Pancasila Paradigm: Methodology of Wawasan Nusantara for Accounting of Pancasila

Zulkarim Salampessy  
Politeknik Negeri Ambon Indonesia, ng_amhw@yahoo.com

Iwan Triyuwono  
Universitas Brawijaya Malang, Indonesia

Gugus Irianto  
Universitas Brawijaya Malang, Indonesia

Bambang Hariadi  
Universitas Brawijaya Malang, Indonesia

Follow this and additional works at: http://ro.uow.edu.au/aabfj
Copyright ©2018 Australasian Accounting Business and Finance Journal and Authors.

Recommended Citation
Pancasila Paradigm: Methodology of Wawasan Nusantara for Accounting of Pancasila

Abstract
The purpose of this paper is to present the research methodology of the accounting paradigm “Pancasila”. Pancasila is the basic view of life appropriate to the citizens of Indonesia's independence. In the paradigm of Pancasila, there are contained elements of philosophical research or basic beliefs that underlie accounting thought and research. These elements are based on the nature of Pancasila human beings, i.e. the first point of Pancasila, Ketuhanan Yang Maha Esa (The Almighty God) contains elements of life, as a study of ontology; the second point, Kemanusiaan yang Adil dan Beradab (Just and Civilized Humanity), contains elements of the senses, the mind, and rasa as the study of epistemology; the third point, Persatuan Indonesia (the Unity of Indonesia), contains elements of Karsa (will) in concepts of Wawasan Nusantara as the study methodology, i.e. the Methodology of Wawasan Nusantara (MWN); the fourth point, Kerakyatan yang dipimpin oleh Hikmah Kebijaksanaan dalam Permusyawaratan / Perwakilan (Democracy Guided by the Inner Wisdom in Deliberations and Representations), contains elements of deeds and inner wisdom as a method of research; and fifth points, Keadilan Sosial bagi Seluruh Rakyat Indonesia (Social Justice for all the People of Indonesia), contains elements of purpose as the study of axiology, namely the research results in the form of the concept and practice of accounting based on Pancasila.

Keywords
Pancasila, Paradigm, Accounting Research, Ontology, Epistemology, Methodology, Methods, Axiology.
Pancasila Paradigm: Methodology of Wawasan Nusantara for Accounting of Pancasila

Zulkrin Salampessy¹, Iwan Triyuwono², Gugus Irianto³ and Bambang Hariadi⁴

Abstract

The purpose of this paper is to present the research methodology of the accounting paradigm “Pancasila”. Pancasila is the basic view of life appropriate to the citizens of Indonesia's independence. In the paradigm of Pancasila, there are contained elements of philosophical research or basic beliefs that underlie accounting thought and research. These elements are based on the nature of Pancasila human beings, i.e. the first point of Pancasila, Ketuhanan Yang Maha Esa (The Almighty God) contains elements of life, as a study of ontology; the second point, Kemanusiaan yang Adil dan Beradab (Just and Civilized Humanity), contains elements of the senses, the mind, and rasa as the study of epistemology; the third point, Persatuan Indonesia (the Unity of Indonesia), contains elements of Karsa (will) in concepts of Wawasan Nusantara as the study methodology, i.e. the Methodology of Wawasan Nusantara (MWN); the fourth point, Kerakyatan yang dipimpin oleh Hikmah Kebijaksanaan dalam Permusyawaratan / Perwakilan (Democracy Guided by the Inner Wisdom in Deliberations and Representations), contains elements of deeds and inner wisdom as a method of research; and fifth points, Keadilan Sosial bagi Seluruh Rakyat Indonesia (Social Justice for all the People of Indonesia), contains elements of purpose as the study of axiology, namely the research results in the form of the concept and practice of accounting based on Pancasila.

JEL Classification: M49, B59.

Keywords: Pancasila, Paradigm, Accounting Research, Ontology, Epistemology, Methodology, Methods, Axiology.
INTRODUCTION
The purpose of this paper is to present the Pancasila as a paradigm and methodology for accounting research. The paradigm of Pancasila is not an alternative, but a logical consequence of its choice of Pancasila as the view of life and the foundation of the state of Indonesia. Thus, the accounting research in Indonesia must use the paradigm of Pancasila and adopt the methodology of Wawasan Nusantara (MWN). This methodology is built from the concept of Wawasan Nusantara derived from the third point of Pancasila. This paper begins with a discussion of the paradigm of Pancasila and continues with a discussion, point by point of Pancasila. In this discussion, Pancasila points will be elaborated in accordance with the nature of man as universal and the philosophy of science. This paper is part of doctoral research that the authors are working on.

PANCASILA AS A PARADIGM
Pancasila is a paradigm in the context of natural science as used by Kuhn (2012, p. 11) associated with normal science. Normal science that, according to Kuhn, is based on one or more scientific achievement by researchers in one paradigm that has been declared as the foundation for further thought and research. Based on that opinion, in the context of social science there are some paradigms, for example accounting thought and research within the paradigm of positivism (the mainstream paradigm), and the interpretivist paradigm, the critical paradigm (Burrell and Morgan 1979, p. 22-23; See also Chua 1986, p. 603), nor postmodernism as an alternative (see Triyuwono, 2012, p. 235-236). This is, because the paradigms that are applied and the presenting models for the continuity of accounting thought and research.

