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Interl Antong Accounting and Social Justice A Critical Approach.pdf

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WORD COUNT

8047 Words

CHARACTER COUNT

43071 Characters

PAGE COUNT

9 Pages

FILE SIZE

297.1KB

SUBMISSION DATE

Sep 22, 2022 10:11 AM GMT+8

REPORT DATE

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Accounting and Social Justice: A Critical Approach to Indonesia's Constitutional Perspective

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Abstract - This paper examines the accounting practices of PT Semen Tonasa in the context of power production and resources distribution (profit) with the concept of fair efficiency approach the values in Article 33 of the 1945 Constitution, especially paragraph 4. The results of the study of this chapter to be important to assess the implementation of the concept of fair efficiency conceptually uphold the balance and distribution of top management resources by a business entity. Paragraphs of Article 33 of the 1945 Constitution emphasizes the structure of the state economy, one of which is based on fair efficiency. This structure will then become a conceptual framework for building practical design in the form of accounting practices that prioritizes the efficiency of the use of productive resources processed through the production process and then distributes equitably to the stakeholders. The unification of words in one sentence (fair efficiency) implies that the intended efficiency is not intended to pursue profit maximally but rather to the fair use for the wider interest for the benefit.

Index Terms – Accounting, Social Justice, Constitution, The 1945 Constitution

I. INTRODUCTION

Accounting is based on economic democracy in article 33 that if practiced consistently not something *impossible* across space and time is always open to it. The government as a central regulator has a central role that can be binding through its rules and policies. The 1945 Constitution is a state constitution which should be the legal basis of all dimensions, where Article 33 becomes the nation's economic constitution, so that the management and allocation of state resources will be fortified from the misguided practices of exploitative materialistic ideology towards the wealth of the country.

SOEs as a means of the state economy should be a mouthpiece of such fair efficiency practices through accounting activities. Questions to be answered whether the practice has actually happened? To answer that we will examine the dominant ideological system practice to the present day that is capitalism. If this ideology still dominates the efficiency of SOEs then certainly there is exploitation of resources, justice would be *absurd* because it favors only the owners of capital alone and the CEO. Further exploration will be author to explore, uncover and criticize the PT Semen Tonasa accounting practices in the context of "the efficiency of justice". The subject matter in this chapter is how fair efficiency is in the use and distribution of resources. The resources in question are aspects of production which include direct labor/labor and natural resources in this case cement raw materials.

The values that capitalist builds are the maximum value of satisfaction and do not teach the boundary values as needed. As a result, the followers of capitalism can be free to try and free to creativity on the basis of the price value that determines the rich and poor strata. Accounting is also considered part of the capitalist system. Accounting has a role in the development of capitalism at the macro level through its contribution in declaring the economy in units of currency (Kam, 1990: 25). In addition, accounting also contributes to the effective implementation of the capitalist economy through the provision of relevant information for efficient allocation of resources (Suyudi 2012).

II. LITERATURE REVIEW

Fair Efficiency Perspective of the 1945 Constitution

Efficiency for capitalism becomes the strength of capital accumulation through commodities traded in markets with market mechanisms. Indonesia as a civilized country based on its familial values, is in a counter-position (binary opposition) over all the practices of exploitation of resources by individuals, groups or on behalf of corporations sacrificing the principle of

humanity. Corporations as institutions authorized to manage resources, have the ability to exploit and explore but still have to pay attention to the principle of equilibrium.

Companies in conducting production activities are bound by government regulation as well as prevailing community norms. The spirit of gotong royong and putting forward local wisdom as taught in Pancasila and the 1945 Constitution (Nasution, 2017) need to be the basis of the value of company practice. In view of the nation's *founding fathers*, Bung Hatta (1932) as cited by Swasono (2005: 32) that the public interest is more important than the interest of individuals, so this is the reason for the formulation of "economic democracy" Indonesia in Article 33 of the Constitution 1945. All of this is the spirit building highly relevant common well-being into references in the basis of production behavior. The common good, the company and the society and the environment is an important priority in order to maintain the sustainability of nature and future generations

The analysis of efficiency in a capitalist economic system is based on the functioning of utilities, goods traded by individuals or entities. Greater productive efficiency can be achieved through the specialization of existing resources by using them in the most productive areas. The division of labor will utilize skills intensively and will result in greater use of capital. A mass production would result in excessive production above the needs of the producer, whose excess production must be immediately traded. Therefore, commerce requires a marketing economy and the use of money.

