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### ACCOUNTING AND HAPPINESS :REVEALING THE MEANING OF PROFIT FROM THE PERSPECTIVE OF BUSINESS ACTORS

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#### ABSTRACT

Rebranding is one of the efforts made by companies to maximize long-term profits. Regardless of the potential benefits, rebranding can be expensive in terms of direct costs. This study aims to reveal the meaning of profit from the perspective of a business actor who is the reason why entrepreneurs dare to take action to rebrand amid economic difficulties. Phenomenology is used as a method to explore the understanding of related parties. The findings in this research indicate that profit by "Donlos" brand owner is interpreted as a form of profit (material) and benefit (non-material) received during business activities. The meaning of profit is influenced by feelings (a sense of liking for what is done) and experience which then develops into knowledge for entrepreneurs. The meaning of profit for an entrepreneur becomes true happiness in the form of a spirit of freedom.

#### INTRODUCTION

Accounting has a spirit to provide honest information on the company's business activities. The presence of balancing values for accounting makes accounting not only stand above the interests of capital providers but also provides a humanist and spiritual nature (Sylvia, 2014). The economic theory establishes that profit maximization is the main goal of business (Lamberton, 2015). A relevant question about accounting and happiness is regarding the relationship between profit, wealth, and happiness. Research conducted by Lamberton (2015) provides a criticism that accounting cannot make meaningful pursuits to achieve happiness, accounting is an attempt to apply the principles of economic rationality in the conventions of the relative business world. Molisa (2011) in her research discusses the spiritual dimension, namely the value of love in the discourse of emancipatory accounting. What would emancipatory accounting look like if it was

supported by love? How would accounting look if it was based on love? Based on statements from Lamberton (2015) and Molisa (2011), it is interesting to study the relationship between accounting and happiness in the presence of emancipatory accounting, namely the value of love.

The difference in interpreting profit is because each individual has different feelings, experiences, knowledge, or backgrounds to produce a different perception. Individual perceptions or interpretations are formed by feelings, experiences, and the culture inherent in the individual (Creswell, 2007). Profits in different professions have different meanings, for example, profit for doctors has a different meaning from profit for accountants (Sari, 2013). This is of course different from the meaning of profit for an entrepreneur. Entrepreneurs become the driving force for growth and can change society and the economy with their ability to see opportunities (Fajrillah, 2020). In this study, the entrepreneur chosen as the key informant was the owner of Mangsi, namely Dr. Windu Segara Senet. The researcher's consideration in selecting key informants is from the background and achievements of the informants who are interesting to be appointed. The educational background of the key informant is a medical graduate, who chose to be an entrepreneur. As an entrepreneur, the informant has two businesses, namely Mangsi and Donlos.

Mangsi in 2013 used the concept of "Mangsi Coffee" in the form of a coffee shop, which has since been transformed into a restaurant concept. Mangsi also has a product in the form of packaged coffee, but starting in 2020 the packaged coffee product is rebranded as "Donlos". Donlos started operating officially on July 23, 2020, at which time the economic situation was not good because of the impact of the Corona Virus Disease (Covid-19) outbreak. This is certainly a tough thing for an entrepreneur, especially in terms of financial health. What keeps this entrepreneur from delaying this rebranding? This research raises how entrepreneurs interpret profit from their point of view.

## **LITERATURE REVIEW**

### **Profit in Accounting**

Three concepts of earnings as an attempt to define and measure earnings towards language levels (Hendriksen, ES & Van Breda, 2013). The first is the concept of profit at the level of measurement of earnings at the syntactic (structural) level, at this level the concept of profit is linked to conventions (habits) and logical rules and is consistent with premises and concepts that have developed from existing accounting practices. There are two approaches to measuring income (income measurement) at the syntactic level, namely: the transaction approach and the activity approach.

The second is the concept of profit at the semantic (interpretive) level. In this stage, the relationship between profit and economic reality is examined. Accountants in their efforts to provide interpretive meaning to the concept of accounting profit often refer to two economic concepts, namely the concept of capital maintenance and profit as a measure of efficiency.

The third is the concept of earnings at the pragmatic level (behavior), at this level profit is associated with users of financial statements who have an interest in the implied information of company profits. Reactions from users can be indicated by the decision-making process of investors and creditors, reaction to the share price of financial reports, feedback from management, and accountants to reported earnings.