The Positivism paradigm or the mainstream paradigm has thus far managed to dominate empirical accounting thought and research capital market-based and the economic concept of "agency" (Jensen, 1972, p. 381; Watts and Zimmerman 1979, p. 151-152; See also Chua 1986, p. 602; Christenson 2003, p. 7; Gaffikin 2007, p. 1-2; Bisman 2010, p. 6). Therefore, not surprisingly, when research projects in almost all countries are conducted by lecturers, students, and practitioners whose work is in this paradigm, as well as joining in the nurturing and encouraging the continuity of its dominance (Chua 1986, p. 602; See also 2007 Gaffikin, p. 14), including in Indonesia (Hartono and Ratnaningsih 2007, p. 4). However, this positivist dominance was not without criticism, namely, accounting research in the paradigm of positivism is regarded by some as misleading, because it has ontological and epistemological weaknesses, which has implications for its methodology, so it must be abandoned (Christenson 1983, p. 7; Gaffikin 2007, p. 12; Greenwood and Levin, 2011, p. 57). The question is, does the dominant paradigm of positivism have the ability to fix its deficiencies as expressed by Christenson (1983, p. 20)? These deficiencies have not been amended thus far. This means that researchers (who wish to research in the dominant paradigm) can only perform accounting research in this positivist paradigm, but either do not realize its deficiencies, or are unwilling to examine some fundamental issues about this paradigm (Christenson, 1983; see also Gaffikin 2007, p. 12).

In fact, understanding the fundamental basis of a paradigm is an absolute requirement for a researcher to do research. It must be realized by the researchers. Because, if a researcher is to understand their research, they should choose the correct and appropriate research paradigm. In doing so, the research can be done with a good and responsible mind, as well as producing works of research that can embody the central and universal purpose, that is, social justice, divine
If we choose a research paradigm without understanding, it is the same as researchers just imitating, duplicating procedures without ever understanding them. Consequently, as defined by Triyuwono (2012, p. 41), we will not be able to realize the central and universal purpose, namely the realization of social justice, awareness of the divine.

The fundamental things that made the paradigm are the basic series of beliefs that led the researchers in conducting research (Denzin and Lincoln 2011, p. 197; Chua 1986, p. 604; Burrell and Morgan 1979, p. 3). Denzin and Lincoln (2011, p. 197) revealed that the paradigm that included axiology (ethics), epistemology, ontology, and methodology (see also Cresswell, 2014, p. 25). Chua (1986, p. 604) groups them into three sets, i.e. epistemology and methodology; Ontology, human purpose and rationality, and order/social conflict; and the relation between theory and practice. While Burrell and Morgan (1979, p. 3), referred to them as the ontology, epistemology, human nature, and the methodology described in conflicting (dichotomy).

The basic set of beliefs that is mentioned by Denzin and Lincoln (2011) is the same as those contained in the Pancasila, which is different the structure. The philosophy of science that is contained in the Pancasila has a structure, i.e., ontology, epistemology, methodology, method, and axiology (see also Triyuwono, 2012, p. 187). It could be what it mentioned above by the authors are different and not structured with the Pancasila, because their beliefs that pertaining with the philosophy of science was not intact, as written at the footnotes by Chua (1986, p. 604), that belief is still temporary (tentative), it can be change in accordance with its historical and social context.

The first point of Pancasila, *Ketuhanan Yang Maha Esa* (The Almighty God), contained the elements of life as a study of the ontology. The second point, *Kemanusian yang Adil dan Beradab* (Just and Civilized Humanity), contained the element of senses, the mind, and rasa as a study of the epistemology. The third point, *Persatuan Indonesia* (the Unity of Indonesia), contained in it the element of *karsa* /will, i.e. the legal system of natural and compliance that becomes a principles or guidelines of research, as a study of the methodology. The fourth points, *Kerakyatan yang Dipimpin oleh Hikmah Kebijaksanaan dalam Permusyawaratan Perwakilan* (Democracy Guided by the Inner Wisdom in the Deliberations and Representations), contained the elements of deeds and inner wisdom as a study of the research method. The fifth point, *Keadilan Sosial bagi Seluruh Rakyat Indonesia* (Social Justice for all the People of Indonesia), contained the elements of purpose as a study of the axiology.

One of the points to note about the Pancasila paradigm is that it is a unified whole. There is an interdependent relationship between the various points of Pancasila that are mutually animated and imbued. The first point of discussion will also explain the next four points. So will the second, with the points in the discussion based on the first and third points and including the fourth, and fifth points. So on until the last point. Thus, the nature of human beings contained in the Pancasila will be discussed following this pattern.

**KETUHANAN YANG MAHA ESA: DIVINE CONSCIOUSNESS (ONTOLOGICAL CONSCIOUSNESS)**

The point of *Ketuhanan Yang Maha Esa*, is formulated to the first point of Pancasila, because the Indonesian peoples are believers in an Almighty God (Soekarno, 1964).
(1964, p. 91-93), the God is there, even that God is reality. Furthermore Soekarno (1964, p. 81, 93) argues that, based on the results of his sociological research, the souls of Indonesian people are already ancient times since they lived in the nature of God, as well as historically religious, the Indonesian peoples is on the line the magnitude of believed in God.

