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## FORMULATING THE CONCEPT OF HUMANIST INTELLIGENCE IN ACCOUNTING EDUCATION BASED ON BUNGA TUNDJUNG METAPHOR

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### ABSTRACT

This study is conducted to formulate the concept of humanist intelligence in accounting education system. Spiritualist paradigm is employed to frame a spiritualist research design which is intended to formulate the concept of humanist intelligence. Under spiritual approach, i.e., prayers, fasting, *zikr*, invocation, and *tafakkur* (reflection), a *Bunga Tundjung* metaphor is inspiringly found as an instrument to analyze the data. The result of this study shows that humanist intelligence consists of *ngembang* intelligence (spiritual), *ngoyot* intelligence (psychomotor), *ngepang* intelligence (cognitive), and *nggodhong* intelligence (affective) that should be developed and practiced in a balanced mode and driven by *ngembang* (spiritual) intelligence. By employing the humanist intelligence, an accounting education system generates professional graduates with divinity awareness.

### KEY WORDS

Intelligence, humanist, system of accounting, education, *Bunga Tundjung*.

At the present time, education system is generally hegemonized by values of capitalism, individualism, consumerism, careerism, and anthropocentrism (LeFay, 2006). As a part of this broad system, it is unfortunate that accounting education is also hegemonized by those values, so accounting knowledge is then transformed to the students is theory that allows students to be egoist and set aside the solidarity and brotherhood values. Those values are internalized and become students' characteristics even after they graduate. In their life, the hegemonized graduates tend to be egoist and they justify and means to get whatever they want. The unfolding mega scandals such us the ones of Enron, WorldCom and other giant company cases including the cases of Indosat (Anonim, 2013) and Bukopin (Rachman, 2018) in Indonesia are evident implications of egoism.

The modern accounting education system may be able to produce graduates with adequate intellectuality, yet are lacking of humanist values such as ethics, morality, and spirituality. As the result, this system fails in raising students' awareness of the essence of humanity as a whole. In another word, what the system provides has not yet equipped students with skills that they need in their physical and spiritual life. This system has not yet stimulated the students to be aware of God's presence in their daily life activities. Regarding to those problems, repair is necessary to conduct in the system of accounting education.

The repair shall be started by developing the concept of humanist intelligence within the system of accounting education using *Bunga Tundjung* metaphor. This point is also the novelty of this study which concept is inspired by previous researchers including Triyuwono (2004) who suggested to include spirituality in the teaching of accounting, Mulawarman (2006 and 2008) who proposed the teaching of accounting based on affection, Kamayanti (2011) who demanded a reconstruction in the teaching of accounting from loveliness perspective, and Ekasari (2014) who recommended that accounting education system should be re-humanized through *3ling* epistemology approach.

This study attempted at answering the question on how to formulate a formula of the concept a humanist intelligence in the teaching of accounting through the use of *Bunga*

*Tundjung* metaphor. This question intrigued the researcher to formulate a formula of the concept a humanist intelligence in the system of accounting education based on *Bunga Tundjung* metaphor.

It is expected that this study contribute to betterment of accounting education system. Humanist intelligence is regarded as an important aspect in an education system as it is able to drive the education system to build students' overall intelligences in a balanced manner. This ideal system is also able to produce high-qualified graduates with strong divinity awareness.

## METHODS OF RESEARCH

Spiritual paradigm is employed to picture out the reality and to formulate a formula of the concept of intelligence in the system of accounting education since this paradigm emphasizes the importance of reality unity (Triyuwono, 2015). This paradigm is expected to develop the concept of humanist intelligence in the teaching of accounting as a whole. The term "whole" here refers to the humanist system that is able to optimally build human's intelligences based on the appropriate steps in a balanced manner. The use of spiritual paradigm is expected to develop the concept of humanist intelligence.

In analyzing the data, researchers acted as the key instrument who conducted various spiritual procedures suggested by the paradigm which reflected the interrelated spiritual actions that connected humans and the God. Those actions include prayers and fasting (Khalidun, 2014), zikr, invocation, and tafakkur (Triyuwono, 2015) which are explained as follows.

