Metamorphosis of Social and Environmental Accounting: Constructing Sustainability Accounting with Spirituality Dimension

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Abstract
The purpose of this paper is to examine the metamorphosis of social and environmental accounting into sustainability accounting. Postmodernism perspective is used to construct Sustainability Accounting with Spirituality Dimension, using the framework of James Cameron (2009) with his Avatar. Avatar as a work of postmodernism has stunned the world with its materialistic understanding (represented by “the sky” with the command of Colonel Miles Quaritch) and inhabitants of Pandora (with its beauty of social, environmental, spiritual life). Postmodernism in Avatar is able to foster the spirit of spirituality and transcendental spirit of nature and environment.

By using the Avatar postmodernism metaphor, the paper concludes that sustainability accounting with spiritual dimension as a metamorphosis of social and environmental accounting could be used to report organizational activities. Principly, accounting events cannot be separated only with the economic dimension, but social, environmental dimensions, and even spiritual turned are also present at the organization’s event. The paper also argues that an organizational performance which has been dominated only by the measuring instruments of calculation of numbers and monetary figures will only make it “frozen”. Narrative, expressive, as well as contextual, are all equally to take an important part in the expansion of an organizational performance of reporting. If it is only an economic dimension, the organizational performance would be “dry”. The expansion to build the social, environmental, and spiritual dimension is a new generation of models in a way to express the organization’s events. All of these can be presented in the sustainability accounting reporting system with a spiritual dimension.

Keyword: Metamorphosis of Social, Environmental Accounting, Sustainability Accounting, Spirituality Dimension
INTRODUCTION

Postmodernism is a phrase that is very controversial, coming with phrases that completely reactionary, such as “deconstructionism”, “nihilism”, “localism”, and “spiritualism”. The presence coloring many disciplines in the intellectual study in changing the paradigm of thinking about ontology, epistemology, and methodology. Often understood that postmodern makes a change of well-established intellectual tradition. An intellectual tradition which emphasizes rationality and objectivity began to be revamped involving spirituality and subjectivity. The tradition of justifying the significance of truth with mathematical and statistical tools; prying them with discourse, contextual participation, narrative, and transcendental. Another tradition is the justification of generalization, refuted by promoting local knowledge (local wisdom).

Accounting discipline became intensely familiar with Posmoderinsme since the 1980s. The scholars include Burchell et al. (1980), Tinker (1980), Cooper and Sherer (1984), and Chua (1986). They are all foreign scholars who feel uneasy whether or not accounting is only all about the calculation of numbers? Burchell et al’ early work began with accounting movement inspired by diversifying accounting disciplines, including social and environmental accounting morphed into a Sustainability Accounting with Spirituality Dimension (See Sukoharsono, 1995, 1996 and 1998a).

The purpose of this paper is to examine the metamorphosis of social and environmental accounting into sustainability accounting. Postmodernism perspective is used to construct Sustainability Accounting with Spirituality Dimension, using the framework of James Cameron (2009) with his Avatar. Avatar as a work of postmodernism has stunned the world with its materialistic understanding (represented by “the sky” with the command of Colonel Miles Quaritch) and inhabitants of Pandora (with its beauty of social, environmental, spiritual life). Avatar is a creature that is created as a result of “transcendental spirit” of Corporal Jake Sully into a Na’vi resident.

Postmodernism of Avatar and Accounting

Avatar is the latest work of postmodernism which illustrates how the greed of capitalism came to another planet (Pandora) with all of its capital intensity, heavy equipment, and military soldiers. The theme of Avatar is capitalism versus environmentalism, humanism, and spiritualism that portrays which party is stronger and more powerful. This metaphor has encouraged Postmodernism accounting which has proclaimed that progress of accounting rationalism should be shifted from capitalism, towards on ideology based on social, environmental, and spirituality. The new civilization has broken the single central interests of capitalism to wider stakeholders. The presence of capitalism has been eroded which its influence was limited to “capital” contribution. The presence of social complexity and environmental give more significance to the continuation of the accounting discipline with social values.
Postmodernism has opened the expanse of past events (historical, see Sukoharsono, 1998b and 2000), the present, and the future hope of our social life that have drowned us. Daily world events are depicted with all bitterness, grief, and anxiety, such as Pandora society that is anxious with the greed of “the sky”. Financial accounting products and many other kinds of daily accounting are all pulled into a vacuum chamber. This event became a wonderful experience in understanding the deep philosophy of postmodernism. The work “Tak Akan Terlupakan” along with the journey of postmodernism from 1992 to 1995 inspire accounting philosophy from its history, from the margins, from below, from local, from society, from the environment, from everyday life, and up to the spirituality. The journey of postmodernism delivers an understanding of the meaning of accounting in social life. Accounting’s light with postmodernism perspective can enlighten a wide range of life from pre-history up to the postmodern period in the understanding of the meaning of accounting in social life (See Sukoharsono 1995). Accounting is here to discipline the public which does not only calculate how business income, but also capable of disciplining each individual care of social and environment, even spiritual transcendental.