It shows that Soekarno and Indonesian people in general, or Indonesian people who are aware of the elements of life as the basic nature of human beings. The Indonesian people are aware and empowering the life element firmly throughout the history of religious life in the motherland of Indonesia, so they believe in God, as a study material of ontology. This was expressed by Suhartono (2005, p. 111), that ontology is a branch of philosophy that studied the meaning of “exist" and "existence", and also the status, as well as the layout and structure of, reality.

In the *Ketuhanan Yang Maha Esa*, God is there, because God created the earth and heaven, the universe and all of its contents (Notonagoro 1971, p. 75-76; Darmodiharjo 1984, p. 52; Chodjim 2002, p. 64; 2011, p. 69-70). Humans, animals, plants, entire matter and everything in the universe was God created and owned. Not only creating, God will always be with his creation, i.e. participate with, maintain, educate, and cultivate the creation of perfect events, i.e. in order to return to God (Chodjim, 2011, p. 69-70). To achieve this, God sets the legal system of nature and compliance (Chodjim, 2011, p. 128) that isapplied to all his creation. Besides that, God also gives instructions to mankind through the Prophet (Chodjim, 2011, p. 94-95). And all that God has created, that is: human beings, animals, plants, objects and everything else in this universe as a whole (Chodjim 2002, p. 89; 2013, p. 111).

All creatures in this world are systematically related with the process of causality (Suhartono 2005, p. 113), namely the existence of material substance precedes vegetation, the animal's existence precedes human, and the existence of mankind as the pinnacle of creation and manifestation of God on Earth. The existence of all creatures in the world is determined by one cause, this is God, who is called *causa prima*.

That understanding produces divine realities that can be structurally organized and arranged as follows: *first*, God the creator of earth and heaven and all of its contents. Therefore, God is the absolute reality. *Second*, even if the mankind cannot see God, but can define a God with his essential qualities, for example God is Creator, the Almighty, the Omnipotent maintains, is the Educator, the Perfect, and so on. *Third*, the legal system of natural compliance is established by God for all human beings in this universe as a spiritual reality. *Fourth*, God give and instructs mankind through the prophets and the people God chooses as subjective reality. *Fifth*, humans, animals, plants, and other entities that exist in the universe as objective reality and as a whole. Although there are many different realities, but because it all comes from the God as the Absolute Reality, then the diverse realities that is a one reality (the dependent and integral) (Chodjim 2002, p. 89-90; Triyuwono 2012, p. 278).

Another case with the ontology of neo-empiricism or positivism, in which a realist-modernist-positivist, based on what they believes, looked at the divine reality as singular, i.e. objective reality or physical reality is concrete and hard. Moreover, also in the ontology of nominalism, nominalis, based on what they believes, looked at the divine reality as singular, that is the reality of subjective (Burrell and Morgan 1979, p. 4; Chua 1986, p. 606; Gaffikin 2007, p. 12; Bisman,
2010, p. 5; Triyuwono 2012, p. 276). Because, both realism and nominalism ontology always be in a position to opposite each other (dichotomy) (Burrell and Morgan 1979, p. 4; Chua 1986, p. 606; Bisman 2010, p. 5; Triyuwono 2012, p. 276).

It shows, as revealed by Triyuwono (2010, p. 276), both realism and nominalism have a partial view of the whole reality. Because a realist or nominalist view are weak in realizing and empowering elements of life as the basic nature of human beings. In the context of the economy, as expressed by Weber (2006, p. 193), the growing passion for human wealth, material, along with the declining of divine believes. In everyday life, God does exist, but the existence was replaced by man (Abbas 2010, p. 29). In the context of research, can be found in the work, both Burrell and Morgan (1979) and Chua (1986) which does not discuss about God as a absolute reality (Kamayanti, 2016, p. 25). As a result, either a realist or nominalis viewpoint will have difficulty in knowing and understanding God as the Supreme reality (Triyuwono, 2012, p. 278).

Although the reality of that structure intact, as expressed by Triyuwono (2012, p. 278), man was created by God with two main reasons. First, so that people can know God. Second, that man has always been close to God, because man is a creature that is relatively not able to see God. By known, the human being is always under the grace and guidance of God, so easily and smoothly in this life in order to traverse back to God.

In the first point, the humans comes from and return to, and as the ultimate existence of God on earth, so humans make this divine realities as the fundamental and guidance to return to God. It is like the description of Soekarno (1964, p. 73, 91) about "basic static or static table and Leitstar (star-led) dynamic". Table static or static basis, i.e. as a base by being on it, all the elements of the soul of the nation can be unite, and Leitstar (star-led) dynamic, i.e. lead dynamically move the people, nation, and state of Indonesia towards social justice for all the people of Indonesia, or inner happiness for the whole people of Indonesia.

Basic static or static table that shows the belief in God, so as to realize the divine realities, which structurally from top-bottom, i.e. God as Absolute reality, then lowered the reality of the nature of God, spiritual reality, the subjective reality and the very bottom is an objective reality. Furthermore, the dynamic Leitstar that shows human guidance in knowing, understanding, and realization of the divine realities, which structurally from the bottom-up, that is the objective reality, the subjective reality, the spiritual reality; then the reality of the nature of God, towards God as Absolute reality (see also Triyuwono 2012, p. 298), or social justice for all the people (Indonesia). As such, static table and dynamic Leitstar shows relationship of reality as a whole.