The first action is the prayers in which the researchers always performed the 5-times prayers and engaged the heart and soul in each of the movement and incantation in the prayers. Prayers are able to calm and tranquil the soul, making it possible for the researchers to understand God's directions which might come unexpectedly. The obligatory prayers are followed by Sunnah prayers including Tahajjud and Dhuha prayers. The next action is the Monday and Thursday fasting which is intended at maximizing the intelligence and the quality of the soul by which humans' desires are put under control, closing the gap between human and the God and allow the researchers to catch God's directions. The third one is the zikr, an action that is done anytime, allowing the researcher to always be given ideas and directions from God. The fourth one is the invocation, through which the researcher asked for God's guidance related to the most appropriate instrument for this study. The fifth one is the tafakkur, by which the researchers obtained the guidance regarding to the most appropriate method to analyze the data and research argumentation.

In the process of implementation, according to Aman (Triyuwono, 2015), the researchers performed those actions within the full awareness and faith for the God and the researchers were given the inspirations from the God. Further Aman (Triyuwono, 2015) explained that through those spiritual procedures, instruments for the data analysis were obtained. Furthermore Triyuwono (2015) stated that the instrument might appear in the form of spiritual or theoretical logics. Spiritual logic is the one that appear in a spontaneous manner. This logic was then used by the researchers to analyze the data. Meanwhile, the theoretical logic is the one obtained through theories such as critical thinking, ethnography, phenomenology, culture, religion, metaphor, and statistic data.

Through those spiritual actions, the researchers obtained a guidance from God in the form of *Bunga Tundjung*. The word "*Tundjung*" is taken from Javanese Language which means lotus flower (Anonim, tt-a). Since the writing of the researcher's name "Tunjung" is written in old writing system, then the word is written as *Tundjung*. This *Bunga Tundjung* metaphor was then used to analyze the data and discuss the result of this study. According to Triyuwono (2015), the use of this metaphor belongs to the theoretical logic. Through this metaphor logic, the obtained data were analyzed to build the concept of humanist intelligence in the system of accounting education.

*Bunga Tundjung* metaphor is aligned with the spiritual paradigm (Triyuwono, 2015) in which both of them emphasize the wholeness of certain reality. Chodjim (2013) stated that

reality is an object of a metaphor-based study. *Bunga Tundjung* metaphor does not only cover material objects, but it also covers immaterial or spiritual aspects. Material objects consist of quantitative aspects, while immaterial objects consist of qualitative aspects. Therefore, the ontology of the object reality was both material (quantitative) and immaterial (spiritual and qualitative). The ontology of *Bunga Tundjung* metaphor is different from the positive paradigm which only covers material objects and quantitative aspects.

The broad ontology leads to broader epistemology. In this context, the epistemology of the object based on *Bunga Tundjung* metaphor was done in two ways; the material object was obtained from humans' efforts using logic from the deep of the heart (fu'ad) and the senses (Quran 16: 78, 579). Whilst, immaterial objects were obtained from the God the Almighty who knows everything (Quran 2: 127, 35) in the forms of message, inspiration or guidance. To obtain those things, humans also use their hearts. According to Quraish Shihab (Ramayulis, 2015), to be able to receive God's guidance (including message and inspiration), human should purify their soul.

One of the messages given from the God for the human (moslem) is Al-Qur'an given to the Prophet Muhammad SAW. For moslems, Qur'an is the main source of knowledge for it contains guidance and direction regarding to morality, and it also contains the direction for human to research and investigate the universe and to understand various signs and meaning of life from time to time (Ramayulis, 2015). Qur'an should be recited and studied as it improves the morality and the knowledge of human. In this case, good morality should be used as the base of knowledge improvement, because knowledge without morality leads to thousands of bad occurrences (Latif and Fikri, 2017).

As the source of knowledge, Al Quran goes in line with *Sunatullah* which is the rule of the universe (Ramayulis, 2015). Thus, nature and Al Quran are inseparable as each interprets the others and both give human direction of the correct ways to the happiness in life and in after life. Al Quran is the source of knowledge, and humans are required to learn from it by researching, understanding and applying the basic principles stated in the holy book and they should also use their intelligence.