### **Happiness Theory**

Research can be broadly classified into two schools of hedonism or eudaimonism, although there is considerable overlap between philosophical views on what happiness is and how it should be measured. According to the view of hedonism, happiness is about feeling pleasure and avoiding pain (Morgan & Farsides, 2009). The well-being of eudaimonism is related to the realization of human potential, which according to Aristotle, can be achieved by living a good moral life (Wills, 2009). The fulfillment of eudaimonism is related to fulfillment in the form of deeper life satisfaction (Wills, 2009). The criticism written by Lamberton (2015) states that accounting cannot make meaningful pursuits to achieve happiness. Accounting is an attempt to apply rational economic principles in the conventions of the business world.

### **Emancipatory Accounting**

Molisa (2011) believes that accounting is a liberating knowledge. Molisa's (2011) criticism of accountability as the love that transcends the law states that love is a state of being which is at the core of who we are. Love is an effect or consequence of enlightenment. Love, which is initially an inner experience attached to a person, is not something that can be explained to "prove" its reality, because love is something that can only be felt. Accountability practices that place love at the center of ethical discourses will happily override the law in the name of human affection. The principles of the ethical conception of accountability are principles that have been recognized and articulated as central to critical and social accounting projects. These principles include justice, equality, and solidarity, enlightenment, empowerment, and emancipation. There are faith and hope in that principle, and the greatest of all is love.

## **METHOD**

### **Research Approach**

This research uses transcendental phenomenology as a research method. Transcendental Phenomenology proposed by Edmund Husserl focuses on a study of consciousness. This transcendental phenomenology is used because phenomenologists want to understand what is experienced by "I", so that "I" carry out the meaning of a certain thing. The "I" in this study is the informant being studied and what the phenomenologist wants to know is the meaning of profit. Husserl's Transcendental Phenomenology distinguishes a person's experience from another because the experience of each human being will form a different perception, memory, expectation, and fantasy (Asih, 2014). Several keywords in the analysis techniques of phenomenological studies, namely noema, noesis, epoche (bracketing), intentional analysis, eidetic reduction (Kamayanti, 2016: 153). Phenomenological analysis always begins with the identification of the noema or what can be called textural analysis. Based on the identification of this noema, the researcher performs bracketing or puts brackets on what he captures, other textures under the texture (structural analysis) to get the noesis as a deeper level of meaning. Husserl (2006) explains that when epoche or bracketing is carried out, the confinement of meaning must be accompanied by an understanding that this meaning appears at a certain time and space which makes it an experience for the "I". This understanding of the noema-noesis relationship allows phenomenologists to take a further understanding of how noesis forms noema. This is an understanding of intentional analysis. A phenomenologist finally knows that the informant has gained deep awareness when the response from the informant no

longer provides new bracketing. The process of transcendental phenomenology analysis can be done by making a "Transcendental Phenomenology Analysis Working Paper". The transcendental phenomenological analysis work paper describes the division between noema, epoche, noesis, intentional analysis, and eidetic reduction.

### **Informants**

This study involved 1 key informant and 2 supporting informants. The key informant in this study was Dr. Made Windu Segara Senet, S.Ked, as the founder of the brand "Donlos". Supporting informants in this study involved 2 employees who worked at Donlos, namely the finance department and the marketing department.

### **Analysis Tools**

The research instrument in this study is the researcher herself, who is a person who interacts directly with informants during the interview. Data or information collection is carried out through in-depth interviews with casual discussions to obtain actual data. Interviews are conducted in an unstructured manner so that informants do not process or prepare the information in advance, and can explain as it is. Kamayanti (2016: 154) states that in phenomenological studies it is certainly very ineffective for phenomenologists to prepare a set of questions because these structured questions will keep phenomenologists away from the process of "stripping" consciousness. Researchers used data collection techniques using the following 3 methods, namely observation, unstructured in-depth interviews, and documentation. The data validity test in qualitative research includes criteria for credibility (internal validity), transferability (external validity), dependability (reliability), and confirmability (Moleong, 2017).

## **RESULTS**

### **Data Analysis**

"Donlos" is one of the brands that emerged when most of the other businesses were closed or were trying to survive the pandemic due to a decrease in sales turnover which automatically affected the profits generated. This research discusses the phenomenon of the meaning of profit from the perspective of business actors in the "Donlos" brand using phenomenological analysis. Phenomenology is defined as a science that is oriented towards getting an explanation of the apparent reality. The main method of phenomenology is by conducting in-depth interviews to obtain data. Research data is obtained through in-depth interviews so that from the results of interviews with informants, it is revealed that several things cause the phenomenon to occur.