Further, Soekarno (1964, p. 75-77) held that the Leitstar dynamic with regard to how to realize the three guidance, namely, first, human (Pancasila) have ideals; social justice. Second, have the believe or sense of being able to that will lead to what you want, so that humans can achieve a karsa (the will). Third, movement or action. That is, ideals or goals; social justice for all the people (Indonesia) can only be realized if human (Indonesia) can build up and have a sense of being able to and that will lead what they wants, in the end they can reach the karsa (willpower) that will encourage their actions.
That, in the context of research, as claimed by Triyuwono (2012, p. 402), that in producing science, including accounting (Pancasila) for the realization of social justice, it is important for a researcher to realize the true nature of themselves and view the ontology to reality. Because with realized it, can affect the way a researcher views the reality that faced and which will be constructed.

In line with that, according to Mangunpranoto (1981, p. 18-19; see also Mubyarto, 1987, p. 69), Pancasila is the man of economic, social, and moral, that acting is not only based on economic boost individually, but also boost social interaction between fellow human beings and their surroundings, whether by land, sea, or air, as well as the moral impulse in relation to God. The economic man reflecting the objective reality, the social man reflecting the subjective reality, and the moral man reflecting the spiritual reality, namely the legal system of nature and compliance.

As man is comprised of economic, social and moral aspects, researchers can understand the subjective reality that will lead them to understand objective reality. Understanding subjective reality, certainly based on instructions from God through the Prophet. Thereby generating the true minds or knowledge, the knowledge of the true and proper (Chodjim, 2002, p. 69). Epistemological understanding placing, the subject and object of research as a whole (see also Triyuwono 2012, p. 242). Thus, the subjective and objective realities are two different things, but both exist as a pair and a whole (Triyuwono 2012, p. 277).

Researchers who understand the subjective and objective reality as a whole can reach an understanding on the level of spiritual reality. At this level, people can understand the legal system of natural and compliance, generating a set of guidelines of the research operational and wisdoms (research methodology). Methodology of research on the relationship between human beings and their surroundings, whether by land, sea, and air as a single entity. This showed the researchers will are in line to God (Chodjim 2011, p. 115). According to Chodjim (2011), natural law applies in the world, physical and contains the seven laws, and the law of compliance applied in the spiritual domain, which is it connect every single entity and as a whole. By achieving a spiritual reality, characters physical and mental of the realities can be studied.

Another case with the ontology of realism, which humans perceive themselves as an economic man (homo economicus) who act on impulse of economies (Chua, 1986, p. 604). As economic man, researchers understand the objective reality, the material, thus producing empirical knowledge (empirical epistemology) (Gaffikin 2007, p. 12). Understanding epistemology placing the researchers as separate from the object of research. In doing so, the researchers achieved a spiritual reality with partial understanding of the seven natural laws, even not reaching the law of compliance. thereby, generating quantitative methodology (Bisman 2010, p. 5) as the guidelines of operational research non wisdom.

Also with the ontology of human nominalism, which perceives individuals as social man (homo socialiscus) action is based on purely social compulsion. As social man, researchers understand the reality of subjective, mental, forces, thus producing subjective knowledge (epistemology subjectivism) (Bisman 2010, p. 4). Understanding epistemology is placing the researched with researchers on the position of that near and on the same level as subjects (Burrell and Morgan
1979, p. 6). In doing so, the researchers reached a spiritual reality with partial understanding of the seven natural laws, even not reaching the law of compliance, because the subjective reality are separated from the instructions of the God through the Prophet. therefore, generating qualitative methodology (Bisman 2010, p. 6), as the guidelines of the fellow research that limited only on subjects, separated from God through the Prophet.

Furthermore, the understanding of spiritual reality as a force will encourage researchers to reach for the level of God's attributes. In other words, researchers generating a set of guidelines of the operational and wisdoms as a research methodology in describing the research methods. At this level, researchers use research methods that correspond to the attributes of God in order to collect data, process and generating results. With such methods, the results become the form of science, including accounting (Pancasila), that contains the traits and circumstances in accordance with the nature of God. Science like this was mentioned by Triyuwono (2012, p. 284) as sacred science, namely the science that can animate humans through everyday life, so that they may return to God. Because, the science contains the physical reality, mental, spiritual, the nature of God and the absolute reality/social justice.

The last section in the ontology point of view of reality, that is by understanding the reality of God's attributes, researchers can achieve Absolute reality. In other words, science, including accounting (Pancasila), which contains the traits and circumstances in accordance with the nature of God in realizing the purpose of human life, namely, return to God as a absolute reality, social justice for all the people (Indonesia). It shows the divine consciousness or ontological consciousness (Triyuwono 2012, p. 189), Pencasila man that had totality of social and ecological (ethical and religious) (Poespawardojo 1981, p. 124), a comprehensive and authentic human beings, capable of building the theocentric civilization (Kuntowijoyo 2007, p. 5). Human live with full of love, beauty, and the well preserve intact as the process of creating another mercy for mankind, flora and fauna as well as its surroundings (Nataatmadja 1985, p. 3).

