Tat Twam Asi and Derrida's *Differance* for a Greener Accounting

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ABSTRACT

This article aims to present a cultural accounting research methodology that is local as well as religious to construct a greener accounting. Construction methodology employed was substantive interrelationships between Jacques Derrida's thought of "differance" and an alternative path called Tat Twam Asi as the teachings of chastity without limits. The meaning contained in the teachings of Tat Twam Asi is "he is you, I am you, and all beings are the same". The result proves that presently accounting has been formed from the social, cultural, political, economic, ideological dimensions, and there is no room for God. Green accounting serves only as an economic reality. Through this extended methodology of Derrida and Tat Twam Asi, a greener accounting can be reconstructed.

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1. Introduction

Modernity has become mankind's victory over nature. The root of the problem is the continued growth of humankind, which unfortunately leads to the ever expanding footprints, habitat and ocean destruction, failure to handle waste, forest destruction, amongst many other. It is clear that organizations that tend to have no focus, would offer nothing substantive in terms of modernity's central involvement in sustainability[1]. Human nature can be a mean of creating a true ecology, if human treats nature in the same way as he/she treats him/herself. However, it seems that no concrete realization is being carried out for ecological sustainability in this universe. Greedy thoughts continue to haunt humans with all their desires that must be granted as if they no longer rely on nature, when ironically humans live on the production of the earth. Are we aware that 50% of the Earth's original forest cover has disappeared and most of it has been destroyed in the last three decades? This illustrates how environmental issues have actually developed long before the existence of the "cold war era". However, the movement that started to be emphasized and to be fought for environmental issues in international forums can only be said to have started since around the 1970s, to be precise after the Stockholm Conference on the Environment in 1972, which was followed by the development of research related to the issue of Green Accounting in the 1980s. Attention to environmental problems is growing

rapidly in both theory and practice. This can be seen from the number of regulations related to the environment[2].

Legitimacy Theory arises to tackle the relationship between the community and the companies, where companies build measures so that their activities do not harm the community[3]. Companies usually seek to maintain relationships in the broader social and political environment in which they operate[4]. Legitimacy will be obtained if there is a similarity between the results and what has been expected [3], both from the company and the community side. When this Legitimacy Theory works, the public is convinced that the actions of an entity can be accounted for.

Stakeholder Theory describes how a company strives not only for its own interests but also for its stakeholders. It should be noted that there are two types of stakeholders in the survival of an entity. The first type is the inside stakeholder who is part of the company, including the stockholders, namely investors. The second type is the stakeholder who stands outside the company, namely the community, suppliers and other individuals.

Next, Social Responsibility Theory appears, which basically means that this concept is not far from the meaning of responsibility in general. Responsibility emphasizes the meaning of responsibility born from legislation, which is defined as liability. In this theory, freedom refers to accountability or responsibility. The main philosophy of social responsibility can be said to be very radical, because it limits freedom in a positive sense, where the stakeholders in question are not only the community, but also government interference. A question can be raised here: is the center of attention in the context of the responsibility purely for the community? Or does the community act as a "shield" or even a "symbol" for the company's freedom to carry out activities in order to "maintain its stakeholders' interest"? Companies are increasingly aggressive in seeking profit as long as their "stakeholders" are satisfied.

Signaling Theory is a theory that defines how important is the information released by the company to cater for investment decisions. This theory highlights the asymmetry of information present from the company management and the parties involved in it, specifically investors. Understanding this, the company will exert effort to ensure that the information provided to stakeholders have a positive meaning, so that it can be accepted by market players. Information seen in the context of signals can improve a company's reputation. It can be said that signals are tools to get the return expected by an entity.

One of the corporate actions that are of great concerns to stakeholders is Corporate Social Responsibility (CSR). Yet, does CSR really play a role in the activities of an entity? If we look at the current reality, environmental destructions such as Newmont in Minahasa, Freeport in Papua, Shell in Nigeria, labor exploitation that occurs in large companies (Nike and GAP), as well as cases of corporate bribery, exist even amongst companies that publish acknowledged CSR reports.

The humanity in an entity seems to disappear even more ferociously than the extinction of wild animals, seeking welfare for oneself without seeing the impact on others to achieve a state of *homo economicus* [5]. It is difficult to ask "what if I were in your position?" to be able to care for others and environment.