**Parsing Anatomy of Social and Environmental Accounting**

Our entire knowledge is derived from questions consisted of what, how, why, when, where, and who. James Cameron's Avatar became the greatest movie because of the existence of these questions. If you want to know postmodernism accounting, these questions deserve to be asked. All of these question words are synthesized in the context of defining social and environmental accounting. Some scholars dichotomize between social accounting, which specifically examines the scope of the community, social community, and human relationships; and environmental accounting which specifically examines the scope of accounting related to the natural environment, this planet. To provide efficiency, those will be discussed in one discussion, namely social and environmental accounting.

Gray’s (1994) anxiety in interpreting social and environmental accounting brought an uplift understanding process of this sub-discipline of accounting. Social and environmental accounting (which we know as well as social accounting, environmental accounting, corporate social reporting, corporate social responsibility reporting, non-financial reporting, or sustainability accounting) is the process of communicating the social and environmental effects of the economic activities of the organization to certain groups in an environment. Social and environmental accounting is commonly used in relation to the business, although generally, organizations such as NGOs and other government agencies also use it.

The more specialized and highly calculative view was delivered by Belkaoui (2006: 349). Belkaouci interpreted social and environmental accounting as a process for selecting variables, measure, and producing a measurement of social performance in the levels of the organization, which systematically develop useful information for evaluating the organizational social performance, and inform the social group about the importance of information, both for internal and external of the organization. Then Zarkasyi (2007: 10) defined social and environmental
accounting as an attempt to offset the loss with considerations that the organization affects, through its actions, the external environment (both positive and negative) must take the effects into account as part of the overall accounting. It is undeniable that the accounting is nowhere near leaving human beings and their organizations to grow without considering the social and environmental effects.

In particular, Hendricksen and Breda (1992: 10) described the organizational concerns on the microeconomic accounting issues does not have to include all aspect of organizations in social organizations. The cost of pollution to the environment, unemployment, unhealthy working conditions, and other social problems are usually not reported by the organization, except that these costs are borne directly by the organization through taxation and regulation.

**Phases of Development of Social and Environmental Accounting**

Grace the Avatar who is a researcher of flora and fauna found that Pandora environment has a bio-botanical neural network. Bio-botanical neural network has a unity in the system of nature that can not be separated. When one is destroyed, others will be affected. Avatar in the system of Na'vi population lives has a phase of growth and development of the neural network system (nerves). The metaphor is in line with the phases of the development of social and environmental accounting (see Figure 1 below). It is a system of neural networks which has a relation and a mutual connection with each other.
The First Phase - Howard Bowen

Howard Bowen (1908-1989) was an American economist historian who inspired the emergence of social and environmental accounting. Bowen began his career at the University of Iowa as the president of Grinnell College, the University of Iowa. Bowen’s contributions consist of the publication of a book entitled “Social Responsibility of Businessmen” in 1953. Bowen (1953) puts this basic concept by saying:

“It refers to the obligation of a businessman to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society”.

Then, collectively it is used as an initial basis for defining social responsibility obligations of businesses to establish business goals aligned with their goals (objectives) and the values of society. This concept removed the economic ideology of the smallest sacrifice to obtain maximum results. Although there is no significant development in this phase, the American Accounting Association (1971) noted that this phase began popping ideas, concepts, proposals, and approaches to introduce early social and environmental accounting. The Association
believes that the Non-Financial Measures are important to the organization's operational effectiveness.

**The Second Phase - Keith Davis**

Connecting what initiated by Bowen (1953), Davis (1960) introduced his writing about “Can Business Afford to Ignore its Social Responsibilities?” Davis sharply argued that social responsibility should be owned by the organization.

“businesses' decisions and actions taken for reasons at least partially beyond the firm’s direct economic or technical interest” (Davis, 1960).