The use of Al Quran as the important source of knowledge besides logics and senses indicates that this study acknowledges the transcendental factors which cannot be observed nor can it be measured. This also shows that within the axiology perspective, this study appreciates God's axiom, instead of merely believing that axiom is the product of humans' logic and senses as stated in the positive paradigm.

The data of this study were obtained through physical and spiritual efforts. The researcher employed human logic and senses to obtain non-empirical data, which were then analyzed using human logic and senses to explore the characteristics and the relationship in the phenomena that occurred. In another word, physical efforts produced value-free knowledge.

Seen from the ontology perspective, *Bunga Tundjung* metaphor sees the reality of both material and immaterial objects as a whole, which means that this metaphor believes that knowledge is not value-free. This insight supports Alim (2014) in which the righteous knowledge is the one that makes human closer to Allah SWT. This knowledge cannot be captured by only using the logic and sense, but it requires the essences of values from God (Alim, 2014). Therefore, any value-free knowledge obtained from physical efforts should be confirmed with the message, inspiration and the guidance from the God. In this study, the researcher confirmed the obtained knowledge to the Al Quran and Al Hadith. The search of the most appropriate verses from Al Quran and Al Hadith was done through spiritual efforts.

## RESULTS AND DISCUSSION

In this discussion session, the researcher employed *Bunga Tundjung* metaphor or lotus flower as a tool to develop the concept of humanist intelligence within the system of accounting education. A number of materials have been analyzed to develop this concept related to lotus flower, self concept, and intelligence.

*Bunga Tundjung Metaphor* as Data Analysis Instrument. *Bunga Tundjung* is a unique plant that lives in three interrelated realms. Its bottom part lies in the muddy pond, its middle part is in the water, and its upper part is in the air. The life of *Bunga Tundjung* starts from the shoots from the seed sprouting in the bottom of the pond. Roots grow from the shoots which then sink into the bottom of the pond, which later grow their leaves and stem for the flower. The stem grows in the middle realm in the water. The stem and leaves grow in creep in the middle of the leaves, making the wide leaf pads always thin and clean as it contains wax substance and they float on water surface. The stems for flowers grow straight up from the water, and the buds bloom in the air.

The life of *Bunga Tundjung* reflects the balance of the realms as ruled by the God. The bud and the flower grow straight up, showing that the life of the flower is aimed for the God. The same interpretation also applies to the roots that grow straight to the bottom. These directions show certain nature of each element of *Bunga Tundjung*. The balance of *Bunga Tundjung* and the nature occurs because all of the flowers' elements grow in a balanced manner and they grow toward the God.

The understanding on the orientation of the direction of reality growth in the nature is facilitated by the understanding on the reality proposed by Al Farabi (Soleh, 2016), Ibn Rusyd (Soleh, 2016), Empedocles (Bertens, 1999), and Aristoteles (Bertens, 1999) who believe that all entity are the blueprint of the universe. The universe consists of fire element which reflecting the heat, air that reflects the coldness, water that reflects the wetness, and soil that represents dryness. Like the universe, the entities also have those elements. Furthermore, Aristoteles (Bertens, 1999) explained that each element moves straight up to the place where it belongs within the rate that is determined by the weight of the element. Fire and air are light and they move up to the sky, while soil and water are heavy that they move down to the center of the earth.

Besides those four elements, Aristoteles (Bertens, 1999) added that the universe also has the fifth element called aether. Aether does not move straight, instead it moves in circle which becomes the pathways for other elements inside and outside the earth. Bertens (1999) claimed that aether is the God. In an implicit way, Aristoteles (Bertens, 1999) stated that anything in this universe moves toward the God. This goes in line with Quran (2: 156, 43) which explains the concept of *innalillahi wa innaa illaihi raajiuun* which means that anything that comes from God goes back to the God or Allah.

Hippocrates (460-433 BC), who is known as the father of Medics (Jahja, 2011), stated that within human body, there are four fluids; blood, mucus, yellow bile, and black bile which also contain the characteristics of the four elements stated by Empedocles (Bertens, 1999). Hippocrates (Jahja, 2011) is also supported by Osborn (2018) which states that blood has the heat, wetness or humidity from the air, phlegma or mucus is rather cold and wet from water, chole or yellow bile is rather hot and dry as fire, and melachole or black bile is rather cold and dry as the soil.