### **Discussion**

Dr. Windu's view of profit is as something that is increased which is divided into interrelated profit and benefit. The following is the explanation of informant A:

".... {If profit is plus} yes if the loss is minus. So there's a lot of something plus there, right? So {something plus there are many. What increases is what we consider to be a plus first.} I see. So, what certainly increases first is one mindset, then what increases is experience, what increases are friends, what increases are strategy, what increases are strategy. Yes, the experience is certain. {I usually divide between profit and benefit. So this is all related, yes.}

.. "(Windu)

This is also supported by a statement from an accountant who works in Donlos which defines profit as an advantage that provides opportunities that can be grouped into two, namely benefit and profit. Profit is defined as additions in material form, while benefits are defined as additions in non-material forms such as thought patterns, experiences, friends, tactics, strategies, and many non-material benefits obtained by Dr. Windu. Dr. Windu defines profit in building the "Donlos" brand also in terms of these profits and benefits. Dr. Windu acknowledged that material benefits (money) were necessary for business because without money it would be difficult for a business to run.

"... So the reason I do business is not always about the money, but I also realize that if there is no money, there is no gasoline to run the operation." (Windu)

This is supported by the marketing manager's statement which states that profit is a material gain as a result of the work done. During difficult economic conditions due to the Covid-19 pandemic, it is indeed difficult to obtain material benefits at this time, but apart from these material benefits, there are non-material benefits which are interpreted as benefits by Dr. Windu.

"... {if I get profit, thank God, but if I don't get profit, I get a myriad of benefits.}" (Windu) The benefits

Include new enthusiasm, experience in doing business in times of crisis, and being productive amid a pandemic. The process of obtaining these profits and benefits can be enjoyed in business because Dr. Windu likes the job he is doing, namely as an entrepreneur. This is why Dr. Windu prefers to be an entrepreneur rather than a professional as a doctor. This is also supported by the responses of supporting informants (accountants) who enjoy the process of working in Donlos because they have learned many new things besides the salary they earn.

The Covid-19 pandemic has not only affected the economic side but also the psychology of entrepreneurs. Every businessman has a different level of motivation and optimism, so this will cause different reactions between one businessman and another. For Dr. Windu to maintain his enthusiasm for this condition, Dr. Windu needs to continue to have activities and activities and this can be expressed by doing a new business. Dr. Windu firmly said that an entrepreneur must be able to determine his timeline. This is based on self-confidence in the experience and knowledge that you have while doing business. The development of the "Donlos" brand is for the long term so that external conditions such as the Covid-19 pandemic are not a reason to delay business, because even normal economic conditions do not guarantee that a business will succeed. Despite its presence during the pandemic, "Donlos" is a rebranding of ground coffee packaged products from "Mangsi" which had previously been circulating in the market. The reason for changing the ground coffee brand to "Donlos" is because of the different marketing patterns.

"{Like lo, the marketing pattern. We are dealing with a marketing pattern.} Are we selling food by selling coffee, is it different from the guests who come? Is it the same time or not? Did people invite to come together or different? Are the goals different or the same? Yes, different. I can't combine it ... "(Windu)

The different marketing patterns of the two brands have decided to rebrand their packaged ground coffee products to "Donlos", while "Mangsi" will focus more on restaurants. This separation of brands will help map the target market better so that they can make maximum sales to gain material profit or profit. Happiness for Donlos business owners is not measured based on the material value obtained (money) but rather that happiness comes from the mind. Building a

business is a new spirit that provides opportunities for creative freedom. The Spirit of freedom came when Dr. Windu did business and the spirit of freedom became a true joy for him.

## CONCLUSION

The meaning of profit is an addition in the form of profit (material) and benefit (non-material) received by entrepreneurs during their business activities. The meaning of profit is influenced by feelings (liking for what is done), and experiences which then develop into knowledge for entrepreneurs. Donlos owners interpret profit in Donlos's business as a spirit. The enthusiasm for informants comes when the informant is doing business. This is because by doing business, informants gain freedom of expression. The spirit of freedom became a joy for informants. As an individual, Donlos owner consciously knows his potential, and that potential is used to build a business for both Mangsi and Donlos. Love for business is shown by the involvement of informants in every process of the Mangsi and Donlos journey. Love for what we do can be a spirit to remain optimistic in all conditions. Modern profit theory, emancipatory accounting (the value of love), and happiness theory can be used to examine the meaning of profit from the perspective of business actors, especially Donlos business actors.

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