Thus it can be asserted that human beings are an effortless, value-free creativity for personal gain. Kantian philosophy justice in Kymlicka (2011: 139) that individuals have rights that must be respected as an individual is the goal and not a mere tool, they should not be sacrificed or used to achieve any other purpose without consent. Thus Nozick (1974: 334) in his libertarian philosophy states that individuals are not treated as "instruments or resources" but as persons with individual rights and with the dignity that compose them. Rawls (2011) even assumes that natural talents are entitled to greater revenues but are not entitled to take advantage of them, they are used to repair the most disadvantaged people.

Departing from the philosophical teachings mentioned above, where the individual is positioned on the degree of glory not as an object of exploitation as in utilitarianism that justifies the sacrifice of weak and unpopular members of society for the benefit of the majority (Kymlicka, 2011: 61).

Article 33 of the 1945 Constitution is the constitution which regulates the national economy and social welfare, in which it asserts that productive assets related to the public must be controlled by the state for the benefit of the prosperity of the Indonesian people. These assets are strategic resources that God delivers as a mandate for the fulfillment of human needs of Indonesia. The management of the state's resources in this constitution as in the fourth paragraph in which Indonesia embraces the basis of economic democracy with the principle of togetherness, efficiency of justice, sustainability, environmental insight and independence.

Accounting for Social Justice: Mandate the Constitution

It is ironic if in the highest law that is highly conditional with the value of justice but the reality is still very "far from the fire". The law only becomes a justification that as if everything has been in accordance with the rules that apply. We never say that justice or fairness is present. Derrida (1994, 252) says that we can of course say that decisions are in accordance with the law, and we can say that accounting has been compiled in accordance with "rules and conventions. For McKernan and Kosmala (2007) nature of accounting cases, the demands of justice will be formed as the demands of *fairness*, that when we talk about accounting justice as *fairness*, we do not just talk about justice as equality of treatment, which can be taken into account justice, but justice, or *fairness*, without action. Justice responded another singularity, in accordance with the respective proportionate and needs of stakeholders. Accountant is responsible, and accounting academics, can not focus on the ideals of *justice* and *fairness*, regardless of practical concern to the administration of justice at the institutional level and the development of the rule of law and accounting regulations.

McKernan and Kosmala (2007: 739) further criticize the accounting rules that claim to be practiced in the name of justice which in practice is more or less merely a formality, as in the following quote:

Accounting regulation claims to exercise itself in the name of accounting fairness, and fairness demands that it be put into effect. Real fair accounting practice takes place in the space between the poles of fairness as an infinite demand and accounting regulations intended to give substance to fairness in accounting. Accounting regulations, of more or less formality, are vital to the practical achievement of fair accounting.

We might be able to expand our understanding of the responsibilities of the accounting fairness to encourage us to think, to consider its relationship with the notion of justice. As we have seen, the deconstruction means that we take a stand, to hear and respond to (take) responsibility that goes beyond the limits of access and the conception of the task that has been set (McKernan and Kosmala, 2007: 737). Persyaratan first of justice is that we "should" shut his eyes, break our focus on regulations, code of ethics, law, and listen to the demands of justice. Someone must be fair with justice and fairness first thing to do is to hear it, to try to understand where it came from, what they want from us, knowing that it happened through a single phrases (Derrida, 1994: 248).

Reflecting the conception of justice in accounting in pemaahaman Derrida dan McKernan-Kosmala, then in this report will highlight "the role of accounting in the administration of justice" as a discourse to dig deeper into the meaning in practice of accounting in government-owned enterprises (SOEs) are expected very sensitive against the constitution over private companies because they become extensions of the government or if they can be called state representatives in the economic field. Accounting as part of economics is always subject to the law or economic principle, so that if the economic system embraces

capitalist then the tendency of accounting practice will be capitalist. Starting from the reality, then the hope of fair accounting is very potential can be realized in this earth Indonesia, if our consistency to the economic constitutional paragraph in Article 33 of the 1945 Constitution really becomes the foundation of value in the management of state resources.

III. RESEARCH METHODOLOGY

This type of research is qualitative by using natural *setting* that aims to interpret and analyze the phenomena and done by involving a variety of methods. This research uses a critical paradigm, with the perspective of *Political Economy of Accounting (PEA)* modified by adapting the values of Pancasila and the Constitution of the Republic of Indonesia (article 33 of the 1945 Constitution) hereinafter referred to as PEA. Next that is the concept used to understand the role of accounting in the context of the economic, social and political, or social examine how the role of accounting in the context of the values ness.