Theory of Power and Knowledge identifies four characteristics of postmodern politics which are believed to provide several accounting frameworks [6]. Accounting is a medium for realizing political power because one of the roles of accounting is to help economic actors find out what actions will increase their economic interests. In addition, because of the minimalist justification for the exercise of power, modern liberal and democratic political theory is shaped in a way by the belief that power becomes legitimate. Increased competence of success, which is considered as the emergence of absolute character, is contrary to someone who is virtuous. It could be argued that the private sector depends on the government as a key factor of production just as the government depends on the private sector to generate the wealth needed to secure civilization through the provision of infrastructure, yet the distinction between public and private sphere is increasingly eliminated.

In accordance with the teachings of Tat Twam Asi, (*kama*) humans have complex nature that is expressed in the perspective of each individual, whether in terms of needs, desires or actions. Humans, are living beings who have ways of thinking, as well as many traits and desires that must be fulfilled in order to satisfy their respective egos regardless of the conditions and situations around them. This is none other than the result of modernism which causes people to be more self-centered and no longer think about others, let alone the environment. Tat Twam Asi in Hindu philosophy must be revisited as its aims and objectives are seriously implied in the concept of humanity and it would have impact if used to reconstruct environmental accounting. The teachings of Tat Twam Asi convey "he is you, I am you, and all beings are the same".

2. Method

This study uses a qualitative method. Qualitative research can be used to examine people's lives, history, behavior, organizational functionalization, social movements, or kinship relationships. With the qualitative method, the postmodern paradigm comes with an effort to repair and restructure the weaknesses of the belief that so far even still very much exists in life, especially for academics, which is called the positivism paradigm. Postmodern has the principle of improving one's mindset through understanding existing realities in a more complete and complex manner. Postmodern can produce a new understanding has an unstructured form and it can be said that basically it does not have a written structure in a standard scientific field. The theory and things that are considered eloquent, well-established and commonplace, which positivism theory adheres to, is the opposite of postmodernism. If understood further, postmodernism invites someone to open themselves from the bondage of attachments that have been shackling and making humans slaves to capitalism. That is why postmodernism includes deconstruction of what has been a standard rule as an effort to free oneself from a truth that has been considered and upheld as the one and only truth. The idea of anti-establishment and deconstructivism are two of many characteristics of postmodernism which seek to replace uniformity of universality with plurality that is local in nature and also mixes teachings that are modern but not with significant privileges.

3. Results and Discussions

3.1 Modernity and Disappearance

The causes of the extinction of a species are systemic [7]. Right now, the earth seems to be full of dangerous humans [8]. The exploitation of species by humankind for its various needs as well as the deprivation and destruction of habitats and the greedy consumption of human biomass/ biocapacity are the causes of endangered species [9] [10]. The loss of biodiversity is only one component of unsustainability, even though so far there has been much discourse about sustainability, but we ourselves do not pay attention to different parts of sustainability [11]. Inevitably, this concerns serves as a challenge for all (social and environmental) accountants to step outside their current immanence, to suggest that we stop doing things we should not have done. It is clear that organizations that tend to be unfocused, offer nothing substantive in terms of modernity's central involvement in sustainability[12]. Humanity is a means of creating a true ecology [1], if human treats nature in the same way as nature treats human: rivers are not just tools for human, they also exist outside the human context [13]

Accounting presently is very positivistic since it only views material aspects and leaves out moral and religious elements. Accounting in this era is often misinterpreted as a science that has a value-free meaning that can only be seen from the business activities of an entity. Furthermore, the agenda of IFRS adoption is associated with the market concept, financial institutions and financial systems, which are geared towards economic growth only. Likewise, the promise of the growth of corporate wealth in the free market that can spur economic growth through production, as well as the flow of money that was originally intended to increase employment, is also not very evident. It is necessary, therefore, to perform a deconstruction so that accounting can be better represented alongside nature. One effort is to integrate spiritual values into accounting. A research that is conducted using a spiritualist design can be done although it is not commonly used [14]. This approach will trigger creativity to form new accounting. The spiritual connection will bring together human, the environment, and God that will exist in the creation of new accounting.