KEMANUSIAAN YANG ADIL DAN BERADAB: ELEMENTS OF EPISTEMOLOGY
The second point, Kemanusiaan yang Adil dan Beradab, symbolised by a chain bracelet-square-round its rings that are connected into one without joints. According to Soekarno (1964, p. 118-119), a square bracelet symbolizes woman and round bracelets symbolizes man; the relationship of women-men is not intermittent, which means it does not only concern the relationship women-men is not intermittent, but also concerning the chain of humanity and humanitarian (peri-kemanusiaan) is not disjointed. There was no breaking of the chains of humanity means that human will giving birth to human, and their children will giving birth to children too, and so on there is no cut off, and in the chain of humanity the universality of it, contextually humanitarian passed without disjointed anyway. Further, Soekarno (1964, p. 121) argued that it was a humanity that takes form of physical and humanitarian takes as inner source as a single entity. It's a humanitarian (rasa peri-kemanusiaan) of uplift the human degree higher than beast.

From this description, it can be inferred that: first, because the relationship of women-men is not intermittent it is known, objectively, when and wherever human birth exists,reality they have the same characteristics, but in subjective had the shape and size of which varies according to the place where they were born (contextual). Second, the "man-woman relationship" indicates a paired relationship into harmony. This means that different human forms, so they can be in a
high degree, the requirement (criteria), must use the physical-humanity (objective) aligned with the inner-humanitarian (subjective). Thirdly, the words "non intermittent" shows a consistent flow, regular, and systematic, mentioned by Chodjim (2002, p. 155) as human beings who think logically. Fourth, the sentence "the physical-humanity" elements relating to the senses as the nature of man, and the "inner-humanitarian" it is related to the element of the mind and rasa as the nature of human beings.

This second point, in the context of the Maluku society, human consciousness (Indonesia) using rasa that leads the senses in capturing the nature innate descry of Maluku society in everyday work as farmers of cloves, nutmeg, sago and fishermen, and the relationship among these are entwined as single entity. Then the lead senses to synthesize the empirical data that is in line with the aposteriorical knowledge about the civilization of the Maluku people’s ancestors as the farmers of cloves, nutmeg, sago, and fishermen, thus generating the true and proper knowledge. The truth of knowledge of the Maluku society which work daily as farmers of cloves, nutmeg, sago, and fishermen aligned with aposteriorical knowledge about the civilization of the Maluku society ancestor’s as the farmers of clove, nutmeg, sago, and fishermen. This is the thinking of objective-rational-logical. In other words, the civilization of the Maluku society’s ancestors as farmers of clove,s nutmeg, sago, and fishermen, becomes the criteria of truth about the Maluku society which work daily as the farmer of cloves, nutmeg, sago, and fishermen.

As revealed by Chodjim (2002, p. 56-61), in obtaining the knowledge, senses and the mind must be guided by rasa (see also Yusufian and Sharifi 2011, p. 37, 253), because senses only be able to capture the sensory things (phenomena) of an event or objects that exist around it. The senses are not capable of conveying an impression of what it is, thus it’s too weak when used to knowing the truth. While reasonable function synthesize the empirical and the apriorical knowledge, not the knowledge that derived from experience, resulting in a rational mind. This rational mind could be false, distorted, or the possibility of bias, so we can't use it as the guidelines of life.

Man using rasa lead senses and the mind to obtaining the true and proper knowledge (Chodjim 2002, p. 69), the truth of knowledge aligned with the aesthetics (Suhartono 2005, p. 55-58). Rasa has nothing to do with attempt, anticipation or possession, but regard to the existence of the ancestral mind in ourselves (Chodjim 2007, p. 41), which was inherited by the ancestors, who because of his ancestry, made as lead, criteria, or the guidelines to be followed (Departemen Pendidikan dan Kebudayaan (1978, p. 25).

Rasa makes human to be able to think objectively-rational-logical (Chodjim, 2002; 2007), as the subject and object of research nor the relationship between the two. With the lead of rasa, as a source of experience and knowledge of aposteriorical, used as the basic of truth. The subject and object of research are associated in pairs and a single entity, therefore, the position of the truth of knowledge are balanced on the subject that known and research object as a single entity.

It is different from modern man in obtaining the knowledge by simply using the senses and mind, without rasa, because according to Chodjim (2007, p. 41), that has left the ancestral mind. By leaving the ancestral mind, modern man life regardless of experience and rely on the views or ideas as the work of mind that grows out of one self and become part of the senses, not to
mention being a tool of God that placed in man. The mind that grows out of one self is identical
with the desire (ego) (Chodjim 2002, p. 59) that placing man at the Center and decider of
everything (anthropocentrism), including the truth knowledge of accounting and not God (Abidin

A selfish self, on the other hand, lives apart from other people, and is trapped by the rational,
analytical mind as in epistemology positivism. In epistemology, positivism or empiricism of
epistemology, modern man uses the senses (sensory experience) to capture empirical data that is
sent to the nerve center. Then build a hypothetical reasoning (hypothetico-deductive,
hypothetico-positive) to be tested empirically statistics (Chua 1986, p. 608-609; Gaffikin 2007,
p. 13). This source of experience, because without the lead of rasa, is subjective and weak, if
used as the basis of truth. The relationship of subject and object are separate, therefore, the truth
of knowledge dominated by the knowing subject, rather than the known object, the unbalanced
truth. Thus being referred to by Smith (2011, p. 94) as the hegemony of the research, and are in
a narrative of colonialism related to Western colonialism.

