprung from modern structuralism in linguistics. Most sociologists are concerned with social structures and structuralism as an attempt to find general structures contained in human activity. From this point of view, according to Mulawarman (2013), a structure can be defined as a unit composed of several elements and always found in the same relationship in an illustrated

'activity', and the unit cannot be broken down into single elements, for structural unity it is not well understood by the nature of the elements substantive as it is not well understood by its relation to others.

The characteristics of structuralism according to Lane (1970) as quoted by Mulawarman (2013) have formulas: first, attention must be place to the whole or to the totality of phenomenon. Analytical structuralism studies elements, but is always placed under a network that holds them together. In other words, the first formula of structuralism is that elements can only be understood through the interrelationships or relations between elements. The second formula, structuralism does not seek structure on the surface, or at the level of observation, but under or behind empirical reality in an exploratory manner. The surface phenomenon or fact is a reflection of the deep structure. The more it is explored, the clearer is the innate structuring capacity. The third formula, in the empirical rank, is the linkage between elements in the form of binary opposition.

The emergence of poststructuralism as an anti-thesis of structuralism was triggered by Jacques Derrida amongst many. According to Mulawarman (2013) poststructuralism is opposed to structuralism. If structuralism prioritizes thinking about language, while poststructuralism according to Derrida focuses more on writing, which is then created in the form of grammatology, with Derrida's basic idea of poststructuralism, starting from writing, trace, differanc, arche-writing (differance movement), which concluded that there is always a reality hiding behind the sign; there is always something hidden behind what is present. So the main keywords as the focus of Derrida's study are reality and relationships in reality.

Baker and Machintosh (1997) in Mulawarman (2013) explained that an accounting deconstruction process is a form of structural change from structuralism to accounting poststructuralism. Mulawarman (2013) describes the poststructuralism approach as a view related to changes in the interest of accounting in financial reports from an information perspective to a literary theory perspective. Accounting Theory ontologically views financial statements as a commodity and epistemologically relates to the neo-classical economic calculus approach.

Triyuwono (2012: 139) in Sitorus, (2015) proposes the meaning of deconstruction as an effort to present other aspects that are outside the big narrative (logocentrism, in this case, the modern economic and accounting system thought), as an effort to find promising marginal texts, reveal, unravel the uncertain moments with a marker the positive one, reverses the existing hierarchy so that it can be replaced. It further dismantles it to be able to rebuild what has always been written, and at the same time opening the veil of the possibility of so many meanings, hidden agendas and unconscious aspects of the text. Thus, deconstruction is used as a new strategy to examine the extent to which structures are formed and their boundaries are continually fixed and their understanding is left alone.

3. Results and Discussions

3.1. Profits in Accounting and Postmodernism

Traditionally, profit is represented by the difference between revenue and various expenses incurred by the company. These costs are expenses related to all internal company activities that are operationalized to improve the efficiency and effectiveness of

the company with various recognition methods. Profits are born through the accounting process, where accounting is a modernist product. Koornhof & Villiers (1999) view modernism as the emergence of social, intellectual, and cultural expansion as a result of the enlightenment that ended the Renaissance. Pippen (1991: 4) in Koornhof & Villiers (1999) delineate several impacts on the growth of modernism: 1) the emergence of the nation-state (as opposed to the feudal system and church domination); 2) belief in the power of science (also concerning the investigation of human phenomena); 3) demystification of life, especially through science; 4) emphasis on individual rights and freedoms; 5) development of a free-market economy; 6) general belief in the potential for human development; and 7) adherence to Christian values such as tolerance, sympathy, charity, and prudence.

Cooper et al. (1998) in Koornhof & Villiers (1999) describes that postmodernity has replaced modernity, whereas accounting remains an instrument of the modernist project, and accounting is considered to be the residue of modernity. Savage (1995) in Koornhof & Villiers (1999) conclude that currently accounting as a multi-paradigmatic science, is in a state of crisis, which can be seen as a discipline that is aligned with postmodern conditions that display discourse fragmentation and competition.

Modernity is preoccupied with epistemological questions, such as the nature of knowledge and the means of obtaining knowledge, while postmodernism concentrates on ontological questions, such as the nature of reality and the relationship between humans and reality (McHale 1987 in Koornhof & Villiers (1999), so that postmodernism views the world as consisting of many self-constructed realities. Hoksbergen (1994: 687) as quoted by Koornhof & Villiers (1999) that postmodernism as a radical tradition, based on French postmodernist thinkers: Derrida, Foucault, and Lyotard. These thinkers argued that each person constructs his reality and cannot compare it with various realities, because it is recognized that the person who creates reality, is influenced by metaphysical things such as traditions, values and norms.

The postmodernism view implies that accounting and profits are also influenced by the realities in which accounting and profit are located. Cultural values or local traditions and views of life also drive the dynamic behavior of profits. Regulations encourage people to behave in certain ways. Even profit is also very specifically influenced by the culture and traditions of the company. Thus, profit is not only determined by economic values or figures, but also by the behavior of people who interact with accounting and earnings in a company.