The concept of modern economic growth has been criticized especially about the trickle down effect as a solution to social and human problems [15]. In fact, the widening gap of economic inequality is due to the increasing control of multinational companies and communities that has become very consumptive for services and goods, which in turn spurs wasteful degradation of the quality of life, food consumed, and the environment. This has an impact on depleting natural resources. Humanity has been abandoned for modernity. Humanity must regain its integrity, rediscover its covenant with nature, and offer a sustainability report worthy of attention. As accountants, we must seek to bring back such humanity into accounting for a greener earth.

3.2. Green Accounting: A Word or Writing?

The bookkeeping method introduced by Luca Pacioli was initially considered adequate to represent the existence of accounting, which is related to financial reporting and bookkeeping issues. However, the increasing evasion of accounting into all aspects

and fields, making accounting continues to experience development towards modernism and in the process is losing its identity [15].

Technology is also the cause of changes in lifestyle and quality of society. It triggers the evolution and the advancement of weapons and nuclear power by developed countries. Mulawarman urges to reposition accounting which originally had a sacred nature and occupied the highest strata of writing and numbers in the common welfare space when the initial agricultural revolution emerged twelve thousand years ago [15]. Agriculture and accounting become the main sacred services and values oriented to mutual welfare. Agriculture and accounting become the main sacred services and values that are oriented to mutual welfare. Green Accounting evolves to accommodate the discourse of Social Responsibility Accounting. It is difficult to calculate the cost of ecological losses as an impact on society arising from the production process such as ammonia tube leaks, liquid waste, air pollution, leakage of nuclear tubes and various other impacts of externalities.

3.3 Postmodernism, Reality without Limits

The postmodern paradigm comes with an effort to repair and restructure the weaknesses of belief that so far even exist today, especially for academics, which is called the positivism paradigm. Postmodern has the principle of improving one's mindset through understanding existing realities in a more complete and complex manner so that postmodern in writing and producing a new understanding has an unstructured form and it can be said that basically it does not have a written structure in a standard scientific field (Paranoan, 2015).

The theory and matters that are considered eloquent, well-established and commonplace which positivism holds are the opposite of postmodernism. If it is further understood, postmodernism invites someone to open themselves from the bondage of attachments that have been shackling and making humans as slaves to capitalism, that is why postmodernism includes deconstruction of what has been a standard rule as an effort to be free from the truth which has been considered so far, and upheld as a single truth. Things or concepts in human life, which are a rejection in the realm of modernism will be brought into light, such as intuition, emotion, and even an imagination. This paradigm wants to provide a response to modernism which is generally capitalistic in nature, that is, where everything is measured based on the understanding and beliefs of capitalism. The attention given by postmodernists is how to justify what might be complemented by an investigation so that a relevant truth can be revealed for the sake to restore the identity of a science, especially accounting.

It was mentioned that there are three plans for human life in the future, namely how humans can reach happiness, immortality, and divinity [16]. The highlight here is how humans get immortality. In the future, humans try to achieve immortality to become like a god. It is predicted that in the future, genetic engineering will become an existing science that will be used in this life. Everyone generally wants to live long in this world and wants to guess when he will perish. Computer science, biotechnology and genetic engineering may be a collaborative science to integrate the human soul like a machine or robot. Current technology has not completely eliminated the human feeling to make a decision, but

gradually the circulation of technology will certainly affect what will become an action of a human being and humans will see a view from the point of view of science and put feelings including spirituality aside[16]. Harari explained the fact that science and religion are always in conflict but also remains side by side. Religion says that humans have the advantage of having a spirit that God instill into the human body, yet in the history of natural science, scientists could not find the presence of a spirit in the human body. Information and data are the main part of an end result or action, whereas humans are only complementary tools to make an action.