On the other hand, living apart from nature and trapped by the shadows of the past and dreams of
the future, as in the epistemology of idealism. The same is the case with what Chua (1986, p.
603-604) says, that knowledge, include accounting, is being produced by, and for, the human and
physical environment and the social, and related mutual reciprocity on a consistent basis. What
is the criteria and assessment of the truth been determined by human who are separated from
God as the absolute truth?

The weakness of both positivist and idealist epistemologies is that they cannot be used as a
guideline for life (Chodjim 2002, 2007). These cannot be used as research methodology, as
already mentioned in the first point above, because, according to Triyuwono (2012), weaknesses
in quantitative research (positivism) are a high degree of structuralism and formalities, value-
free, and universality, which if enforced would cause malpractice. For example, the Corporation
as 'a legal fiction' that is separate from the essence of its social, that function only solely to
protect management and owners (Jensen and Meckling 1982, p. 6, Bratton 1989; 1484).
Management maximizing profits primarily to maximize the wealth of the owners (shareholders),
ignoring employees, consumers, suppliers, communities, and society (Estes 2005, p. 7).

On the other hand, the weakness of the qualitative research, as in the interpretative paradigm is
nothing more than the activities of "interpreting" (to interpret) (see Burrell and Morgan 1979, p.
28). Thus, it appears the impetus for combining quantitative and qualitative methodologies/mix-
method (Bisman 2010, p. 7), nonetheless contains a weakness, because of originally-dichotomy
and regardless of God as Absolute truth.

**PERSATUAN INDONESIA: METHODOLOGY of WAWASAN NUSANTARA**

*Persatuan Indonesia* or the usual we call Indonesia nationality. According to Soekarno (1964, p.
105-107), although the people of Indonesia are different religions, cultures, languages, customs,
descendants, but there is a strong will to live together as one nation, one soul on top of the
geopolitical area clear and decisive (see also Sunoto 1991, p. 66). In the geopolitical area, there
is a relationship between the Indonesia people, *ras,a* of nationhood with the homeland and its
political life. The people of Indonesia are aware of this will, because economically unable to live
independently, interdependence between one another and also have life experience that was
colonized by foreign Nations.

Furthermore, Soekarno (1964, p. 114) argued that a unification of living wills can be achieved,
imbued by belief in God Almighty and *rasa* of nationality of all the people of Indonesia from
Sabang to Merauke. Without being imbued by that feeling, the living wills to unite will not be
achieved. Because of that living wills, we can form the State, the Government, as a means of
struggle in realizing a just and prosperous society, the happiness of the world and hereafter (see
also the Hatta 1978, p. 32-33).

It shows the people of Indonesia recognize the element of *karsa*, or the wills as part of the nature
of human beings. The people's awareness that Indonesia can live as a nation of Indonesia in
diversity. As the motto said "Bhinneka Tunggal Ika Tan Hana, Darma Mangwra", meaning
unity in diversity, no two truths. This shows that the will to live united in the diversity can only
be achieved by the truth of God.

This is the will to live as one nation, in diversity, that is in line with God (Chodjim 2011, p.
Triyuwono, 2012). Thus, according to Hatta (1978, p. 33), made the Indonesia nation can live.
Within the context of the world, Indonesia as part of an intact world citizens, wished to live as a
citizen of the world in diversity of Nations and citizens of the countries of the world. Living
wills like this become a power for the society, nation and State in filling the independence of
Indonesia, work hard and works that have traits and circumstances that in line with the nature of
God in realizing social justice for all (Indonesia).

One who intends to follow the will of God according to the Chodjim (2011; 115), is following
the legal system of nature and compliance with that which God has set in nature. The law of
nature prevails in the natural world, and law of compliance that takes effect within inner nature.
Further, Chodjim (2011) argues that the system of natural laws that apply in the physical world,
there are seven of them, namely the law of Causality; the law of Certainty; the law of immutable;
*Objective* law; the law of Balance; *Pairing* law; and *Diversity* law. While what has happened in
the inner nature, the law of compliance. Between nature and compliance laws there are
interactions, the interaction within the natural world, as well as interactions in the inner nature
and the interaction between those two, that generates the relations of interdependence.

Consciousness generates a set of guidelines on research, or research methodology. This
methodology research contains a system of laws, which will be further elaborated through the
concept of *Wawasan Nusantara* (WN). This is an expository WN concept further than the third
point of Pancasila, *Persatuan Indonesia*. Thus, this methodology is referred to as methodology of
*wawasan nusantara* (MWN). MWN contains a set of guidelines of the operational and wisdom
that will describe the method of research.

