

Accounting Philosophy: Earning Based on Capitalism, Marxism, and Islamic Spiritualism Point of View

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ABSTRACT: *This study aim was to interpret earnings based on capitalism, Marxism and Islamic spiritualism point of view. Capitalism Earning was analyzed by idealism dialectic philosophy of Hegel, Marxism earning was analyzed by dialectical materialism philosophy of Karl Marx, and Islamic spiritualism earning was analyzed by Islamic spiritualism philosophy of Al-Ghazali. Research results showed that Capitalism Earning is result of capital growth over time and accumulated into a new capital for expansion. It gave birth to colonialism, imperialism and fascism. Human was positioned as an object in process of commodity production to generate earning, and as merchandise that exploited through wage-labor system. Marxism Earning is value-added of labor work result, result of capitalist exploitation to labor, unpaid labor. Earning is affected by wage level, fix capital, loan capital and management expertise. Human was positioned as creator of earning, but only from work alone. Islamic Spiritualism Earning is human work result that blessed by God for all humankind welfare, social and natural environment. In addition, earnings are used to build a noble morality: humble (tawadhu), prioritizing the public interest (itsar), simple live, happy to help others, and always do good.*

KEYWORDS: *Earnings Capitalism, Marxism Earning, danLaba Islamic Spiritualism.*

I. INTRODUCTION

Earning is amount of money to fulfill the life need (Fisher, 1912). Earnings are presented in form of money, it become a reflection of capital. Capital is used in business activity to make earning in form of money. Money is a tool to meet life needs, both private individuals and organization; without money there is no "survival" in capitalism liberal economic system. Based on view of Fisher (1912) on money earnings, human was use his life to become "money maker". They do not recognize other humans as equal companions. Capitalist put other humans as objects to be managed for a earning. In addition, capitalists put capital as "commander" to create earning. They became secular because they only concern to pursuit earning in their life. They are humans that creating a problem for themselves, they become object of earning. Earning became "commander" in his life to make income statement is more important than balance sheet (Kam, 1990: 307-308).

Earnings thinkers above show the character of capitalism, capital become basis of social life. Humans as labor in business activities are positioned as a production tool. Earning is result of capital and owned by capital owners (capitalists). Capitalists accumulate earnings into new capital to create new earning, and so on. Capital rapidly grows to controls human life. This mindset is based on dialectical idealism philosophy, where dialectic ideas or thoughts determine material or objective conditions. Intuitive thinking about "*laissez-nous faire*" or "do not interfere our affairs" is realized in free market, competition, capital role, earning, and prosperity of nations by Adam Smith (1723-1790), later developed by his followers until to day. Such mindset was opposed by Karl Marx (1818-1883).

Earning is unpaid labor work by capitalists, his work was sold in market; earning is the excess value above the basic price of commodities. Earning is surplus value divided by total capital (Marx, 2007: 21). Total capital is capital to purchase business equipment (fix capital) and capital to pay wages (variable capital) to produce a commodity. Reducing sales labor will increase surplus value. Value that deducted by depreciation of business equipment and costs to operate a business is a business earning. In modern capitalism accounting language, business earning is total revenue minus operating expenses. Labor is categorized into two, paid labor and unpaid slave labor. Paid workers get wage, and unpaid workers work is attached to commodities sale that become capitalist earning (Marx, 2007). Earning can also be interpreted as excess value above the basic price of commodities, where commodities value is market value of commodity, and the cost are labor wage, material costs, equipment operating costs of business, and business equipment depreciation. In other hand, earning is excess from commodities sale over the entire capital that is paid in future. Future paid capital is depreciation of business equipment, business equipment operation costs and labor.

Because producing commodity through wage labor that produces more value, then earning rate is divided by total capital value. Such mindset is based on dialectical materialism philosophy, where material or objective conditions create ideas or thoughts. Marxism is antithesis of capitalism. Marxism puts workers as creator of merchandise and earning, because workers use production tool to achieve production targets. In addition to open horizons of Marxism thought, they realize that without labor there is no merchandise. On other hand, worker becomes aware that his work in capitalist system is owned by capitalists. This grows to become awareness that workers should have their own production tool, work collectively, and the results become commons good for common welfare.

Capitalism and Marxism concept only look at earning and humans as part of a working economy, and human was positioned as "economic man". Human life is reduced to a mere economic affairs or merchandise to meet life live need. Humans only be seen from material aspect. Such human was same as object. Capitalism and Marxism put human and earning as material aspect only. Humans are only work and continue to work to fulfill their need. Capitalism and Marxism was builds from material needs and today become crisis. Capitalism orient to earning, individualistic, and egoistic, while Marxist concept orient to earning, material and social collective, both lead to humans alienation. Earnings should not only be approached from the two concepts. There is an earnings concept that may provide more extensive knowledge, namely concept of religious spiritualism. Religious spiritualism concept is, among others, Hindu, Buddhist, Confucian, Toisme, Judaism, Christianity, and Islam. Islamic spiritualism concept was used as a reference to analyze earnings because accounting is currently being developed Islamic Sharia. Islamic Accounting earning is result of social cooperation, social justice and social charity (Triyuwono, 2000, 2006, 2012). This concept was was based thinking of Al-Ghazali (1058-1128). It puts the spirit or soul as the highest human dimension to search earning. Spirit of God within human hearts is one of primary, feelings, thoughts, and desires or material interests is secondary things.