The explanation by Hippocrates (Jahja, 2011) and Osborn (2018) about those four fluids supports Quran (23: 12-14, 688) which states that "Man We did create from a quintessence (of clay), then We placed him as (a drop of) sperm, in a place of rest, firmly fixed; then we made the sperm into clot of congealed blood. Then of that clot, We made a (foetus) lump; then We made out of that lump bones. And clothed the bones with flesh; then we developed out of it another creature. So lessed be Allah, the Best to create."

Quran (23: 12-14, 688), Empedocles (Bertens, 1999), and Hippocrates (Jahja, 2011) state that human body is created out of four fluids; blood, mucus, yellow bile and black bile which altogether form the bones, muscles, veins, flesh, skin and other organs according to each own proportion. To make the body function, Allah give it a life by creating the spirit (Quran 15: 28-29, 512) from the light of Muhammad who is the light of Allah's face (Al Jailani, 2015). The integration of this spirit which reflects His light makes human the most perfect creature than other creatures as the spirit brings complete potentials (Quran 17: 70, 568).

The creation of human as the most perfect creature than other is not unreasonable. This is done as human are created to become the khalifa (leaders) (Quran 2: 30, 8). It is

important to understand that the special place of human is not something inherited, yet it comes out of the actualization of the given potentials from the God or Allah (Walidin, 2005).

Potentials given to the human are basically from the characteristics of Allah that are put into the spirit. According to Islam, there are 20 basic characteristics of Allah, in which human should be faithful. The 20 characteristics are interrelated (Syah, 2016). Ushuluddin (Syah, 2015) grouped those characteristics into 4 categories.

The categorization is done based on the center of spirit's throne inside humans' body which is in the heart. The spirit throne seen from human perspective shows that firstly, the spirit is in the inside of human body, particularly in between the flesh and the blood, with the chest (*sadr*) as the center which refers to the outer layer of heart. The next place is in the feeling (*qalb*) which is pictured out as a group of circles. The biggest outer circle refers to the chest. Inside the circle, there is another circle that represents the heart, and inside the circle, a smaller circle represents the feeling, and the smallest circle represents the inner heart.

Even though the throne of the spirit described above is referring to the same layer of the heart, but it can be grouped into two, namely the chest and the heart. The grouping of the throne's name indicates the content in it. In this case, in the lowest throne of spirit is the soul in the chest that is connected to the human body (Nofiar, 2015), whereas in the heart there, there relies human mind that has the ability to make logics (Khaldun, 2014). Like the spirit, soul is also not observable. This is because the origin and matter for the soul is spirit. Only the phenomena of the soul can be observed through the body. Soul enable human body to move. In this case the movement of the human body occurs after the spirit moved the soul in the lowest circle, ie in the chest, using the power mind and logic in the higher circle; the heart. With the union of spirit by body through the soul, then every human behavior are accounted by spirit and soul.

Spirit throne refers to two inter-correlated dimensions where spirits are sent from the highest place called *Lahut* to the lowest one which is in human bodies (Al Jailani, 2015); (Quran 95: 5, 1.308). The process of the spirit is descent to human (Al Jailani, 2015) is initiated by the created of *Qudsi* spirit from the light of Muhammad that reflects the light of the God in *Lahut* dimension in the conscience (*Lubb*). Gradually, Allah descends *Qudsi* spirit from *Lahut* dimension to *Jabarut* dimension in the heart (*fu'ad*) called *Sulthani* spirit. Then the spirit is also descended to *Malakut* dimension in the heart (*qalbu*) called *Sirani Rawani* spirit. Lastly, the spirit is then descended to *Mulk* dimension in the chest (*sadr*) called *Jusmani* spirit (Al Jailani, 2015). The intention of descending the spirit to human body is to maximize the potentials of the body and soul in order to reach the highest level of heaven and get closer to Allah (Al Jailani, 2015).