*Wawasan nusantara* is the viewpoints of the people, nation, and State of Indonesia for itself and
its territory either by land, sea, or air as a whole. Thus, this concept becomes a set of guidelines
of the operational and wisdom that requires the fields of religion, history, social, cultural, law,
security, defense, economic and politics as a whole in *Nusantara* (see Rahardjo 1981, p. 291).
The following will be placed in the set of guidelines of the operational and wisdom of research. Firstly, researchers must have true and proper knowledge about the research object. Also with the objective of research, they should have the mind, attitudes and actions that are consistent in accordance with their profession, thus they can provide the true and proper data.

Researchers, as referred to above, are the ones that produce scientific papers, which is beneficial to the happiness of society, such as indigenous scientists (Smith 2011, p. 103), not those working solely to be beneficial to themselves and ignoring the interests of the wider society. For example, in the context of College, Greenwood and Levin (2011, p. 45), reveal the behavior of researchers or scientists that have methodological skills, also have a good political economic behavior. Instead the researchers that didn’t have sufficient methodological skills, were likely to have behavior that is destructive to themselves both in political and economic spheres.

Second, researchers who use rasa to lead their minds summarize the data with the other data (the aposteriorical knowledge about the research object) that are interconnected and are fixed or unchanging. Third, the researchers conducting the observation using the rasa that leads the senses (sensory experience) in capturing the default properties on the object of research to gathering empirical data. Then, researchers conduct interviews using rasa to lead senses to synthesize data with aposteriorical knowledge on the object, to gather the proper data. Fourth, the researcher doing the observations using rasa that leads the senses in capturing the default properties on the object of research.

Fifth, the position of the truth of the research data obtained were balanced on the subject known with the knowing object to pair it as a single entity. Different from the view of ideographic research, which regards the subject of research as an important instrument by using various methods in approaching the subject in a natural environment (subject-subject), but separate from nature. Also, it is not the same as the nomothetic view, which requires a separate researcher of the study, because the object is using filling in questionnaires and mail surveys in the gathering of research data (Cresswell 2014, p. 60-61; Burrell and Morgan 1979, p. 6).

Sixth, the subject and object of research, knowing that they are always in pairs, as a single entity. The data are analyzed and synthesized, always in pairs and as a single entity. Discussion of inductive and deductive research, in pairs and as a whole, and the inner always exist in pairs and one entity. Seventh, although the research object has common characteristics, each object has its own distinctive features, or diverse features, in one or the same profession as a whole. With the data obtained, they are diverse from one another. There are data about religion, history, culture, social security and defense, law, political economy, although diverse, but also as a single entity. Eighth, the researcher performs an analysis and synthesis of the data in drawing up the discussion of research within reflexivity, or reflecting or contain the inner nature.

KERAKYATAN YANG DIPIMPIN OLEH HIKMAH KEBIJAKSANAAN DALAM PERMUSYAWARATAN PERWAKILAN: ELEMENTS OF RESEARCH METHODS

The word "Kerakyatan" in the fourth point contains the sense of the entire society of Indonesia. The society consists of Individuals, thus between individual and society there is a close
relationship. This fourth point, basically about “outer” and “inner” as a single entity, as already mentioned above, that in this fourth point contained two elements, namely, human deeds and inner wisdom. Thus, individuals and society in Indonesia, doing an act is usually implemented in cooperation (gotong-royong), based on the principle of family and deliberation. Things like this show good deeds. A good deed is always governed by Inner wisdom to realize the happiness of the world and hereafter.

These good deeds do not just happen, but are driven by a great attitude also. A good attitude can only be achieved by true and proper thinking. Think properly and truth can be obtained by understanding our realities as one single entity, dependent and integral (as has been discussed in the second point above). In the context of the social sciences, the good deeds led by inner wisdom can only be translated into research by using proper methods, i.e., the research object, methods of data collection, the techniques of analysis and synthesis of the data.

**Objects of Research**

The socio-political basis, in the fourth point, we choose representatives who will sit in the Parliament. We will definitely choose representatives who are statesmen, so that (s)he is able to bring the people's aspirations and implement them properly, correctly and with accountability. The same logic we apply in the context of this research, we can choose the object of research in the society where we conduct the research.

The criterion of the research object are the farmers in the villages, i.e. people who think, behave and act in accordance with the values that are passed on by the elders and by their ancestors, that, if we associate in the context of the state, the attitude and a way of life based on the philosophy of Pancasila. People who are consistent in this life get a gift from God, that of always living in simplicity and with the realization of self-productivity, work well done, and to be accountable for the realization of societal happiness in the world and hereafter, and for scientific developments.

As expressed by Chodjim (2007, p. 38), man is a reflection of God. Therefore, people think, behave and do well and have proper accountability to realize inner happiness and the hereafter (afterlife), that is in line with God, in order to be called a perfect man. The perfect man is living on this earth. Only a small portion of such people are recognized and known by human beings, like the prophets, the Apostles and other envoys that are chosen by God. While most of them are unknown and unnoticed by society, such as farmers, fishermen, workers, merchants, or other professions. They are humans who are realizing the productivity itself to prosper the earth without strings attached, living in the world, but not shackled by the pleasures of the world.

**Methods of Data Collection**

Based on the MWN, we can use the methods of observation, interview, or literature review to retrieve data from the object of research. Thus, we can retrieve data with the lead of inner wisdom (light) means that when in data retrieval, we do seriously, patience and perseverance, we will be increasingly easy to identify and obtain the true and proper data.