With this statement, Davis confirmed the presence of an organization' social responsibility beyond mere economic responsibility. Davis argument became very relevant because, at that time (1960), views on social responsibility organization were still very much dominated by the classical economists thought. At that time, the classical economists looked at businesses that have a social responsibility limited to the use of their organization's resources efficiently, to produce goods, and services at affordable prices to the public. Their social responsibility is only limited to make sure the community is able to buy goods at a reasonable price. If that goes well then the organization will get the benefit from their sales and then the organization will be able to perform its social responsibility, such as:

a. Providing job employment  
b. Contribute to the government by paying taxes.  
c. Produce goods at affordable prices.

The classical economists strongly argue that investing maximum profit is their classic way of doing business.

**The Third Phase - U.S. Committee for Economic Development in 1971**

Committee for Economic Development (CED), an American non-profit and non-partisan organization consisted of 200 senior corporate executives and university leaders, made very prominent phenomenal statements in 1971 entitled “Social Responsibilities of Business Corporations”. The report used “three concentric circles”, i.e.:

“Firstly, the inner circle included basic economic functions—growth, products, jobs. Secondly, the intermediate circle suggested that the economic functions must be exercised with a sensitive awareness of changing social values and priorities. And thirdly, the outer circle outlined newly emerging and still amorphous responsibilities that business should assume to become more actively involved in improving the social environment”. (Carroll, 1991)

Those three concentric circles can be understood:

1. *The inner circle of responsibilities* (the innermost circle of responsibility)
Business organizations are expected to carry out economic growth, produce goods/services and provide jobs to community activities.

2. The intermediate circle of responsibilities (middle circle of responsibility)
   Demonstrates the responsibility to carry out economic functions while at the same time have a sense of awareness of changes in values and social priorities, such as increased attention to environmental conservation and employee relations, increased consumer expectations for clear product information, and fair treatment to the employees in the workplace.

3. The outer circle of responsibilities (the outermost circle of responsibility)
   Includes the company's obligation to be more active in improving the quality of the social environment.

In 1971, characterized by a comprehensive understanding of the social and environmental accounting in business life, as a result of three concentric circles.

“Today it is clear that the terms of the social contract between society and business are, in fact, changing in substantial and important ways. Business is being asked to assume broader responsibilities to society than ever before and to serve a wider range of human values. Business enterprise, in effect, are being asked to contribute more to the quality of American life than just supplying quantities of goods and services.”

Carroll (1979) described the components of the social responsibility of business organizations into four categories, namely:

1. Economic responsibilities, the responsibility in this category is based on the idea that the profit motive is the primary motive in building the business organization. Business organizations are essentially economic responsibility consisting of economic activities that produce profitable goods and services for the society.

2. Legal responsibilities, the responsibility of running a business by obeying the laws and regulations in which these laws are essentially made by the people through the legislature. This legal responsibility is a corridor and systems to manage organizations in doing business.

3. Ethical responsibilities, the organization is expected to run its business ethically and morally in accordance with the norms of society. Each party of running a business is set by standards, ethics, norms to achieve satisfaction in doing business.

4. Discretionary responsibilities, the responsibility comes to the view that the existence of the organization is expected to provide benefits to the community. Public expectations are met by the organization through a varied program of Philanthropist (generosity).

In addition to issues regarding the organization's capacity to respond social pressures that will reflect the organization's image in public eye, the development of social accounting in the 1970s and 1980s also noted the new need of organizations that implement social and environmental reporting, to ensure that social and environmental activities they did can be measurable. Therefore, researchers such as Carroll (1979); Wartick and Cochran (1985); and
Wood (1991) developed a concept called Corporate Social Performance (CSP), which also contains three dimensions, namely:

1. Dimensions of social responsibility categories (economic, legal, ethical, and discretionary).
2. Dimensions of ability to respond (responsiveness).
3. Dimensions of the social issues where the company is involved (environmental, labor discrimination, safety products, the safety of workers and shareholders).

In this regard, Wood (1991) defined CSP as: “a business organization `s of the principle of social responsibilities, the process of social responsiveness, and policies, programs and observable outcomes as they relate to the firm's societal relationships”.

As can be seen from the definition of the CSP, the impact of the implementation of social and environmental accounting which can be observed (observable outcomes) is an important issue in CSP models that distinguish it from the concept of social and environmental accounting in early generations. This is in line with the stronger demand for the implementation of social and environmental accounting to be able to provide measurable impact and contribute to the organizational financial performance.