Researcher interested to interpret and build a new concept of capitalism, Marxime and Islamic Spiritualism Earnings, because these three concepts is still worth to be investigated from philosophical thinking. Capitalism Earning will be interpreted and constructed by a new concept based on philosophy of idealism Hegel (1770-1831), because the capitalists thinking was ideal for earning is based on capital usage. Marxism earning will be interpreted and constructed as a new concept based on philosophy of dialectical materialism of Karl Marx (1818-1883). Karl Marx with materialist thinking was analyzing earnings based on slave labor. Islamic spiritualism earning will interpreta and construct a new concept based on philosophy of Islamic spiritualism from Al-Ghazali (1058-1128). Al-Ghazali uses Spirit of God within human heart. Human hearth determines human activity throughout his life, including the activities of earning-oriented business. Capitalism Earning was based on philosophical idealism paradigm. Marxism earning was based on paradigm philosophy of dialectical materialism. Islamic philosophy spiritualism earning was based on Islamic religious Spitural for reason that, within author understanding, Doctoral Program in Accounting at Brawijaya University and "elsewhere" may have been not studied this theme. This is a philosophy research with aims to build a new meaning.

Economic ideals of Adam Smith was developed by Karl Marx (1818-1993) into economic materialism. This thought was studied by B. Chistian Triyudo P, Journal of Philosophy (Base) School of Philosophy Driyakara, No. 03-04, Year 63, 2014, on "The Constitution vs. Accounting: Iron Law of Political Economy". Material presented are political economy, constitution and accounting. This research results were very attractive to other research in field of accounting because it was found that accounting information become main raw material (primary factor) for market, especially the stock market. Legislation, laws, and government regulations was positioned as a secondary factor. Market mechanism is determined by accounting information and not determined by government. This this research result was related this dissertation namely about capitalism and Marxism. Study about "*Karl Marx,s Concept of Proletariat As the Agent of Human Emancipation: An Exposition and Some Critical Remaks*", by J. Sudarminta, Philosophy Journal of Philosophy Higher School of Driyakara, Vol. 2, No. 1 April 2003. It explain about capitalism, human emancipation, class struggle, alienation, private property rights, historical materialism, and labor unions. This research is closely related to this dissertation. Capitalism Earning is the result of exploitation of man by man; capitalists suck workers through wage-labor system; workers seek to free themselves from through class struggle. Therefore, they are agents of change. Workers must organize ideology of historical materialism as a moral weapon to do class struggle this study results relates to topic of capitalism earning and Marxism in this dissertation.

II. PHILOSOPHY THINKING AND PREVIOUS RESEARCH

Philosophy Thinking : This philosophy research use philosophy of idealism, materialism and spiritualism. Capitalism earning was based philosophy thinking of Hegel's dialectic idealism, Marxism Earning philosophy based on dialectical materialism of Karl Marx, Islamic Spiritualism Earning was based on philosophy thinking of Spiritualism.

Philosophy comes from the words *philos* and *Sophia*. *Philos* means thinking and *Sophia* means wisdom (Bertens, 1981: 13). Thinking about wisdom as contemplative thinking, dialectical, and intuitive about an object as a whole. Wisdom was a blend of experience and knowledge of senses, rational, and spiritual as a tool for decisions making. Dialectic philosophy of Hegel was an dialectic idealism, ie idea that change and evolve dialectically: Thesis were antithesa - sinthesa. Real same as thought, or thought same as reality. Whole reality is made by appearance of an infinite sense. Intellect is thinking of her own mind and actualize himself in historical process. In unity of historical process, all conflicts can be adjusted (Bakker, 1984: 100). Dialectical Materialism Philosophy of Karl Marx is a school of philosophy that states that material change and evolve dialectically was determined by internal factors matter itself (Marx, 1818-1883). In view of dialectical materialism, dea seems original (pure). It essentially is an extension of past experience (old) that come together to experience the present (new) to make decisions about the future state and to explain symptoms, events, and natural changes and social. It is an intellectual activity, where the condition of their real life is as a process of continuous development that determine and affect social consciousness.

Philosophy of Islamic Spiritualism was from Al Ghazali that known as Imam al-Ghazali. Humans are divided into three levels toward *ma'rifat* to God, namely: (1) *Nafs al-ammarah*, soul told bad deeds, bad heart, (2) *nafs al-lawwamah*, soul told good life but still feel a pride in his heart, and (3) *nafs al-Mutmainnah*, soul told good life with a pure heart, this human dignity have come to God (Smith, 2008: 389-390). Humans heart must be clean so that all actions performed is blessed by God. God is the ultimate goal in people life who have *nafs al-Mutmainnah* (Fauzi, 2012)). Spark of God's Spirit dwells in human heart to become commander who led the thoughts, feelings and desires. Humans must get to know himself or have knowledge of self.