The following section explains Allah's characters as categorized by Ushuludin (Syah, 2016). The first category is called *Nafsiah* which means information. This category consists of one character; *wujud* which means existing. *Wujud* exists in *Qudsi* spirit in the forms of *tauhid* seeds planted in humans' hearts (*lubb*). Quran (7: 171, 330) explains the *tauhid* nature given by Allah to human, by which human will be able to find Allah even though they live in the condition that prevents them from finding their ways to Allah (Triyuwono, 2015). Therefore, by this character, human should be able to nurture their seeds of *tauhid* by recognizing Allah the Almighty.

The second character is called *Salbiyah* which means information related to Allah's personalities. This includes the main characters of Allah number 2 up to number 6 which are; *Qidam* that means no start and no end, *Baqa* that means eternal, *Qiyamuhu binafsihi* that means stands by himself, *Muhalfatulilhawadish* that means different from his creators, and *Wahdaniyah* that means one. These characteristics exist in the *Sulthani* spirit descended to the conscience (*fu'ad*), strengthening the seeds of *tauhid* inside the heart (*lubb*). Then, to strengthen and to grow these *tauhid* seeds, human should always praise the God. In this case, Allah as the one and only God should underlie human's main requirement as the *khalifa*; worshipping Allah (Quran 51: 56, 1.102) through *habluminnallah*, *habluminnannas*, dan *habluminal 'alam* (Muadz, 2013).

The third category is called *Ma'nawi* which means proof. It consists of the 7<sup>th</sup> up to the 13<sup>th</sup> mandatory characters of Allah, namely *Qudrat* which means power, *Iradat* which means

will, '*Ilmu* which means knowledge, *Hayat* which means life, *Sama'* which means always listening, *Bashar* which means always seeing, and *Qalam* which always speaking. These characteristics of Allah exist in the Spirit of *Jusmani* which has a throne in the realm of the *Mulk*, precisely in the human body, ie between flesh and blood and centered on the breast (*sadr*).

Through the characteristics of Allah reflected in the power of mind and logic, *Jusmani* spirit becomes able to activate the elements of the human soul, and the soul will be able to make the body move. *Jusmani* spirit enters the body and it will move the soul through the power of the mind and logic of the five senses. Furthermore, the logic will make analysis and synthesis after receiving perceptions from the five senses over the shadow of the object it captures (Khalidun, 2014). Based on the analysis and synthesis of the mind, the soul then moves the body in observable manners such as foot stepping, clenching hands, and so forth.

The spirit enables human to hear, see, and gain understanding. In line with the opinion of Al Ghazali (Ramayulis, 2015), it is stated that the spirit is a subtle spiritual entity which is able to think, remember, understand, etc. The spirit is also the one that moves human body. In the other words, thinking is regarded as a spiritual activity. In this context, the spirit in the heart gives human mind and logic that can be used to think.

The explanation above shows that human logic which relies in the heart holds a very important role, by which people become able to think. Because of this thinking ability, human are able to act in well-organized manners because the process of mind activating itself is also basically organized, in accordance with the growing hierarchy and development of logic. According to Khalidun (2014), the hierarchy of the growth and development of human logic consist of three levels. The first level is referred to as the distinguishing mind, that is, the intellectual understanding of human, by which human can organize the actions in certain orderly manner. The second level is the experimental logic referring to the mind that provides people with ideas and behaviors needed to interact with other human beings. The third level is the speculative mind which refers to the mind that helps human beings gain perception of anything, both the unseen and the visible ones. In accordance with the hierarchy, the process logic activation begins from the operation of the distinguishing mind, then the experimental reason, and the last is the speculative reason.

The logic makes human distinct from animals. Khalidun (2014) stated that the ability of human to use the logic is the highest perfection and privilege over other creatures. Even more, the spirit descended to human holds the characteristics of Allah. Thus, human logic is expected to think, analyze, synthesize information based on their faith for Allah, making all of the physical movements directed at worshipping Allah.

However, in fact, the logic does not always work positively, leading to well-ordered yet negative behaviors. This occurs when the four elements forming human body contains desire, both positive and negative desire. Negative desire is able to influence how logic works, preventing the spirit from resembling Allah's characteristics inside human body. The desires in human's elements are explained as follows.