The Fourth Phase – The First Mandatory French Regulations in the World

Davis (1960) then reinforced his argument with the statement about “iron law of responsibility” which grew into this phase as an encouragement for the emergence of social and environmental accounting. Davis stated that: “social responsibility of businessmen need to be commensurate with their social power... then the avoidance of social responsibility leads to a gradual erosion of social power”. Arguments constructed by Davis became the forerunner to the identification of business organizations’ obligation which will encourage the emergence of the concept of social and environmental accounting in the era of the '70s. In addition, the conception of the Davis “iron law of responsibility” became a reference to the importance of reputation and public legitimacy for the existence of an organization. America has firstly implemented this responsibility, although the regulation has not been implemented mandatory. Some countries, such as German and Western European adopted the regulations following the Americans about social responsibility report (Social Responsibility Reporting) (Preston et al., 1978). France was the first country that required their business organizations to report their social responsibilities in 1977.

“the only country that actually did introduce legislation requiring corporate social reporting at this time was France in 1977. The French law mandates a report "composed of a lengthy list of indicators open to ulterior statistical treatments and multiple interpretations" and its scope is quite narrow, covering employee issues but no impacts of business on the social or natural environment "even though preliminary work had provided for this possibility" (Capron 1997, p.3)

This phase brings a fundamental change about some requirement details on social and environmental accounting reporting. Despite this, it is still limited in France, but this regulation
became the basis for the study of several developed countries to begin to think about the implementation of social and environmental accounting.

**The Fifth Phase – The Collapse of the Socialist Economy**

The collapse of the socialist economy which was supported by the conservative economic neoliberalism in the 1980s resulted in stagnant development of social and environmental accounting. The propaganda of generosity of the large companies owners began to set up a new strategy to be extra careful on their spending. The shareholders of large companies tighten their belts regarding their social responsibility. Moreover, the collapse of the socialist economy was also followed by the decline of large reputable companies’ performance, such as IBM, General Motors, and Westinghouse in the United States. At the same time, there was also financial scandals by, among others, Maxwell and Adir in the UK. This has resulted in the emergence of corporate governance regulation that promotes shareholders. It affected strict financial control of large business organizations of the world.

Although resistant and strict financial control occurred in this phase, the concept and framework of social accounting and reporting models keep going on. New concept with a new name began to appear. The new term was Socially Responsible Investing (SRI) which was widely used in the UK.

**The Sixth Phase - Balanced Scorecard**

This phase is a combination form of financial and non-financial in assessing organizational performance. Firstly introduced in 1987 by Art Schneiderman, then comprehensively redesigned by Kaplan and Norton (1990). Social and environmental accounting gained its own place in the emergence of Balanced Scorecard. The four phenomenal perspectives were as follows:

- **Financial**: encourages the identification of a few relevant high-level financial measures. In particular, designers were encouraged to choose measures that helped inform the answer to the question "How do we look to shareholders?"
- **Customer**: encourages the identification of measures that answer the question "How do customers see us?"
- **Internal Business Processes**: encourages the identification of measures that answer the question "What must we excel at?"
- **Learning and Growth**: encourages the identification of measures that answer the "Can we continue to improve and create value?"

In the early 1990s, there was a booming usage of social and environmental accounting reporting model by utilizing the Balanced Scorecard concept. A large number of big companies in the U.S. and Europe used this concept to help them expressing their concern to the organization's stakeholders.
The Seventh Phase - Robert Hugh Gray

There is no doubt in Gray’s (1992) contribution to the development of social and environmental accounting. His publication has colored the concept of social and environmental accounting with his idea of accounting for sustainability. Gray (1993) identified different types of sustainability accounting methods. The methods are:

1. Sustainable Cost, this method gives emphasis on the costs that have to be paid by the organization at the end of the accounting period to restore the environmental impact to its original position.
2. Natural Capital Accounting Inventory, this method gives serious attention to the existence of Natural Capital as it is always there.
3. Input-Output Analysis, this method reports physical flows of materials and energy utilization and the rest of the products and goods in the unit.

In this phase, the understanding of social and environmental accounting was specifically designed in the form of quantitative in monetary value, just like how it compliments conventional accounting all this time.