Previous Research : Previous research of philosophy relating to spiritualism, among others, was "Islam and World View According to Ali Syari'ati", by Ridwan, Journal of Philosophy Driyarkara School of Philosophy, Vol. 8, No. 1, April, 2009, material presented are world view, monotheism, religious, humanistic, and awareness. Within Islam, world was created by God and man given the task as a world leader (caliph). World should be managed based on faith in God for welfare of all the people (humanistic) and for preservation of nature. Islam teaches that Muslims should possess high awareness in life to do goodness in world in order to get a goodness at hereafter. This mindset is developed by Al-Ghazali (Al-Ghazali, 1058-1128) that used as basis analysis of Islamic spiritualism earning. Al-Ghazali mindset seemingly affect idealism of thinkers, such as Adam Smith (1723-1790) that studied by B. Herry Priyono, Philosophy Journal of School Driyakara Philosophy, Vol. 6, No. 1, April 2007, on "Adam Smith and the Economic Emergence: From Moral Philosophy to Social Science". Material presented are economics, moral philosophy. invisible hand. human economy, and market. Adam Smith started in field of moral thinking that based on British nobility with lavish moral living, then develop economics, that economy must be driven by "invisible hand" from market forces of supply and demand, not driven by political power of feudal.

III. RESEARCH METHODOLOGY

Problem Formulation : Based on previous description, research problems formulation can be presented as follows: "how philosophy of capitalism, Marxism and Islamic spiritualism earning can interpret and construct new meaning about earning?"

Research Motivation : Internal motivation to conduct this study is to know, understand, interpret, and construct new concepts about earnings based on capitalism, Marxism and Islamic spiritualism point of view. Researchers want to know the radical (deepest) nature of earning and its effect on human alienation and colonization. In addition, external impetus of this study is to invite academics and practitioners to broad their horizons in philosophical earning concept : holistic, contemplative, intuitive, dialectical, imaginative, creative, rational, and radical.

Research Purpose : This study purpose is to interpret and construct new meaning of earning in capitalism, Marxism and Islamic spiritualism point of view.

Research Contributions : This study result can successfully to contribute to open vision to think philosophically to see earning not only from perspective of capitalism and Marxism, but also from another perspective, namely Islamic spiritualism. In addition, this research results also managed to combine theory with practice accounting based on faith, science, and charity. For public, especially business group, this study results could open up thinking that most of earning-oriented decisions must be interpreted as contemplative, intuitive, holistic, dialectical, imaginative, creative, rational, and radical way of thinking through philosophy, academics and business practitioners can understand, and appreciate the earning for a better life in future.

IV. RESEARCH METHODS

This is a philosophy research with aims to define earning and build a new meaning of earning. To study Capitalism Earning, it is used idealism dialectic philosophy method, because the dialectic in concept of Capitalism Earning is an idea; through the minds to grow: thesis, antithesis, and synthesis. Earning is constructed of capitalism thinkers such as Adam Smith, John Meynard Keynes, and Milton Friedman that based on differences of opinion. Adam Smith's earning concept is based on free market competition and the division of labor to increase production. In other word, earning concept is based on supply and demand to determine earning. This concept was opposed by Keynes with concept of supply and demand to determine the earning, this is antithesis of Adam Smith's earning concept. Then the birth antithesis of earnings are determine monetary policy and supply by Milton Friedman. From this models can be constructed concept thinking of new capitalism earning or a new idea, thinking through thesis, antithesis, synthesis, new antithesis, new synthesis, and so on. Ideas or thoughts that always dialectic can build a new and better ideas, which led to development of science. On other hand, to study Earning philosophy of Marxism, it is used method of materialist dialectics, because dialectic in Marxism is a earnings concept or material reality, through mutual relations, contradictions, and changes or material reality. Karl Marx stated that dialectic relate to reality or material. In reality there are many different elements or materials that interconected each other, leading to a contradiction, then it cause change and development. Reality or material is abstracted into concept. Because reality or material change was evolve continuously in space and time, concept that built by human mind is also changing and evolving. Changes and developments in material reality can determine a new thought or a new idea or a new concept, so the concept of truth become relative.

To study Islamic Spiritualism Earning philosophy, intuitive method is used because concept of Islamic Spiritualism Earning born from sound development over the hearts and minds of God revelation. God as a guide to think and act. Revelation is interpreted by religious scholars (clergy) and scientists to become various concepts about the universe and man. Intuition or vibration conscience and mind into a tool to interpret the God revelation into various concepts about anything, including the earning concept. Various concepts with mutual relationships can be built into statements, and various statements were constructed rational spiritual reasoning. Because heart and the mind develops. construction concept is also grow, thus creating new concepts, including the concept of Islamic Spiritualism earning.