3.4. Jacques Derrida's deconstruction

There are three stages in relation to the philosophy of philosophy used in general, seen from time to time, namely in the ancient Greek era, then in the Middle Ages which was more dominated by Christianity and the last one in the period of philosophy. In the modern era which was dominated by rationalism, a new type of philosophy known at that time was the emergence of contemporary philosophy, which in this fourth period was called postmodern philosophy or postmodern philosophy [17]. When the thoughts of philosophers fell on linguistic problems in the world of literature, this group made their own thoughts and gave the term as a deconstruction, which basically prevented totalitarianism contained in various aspects and eventually became trapped in nihilism and relativism. Michel Foucault a French philosopher, Gianni Vattimo the Italian philosopher, Jacques Derrida and Jean François Lyotard who are both French philosophers are some of the figures of this deconstruction. The modern-contemporary thought that was promoted by Immanuel Kant (1724-1804M), whom was the first philosopher to criticize science, and his thought was that he wanted to abandon the use of reason so far in a dogmatic way without being critical [18]. However, there is the possibility of a dichotomy between philosophy and science. Science can progress across the globe without having to return to its mother, philosophy. Likewise, the existence of a free philosophy develops according to its own will and undergoes a shift, which will be very visible to the naked eye on how various Western philosophies have a very dominant influence.

Derrida's inspiration as a study of contemporary philosophy deals with how to find and sort everything that is in a text in the form of conceptual and categorical schemes. Everything that is rational according to Derrida is a transformation of the writing of philosophy itself. If the existing metaphor is closely related to a metaphysics, then we must find and destroy in order to deconstruct the metaphor from its metaphysics. In his writing "White Mythology", he explains how metaphors are actually formed from a network of associations and concepts and are used in a text or discourse. Derrida also emphasized that deconstruction is not a mode, analytical criticism, operation or action, in which deconstruction is once again not a tool to carry out a solution "an individual or collective subject that takes the initiative and applies it to a particular object, text, or theme". According to him, deconstruction is how an event that does not await consciousness, awaits the consideration of an organization from an object and even modernity[19].

When viewed from another perspective and way, a text or writing according to Derrida is a pre-condition in a language or even writing actually existed before oral speech. It can also be said that actually writing is more valuable than a speech. A writing is a

process where there is a continuous change of meaning which places oneself in an absolute range of truth, also called logos. It can also be said that writing is a form of free play for the elements of communication and language. Derrida's view says that writing is a trace that must be explored further if you want to find out who has the footprint. Working and writing on the principle of the origin of traces is Derrida's way of thinking called "*differance*", created in 1968. Difference and differance, the use of language in the dictionary, both in foreign languages and in indigenous languages, cannot be known only through speech alone, because actually a meaning is not only present in a symbol, where a symbol is only as something that describes not the true identity, but describes something else. Derrida still locked up or shackled by tradition of thinking in logocentrism which embraces full belief in the truth of reason and logos [19]. The tendency to think hierarchically against binary opposition is the most prominent feature of logocentrism. In addition, logocentrism is also characterized by the dominance of the concept of essence and the concept of totality, which states that reality is one. The consequences that may arise are oppressive knowledge, in this case how to make humans into the system. Meanwhile, the essence concept is the concept of knowledge about how to base something that will lead to the legitimacy of rational power and dogmatism. Logocentrism can be seen from how Western knowledge which teaches about materialism perches on an individual who calls himself an entity, Financial reports that were previously only for the interests of shareholders only move in the realm of stakeholders, starting from shareholders themselves, potential investors, creditors, tax authorities, trade unions, government policies[5]. This logocentrism is inevitably manifested in signaling theory as an entity tries to provide something positive to attract stakeholders for personal interests, regardless of the implications and impacts that may occur. Here lies the weakness that is often criticized. If Derrida criticizes a model of thought, then he will always be trapped in the thinking of other models, when in fact this model of thinking is the domination of other parties. In turn, this will make trap him into emptiness and nihilism. Some very scathing criticisms related to the thoughts of Derrida and thinkers of postmodernism and poststructuralism have emerged, which were originally a strategy of deconstruction to prevent totalitarianism in all systems, but ultimately tends to fall into relativism and nihilism.