The Eight Phase - John Elkington ’s Triple Bottom Line

Elkington (1997) was the founder of the concept of “ triple bottom line”. This concept gives more serious inspiration about expanding the conventional accounting that used “single bottom line”, which only emphasized the financial aspect. The term “Triple Bottom Line” became important when people, planet, and profit were offered in the form of social and environmental accounting concept.

1. Profit (Company Profit)
   The company has to seek economical profit for the continuation of its operation and continue to thrive.
2. People (Human Welfare/Community)
   The company should have a concern for human welfare. Some companies develop Corporate Social Responsibility programs, such as scholarships for students near the company, establish educational and health facilities, strengthen the capacity of the local economy, and there is even a company that arranges social protection schemes for local residents.
3. Planet (Environmental Sustainability)
   The company cares for the environment and the sustainability of biodiversity. Some of the Corporate Social Responsibility programs which are based on this principle are usually in the form of reforesting the environment, providing clean water, improving housing, and developing tourism.
The Triple Bottom Line with a “triple P” it can be concluded that the “profit” is a form of economic aspects, the “planet” is a form of environmental aspects and the “people” is a form of social aspects. Therefore, the three aspects of the Triple Bottom Line can be realized in the following activities:

1. Social aspects, such as education, training, health, housing, institutional strengthening (internally, including employee benefits) of social welfare, youth sports, women, religion, culture and so on.
2. Economic aspects, such as entrepreneurship, business groups / micro small and medium units, agribusiness, opening jobs, economic infrastructure, and other productive enterprises.
3. Environmental aspects, such as reforestation, land reclamation, water management, nature conservation, ecotourism environmental sanitation, pollution control, as well as using and producing energy efficiently.

There are three aspects that needed to be implemented with particular strategies. The basic strategies that can be used in the implementation of social and environmental accounting are:

1. Strengthening capacity (capacity building),
2. Partnership (collaboration), and
3. The implementation of innovation.

Meanwhile, Brodshaw and Vogel (1981) stated that there were three CSR’s outline dimensions, namely:

1. Corporate philanthropic is a charitable effort conducted by an organization, which are not directly related to the normal activities of the organization.
2. Corporate responsibility is an effort of the organization's social responsibility while pursuing profitability as the organization's goals.
3. Corporate policy is closely related to how the organization's relationship with the government covering the position of an organization with a range of government policies that affect either for organization or society as a whole.

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Social and environmental accounting in this phase began to be preoccupied with the report model that gives the category of relations activities related to society, economy, and environment.

**The Ninth Phase - Sustainability Reporting**

At the same time with Elkington (1997), NGO CERES (Coalition for Environmentally Responsible Economies) and the United Nations Environment Programme (UNEP) established the GRI (Global Reporting Initiative), an independent organization which builds Sustainability Reporting standard. GRI Guidelines firstly issued in 1999 (GRI, 1997).

GRI was set up to develop and disseminate globally applicable Sustainability Reporting Guidelines. It helps organizations – and their stakeholders – to report on the economic, environmental, and social dimensions of their activities, products, and services, using six extra-financial indicators.

The GRI recognizes the need for non-financial indicators to measure a company’s impact in terms of sustainable development and also to assess its overall performance, a factor that contributes to its future profitability.

GRI identifies six (6) extra-financial indicators, i.e.: social, economic, environmental, labor, human rights, and product responsibility aspects. Until now GRI has issued guidelines to the 3rd generation (G3 GRI) in 2006. This phase brings the development of social and environmental accounting for the better and becomes fairly widespread adoption patterns. GRI G3 reporting model inspired social accounting and environmental reporting models as an alternative to conventional accounting reporting.

**The Tenth Phase - Socio-Spirituality Accounting**

Accounting has entered a new phenomenon of “beyond materiality” (Sukoharsono, 2008). Late in 2000, the Department of Accounting Faculty of Economics, Brawijaya University introduced an understanding of accounting that is not only limited to “monetary figures” and “journal table of economic transaction”, but also introduced a relation with “spirituality” and “metaphysical” (Sukoharsono, 2009). Spirituality discussed that every individual and organization (a group of people) has a responsibility to build economic, social, and environmental events in their organization to be related to the “holy spirit”.