V. RESEARCH FINDING

Capitalism Earning : Adam Smith (1723-1790) defines capitalism earning as a result of labor division, capital, free markets, and market price. In addition, earnings are affected by wage level, interest, colonialism, certainty of economic conditions, size of enterprise and government policy. Keynes (1883-1946) defines Capitalism Earning as a competitive advantage, saving the cost of production, expectations and consumer purchasing power. On other hand, earning is affected by government policy in areas of fiscal, monetary, government spending, and cost of capital. Government intervention can save liberal capitalism from destruction. Keynes was the saver of capitalism liberal economic system. This theory was adopted by many countries including Indonesia. Capitalism Earning was based on Friedman (1912-2006) point of view, it was a product of monetary policy, free market. In addition, Friedman (1912-2006) explains that earning is affected by collusion between capitalists and monopoly.

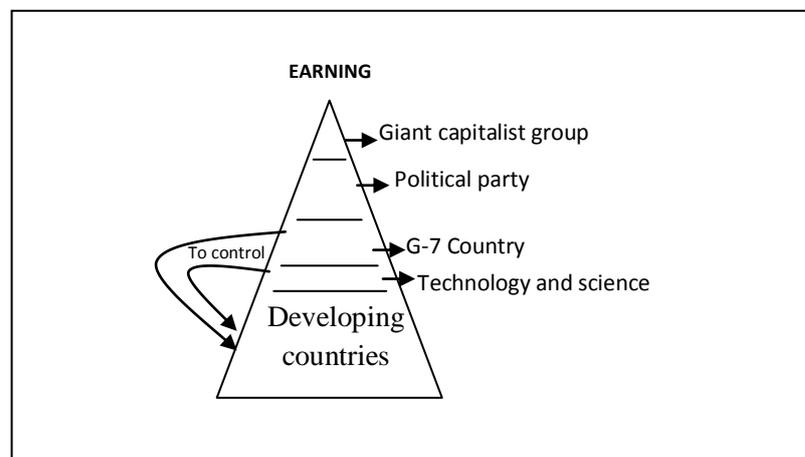
Capitalism Earning discussion of Adam Smith (1723-1790) on economic system in capitalism liberal open new horizons in 18th century in UK, Europe, and around the world. It is a " Revolution Thought" of economic system based on feudalism tribute or tax to economic system of capitalism liberal-based, commodity production, market, competition, and earning. In era of feudalism, economic power in hands of feudal with tribute or taxes orientation, in era of capitalism liberal economic, power in hands of capitalist with earning-oriented. Earnings owners are those who win competition in market. Competition is driving force of capitalism liberal. The loser will suffer and victorious party can establish a new capital through earning that are not consumed. Liberal capitalists like "wolf met wolf", they devour each other. This is a negative aspect of economic system of capitalism liberal. Capitalists seek and accumulate earning through exploitation of man by man and nation for exploitation (colonization). Earning should be viewed not only from accounting but can be viewed from exploitation of man by man and occupation. On other hand, the capitalists was looked at from standpoint of idealism earning, where earning is the result of capital, they deny earnings as a result of slave labor.

Liberal capitalist economic system puts capital as a major factor to create earning through wage-labor system. Human was positioned as merchandise. This is a big problem, because the man is positioned as a working tool. Workers as a tool at position work was conflict of capitalists. Capitalist and labor conflict also makes earnings can not distributed fairly to workers.

Capitalist see labor as working tool that can be purchased in labor market, while from labor view, earning was his work that deprived by capitalists. Capitalist make earning as main objective that led to conflict. Earning become "honey" and simultaneously "poison" for capitalists. Earning becomes "honey" if earning were divided fairly among the workers, and became "toxic" if earning is wholly owned by capitalists. Earning in liberal capitalism economic system contains strengths and weaknesses. Its strength are:

- [1] earning become "spirit" to create capitalist giant that is able to seize political power and then build a liberal capitalist economic system,
- [2] earnings can be used to develop science and technology to further develop a liberal capitalist economic system and can facilitate human in achieving its objectives,
- [3] earnings can be used to build political parties to control state, where state must serve the political party and the owners of capital. Such a mindset that can be presented in figure 1.

Figure 1
Earning strength, Political System, Economic System,
Advancement of Science and Technology



Description of figure 1: with power of capital and earning. capitalists are able to control economic, political, and cultures around the world. Capitalist powers was derived from accumulated earning into new capital and growing with time to control the world, Accumulated earning into capital able to develop science and technology, science and technology further push forward the development of capitalism.

1. earning can also create revolution; accumulated earning into giants capital then become industrial revolution in UK and political revolution in France in 1789,
2. Earning become very significant force in liberal capitalist system that encourages people to working effectively, efficiently, and productively.