3.2. Political Economic of Accounting and Social Capital

Political Economic of Accounting (PEA) was first introduced by Tinker (1980) in his article entitled "Towards a political economy of accounting: an empirical illustration of the Cambridge Controversies", introduces a model of the Political Economy framework which includes three pyramid layers, covering layers: the social relations of production, the institutional sphere, and the productive forces. The PEA framework differs from neoclassical (marginalist) thinking because PEA recognizes two dimensions of capital, namely: capital as a (physical) means of production and capital as a human-human relationship in social organization (Bhadui, 1969 in Tinker, 1980). Irianto (2006) the difference in accounting paradigm between neo-classical economics and classical political economy gave birth to different perspectives on profit. PEA is based on a classical political

economy perspective. The current accounting basis is based on neoclassical economics, so that profit-oriented is the main concern, which is more inclined towards the interests of capital owners. It is contradictory if accounting uses a classic political-economy basis which is the basis for the PEA theoretical framework, which prioritizes aspects of distribution and fairness.

Theoretical framework PEA is constructed through three pyramid layers as elucidated in Figure 1. The first dimension represents the economic power of production, while the second is the social relations of production.

Figure 1. Two Concepts of Capital and Their Relationship [6]

Figure 1 is a PEA pyramid building that illustrates the two concepts of capital that are interrelated in shaping social and economic life. Social relations as seen in the middle layer of the pyramid in Figure 1 are represented by various social institutions (eg. law, state, education, religion, law and order, politics, government administration). These agencies set strategies for the realization of rights and obligations to be fulfilled, and can also establish norms or basic rules for the formation of an economic structure or order.

At the top of the pyramid, a type of society with different backgrounds and perspectives (feudal, slave, capitalist, etc.) is characterized by different types of social relations and requires different institutional arrangements according to their conditions. Figure 1 also presents how an understanding of social and political processes (social relations) is necessary to interpret economic performance (either at the company or national level). Tinker illustrates this relationship model in an empirical study at the Delco company.

Through Delco's empirical study, Tinker shows how financial returns from mining ventures are distributed, but also describes how this distribution occurs also influenced by institutional and social forces. Through the study, Tinker described how the market was governed by successive institutional forces (including the military, colonial government,

and bureaucratic management functions). So Tinker concludes that theoretically (in sociological terms) social forces determine market prices (and therefore accounting data).

PEA in Tinker's view emphasizes price formation through the dimension of social relations. Cooper (1980) explains that Tinker proposes PEA in order:

"to understand the process of price formation and income distribution in advanced industrial societies, one needs to consider the second dimension of capital, namely the state of social relations through institutional and social forces, and can be focused as a center of analysis".

Irianto (2006) further states that accounting studies using the PEA framework are aimed at understanding as well as evaluating the role of accounting in an economic, social, and political context, or examining the role of accounting in certain contexts, both organizational and the broader environment. The PEA framework indicates that the company's environment is not limited to company owners proxied by profit and equity, but also non-profit and equity aspects, namely economic, social and political, or the wider environment, because the dimensions of social relations through institutional roles have a role significant in shaping the price.

3.3. Review of KH. Ahmad Dahlan's Thought about Social Life

Kusno (2020) in his book about KH. Ahmad Dahlan, Nationalism and Leadership for Islamic Reform in the country, was inspired to express Mulhan's views on the Compilation KH. Ahmad Dahlan 1868-1923. He put forward some of Ahmad Dahlan's Ethics known as Dahlaniyah Ethics, which were formulated from various research results, socio-religious movements, and Ahmad Dahlan's thoughts, including Prophetic Ethics, Liberation Ethics, and Al-Ma'un Ethics. Prophetic ethics has a broad meaning as an act that has a value base. Prophetic ethics exemplified by KH. Ahmad Dahlan was more inclined through real action. Together with Muhammadiyah, KH. Ahmad Dahlan helped people by establishing health facilities (PKO/ *Penolong Kesengsaraan Oemoem*), orphanages, education for the little people, homes for the poor, and many more. This can be said to be a Prophetic Ethics which is rooted in the positive value of helping others as well as imitating the exemplary morals of the Prophet Muhammad PBUH.

Al-Ma'un Ethics are almost the same as Prophetic Ethics. However, Al-Ma'un Ethics emphasizes philanthropic action or sharing as a manifestation of one's generosity. Helping others by trying to give something they have is a basic concept of the Al-Ma'un movement. Meanwhile, Ethics of Al-Ma'un KH. Ahmad Dahlan exemplifies philanthropic actions by sacrificing wealth for those who need it. Social action is also expected to be able to absorb al-Maun's Ethics so that it has the totality in providing help to anyone in need.

Welas Asih or compassionate ethics was pioneered by KH Ahmad Dahlan to build universal theocentric awareness, namely a new awareness of religious values in Islam. This awareness was formed in KH Ahmad Dahlan after experiencing a struggle of thought with the idea of Islamic renewal and was also driven by the condition of concern of Indonesian Muslims with the practice of their religious rituals. *Welas Asih* ethics movement was initiated by KH Ahmad Dahlan as an effort to free the poor (poor) and build a loving relationship between each other (Wijaya, 2017).