3.5. Tat Twam Asi as a form of green accounting

Derrida in his differance theory deconstructs continuously which results in a nihilism of his theory deconstruction. The verses in the Candogya Upanisad are often expressed by various groups, especially in the harmonious relationship between people. Like Derrida's theory of difference which continuously deconstructs, Tat Twam Asi has metamorphosed, because in fact it is the secret teachings about Atman and Brahman that have now grounded into ethical teachings which are used as a foundation in behavior. At the level of Brahma Widya, Tat Twam Asi is the oneness of Atma with Brahman as stated in the Candogya Upanisad

"Sa ya eso nima aitadatmyam idam sarvam, tat satyam, sa atma, tat twam asi, sveda keto iti, bhuya eva ma bhagavan vijnapayaty iti, tatha, saumnya, itihohaca",

"... That which is subtle essence, this whole universe is for itself, that is the truth. You are that oh Sveta Ketu, please uphold me, teach me further. Well my dear he said "

In short theologically, Tat Twam Asi means "you are that or that you are". It can be understood that the Upanisad, which means sitting close to the teacher, in this case to explore divine teachings, should be guided by the teacher, so that students and children are not mislead. As a country with a pluralistic society, Indonesia is very vulnerable to disintegration. The diversity of ethnicities, beliefs, languages, races and customs needs to be preserved and preserved as ancestral heritage and not a cause of conflict among the nation's children. Diversity on the one hand can be a wealth that deserves to be preserved, but on the other hand it can be a disaster, if individuals do not have an awareness of the importance of tolerance and mutual respect between individuals The Book of Atharwaveda XII.1.45 writes [20]:

*"Jnanam bibharati bahudha vivacasam, Naandharmanam Sahasram
dhara dravinasya dhenuranapasphuranti"*

Surely the earth can protect human life when the Dharma is practiced as a reference in life. The earth is expected to be able to provide abundant streams of prosperity, like a continuous flow of milk, which is called as the *Dhruva* that is produced by cows [21]. The universe provides abundant wealth to its users who have different beliefs and habits. They should not also give credit to the universe for what has been given, like a cow selflessly giving milk to mankind. Hinduism is a religion that is rich in noble teachings and originates from the Vedic scriptures. These teachings are still relevant to be applied in a pluralistic society. This noble teaching is used as the basis for every behavior of the people, so that a harmonious, peaceful and peaceful life can be created. Some of the teachings that can be used as a moral foundation in the daily lives of Hindus include *Tri Kaya Parisudha*, *Tri Hita Karana*, *Tattwan Asi*, *Vasudaiva Kutumbhakam*, *Tri Parartha*, and several other moral teachings.

Tat Twam Asi is a teaching that states equality between individuals so as to give birth to the concept of affection. Love (*prema*) is not only interpreted as affection for the spouse (husband / wife / lover), but also for all of God's creation. *Tat Twam Asi* teaches that humans always love other people or love other creatures[22]. In the fifth stanza of Puja Tri Sandya there is the phrase "*sarva prani blackankarah*" which can be interpreted as an expression of prayer for the happiness of all beings. This is a prayer expressing love for all of His creations, which is always said when including Puja Tri Sandya. Tat Twam Asi is a moral teaching as a foundation in forming mutual *Asah*, *Asih* and fostering attitudes, which can create a peaceful and peaceful atmosphere for both within Hindus and among religious people. The implementation of Tat Twam Asi as a whole in the nature and behavior of living in a society, provides a harmonious life, complements and protects each other, which in the end will achieve prosperity in life together [22].

Green Accounting only sees its own interests in the light of modernity through the existence of signaling theory. The role of green accounting disappears and only the

rampant greed haunts the habitats that live around it. Tat Twam Asi as a form of religiosity that teaches how we as fellow species who hitchhike to live in this universe should be a milestone in returning appropriate accounting and returning to the real path. In fact, green accounting has become a serious concern in the last few decades where it is linked between how business activities and environmental impacts, so that planning should be prepared in such a way, if environmental accounts are included in the company's financial statements. The fact here is that most companies are not willing to spend some money on environmental costs, because of course the effect is on a materiality side. This is where greed can be seen clearly, if the entity includes environmental costs, it will automatically reduce the company's profit which will give a negative signal to investors. When the company has a big share in the damage to the surrounding environment, then at least the stakeholders can change their mindset. The concept of Hinduism through Tat Twam Asi is God's way to restore the realm of green accounting to become "green" again. Tat Twam Asi is the basis of the highest moral teachings in Hinduism called unlimited moral teachings in Hinduism, developed through philosophical meanings. To understand this, Hinduism has included moral and ethical teachings. Not only a philosophical teaching, but also applied in everyday life. This is a teaching that aims to create a harmonious society.