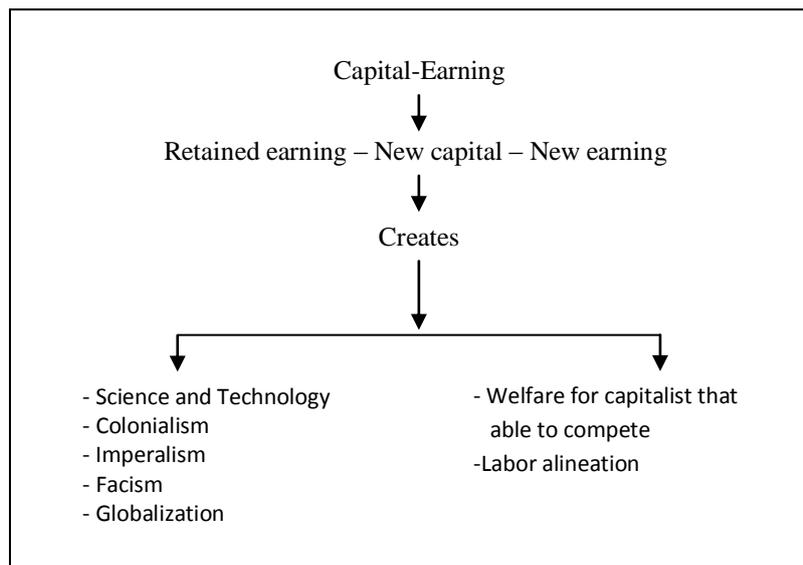
In addition to powers above, liberal capitalism contains weaknesses, namely:

- [1] Science and technology was built with pragmatic, materialism, and secular character. Science and technology grow rapidly because it is used as a tool to develop and maintain capitalism,
- [2] Do not put man with God blessing as earnings creator. Earning is only based accounting numbers,
- [3] Products earning from capital and free competition may reduce human morality, especially capitalists. Moral capitalist as earning-seeking ever more damaged, searching for negotiations based on mutual earning (mutual benefit Negotiating), become bully (bluffing), become liar, (lying), doing fraud (deception), doing manipulation (manipulation), doing a robbery (robbing), doing war (war), doing colonization (colonialization), creating empire (imperialization: colonial economic, political, cultural. For example, industrialized countries (G-7) dominate the economy of developing countries, after the Second World War become fascists, capitalists use the state to rob other countries, for example Japan, Italy, Germany before the Second World War (Desjardens, 2009; Petras and Veltmeyer, 2002: Frank, 1984),
- [4] Earning can undermine the authority of religion and state; because both institutions get tribute from the capitalists so they have to provide space, legitimize his will, obey and respect them.

[5] Earning can cause dehumanization, humans were exploited and oppressed by capitalists; they are used as production tool through a system of labor wage; specialization in building science and technology, humans only as "small screw" of social system; social consciousness was based cost-benefit calculation.

Philosophically, earning is result of human labor. Without human labor, capital, work tools (technology), working methods (science), and information, they could not mean anything. But man is positioned as merchandise so they alienated themselves from their work life, social, and political. Actually, earning can develop the science and technology that lead to negative as colonialism, imperasisme, fascism, and globalization, and return prosperity to majority of capitalists who can compete and can lead to alienation of workers. Mindset the impact of capitalism earning is presented in figure 2.

Figure 2
Relationship between Capital, Earning, Science, Technology, Globalization, Labor and Alienation



Description of Figure 2: (1) colonialism is capitalist domination over other areas to get markets and raw materials, (2) imperialism is considered the highest and last stage of capitalism (Petras and Veltmeyer (2002: 133). While Bung Karno (2002) explains that imperialism is desire of capitalists to control economy and politics of other nations, (3) Fascism is capitalist domination over other regions using the country's military, such as Japan, Germany, and Italy before World War II, (4) globalization runs with liberal political and economic system capitalism; market expansion efforts and efforts of capitalism to put their nails in world (Tukan, 2013: 45). In essence, globalization is a new form of colonization, (5) capital and earning eventually widen the gap between the rich with poor.

Earning as ultimate goal of capitalist behavior are built on capital. Earning is a child of capital then develop and raise capital. Capital become base, built upon human behavior and capitalist earning. Process to accumulate capital create concept of "capital without a flag", capital can explore the world, supported by strength of state bureaucracy (both developed and developing countries). military, law, science and advanced technology and human resources with skills high (Petras and Veltmeyer (2002). Concepts of capital without the flag was later developed into concept of "globalism". The practice is called globalization. The meaning of all description above are: (1) capital is the driving force of capitalism liberal social system, (2) capital must be developed according to time series, (3) capital used should generate earning, (4) earnings are accumulated into a new capital, grown locally, nationally, regionally, and globally, thus creating colonialism, (5) with capital power, capitalists can build a liberal capitalism economic system and liberal democracy, (6) capital of capitalist can damage morale, (7) capital may alienate the labor from social life, political, and economic. Capital is essentially a form of money that can even master the very power of democratic life. lives of people, and the religious life that practiced by transaction (Wibowo, 2014: 4). Capitalism is understood by capitalists based on idealism philosophy, where this idea create material; idea is primary and material is secondary. Idea can create concept of capital, commodity production. market, competition, earning, prosperity of nation, and others. Idea makes dialectic relationship through antithesis-thesis-synthesis.