As for the object of this research is the state of Indonesia, South Sulawesi precisely Pangkajene Islands Regency, where time is needed in research approximately 1 year. This research was conducted at SOE company in South Sulawesi region ie PT. Semen Tonasa (Persero) as the largest manufacturing company in South Sulawesi. PT Semen Tonasa is the largest cement producer in Eastern Indonesia which occupies 715 hectares of land in Biringere Village, Bungoro Sub-district, Pangkep District, about 68 kilometers from Makassar. The Company has an installed capacity of 5.98 million tons of cement per year, the plant has four units, namely Factory Tonasa II, III Tonasa Factory, factory and factory Tonasa Tonasa IV V.

Informants selected from the leadership of the company, community leaders, employees of the company and NGOs amounting to 6 informants. Data collection is done for 12 months. Collecting data using the method of documentation, direct observation, and observation *participate*. other than that collect *online* data in the form of annual reports and *sustainability reporting* PT S Emen Tonasa.

Analysis of PEA in this study as did Tinker (1980) in analyzing the earnings figures in this study that discusses the accounting so that the analysis carried out by means of (1) to understand it as the relation between economic activity with the organizational structure and authority (*power*) of the parties who are interested. Furthermore (2) assess how the distribution of profits is made and whether the values of justice have proceeded properly in the process. Cooper made a similar way and Sherer (1984: 218-219) by connecting the data net income (loss) by the influence of power and conflict, the history and rules of the game (*institutional*) corporate, and foundation of motivation. Then analyzed the relationship between profit with distribution and justice. Therefore, the PEA analysis tools used in this study to *understand* and *assess* distribution of resources including profits to stakeholders.

Furthermore, to explore the meaning of the distribution of justice in accordance with the value of Indonesianness, it is then used Pancasila sila-5 and the 1945 Constitution to deepen the practice of social justice accounting in the perspective of nationality, the sovereignty of sovereignty in the state of Indonesia. In the fifth framework is contained values that are the goals of the State as a goal in living together. So in the fifth sila embodied the value of justice that must be realized in life together. Justice is based and inspired by the essence of human justice that is justice in human relationships with himself, man with other human beings, human beings with society, nation and country and human relationship with God.

IV. RESULTS AND DISCUSSION

Constitution is the supreme law which is the umbrella of all the rules of law-und an gan of a country. Indonesia as a legal state makes the 1945 Constitution which regulates the implementation of the state and nation. Welfare and justice are the goals to be achieved in the 1945 Constitution Article 33 of the 1945 Constitution of the national economy and social welfare, in which assert on productive assets related to the wider community should be controlled by the state for the sake of prosperity of the people of Indonesia. These assets are strategic resources that God delivers as a mandate for the fulfillment of human needs of Indonesia. The management of the state's resources in this constitution as in the fourth paragraph in which Indonesia embraces the basis of economic democracy with the principle of togetherness, efficiency of justice, sustainability, environmental insight and independence.

The principle, apparently not ignored PT Semen Tonasa in running the company's production activities that remain concerned about the comfort and safety of local communities. Relocation of people who are around the source of the raw material to a safer location, such as the testimony of Mr. Natural Simpung Ago as the Village Head Biring Ere that:

The house affected by the Tonasa blasts from a neighboring village was relocated to Biring Ere Village... .. from the village of Mangilu Tonasa land is given for use as a right to use so that if one day PT Semen Tonasa want to use, it will be relocated again to another place ... the land that is in Mangilu, Tonasa does not take remains the property of the citizens disturbing in Tonasa would be dangerous if they did not move.

PT Semen Tonasa shows its commitment to doing business by sticking to the principle of humanity even though it must be willing to sacrifice extra costs. People's safety remains a priority besides business interests. Mangilu villagers feel they are not harmed because they get a decent new location without losing their previous land. It's just that relocation land is not a property right because it is still in the company's ownership status. The humanity side expressed by PT Semen Tonasa still needs to be appreciated as part of the company's social commitment to its role as a state-owned enterprise for the nation's and nation's

interest mission. Nevertheless, PT Semen Tonasa can not be separated from a variety of other problems that are also related to the principles of justice, such as the issue of labor is still considered to not meet the humane elements -particularly outsourcing.