A holy spirit is a form based on religiosity and universality. In these discussions, the holy spirit in the form of universality that can be interpreted as sincere affection, sincere love, transcendental consciousness, and self-contemplation ability are preferred. These four dimensions are major indicators in the process of accountability of individuals and organizations around it. Socio-spirituality accounting is important in efforts to build up the holy spirit to be creative and implement accountability for economic, social, and environmental events for the unity of the organizations.
While accounting convention uses “monetary unit” as a measurement and policy discourses, socio-spiritual accounting is built using “multiple units of measurements” to assess the individuals and organizational performance. Multiple units of measurements are essential to provide the assessment of the four (4) elements of the holy spirit, namely: sincere affection, sincere love, transcendental consciousness, and self-contemplation ability.

**Sustainability Accounting and Spirituality**

With the emergence of an awareness of the importance of preserving the environment and social due to the damage caused by the activities of business organizations in society and not to mention the emergence of social and environmental accounting; causes the community are no longer only demand goods/services as organizational’s outcomes which can be useful for life but also want the business organizations to pay attention to environmental sustainability and social care. The facts show that the earth experienced a very significant change. Unfortunately, these changes are negative, for example:

1. The air temperature increased
2. Thinning of the ice glaze, including the melting of the snow mountain
3. Sea-level rises
4. New diseases increased
5. Long drought
6. Hurricanes, for example, Katrina Hurricane
7. Flood

Planet Pandora was burned by a giant force led by Colonel Miles. The exploitation of unobtanium mineral resource was his main motive. The support of the capitalist is his idea. Pandora cloud turned gray because millions of missiles and pierced the once natural and beautiful environment of Na'vi population. Pandora's flora and fauna were shattered and swallowed by malignant gunpowder.

It is not different from what we experience on earth. All of these are the impact of global and capitalist greed. See the review of the experts, the IPCC (Intergovernmental Panel on Climate Change) report some climate changes as follows:

1. Sea levels increased by 18 cm to 50 cm by the year 2100
2. Sea ice will meltdown in both poles of the earth
3. Season cycle seems more intense in bringing wind and rain
4. Irregular summer, heat waves, heavy downpours, and lightning are becoming more frequent

With climate changes as above, imagine what will happen to the next generation. The population growing but the climate is declining and not conducive.

The causes of this are:

1. Coal emissions pollution
2. Fuel pollution
3. Chemical pollution
4. Deforestation

We are the actors behind it all, including all the business organizations around us.

Environmental and social disclosure because of the events above in conventional accounting practices are not enough. Along with the increase of community demands for social and environmental concerns, the form of regulation or law concerning reporting model is required (See in the U.S.: AAA (1971), U.S. CED (1971), following in Indonesia, Investment Law No. 25 / 2007 and Limited Company Law No. 40/2007).

According to the KPMG survey, during the years 1994-1995, business organizations who disclosed social and environmental concerns increased. But, the lack of standards or guidelines, and the uncertainty to whom the disclosure was intended, making the reporting of social and environmental issues were highly varied (Hackstone (1996). The extent of the disclosure of environmental liabilities related to four factors, i.e.: (1) regulations, including the imposition, (2) judicial and negotiation, (3) the implications of capital markets, and (4) the effect of other regulations. From these results, it can be concluded that with the increasing number of regulations and legal coercion, the amount of disclosure of environmental issues is also increasing, but if the guidelines were not clear and to whom the disclosure was intended, then the disclosure of environmental issues are varied. Thus, there was a need for clear guidelines on environmental reporting which clearly state who is the user.

Sustainability Accounting (Akuntansi Sustainabilitas - Aksus) present to answer the challenges of the present and future for the sustainability of social, economic, environmental, and spirituality. Sustainability Accounting is measuring and reporting practices, which can be accountable to internal and external stakeholders to achieve development goals. Sustainability Accounting reports events and outlines of the organization that considers the economic, social, environmental, and spiritual dimension. Three objectives of Sustainability Accounting are:

1. Benchmarking, assessing sustainability related to laws, norms, and ethics.
2. Demonstrating, reporting economic, social, environmental and spirituality events as an organization's operational accountability.
3. Comparing, the U.S. reports regularly for the sake of comparison across time and other organizations on economic, social, environmental and spirituality events.