Such way of philosophy thinking is commonly called "deductive logic". Accounting mindset defines such paradigm as "Accounting Positivism" through the process of epistemology "dialectic idealism". Discussion above show that earning from Adam Smith view is result of market competition, exploitation of man by man, and exploitation nation by other for power of capital. Meanwhile, according to Keynes, earning is the result of production cost and efficiency of government intervention to protect capitalism from economic crisis. On other hand, Friedman explain earning as result of a competitive cost, power of capital. ability of human resources, and government policy in monetary field. Based on above description can be built a new concept of capitalism earning. Capitalism Earning is the result of competition, fraud, which led to colonization of capital and economic growth and economic crisis.

Marxism Earning: Marxism earning means value-added, labor production was sold to market, exploitation of workers, and unpaid workers. Income is affected by wage level, constant capital, population growth, foreign trade, capital loans, and management experts. Earning control the development of capitalism. Earning makes a nation to become large as United Kingdom and the United States. Greatness put themselves as a world leader. Based on concept of "the history of leadership and the masses", United States is the best country to practice liberal capitalism. He is positioning itself as "the world leader capitalism". Other countries who adopt economic policies of liberal capitalism follow the United States. These countries since 21st century get crises due to internal contradiction to get earning. Although they are in a crisis situation, they will not collapse because of liberal capitalist system could always overcome crisis, such as the 1930 crisis can be overcome by practicing the theory of John Maynard Keynes, which is the policy of government intervention in field of monetary, tax, and investment, and 1980 crisis can be overcome by practicing the theory of Milton Friedman, monetary policy. Crisis of 2008 until now will be resolved by theory? we do not know yet, perhaps the theory of "state capitalism". Based on concept of "State and Revolution", liberal capitalism will die with proletarian revolution, not because of crisis.

Based on "contradiction" concept, more value is the result of labor contradiction with value of commodity sales. More shared value as a variable capital wages generate more value level. capitalists do not recognize the value of more, they recognized a gain that is packaged in a "return on investment" - ROI), which is earning divided by total capital used for investment. Based on "change of quantity into quality" concept, more value is a combination of quantity development of wage labor and commodity sales value. Lower quantity means higher wages and commodity sales value, higher value level, rate of surplus and the rate of earning. Based on concept of "negation of negation or the law of motion direction", labor is negated by wages, wage is negated by production process, production process is negated by finished goods, finished goods is negated by commodities, commodity is negated selling price or value of sales commodity, commodity is negated by value-added. Value is negated new capital, new capital is negated by new value, and so on. That negation (nullify) is negated (negated) by development process.

Based on "society historical development" concept, earning still not born in a primitive communal society is due to excess work exchanged in barter for other goods to meet their needs. Earning was born in community by using money exchange, allegedly occurred on public ownership of slaves, and occurs with certainty in feudalism, capitalism, and socialism society. Based on "general laws of society development", first man created goods to satisfy the needs of his own life, then he evolve to create goods for market purposes. In creating goods, he needed three interconnected elements namely: work objectives, work tools, and labor. Working tools in primitive communal society belong together, then evolved into a private property in possession of a slave society, feudalism, and capitalism. Based on "social conditions determine social consciousness" concept, objective conditions of mutual relations between capital, labor, wages, production process, finished goods, commodities, value of sales, and more value can determine the social consciousness of earning in capitalism liberal economic system. Earning become ideology for liberal capitalist.

Based on "base and superstructure" concept, economic system determines human behavior and culture. Trade economic system determines social behavior based on profit and loss, and determine the earning idea. Manufacturing economic system determines social behavior to work effectively and efficiently, and determine the value of ideas. Banking economic system determines social behavior and define the idea lending interest. Based on "class and class struggle" concept, working class fight for fair wages, while the capitalists struggled to get more value over the minimum wage. Two opposing class struggle create contradictions that are difficult to reconcile. Based on "state and revolution" concept, capitalist giant use its military to guard the investment and trade, and to suppress labor strikes. Labor strikes across the country will bear the "workers' revolution or proletariat" revolution to seize political power, economy, and culture from capitalists.

Based on "history of leadership and the masses" concept, most powerful and well country that implement liberal capitalism ideology would become a "world leader" like the United States. Other countries

that adopted liberal capitalism ideology must submit to their leaders. Explanations above show Marx is based on dialectical materialism and historical materialism. Material determine the ideas, materials of primary and secondary idea. Material will change and develop dialectically where material is composed from various elements are interconnected, contradictory, changing, and evolving. Material was captured by senses and processed by ability of reasoning power into theory, then theory guides the development of material. Theory can be applied in accounting field. Within accounting field, accounting practices which consists of various elements that has mutual relations, contradictory, changing and evolving. Assets and liabilities account relates to capital account, and income and expense accounts. Several interrelated accounts create contradictions that lead to changes and developments that are developed into financial position statement and income statement.