The issue of outsourcing is still a public concern that many labor observers sharply criticized top-arbitrary line been drawn treatment company. But apart from that, the recruitment of people as contract workers are not fixed or outsourcing is one of the solutions to empower local communities so that they can receive income compared with the previous conditions are without income. As Mr. H. Agustan S. as Head of Personnel stated that:

If outsourcing itukan there is a positive sir, because it comes from the surrounding community is still unemployed. We can help all the programs..... which is important so that our productivity is also better, because it's pity too ... so he feels there and participate in the company.

The description conveyed by Mr. Agustan, confirms the condition of society around the company that many become unemployed. Thus, with the opportunity to work through non-permanent contract workers will be a great opportunity to develop themselves and participate in the company and moreover be a job that provides economic income. Being an organic / fixed employee is certainly their great expectation, but to grant their overall expectations is certainly something that is impossible. The company will continue to implement business procedures that can provide added value for the company's continuity.

Understanding the condition of outsourcing with the utility approach will certainly provide a positive perspective, because based on the view that between the presence or absence of opportunities, the opinion that from the unemployed then it is better to be outsourcing workers only. This condition would be a positive effect, but why we do not think that something more valuable than just provide temporary opportunities is to give a sense of justice is not merely a tactical step to streamline the company's management resources. They have been very grateful for the job opportunities they get even with the status of the contract. However, the treatment of rights they feel does not balance their work with the totality of manpower and time. They also want to get an appreciation of the company in the form of *reward* (production services, holiday allowance and bonuses) for its performance, the same as the organic employees get though not necessarily the same size and in number, it is enough to make them feel an important part of the company.

The distant treatment of justice creates a lot of criticism of the outsourcing system that is considered to have legalized labor slavery, massive exploitation, draining of sweat and labor for the greatest accumulation of capital. As revealed by Muh. Yusuf Amir, labor outsourcing factory PT Semen Tonasa, that:

We sometimes change vendors (outsourcing companies) each year to avoid the status of Non-Specific Time Employment Agreements, so our status will remain as Certain Working Agreements, so contracts will be renewed annually and will affect our earnings such as Benefits The feast will only be counted starting from the date of the new contract. Outsourced personnel have been available for more than ten years without being appointed permanent employees.

In the name of an efficiency of the company no longer concerned with the value of humanity, they are willing to exploit in order to get the maximum profit without regard to the sense of justice against the labor that actually has a great service in the framework of accumulation of wealth by the company. Mental capitalist in business is still very thick. From this perspective, the efficiency of capitalism is a system of production, distribution and exchange in which the accumulated wealth is reinvested by private owners to gain the greatest advantage, so it is understood that efficiency does not have a standard concept, developed or applied only by the business owner. Furthermore Muh. Yusuf Amir reveals that:

Fair treatment is still far only just to be grateful even though the salary has not been able to support two children.

The anxiety felt by Muh. Yusuf Amir looked less promising future for sustainability in the future generation will obviously be the same anxiety by outsourcing if the system is immortal then penindasanpun will always be "maintained". Perspective capitalism sees only business activity as an activity that adheres to the principle of economic efficiency. The essence of man in the realm of production and distribution is shaped to invest in increasing productivity and pursuing self-interest. Humans lose control over the socialization of their individual lives and are only colored by working to the maximum extent in various ways in each individual. Thus the use of capital, value systems and togetherness and the development of Human Resources in the strengthening of efficiency without any unification of fair value. For example, Nature as a former employee of *outsourcing* parts of the factory said that:

Employees (full-time employees) was neat, just tell just but *outsourcing* covered. They worked flint section including blasting material (mountain) Disposable dynamite with a large *voltage* (a dangerous occupation / high risk), employees remain the most of the people who participate in supervising, so it serves as a supervisory employee is not working, it was my terms.

Treatment between workers within companies shows discrimination between permanent employees with *outsourced personnel*, which the company put the position considered to have a substantial risk to the safety of the workers acted by those underpaid and bersatus contract. Mr. Alam is clear with his experience during his work at PT Tonasa feel the injustice of all fields, both the portion of work, wages, and treatment. It is very difficult to find efficiency practices by companies that are

directly proportional to justice, a fact paradoxical to our economic constitution in the 1945 Constitution chapter 33 verse 4. The materialistic view is still popular, spiritual values are still hard to find. Theological and ethical values are not the primary basis. A worker does not have the value of bargaining, but only to the extent commodity selling its services are subject to the provisions of the company who did not leave no choice but to have resigned to accept amid the crush of life is already difficult, a partnership built stand to *profit oriented* or *capital oriented* not use the concept of the value of benefits (*benefit oriented*). That is a partnership in *profit-oriented* and *capital-oriented* based on the power of money to get the maximum profit for the benefit of the individual.