Sustainability Accounting also identifies relevant information and materials within the organization and stakeholders, there are three types of disclosure standard, i.e.:

1. Strategy and profile; disclosure of the entire context for understanding the organization.
2. Management approach; understand the organization plan to evaluate and monitor.
3. Achievement; understand the organizational performance over time for the economic, social, environmental, and spiritual aspects.
Mr. Rector, the Senate Members and Ladies, and Gentlemen,

Sustainability Accounting with Spiritual Dimension: Considering Social and Spiritual Senses

Sustainability Accounting (Aksus) came not to replace what has been existed before. Its presence complements and tends to fill the empty space. Unlike what illustrated by James Cameron (2009) in his Avatar movie that “the sky” comes to Pandora to exploit Unobtanium, the very expensive minerals. James Cameron’s Avatar strives to uproot the Na'vi tribes, the original inhabitants of Pandora, with a mighty and tremendous military force. Aksus fills the empty space in analyzing and reporting economic, social, environmental, and spiritual events.

There are 5 (five) social sense themes for building Aksus:
- Definition of Sustainability Accounting
- Making of Indicators
- Measurement and Multi Symbols Expression
- Utilization of Interdisciplinary
- Utilization of Conventional Accounting Principles and Practices

Definition of Sustainability Accounting

When John Elkington (1997) bid Triple Bottom Line with its 3P, Aksus was defined by four dimensions: Economics, Social, Environmental, and Spiritual. 3 (three) main dimensions are based on what was campaigned by the United Nations World Commission on Environment and Development (WCED, 1987), titled Our Common Future, better known as Brundland Report 1987. Brundland Report has inspired the standards and regulations in the world for activities related to social and environmental concerns. The GRI 2006 was also inspired by the Brundland Report that put 3 dimensions in sustainability reporting of business organizations, namely economics, social, and environmental.
Aksus has a definition model that complements a vacancy on the wisdom values of individuals and groups within the organization, namely spiritual. Aksus is then known as “quadrangle bottom line”: economics, social, environmental, and spiritual. The economics dimension has an important mission for being revitalized, in order to economic growth can fight poverty and unemployment. Social and environmental dimensions have a mission that the economics dimension is not blind in exploiting to its interests. Social and environmental dimensions are neutralizing the economic events that will be and have been done, as a form of concern to the economics capital base in moving the business organization. A spiritual dimension has a mission of life-balancing among individuals and groups of organizations.

**Making of Indicators**

Socio-spirituality is a multi-dimensional that can not be measured directly (unmeasurable) for short-term interests. Socio-spirituality also can not directly utilize the quantitative tool to determine the performance of each dimension. However, the indicator is still needed to put the symbols and meanings according to its dimensions. The 3rd generation GRI has released indicators in each dimension. These indicators are intended to provide a focused review of the aspects to be analyzed and informed (See Table Aksus below).
Table 1
Sustainability Accounting with Spiritual Dimension

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Measurement and Multi Symbol Expression

Avatar depicts two very different poles. “The sky” as a representation of a human with the command of Colonel Miles Quaritch who encourage work in exchange for a reward in the form of abundant money. The soldiers and researchers who are his members went hand in hand.
to Planet Pandora and are paid with expensive salary in the form of dollars. Meanwhile, the Na'vi population does not practice money transactions in their everyday life. Pandora nature has provided self-sufficient life and beauty that are very amazing. As an Avatar, Jake Sully and Dr. Cpl. Grace Augustine who did transcendental spirit of a man to be Avatar, were amazed by the panoramic and natural purity of Pandora. Without the “numbers”, they can live in peace, before “the sky” came.

Avatars provide the multi-symbol lesson in life. Similarly, Aksus comes with multi symbols to interpret dimensions, indicators, and its elements. Quantitative and qualitative measurement is its symbol. Quantitative provides a representation of what is already known in conventional accounting principles, such as monetary units and non-monetary units. Meanwhile, qualitative is represented in the form of narratives, images, and colors that we are often difficult to simplify the symbols (See Table Aksus).

**Utilization of Interdisciplinary**

Avatar has a very comprehensive and multicultural concept. Unsurprisingly, James Cameron spent a large sum of money in producing the movie up to Rp 7 trillion, or nearly equal to the East Java provincial government budget in 2009. In addition, Avatar breaks the world record for movie incomes up to Rp 20 trillion by the year 2010. Why is it that big? James Cameron utilizes interdisciplinary in his movie design to completion, ranging from experts of flora and fauna to experts of strategists of war and spirituality.

From the definition above, Aksus requires interdisciplinary expertise in assessing and narrating the economic, social, environmental, and spirituality events in an organization. The presence of economic experts, including finance, accounting, and management, social scientists, ecologist, and spirituality leader (religious leader) is very important to provide a comprehensive meaning in the activities of the organization concerned. Utilization of interdisciplinary is very necessary to construct the organization’ events in order to facilitate trans-disciplinary discourse in preparing the report, which in turn has the availability and eligibility to be audited, both internal and external of the organizations.