Tat Twam Asi has a large double meaning, first is the meaning of divinity, the second is the meaning of socialism. Teachings come with the meaning of divine and social, position, source and application. Tat Twam Asi as the meaning of obedience and social meaning are the same source. However, the context is different, for the meaning of divinity, Tat Twam Asi refers to Brahman, while Tat Twam Asi for the social meaning, refers to creatures and humans. The application of Tat Twam Asi as God means doing good for the atman or soul. For social meaning, it is placed as morality or ethics. Tat Twam Asi is a way to find identity and for simple questions that stick to humans, such as "who I am, what I live for", "why I was created", etc. Later, Hinduism gave Tat Twam Asi to let the devotees know about themselves, for society, moral and ethical concepts can indeed provide harmony and tolerance. The concept of "That is You" contains several conditions. One has to do good, if someone does bad he will get similar consequences. This concept is what makes humans think twice about what they want to do to others. For social meaning, it is placed as morality or ethics.

The aridity of green accounting cannot escape the actions of humans who only think about themselves without thinking about God's creatures who actually live side by side with it. The greatness of God as the Most Compassionate, Most Merciful, and The Most Nurturer is contained in the values of Tat Twam Asi. Humans who claim to be the most perfect of God's creatures should be able to care for, cherish, love not only fellow human beings, but also other God's creatures. All blessings have been given by Him, but where is the divinity of man if it is not separated from the selfishness of his subconscious? Modernity refers to how to get a material. But in fact, in this world matter is not the only carrier of happiness.

3.6. Creating *Jagaditha Kreta* for Fertile Accounting in the Concept of Tat Twam Asi

Hindu philosophy states that, in order to create a *Jagadhita Kreta* or what is called the creation of prosperity and peace in life, it must be based on the Tat Twam Asi. This

form will signal that solidarity is important that we must instill in social life, so that a prosperous community life is created. As a social being, humans should not only be in harmony with each other, but also be in harmony in various aspects both from the vertical side. This is a harmonization of human closeness to the Creator, namely *Prajapati* as the form of God the Lord of the universe. In a horizontal form, namely on the same transverse line, assuming that our position as living things is the same. Legitimacy can be considered as a shared perception or assumption that the actions taken by an entity are desirable, appropriate or this means the same as how a value, norm system, belief has been adopted, as well as the definition or definition that has been developed. The theory of legitimacy is important for the development of an entity in the future because it is considered a strategic side, that this theory is a goal to be in line with the thinking of society[23]. With this balance, a *Jagaditha Kreta* will be created which is a point of welfare between living things. Although stakeholder theory starts with the assumption that value is explicitly and undeniably a part of business activities, what is underlined here is based on the modernist thinking that a company is not an entity that only operates for its own benefit but must benefit its stakeholders. Thus the existence of a company is strongly influenced by the support provided by stakeholders to the company[24].

The assumptions of several self-interest theories seem oblivious to the presence of *Sang Prajapati* as the owner of the natural wealth that exists in this universe. Signaling theory that has been developed basically has a concept of how to reduce information asymmetry that occurs between agent and principal, one of which is reliable financial information [25].

Green Accounting is one of the voluntary information that will be disclosed by an entity where the information is expected to be able to provide an interpretation so as to produce a positive signal regarding the financial performance of a business entity in its activities. Green Accounting is said to be successful depending on how an entity classifies a cost incurred and the accuracy and how accurate a company classifies possible data related to how the environmental impact on the activities of an entity. Environmental costs can be identified into four parts[27], namely (1) internal failure costs, which describes the internal costs of an entity, for example the emergence of toxins arising from industrial activities, (2) external failure costs, which are the external costs of a company such as a company that has lost its market share, (3) appraisal costs related to environmental cost monitoring activities, and (4) prevention costs, costs that should be incurred by an entity in terms of preventing environmental damage. It is so crucial for an entity to pay attention to environmental costs, but it becomes a big question mark for many environmental costs which are often treated as overhead in the company's accounting system.