Marx said earning is based on slave labor. Labor become a party to operate a working tool to achieve work objectives namely commodities; commodities is sold in market to generate more value if market price is higher of workers wages. Value is divided by cost of labor (as a variable capital) to produce more value level. Value is divided by total capital to produces earning level. Value is a key factor to analyze earning, because labor create earning. Labor is positioned as active capital, including work tools capital that placed as passive capital. Dialectical relationship between labor with working tools including the capital was conceived based on dialectical materialism because movement of labor and capital is the interplay of internal motion. Marx's dialectical materialism is different from the idealism of Hegel's thought. According to Hegel, dialectic is idea. idea will determine material. Labor become creator of earning but they never enjoy it so that they are poor, alienated in itself, social environment and in a political environment. Such objective conditions create political consciousness of workers. According to Marx, they would unite to make revolution, seize political power from the capitalists hands, then build economic power under state power of "diktatur proletariat".

Marxism view stated that Earning has strengths and weaknesses. Its strength include: (1) labor is positioned as earning creator, (2) able to explain that more value is a measure of rate of earning if value was divided by total capital, (3) is able to explain various types of capital and its role in capitalism liberal economic system, (4) is able to explain exploitation of man by man through wage labor system and was able to explain exploitation of nation's top nations through trade and investment, (5) Marxism is a moral weapon of workers, and workers are materially weapon of Marxism so that workers can move the proletarian revolution. Marxism earnings weakness are seen from the paradigm of spiritualism, among others, are: (1) do not position it as a earning creator labor as human creation of God, (2) element of worker spirituality was neglected, (3) labor is seen as working "objects" and thinking without Spirit of God, so that his life is barren because only pursue the interests of world, (4) man is positioned as a tool of economic system, not as a world leader who responsible to God.

Description above explain that essentially meaning of Marxism earning is exploitation of labor through wage labor. Marx thinks about earnings based on social fact of capitalism in 19th century The fact is thought in contemplative, intuitive, holistic, dialectical, imaginative, creative, rational, and radical way to create various meanings, among others is meaning of capitalist exploitation to labor, capital, merchandise, capitalist production, wages, value and price, modernization work tools, and a various other meanings. Furthermore, various meanings are packed into theory and reasoning. Such a mindset is called "inductive logic", in field of accounting paradigm is called as "Accounting Nonpositivism" through a process of dialectic materialism espiteology. In addition to dialectical materialism, Marx uses analytical tools of historical materialism, where society was changing and evolving based on internal contradictions in society, society was not determined by external factors. Community development was followed by development of thinking. In other words, social situation determines social consciousness. Social awareness of capitalism is to create and to makes earning.

Marxism essentially means value-added over the labor work value. capitalist exploitation toward labor and unpaid labor. Earning is affected by wage level , fix capital, loan capital and management expertise. Human is positioned as creator of earning, but only from the work alone. Based on above description, it can be built a new concept of Marxism earning. Marxism earning is result of labor work that deprived by capitalists through wage labor system, namely more work, unpaid work by capitalists. Karl Marx dismantle secret of capitalist exploitation through wage labor system.

Islamic Spiritualism Earning : Islamic spiritualism earning is understood based on Islam philosophy of Al-Ghazali namely man works who blessed by God for welfare of whole human race, social environment, and natural environment. In addition, earnings are used to build a noble character: humble (*tawadhu*), prioritizing the public interest (*itsar*), simple life, happy to help others, and always do goodness.

Islamic spiritualism earning improve weaknesses of capitalism earning and Marxism earning. Human beings are positioned as earning creator with blessing from God. Humans build science and technology to develop earning for all beings welfare. Science and technology must be characterized by spiritualism, earning is

not only based accounting numbers, earnings are product of human energy by blessing of God to raise people morale to become *mukmin* and *muttaqin*, especially accountants morality. Earnings should uphold and respect the authority of religion and state, and humanize humans, and to increase social awareness based on God revelation. Social consciousness was realized in Islamic Spiritualism Accounting that classified into classifications, namely sharia accounting, institutes accounting, nature accounting, and makrifat accounting. Islamic Accounting in Indonesia has been developed by several experts, among others are Triyuwono and his companions at UB, while accounting institutes, accounting nature, and accounting makrifat is an research area that still unexplored.

Spiritualism earning in Islamic paradigm put labor as earning creator to become God's creation, elements of spirituality are valued and developed by labor. Labor is seen as beings that work and think with Spirit of God, full of wisdom to pursuit pleasure for his life and hereafter. Man is positioned as the subject who create economic system, politics, and culture, and as a world leader who responsible one another and to God. Earning is result of human work with God blessing, to be distributed to parties within and outside company, especially to poor, orphans, those who famine, captive people, to liberate slavery, to preserve nature, and to serve God. Essentially earning should humanize the humans, preserve natural environment, and to serve God. This is a three-dimensional nature of human life for faithful and devoted to understand nature of earning.