**Utilization of Conventional Accounting Principles and Practices**

It will not be possible to ignore what has been created by Fra Luca Pacioli. Luca Pacioli who was claimed to be the founding father of accounting discipline, inspiring conventional accounting principles loaded with financial charge. Aksus remains with the conception that the use of conventional accounting principles and practices are essential. Conventional accounting principles and practices provide opportunities to Aksus to implement the concept of capital maintenance, meaning that the concept of the value of the social and environmental assets and liabilities utilizing the price concept or transaction costs or current value as accepted accounting principles.

Another conventional accounting principles also used to underly Aksus practice are financial report mechanism of periodization of accounting, the going concern concept,
materiality, and others. Assessment of the profit (income) and loss was also a tradition of conventional accounting that will be utilized.

**New Generation of Sustainability Accounting Framework with Spirituality Dimension**

James Cameron (Canadian) as a world-renowned film director now rivaling the greatness of imagination, Steven Spielberg (American) who was a popular figure before him. Cameron builds the foundation of his Avatar with a new generation framework of film making. Avatar was constructed related to two (2) different “planets”, Earth and Pandora, which is habitable without oxygen as a model in this world. The new generation offered for sustainability accounting borrows a blend of two (2) different interests, like in Avatar. Sustainability Accounting Reporting model with spiritual dimension reformulate conventional accounting reporting model. The relation between the organization's direct events and the organization’s indirect events are related to stakeholders, it can be seen that (See Figure below).

![Avatar](image)

**PICTURE 4**

**NEW GENERATION OF ORGANIZATIONS’ SUSTAINABILITY REPORTING ACCOUNTING**

Avatar made a relation between “the sky’s” interest of direct events and spirituality of inhabitants of Pandora, while Aksus incorporate a spiritual dimension to the expansion of social and environmental accounting reporting model. This combination gives a reflection of an organizational performance measurement model that is not only limited to the conception of the organization’s direct events tied to the economic dimension but the measurement of organizational performance should be expanded in line with the postmodernism perspective. If the expansion is done with the social and environmental dimensions, there is also a necessity. Spirit of spirituality in organizations should also be involved to be presented in the measurement of organizational performance.

Avatar able to present spiritual values in Pandora’s society, it even able to move the fauna to help attack “the sky” (inhabitants of the earth). It's hard to deny that the spiritual values of individuals and groups within the organization should be appreciated in moving the business values that built in the organization. These spiritual values become dimensions that must be
reported in building organizational performance. Management responsibility also needs to be assessed in inspiring spiritual values in the organization’s events. Organizations should not only be driven by money. Sincere love and affection will also able to move the organization better and faster. Spiritual values of the Avatar of Corporal Jake Sully, played by Sam Worthington, has more enormous influence than the financial returns which he will get if he succeeded his main mission. This indicates that money is indeed important in the organization, but it is not “everything”. Spiritual values have infinite dimensions in moving the organization. It is not considered exaggerating if the organizational performance in spirituality dimension is also be reported (see Table 1 Aksus above).

Conclusion

Postmodernism of Avatar has managed to take down capitalist domination, destroyed the heavy equipped military force, and colonialism propaganda. Postmodernism in Avatar able to foster the spirit of spirituality and transcendental spirit of nature and environment. This metaphor is used to describe sustainability accounting with spirituality dimension. Basically, accounting events cannot be separated only with the economic dimension, but social, environmental dimensions, and even spiritual turned are also present at the organization’s event.

The organizational performance which has been dominated only by the measuring instruments of calculation of numbers and monetary figures will only make it “frozen”. Narrative, expressive, as well as contextual, are all equally take an important part in the expansion of the organizational performance of reporting. If it is only an economic dimension, the organizational performance would be “dry”. The expansion to build the social, environmental, and spiritual dimension is a new generation of models in a way to express the organization’s events. All of these can be present in the sustainability accounting reporting system with a spiritual dimension, as called Aksus.

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Undang-Undang Repbuplik Indonesia Nomor 25 Tahun 2007 tentang Penanaman Modal

Undang-Undang Repbuplik Indonesia Nomor 40 Tahun 2007 tentang Perseroan Terbatas