Tat twam asi is the key word to be able to foster a harmonious relationship on the basis of "home, love and nurture". In *Sarasamuscaya*: 317, it states:

"A wise person sees everything the same, both to the humble, wise brahman, as well as to other living beings, even people who are despicable and poor, even if the evil deeds people do to you, actions like sadhu should be your reward. Do not ever retaliate with evil deeds, for those who desire to commit crimes will in essence destroy themselves "

“He is you and you are he” can be likened to an example of natural law which states that at this time everything in this world has a spirit, if he (is an animal or plant) receives a small amount of alms from me (who is a human), one day in a place different, of course “he who I” used to give alms gave alms to me too. This is a natural law that cannot be separated from worldly life. This also applies to the opposite, if at this time I am a spirit in the form of a human killing him which is a spirit in the form of an animal, then the opposite will happen according to the laws of nature.

"Dehino smin yatha dehe paraaram yauvanam jara",

Time will tell that one day living things will reincarnate as humans, animal or plant. This cycle is God's power and justice in the form of a natural law. This implies how Tat Twam Asi should be applied in our lives today, especially as a human who has advantages over other creatures. If examined more deeply, the teachings of Tat Twam Asi are closely related to Tri Hita Karana, regarding the relationship between living things and nature, which in fact we have to live side by side, as we take care of ourselves, so we must protect the universe and everything in it. Once again, what we see with the naked eye today is just a deposit. When *Jagaditha* entered *Kreta*, as humans realized that the *Pasupati*, the ruler of the universe, is a tangible manifestation of how we feel prostrate to the Creator to submit and care for all of His creatures that have been entrusted to mankind as beings who have common sense to think. This thought will bear the fruit of consciousness that in the future an entity uses its mind to create a financial report, making clear what is the focus of attention, not just for personal interest to get a positive signal from the controlling holders. The actual activities for the existence of green accounting can be written in financial statements such as in an expense account.

So far, accounting has been shaped by the social, cultural, political, economic, and ideological dimensions that have no room for God and only as an economic reality in the mainstream, so criticism has emerged from the social, political, and cultural realms of accounting which can only bring up material reality. It has been described that the theory of submission that is born from the womb of love and beauty that transcends dimensions [28].

The existence of God in research is often considered insignificant because of the notion of secularism that has infected education. Basically, a paradigm teaches how we perceive the reality and reality that exists in this world through fundamental assumptions about the existence of a Creator, namely God, humans, animals, plants and the universe which are the container for creatures to live and grow. Building the truth from a science is a necessity for a human being in his life, science continues to develop but must not leave his identity. By understanding and applying what has been explained about Tat Twam Asi, humans will become a holistic humans who act through conscience not through reason on materiality, feel the pain of the hardships of life and are happy with the lightness of life in this world. Believing that it can be explained from a saying of the *mandalam* Ida Sang Hyang Widhi Wasa which is implied in Yajurveda XIX. 30 which reads as follows:

"Vratena diksam apnoti, Diksoya apnoti daksinam, Daksina sraddham apnoti, Sraddhaya satiam apjate".

“By offering our service, holiness is obtained, and with holiness obtained then glory follows. Further, glory will bring honor, and from honor comes faith which will lead to truth.”

Indeed, basically there is no absolute truth, but with the existence of Tat Twam Asi, we can see the essence of a science in terms of ontology, epistemology and methodology not only for oneself but also for many parties in order to create a balance.

4. Conclusion

Green Accounting, so far, only sees its own interests in the light of modernity through the existence of signaling theory. The true role of green accounting disappears in the rampant greed, which haunts the habitats that live around it. Tat Twam Asi as a form of religiosity teaches how we as fellow species should maintain this universe should be a milestone in returning appropriate accounting and returning to the real path. The concept of Hinduism through Tat Twam Asi is God's way to restore the realm of green accounting to become truly 'green' again.

The aridity of green accounting cannot escape the actions of humans who only think about themselves by not thinking about God's creatures who should be living side by side with human. The greatness of God as the Most Compassionate, Most Merciful, and The Most Nurturer is contained in the values of Tat Twam Asi. Humans who claim to be the most perfect of God's creatures should be able to nurture, cherish, love, not only fellow human beings, but also other God's creatures.

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