This idea is also encouraged by a new view that, the holy book of the Quran must not only read and memorized, but must also be lived and interpreted in daily life as a form

of worship to Allah SWT. This principle was clear in the recitation of KH. Ahmad Dahlan popularly known as the Tafsir of Surat Al-Ma'un. The realization of KH. Ahmad Dahlan's idea of *Welas Asih* ethics is the establishment of the *Penolong Kesengsaraan Oemoem* (PKO), to support the development of youth and women. Thus, based on the historical record of KH. Ahmad Dahlan, the ideas and spirit of change that have been carried out have broad implications for many sectors of life, including religious, socio-cultural, economic, and even political aspects.

The spirit of *Welas Asih* ethics movement initiated by KH Ahmad Dahlan is contained in the Quran (QS. Al-Ma'un: 1-7), especially emphasizing the philanthropic movement or sharing as a manifestation of one's generosity. The important thing from this idea is that, because this movement was motivated by Al-Ma'un, then organizing this movement as a form of KH. Ahmad Dahlan in self-worship to Allah. This movement is a fear of denying religion (Islam) and a fear of being a wretched person in prayer. Thus, the entire output of this movement is not solely for KH. Ahmad Dahlan self-interest, and the entire impact of this movement is not capitalized on the individual KH. Ahmad Dahlan (including his grandchildren), but everything is channeled socially through the Muhammadiyah organization, as well as the Indonesian nation.

3.4. Construction of Social Profits through *Welas Asih* Ethics

PEA as a concept of capital that is interrelated in shaping social and economic life, where social relations are represented by various social institutions (for example law, state, education, religion, law and order, politics, government administration), which regulate strategies for the realization of rights and obligations and establish norms or basic rules for the formation of an economic structure or order. The PEA framework includes three pyramid-shaped layers that place social institutions as the realm that regulates interaction strategies or social life relations.

PEA places social relations represented by various social institutions (for example law, state, education, religion, law and order, politics, government administration), which regulates strategies for the realization of rights and obligations, and the economic order does not yet have transcendental relations as motivation in organizing the strength of economic resources to generate social capital. In other words, from the perspective of the PEA, social capital relies heavily on non-value institutions (both religion and culture) in organizing the power of economic resources to generate social profits, and PEA does not guarantee or present values that have specific characteristics in their respective companies or countries. The substance and values of KH. Ahmad Dahlan's *Welas Asih* ethics emphasize the fear of denying religion (Islam) and the fear of being a wretched person in his prayers. Thus, social capital is the output of the organization of economic power which has divine transcendental values, namely the fear of denying religion and the fear of being a wretched person in the main worship of God Almighty.

Social capital is different to accounting profit which has always been under the spotlight of researchers, for example, Irianto (2006) give example in cases of use of formaldehyde, borax and other hazardous chemicals in food are also motivated by the pursuit of profit (maximum) or forest destruction and burning, massive environmental pollution carried out by mining companies and some companies that obtain forest management rights also to pursue profit (maximum). However, Social Capital is

transformed through score *Welas Asih* Ethics of KH Ahmad Dahlan will have two relations, namely the vertical and horizontal one. A vertical relationship is a relationship that is woven through the awareness of all business activities as part of worship to Allah, and this is a reflection of the fear of denying religion (Islam) and the fear of being a wretched person in prayer. Meanwhile, horizontal relations emphasize more on reciprocal, productive, mutually beneficial relationships. To facilitate understanding regarding Social Capital as a result of the deconstruction of a Political Economic of Accounting framework constructed through Ethics *Welas Asih*, the Social Capital model is derived in Figure 2.

Figure 2. Social Capital Framework

Figure 2 elucidates a framework in the form of a social capital pyramid, which consists of two dimensions in three layers. Two important dimensions of this pyramid are the dimension of social capital and the dimension of productive economic resources. The second layer is the value layer, which is reflected in the KH. Ahmad Dahlan's *Welas Asih* Ethics. This second layer organizes the productive forces, which include the productive methods of organizing resources using the values of KH. Ahmad Dahlan's *Welas Asih* ethics to generate social capital, which is not only to increase the company's resources (capital), but also to increase the company's positive relationship with employees and the social environment, as well as social capital as a vehicle for human and company servitude and service to God Almighty.

4. Conclusion

Based on the conceptual study above, several conclusions can be formulated. First, the purpose of this discussion is to deconstruct the Political Economic of Accounting (PEA) to construct Social Capital through Ahmad Dahlan's Ethics of *Welas Asih*. Second, PEA places social relations represented by various social institutions that regulate strategies for the realization of rights and obligations, and the economic order does not yet have transcendental relationships as motivation in organizing the strength of economic resources to generate social capital. Third, *Welas Asih* Ethics by KH. Ahmad Dahlan emphasizes on social profit as the output of organizing economic power which has divine transcendental

values, namely fear of denying religion and fear of being a wretched person in the main worship of God Almighty.

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