Confinement of workers' rights is inevitably paid for cheaply, away from the value of production produced, while their obligations work best. The capitalists then set the wage system to the workers, in addition to the lowest possible wages received, workers are told to work 12 hours per day instead of 10 hours. If using product calculations, every hour of labor must be able to produce 5 or 4 sacks of cement, and if usually only produce 3 sacks, it should be increased to 4 pieces. Due to the struggle of rights and obligations, leaving people alienated from the socioeconomic process. Workers or laborers are separated by the products they make, from the production process, even they do not need to know the purpose of the product being done. In the capitalist system the objects or goods of production dominate man. This can be seen in the practice of capitalism for example in the mining industry, humans know little of the whole production process.

The fact that is still common in companies is no exception state-owned government-labeled, as testimony of Mr. Basri, SH as an activist who concentrated in the field of labor to respond to problems that occur in PT Semen Tonasa on the status of contracts of workers are not fixed in order to streamline the company's operating costs. When the author asks about the conditions of the contractor who renewed his contract every two years, he revealed that:

Emmm.. maybe some kind of efficiency considerations, including the level of risk, low risk type in a lifted them into a Full Time ak Specific Tid, automate load companies fell, including severance pay, especially severance today are under two years old it can not be anything.

Such conditions will lead us to a question whether with a system like this reflects the values of Indonesia that the nation is embraced? Is not it very concretely mentioned in the state ideology Pancasila and the 1945 Constitution on equality, prosperity, justice, prosperity, and unity, but why did the foreign value of the value Indonesianness became mainstream (*mainstream*) as the value of the power.

Production as much as possible in order to achieve the target continues to be echoed in a way as efficiently as possible in order to increase profits. Profit as an objective makes the company will be negligent from fair treatment to its employees, especially outsourced workers. Production has become a wealth printing machine that must continue to be maximized. Efficiency applies only to the production process but ignores the "efficiency" of the diminishing natural wealth. Production is concerned only with current needs regardless of the needs of future generations. God's realm created for the benefit of all the people so that the distribution of his wealth must be thorough and sustainable. The concept of Islam forbids the collection of possessions and counts the numbers, multiplies, loves excessively and does not use them in the way of virtue, they consider to be eternal with their wealth as mentioned in the Qur'an Surah Al-Humazah (104: 1-3).

Applying Democracy (Kinship) Economics in Accounting

Brown (2009, 316) mengata right that the shift of accounting principles to a dialogical monologues are the major requirements for democratizing accounting technology. Accounting for most of the mainstream and social accounting approach is currently dominated by monologues. Brown (2009) continues that accounting mainstream "depoliticize" accounting through political rejection. Accounting monologues described as a neutral framework which allows the stakeholder to pursue their interests. Thus, accounting claims to serve pluralism. Solomons (1991), for example, found accountant only reported "facts" neutral information that users can use in their social and economic exchanges. It is highly unlikely that such an approach will increase democratic participation right, although the ideological relationship with neoclassical economics and aggregative concept of democracy "market" proved (Mouck, 1995).

Dialogic accounting as defined by Brown (2009) aims to encourage social actors to be more critical and to facilitate better communication between groups with different perspectives. In alog horizontally, involving the exchange of ideas and discussions on a variety of diverse perspectives. Dialogic principle is one of the meanings contained in the principle of kinship as adopted by the Indonesian nation. As mentioned that the national economy is organized based on economic democracy, where the values of dignity into its management principle as "family" are hard to find in the economic system of the western countries that then make it a quirk of *local wisdom* of the Indonesian economy. The principle of "fair efficiency" is also an important point in Indonesia's economic democracy. The principle must return to the nation-oriented marwah familial and social justice, not efficiency in the understanding of capitalism-liberalism. Efficiency in the neoclassical understanding is always based on the free market and make profits as a symbol of efficiency (Tinker, 1980), so the treatment of income has always been the *bottom line*. This principle of efficiency has proved irrelevant to our national values because of its capitalist nature.

Political Economy of Accounting (PEA) by Tinker (1980, 1982) have shown that the market mechanism to determine prices is something that does not happen. Profit as a reflection of the efficient use of factors of production is utopian. A very aggressive neoclassical economy, especially its submission to free market rules, is very much mistakenly applied to overcome economic problems in Indonesia (Mubyarto, 2010: 65). In contrast to neoclassical always assumed to market mechanisms, PEA has found that the role of power greatly affect the distribution of the resources of the company, so that profit is a reflection of the

power of the owners of capital were not for the efficient use of production factors. Through PEA, Anthony Tinker criticized the capitalist system is only concerned with the investor group only in the distribution of profits. By Tinker, this system is derived from marginal or neoclassical economic theory. Thus as the antithesis, Tinker refer to classical economic theory that is more equitable because of concerns over the distribution of profits.