The first one is *ammarah* desire that exists in the fire element. Like the nature of fire, *ammarah* desire triggers strong and excessive desire to fulfill temporary satisfaction. This desire will stimulate the mind and will further affect the body to get the pleasure by any means. In other words, *ammarah* desire triggers evil behaviors (Quran 12: 53, 467). Consequently, *ammarah* desire makes human become furious, stubborn, avenged, reproachful, arrogant, hoggish, selfish, crazy for honour, lavish, greedy, covetous, and so on. Positive *ammarah* (fire element) desire triggers human to become brave, firm, enthusiastic, strong, diligent, persistent, and the spirit is also a reflection of *ammarah* desire (Anonim, tt-b).

The second one is *lauwamah* desire inside the air element. This desire reflects the characters of the air or wind that always want to have control over everything and get easily distracted, ie sometimes wind blows to the west then to the east, to the South, then turns to the north. Sometimes it spins fast, but the other time it spins slow. Hence, human logic can change rapidly and become restless as it is overwhelmed by excessive love for the world and the fear of death. Unfortunately, this character leads people to do immoral actions (Quran 75: 2-5, 1.242), such as corruption, self-enriching, greedy, wasteful, stingy, and so forth. When

the soul is dominated by *lauwamah* desire, one will often do bad things, which is later followed by repentance and regret. This cycle becomes an endless chain. Quran (75: 2, 1.242) states "And I swear by the reproaching soul (to the certainty of resurrection)". While the positive nature of *lauwamah* (*air element*) desire leads people to become diligent, flexible, optimistic, high-skilled, independent, kind, and so forth (Anonim, tt-b).

The third one is *sawiyah* desire that exists in water element. In accordance with the character of water, this desire always leads down, and it will affect humans to get trapped in sexual desire that gives false pleasure. Besides it also make human become shameless, crazy for praises, love to seduce, interfere in the affairs of others, etc. While the positive side of this desire leads human to become succumb, know how to behave, helpful, calm, polite, and have strong sense of empathy (Anonim, tt-b).

The fourth one is *mutmainah* desire within the soil elements. In accordance with the character of the land that is always silent, the negative nature of this desire leads human to become lazy, such as lazy to learn, lazy to work, and lazy to worship the God. Besides, human can also become easy-tempered, shy, scared, and so forth. Fortunately, the positive side of this desire leads human to become patient, willing to bear the burden of others, consistent, diligent, responsible, sturdy, and calm (Quran 89: 27-30, 1.299); (Anonim, tt-b).

Based on the above description, it can be concluded that although the elements of fire, air, water, and soil provide many benefits, including their role in the creation of human, the growth of human beings, but the elements are also bring negative desires that negatively affect the work of human's intellectual logic, preventing them from reaching the perfection. Therefore, it is necessary to keep the negative desires under control. This supports a hadith which says that the greatest *jihad* or holly war is the one against those desires (Dwi, 2017). In this case, the hadith refers to the negative desires, while the positive ones should be enhanced.

Control over negative desires becomes is compulsory as controls over those desires at the same time revive human's intuition that works alongside with the logic. In this case, if the logic throws either right or wrong judgment, the intuition also gives either good or bad judgment (Leenhouders, 1988). Even though logic and intuition have different indicators, they altogether form an aligned insight; when the logic says something is right, then the intuition also says that the thing is good, and the vice versa.

In fact, it turns out that an act can be regarded right by the logic, yet it is regarded bad by the intuition, making one becomes confused. Different judgment between logic and intuition occurs because according to Khaldun (Walidin, 2005), intuitive judgments are actually inspired by God himself, while reasoning is the result of the operation of ratios and several interconnected human senses. Negative desire and the narrowness of the realm cause human logic to have different judgment from the intuition. In this sense, the desire only occupies the realm of Mulk alone, while intuition is able to explore Mulk realm and also the spiritual realm. Therefore it is very important to control negative desire to enhance the capabilities of logic and intuition in making harmonious judgment. In addition, by activating the intuition, human's logic becomes able to work optimally up to its highest hierarchy; the speculative reason, in which the logic is able to understand the unseen things that cannot be captured using the five senses.