Technically, we use *rasa* to lead senses to capture the innate nature of the perceived self of the research object. As a result, we confirm through interviews using a reasonable mind to know values, to understand and live within the research object that is attached to thoughts, attitudes
and actions. Because rasa is used a guidance and criteria for the senses and mind, thus rasa becomes the criteria of trustworthy, or a measure of the adequacy of data (see Triyuwono 2012, p. 308).

**Data Analysis and Synthesis Techniques**
The word "kerakyatan" in the fourth point of Pancasila, meaning a lot of people. In the context of our research to determine more than one object and gain a lot of diverse data recognised as a single entity. Technical analysis and data synthesis and reflection of the deliberations of the research are as follows: step I, senses to examine and study the data (analysis) and Mind for weighing and sifting through the data (synthesis) with pairs and one single entity. The word "musyawarah dan perwakilan" in the fourth point means there are some parties who delivered their opinion conducted conversationally. The word "perwakilan" here indicates the data analysis and "musyawarah" shows a synthesis of research data into the form and structure of discussion of the research. Step II, the will (karsa), connecting diverse categories into one: the initial formulation. Step III, the sentence "dipimpin oleh hikmah kebijaksanaan" means inner wisdom, which shows the researchers doing the analysis and synthesis of the data in drawing up the discussion of research in reflexive. As revealed by Abidin (2006, p. 7-8), that the drafting of research analysis and synthesis and then reflected. Reflexive process toward the results of research can be accountability to realize social justice for all the people (Indonesia).

**KEADILAN SOSIAL BAGI SELURUH RAKYAT INDONESIA: ELEMENTS OF AXIOLOGY**
As a goal of Pancasila, point fifth “keadilan sosial bagi seluruh rakyat Indonesia” are realizing a fair and prosperous society (Soekarno 1946, p. 170). A fair and prosperous society is the happiness of the world and the hereafter, namely Indonesia society that fulfilled basic necessities in the form of clothing, food, and the house, as well as health and education, but also life in the old days, the next generation (Hatta 1978, p. 48; 1979, p. 35; Abbot 2010, p. 160; Sunoto 1982, p. 8), and also ensures the implementation of the practice of ritual human ancestors, the Prophet and God. The happiness of the world and the hereafter were not for the individual or particular group, but for all the people of Indonesia, both in the position that lead as well as in the position of the led. Not just for the people on the island of Java, but applying to everyone from Sabang to Merauke (Darmodiharjo 1984, p. 20).

In the context of research, mainly in accounting, thought and research, can nurture, educate, and cultivate good researchers, students, lecturers or accounting practitioners (Indonesia) in the paradigm of Pancasila and MWN, thus can consistently generate science, including concepts and practices of accounting that contains the reality of physical, mental, spiritual, the attributes of God, and Absolute Reality to realize the social justice. That way, we can ensure the sustainability of the natural environment and avoid exploitation that tends to deplete natural resources and damaging the natural environment. When a sustainable natural environment, not only can guarantee the fulfillment of the needs of our lives today and in the days of old, but can guarantee the needs of the young generation who are born to live and grow in the future.

It describes the purpose of the science, the concept and practice of accounting based on Pancasila, referred to by the term axiology (Thoha 2005, p. 85), or values that become part of the philosophical aspects of the basic proposal of paradigm (Guba and Lincoln 2011, p. 212, 215).
The term axiology has not been much discussed in the process of research to generate a social science. For example, the work of Burrell and Morgan (1979) and Chua (1986), generally discusses the process of with basic philosophical research, namely ontology, epistemology and methodology (methods). Guba and Lincoln (2011) already discuss aspects of axiology, but is still limited to allegations, so that axiology are classified as basic beliefs. In the reading of them both (Guba and Lincoln) axiology is the part that converges in a research paradigm, not part of a separate or be separated from the paradigm. The process of research takes place, as we have discussed above, within a paradigm of Pancasila which includes ontology, epistemology, methodology, methods, and the axiology of research as one single entity (dependent and integral).

REFERENCES
Abidin, Zainal, 2006, Filsafat Manusia; memahami manusia melalui filsafat, Remaja Rosdakarya, Bandung.
Chodjim, Achmad, 2013, Syekh Siti Jenar; Makna Kasunyatan, Serambi, Jakarta.
-----------, 2011, Al-Fatihah; Membuka mata batin dengan surah pembuka, Serambi Ilmu Semesta, Jakarta.
-----------, 2002, Syekh Siti Jenar; Makna Kematan, Serambi Ilmu Semesta, Jakarta.
-----------, 2007, Syekh Siti Jenar; Makrifat dan Makna Kehidupan, Serambi Ilmu Semesta, Jakarta.
Darmodiharjo, Darji, 1984, Pancasila; Suatu Orientasi Singkat, Aries Lima, Jakarta.
Departemen Penerangan Republik Indonesia, 1961, Tujuh Bahan Pokok Indoktrinasi, Jakarta.


Jensen, Michael C and William H, Meckling, 1982, Reflections the Corporationan as a Social Invention, Controlling the Giant Corporation: A Symposium, Center for Research in Government Policy and Business, Graduate School of Management, University of Rochester.