PEA with the distribution of power is critical perspective on capitalism, would be an interesting discourse for critical theorists especially those in accounting sciences. Making PEA as *tools of analysis* will certainly contribute in looking critically accounting reality. Use of the PEA, it should be remembered simply as a *tool* rather than as basic values or morals (Swasono, 2005: 62). Basic value as a reference is keindonesiaan values contained in Pancasila and the 1945 Constitution Article 33 The question then, what is the basic difference between the value of the behavior or character with PEA PEA Indonesianness based on Pancasila and the 1945 Constitution (Article 33).

The principle of economic democracy "fair efficiency" should be understood as typical of our economy that is free of the capitalist economic principles. Pancasila as an ideology is important becomes *the starting point* for building the view that equity, equality, and usefulness among others need to be developed as a noble culture that reflects the attitude and atmosphere of brotherhood (kinship) mutual cooperation. The content of the value of the precepts as a common goal of prosperous life in the treatment of rights and duties in a just manner the state's goal to be achieved. Social justice can be understood as justice in behaving, behaving / treating relationships between individuals with themselves, human beings with other human beings, people with society, human-society with companies, companies with their country's ideology and human-society-society-enterprise-state relations with their God.

Pretext of efficiency often become jargon in any decision-making by companies that are highly biased against the accumulation of maximum profit and deny the reality of the gap caused. As my interviews with community leaders Biring Ere village as the location for the factory PT Semen Tonasa Sidda Simpung Mr. Ago also as a builder CSR Village Forum expresses annoyance that:

Return my land Nine hectares (ha) taken at a bargain price.

The disappointment felt Sidda Simpung Mr. Ago showed dissatisfaction over the behavior of companies that are considered arbitrarily determine the price even inclined to impose the will to purchase land surrounding communities are considered to have the potential resources are abundant. Further father Sidda SA states that:

It looks like the goods we sell cheap but we buy expensive (ie community land selling cheap but after so cement mobi a rakat buy at high prices), exploiting the mountain Biring Ere (mountains surrounding the village Biring Ere) such colonize his own people, invaded the Biring Ere in the field economy.

Injustice is clearly the reason the father Sidda SA so it reacted sharply when asked about the way companies obtain and manage raw materials. Mr. Sidda SA community through a little vent his frustration so consider it as a form of economic colonialism. People want fair treatment as "investors" the owner of the raw materials the company feels there needs to be a separate treatment of the purchase price to the public Biring Ere. The difference in price of cement to the outside community. This situation was disampaikan by Muh. Joseph, a senior Civil Servant in the Government of National Unity Pangkep, when I ask what ya ng you expect from PT Semen Tonasa ?, he also said the same thing that needs to be no price difference between the community Semen Tonasa Pangkep with the outside Pangkep.

In accounting, simply we can understand the desire of people who want the price difference, considering the calculation of the distribution costs of more minimal or almost nil because some items cost can be minimized or even eliminated, such as transportation costs, labor and others. Calculation of material is certainly not the only reason to provide such compensation but also to the principle of justice as in Article 33 UUD 1945 who want the principle of kinship and management of natural resources are used for the greatest prosperity of the people. Efficient principle needs to be understood in the context of kebermanfaatannya, equitable distribution, not trying to get resources in ways that impressed depriving society.

Build discourse with the Constitutional Accounting Principles Unity and Kinship

The efficient market hypothesis (EMH) is one of the theories used in the development of accounting that sees the price as a benchmark for efficient information for market participants. Fama (1970) defines an efficient market as the market price of securities that reflect the information available. HPE rule out the possibility of trading system or strategy that can generate abnormal profits. No investors were able to beat the market consistently. The theory is constructed based on the assumptions of static (positivist) as if that market behavior is always moving in a natural setting. Three assumptions underlie HPE, First, investors are assumed to be rational in assessing all prices corresponding effect fundamental value. If there is any information, they will react immediately. In an instant, the information is already reflected in the price. Second, if there are investors who are irrational, their presence is random (random). So, they will cancel each other out without affecting the price. Third, if the irrational investors to trade in the same direction, then *Arbitrageur* would appear to neutralize.