Humans as caliph fil ardh (earth leader), especially for businesses and accountants, must understand the things mentioned above in order the life can benefit to themselves and to others. Businessmen and accountants who understand shariah, congregations, nature, and makrifat in Islam will do job based on these provisions. Earning-seeking businessmen and accountants should present financial statements based on makrifat, back and unite with God. All work must be accountable to God and based on faith, science and charity. Islamic spiritualism earning paradigm was based on God's revelation that received by Prophet Muhammad. Revelation was thought as contemplative, intuitive, holistic, dialectical, imaginative, creative, rational, and radical to create variety of meanings, among others are human as God's creation. human relations in secular world, including earning-oriented business relationship, and human relationship with God. Only to God we ask for instructions, protection, and the only place to come back to God. Such a mindset is called "spiritualism logic", in accounting paradigm field is called "Accounting Spiritualism" through a dialectic process of spiritualism epistemology. Islamic spiritualism earning is understood based on Islam philosophy of Al-Ghazali namely man works who blessed by God for welfare of whole human race, social environment, and natural environment. In addition, earnings are used to build a noble character: humble (*tawadhu*), prioritizing the public interest (*itsar*), simple life, happy to help others, and always do goodness. Based on above description, it can be built a new concept of Islamic spiritualism earning. Islamic spiritualism earning is the result of human labor with God blessing and faith-based, science, and charity to preserve the social and natural. Earning is result of social cooperation for benefit of all people need and to preserve natural and social welfare.

VI. CONCLUSIONS AND RECOMMENDATIONS

Conclusion : This research conclusion can be stated as follows.

First. meaning of Capitalism Earning is based on idealism dialectic philosophy of Adam Smith's point of view namely result of market competition, exploitation of man by man, and exploitation nation for another based on capital power. Meanwhile, according to Keynes, earning is result of production cost and efficiency of government intervention to protect capitalism from economic crisis. On other hand, Friedman asserts the earning is result of a competitive cost. capital power, ability of human resources, and government policy in monetary field. Based on that meaning, it can be built new concept that Capitalism earning is result of competition, fraud, which led to colonization of capital and economic growth and economic crisis.

Second, Marxism philosophy defines Earnings based on dialectic materialism namely more result of labor value, result of capitalist exploitation to labor and unpaid labor. Earning is affected by wage level, constant capital, and loan capital and management expertise. Human is positioned as earning creator, but only from work alone. This meaning can built new concept that Marxism Earning is workers work result that deprived by capitalists through wage labor system, namely more work, unpaid labor by capitalists.

Third, Islam defines Islamic spiritualism earning based on Islamic Spiritualism philosophy namely Earning is result of human work with God blessing, to be distributed to parties within and outside company, especially to poor, orphans, those who famine, captive people, to liberate slavery, to preserve nature, and to serve God. Essentially earning should humanize the humans, preserve natural environment, and to serve God. This is a three-dimensional nature of human life for faithful and devoted to understand nature of earning. Based on this meaning, can be built a new concept of Islamic Spiritualism Earning namely result of human labor with God blessing and based on faith, science, and charity to social and nature preserve.

Research Limitation : First limitation is limited ability of authors to prepare literature in field of philosophy and accounting. Second limitation is limited ability to think holistically, dialectical, contemplative, intuitive, imaginative, creative, rational, and radical on object under study. A third limitation is limited ability to construct new meaning of earning from capitalism earning, Marxism earning, and Islamic spiritualism earning.

Research Implications : These research results can increase the wider understanding of philosophy based on way of thinking in associated with meaning of capitalist earning, Marxism earning, and Islamic spiritualism earning. Efforts to build a new meaning of Capitalism Earning can be done by deepen the idealism philosophy. Efforts to build a new meaning of Marxist earning can be done by deepen the philosophy of dialectical materialism. Efforts to build a new meaning of Islamic spiritualism earning can be done by deepen the Islamic spiritualism philosophy.

Research Contributions : In addition, this research has successfully contributed in philosophical thinking by opening horizons to construct new meaning of capitalism earning, Marxism earning and Islamic spiritualism earning, although not perfect.

Suggestions : Research conclusion and limitation above create suggestion for further research. First, researchers of accounting philosophy should have much time to think in holistic, dialectical, contemplative, intuitive, imaginative, creative, rational, and radical way. Second, researchers should be able to prepare accounting philosophy and relevant accounting literature as much as possible. Third, researchers of accounting philosophy must be diligent and patient to build a new concept.

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Abbreviation description. Abbreviation refer to Karl Marx as follows:

Art	. Article I, II, III
CGP	. Critique of Gotha Programme
CM	. Communist Manifesto
EPM	. Economic and Philosophical Manuscripts
GI	. German Ideology
Grundrisse	. Grundrisse der Kritik der Politichen Okonomie
HF	. Die Heilige Familie
JF	. Zur Judenfrage, in Deutsch-Franzosische Jahrbucher
KHR	. Zur Kritik der Hegelschen Rechtsphilosophie
KHS	. Kritik der Hegelschen Staatsrechts
MEGA	. Marx-Engels Gesamtausgabe
MK	. Die Moraliserende Kritik und die Kritisierende Moral
NYDT	. New York Daily Tribune
Preface	. Preface to A Contribution to the Critique of Political Economy
PP	. Poverty Philosophy
TM	. Theorien uber den Mehrwert

Note. This abbreviation was adapted from T.B. Bottomore and Maximilen Rubel, Karl Marx, Selected Writings in Sociology and Social Philosophy, Penguin Books, Victoria, 1969, p. 12.