Price law as described in the EMH theory as the basis for the company in determining the policy of the company, the market has always been a reference price for all input and output. Critics of the HPE has been intensively carried out either empirically or against its assumptions. Among the most debilitating attacks HPE is the phenomenon of volatility of the stock far greater than the volatility of the dividend or *earning* his (Shiller, 1981), or about the *noise trader* which makes the stock prices

away from fundamental value (Black, 1986 and De Long et al., 1990). HPE is also criticized for failing to explain the decline of the Dow Jones incidence of 22.6% on 19 October 1987, while no significant information about the issuer's fundamentals. HPE is also powerless to describe symptoms in stock prices move according to the pattern of a *random walk*, as evidenced De Bondt and Thaler (1985 and 1987) in the long term, and Bernard and Thomas (1989) and Jegadeesh & Titman (1993) in the short term. De Bondt and Thaler famous for proving the long-term overreaction or reversal. That in a period of three years, the performance of the stock portfolio winners will be under the stock portfolio losers. Medium Bernard & Thomas and Jegadeesh & Titman prove, in the short term the opposite occurs, namely *under reaction* and momentum. For a period of 6 to 12 months, shares rise (fall) are likely to continue to rise (fall).

Stiglitz (2006: 10) also considers that the price of market mechanisms into the misleading information as proven by *perfect competition* which later became *absur* due to information asymmetry. If the price is able to describe the expectation, why should the recession or economic crisis would occur in the situation of the market system establishment. Tinker (1980) have also been reminded that efficiency does not happen because the market mechanism but behind it was the power of political economy became dominant in influencing a company's business activity. Efficiency within the meaning of free market / neo-classical proved inconsistent and will always give the effect of a failure in building economic prosperity. This situation may be conceived with a view Mubyarto (2010 : 66), that:

Indicators of growth of national income per capita is not a good measure for progress and economic and social development overall. For those who insist that Indonesia must continue to pursue economic growth, we want to remind the dangers of political unrest that could arise at any time. We balked at this idea. A rich country, based on an indicator is not necessarily good for the great marginalized masses dissatisfied and protested on the streets .

American economic progress seemed to have become absolute economists to be oriented in terms of economic development of the nation. Mubyarto (2010) even consider economic models abstract and misleading knowledge about the development process, seriously threaten the integrity of the nation. Blindly parroted will not provide solutions to national problems that simply can not be dipersamakan with the conditions of the developed countries (America and Europe). Back to luhuran Indonesianness corresponding values of Pancasila and the 1945 Constitution could be a solution without having to teridap prestige disease and shame. Prestige and shame? Yes, it seems that is endemic among most economists / intellectual who has tercekoki liberalism, so it bengga with American-European thinking.

Economic constitutional perspective Article 33 UUD 1945 looked at the concept of efficiency by market *vis a vis* with the values of social justice as the Indonesian economy prepared on joint ventures and family principles. It means that the market is not free as in theory HPE but favoring the interests of togetherness and organized with a sense of kinship. The concept of efficient markets in 1945 is fair efficiency that ensure the welfare of its people is not the only investor. This concept is by default may still be hard to find if you watch very massive economic injustice still in sight. The practice of government-owned companies are no exception (SOEs) to run the operating company that considers profit as the *bottom line*, so that the exploitation of natural resources, negative externalities, labor injustice even to the question of the reduction of societal values. Even in its CSR practice still has a charge of "political" to just build an image that seemed humane and ecologically but still have a goal to make a profit, as presented by Mr. Abdul Azis as a manager of CSR that:

..... he is, because he is an investment, whoever knows, when talking about investments that people are not thinking I have to spend money because we invite definitely bigger than we spend. So understand CSR as an investment, if people already know that CSR as an investment, although it is still slightly believe this, that in fact we spend it is that we get a lot bigger.

Companies with commitments sosialnyanya-matter is not unconditional but is still attached to the utilitarian nature always take advantage of the situation. Nothing is free all business reason in it. Conditions in the spotlight so that many communities around the company that considers companies exploit natural resources around without compensating for the local community as part of nature. As expressed by Mr. Sidda SA in an interview with him who looked so pessimistic when I asked questions about the expectations of the people against PT Semen Tonasa. He said as follows:

.....yes, but please see the pack, mountain Biring Ere huh? The ground Biring Ere massively exploited throughout the mountains of the people here, having finished industrial goods, he (the public) did not receive it directly yes unless it is purchased at a great price, it should give the treatment a special price society Biring Ere.

Popular expectations the company contribution must be enormous given the natural resources managed by the company is a treasure which they have to live on it. The company proved not give special attention to those with fixed impose market prices. In fact, their position in the company's exploration and exploitation of land. There should be special treatment to them should not blindly subject to market mechanisms. Family important principle to be applied to the local community as part of a large family of PT Semen Tonasa. Reference to the state constitution has been duly revitalized, not only into sheets silence that exists only in the texts of books and speeches but very remote from existing practices.

Accounting position on the practice of unconstitutional (not corresponding 1945) is taking a major role in creating a socio-economic inequality. Accounting as a part in the decision blindly devoted to the interests of the owner of *power*. Viscosity value is tied (*value laden*) makes accounting has the flexibility which it is practiced. If Indonesia boasts family values, mutual aid, and welfare of the people, then the accounting will be formed based on the principles or values Indonesianness. Problems always arise about the difficulty of implementing Article 33 of the capitalist powers is already very dominating, they exist in the seat of power, regulators, and even the name of the people. 1945 implementation difficulties as well as the difficulty of establishing accounting concepts Indonesianness.

Difficulty accounting application dedicated to the welfare of the people does not mean stop efforts struggle. Ness ideas need to be switched on to form people's consciousness about the dangers latent capitalism which at times became a colonial nation, depriving the rights of the people in the name of national interest. Radical change a requirement when the domination system has mandarah meat. Fair efficiency is the hope of the people through Article 33 of the Constitution 1945. The system is a must to be realized is not the efficiency of the free market as practiced so far in the company.

Strength barrier is certainly very strong because they have been comfortable with the luxury due to the capitalist system. They have very powerful and or close to the authorities, would have formed a perfect collaboration to fulfill the people's suffering. Arrogance of economic experts and their commitment to the economic policies of American style is a luxury that can no longer be tolerated in Indonesia (Mubyarto, 2010: 66) . The dominant position of the capitalists can be very dangerous for the survival of the ideals of social justice as the principle k Elima Paancasila if they succeed ber- *metamorphosis* into the system of government to come to the deregulation of control of development policy. Populist economic sovereignty would be disturbed even tereleminir and replaced by imported foreign system of domestic capitalists true liberals are very allergic to Pancasila and the 1945 Constitution they have capital strength, was able to grind out local arrangements which may seem fragile.

V. CONCLUSION

The strength of a solid ideology will create a powerful system, all the national commitments we never mortgaged for certain personal or group interests. The interests of public welfare is mandated in the constitution of our country which implies alignments to the economically disadvantaged. The welfare ideals will be the sturdy building people's sovereignty over her love for the country that will take away from all divisions. The principle of justice became an important order for the key to the nation's economic practices in the implementation of business systems that are subject to the state's interest in ensuring the welfare of its people. The presence of state-owned enterprises as agents of the state in the economy should be the agents of change the people's economy, minimal economic turn around. Exploitation of natural resources in a region by private companies or state-owned, can not be separated from the community and the surrounding environment. Wholeness between nature and society is the basis for any business entity to include them in the stakeholders should be part of that experience first-hand the products from the production of natural resources.

In the case of people in Biring Ere who expect compensation from PT Semen Tonasa price sesautu not impossible to do. The fundamental reason of the hope that society is based on the sense of being part of nature about which is managed by the company. Special pricing for stakeholders who "interact" directly with the company's activities could be the reason it uses the concept of "fair price". This concept, more oriented to the fulfillment of a sense of justice to the people affected directly or as a humanitarian and environmental commitment to the people around.

Equitable price is not solely constructed on the basis of social considerations, but also using economic considerations. Pricing is in this case not only benefit the community but still maintain the company's profits as well. Alimuddin (2009, 538) looked at the price of justice in perspective *bayani* and equate it with the *cost-plus profane basic needs*, where the selling price determination based input prices (total costs) plus a fair profit. So special rates applied to the surrounding communities will continue to consider the cost of production and profit proportionately different general price through distributors, given the purchasing power of people who are very weak.

The principle of efficiency is no longer a capitalistic companies are only concerned with profit companies that deny the humanity and sustainability aspects of nature. Justice is a value that will terinsertivitas in all state-owned company policy. Resource efficiency is certainly needed in order to control the effectiveness of the business to maintain balance and continuity. The efficiency is the efficiency that upholds the values of justice, making the interests of the people as a *bottom line*, a solution for the gap welfare. This fair efficiency will only be effective if its application is done in the company's management system includes one of the indicators of company performance.

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