The position of intuition of accompanying the logic is correlated to the characters of Allah in the fourth group called *Ma'nawiyah*, which contains the development of the *ma'nawi* character. The Spirit of *Sirani Rawani* consists of the compulsory characters of Allah number 14th to the 20<sup>th</sup>, namely the *Qadiran* meaning Almighty, *Muridan* which means the Most Willed, *'Alimun* which means the All-Knowing Science, *Hayyun* which means the Living One, *Sami'an* which means the All-Hearing, *Bashiran* which means the All-Seeing, and *Mutakaliman* which means the All-Speaking.

Allah's characteristics indicate that Allah does not only sees the visible ones, but also sees the invisible ones. Likewise for the ability to hear, speak, feel, and so forth, the one that can work well is the intuition. Logic cannot do it, because logic does not have the ability to understand the things that are not visible, cannot be heard, and other capabilities that cannot be perceived. According to Khaldun (Walidin, 2005) although logic is a source of human

perfection, but it suffers from a weakness; inability to obtain spiritual truths because it is not the object of human logic. It is the intuition that helps humans to obtain spiritual truths (Walidin, 2005). Therefore when the soul enters *Malakut* in the heart, human no longer see things using physical eyes, instead, the eyes of the heart are employed. The same rule applies to the other five senses.

The difference between reason and intuition is also explained by Carl Gustav Jung (Feist, Feist, and Roberts, 2013). According to Jung (Feist, Feist, and Roberts, 2013), both logic and intuition are essentially the functions of the spirits. Logic (thinking) works along with the heart (feeling) which is a function of the rational soul, in which the logic gives either right or wrong judgment, while the feeling will provide judgements on the goodness aspect. On the other side, the function of intuition along with sensation is the function of rational soul, where sensing indicates a sense consciousness, whereas intuition shows instinctively unconsciousness. Jung's opinion (Feist, Feist, and Roberts, 2013) is essentially the same as Khaldun's opinion (Walidin, 2005) which states that the working process of humans' intuition is inspired by Allah, implying that it is not the work of the logic.

The four functions of the soul according to Jung (Feist, Feist, and Roberts, 2013) that include thoughts, feelings, intuitions, and sensations essentially reflect the four forming elements of humans consisting of fire, air, water, and soil. Thus there is a common ground among the thoughts of Empedocles, Hippocrates, Jung, and also Quran (23: 12-14, 688).

Furthermore, according to Empedocles (Bertens, 1999), the blood that surrounds or gathers in the heart serves as a tool of thought (thinking). Whereas in *Greekmedicine.net*, it is explained that the blood has the nature of heat and wet or warm and moist from the air. Thus the logic reflects the element of air.

Mucus serves to moisten, smear, protect, and cleanse or purify human organs. It functions as a tool for intuition. *Greekmedicine.net* explains that the characteristics of mucus are cold and wet nature of water. Thus intuition reflects the water element. This insight also conforms to Jung's (Feist, Feist, and Roberts, 2013) who believe that intuition as instinctively unconscious is associated with religiosity.

Furthermore, the yellow bile stored in the gallbladder has the characters of hot and spicy. Yellow bile digests and emulsifies the fat, and helps the liver to work within the excretion system to get the waste substances out the body. The hot and spicy characters of yellow bile are sourced from the fire element. The nature of heat itself will cause emotions. In this case, KBBI (tt) defines logic as a state and psychological and physiological reactions (such as excitement, sadness, novelty, love). It is not only referred to hate, anger, offense, and so forth, but it also can be related to the spirit, love, and so forth.

Anonim (2016) also explains that emotions are stored in the liver and gallbladder. Such opinion is made based on the position of the gallbladder that is very close to the liver, right under the right lobe of the liver and KBBI (tt) also refers bile as sticky fluid in the liver, very solid and inseparable. Furthermore, KBBI (tt) defines the conscience as something that exists within the human body which is regarded as the place of all inner feelings and place of understanding (feeling and so on). Based on the position and meaning of the word bile and liver, the yellow bile acts to create feelings that reflect the elements of fire.

The last one is the black bile stored in the spleen. Black bile is a normal sediment that cools, dries, and also compacts the metabolism system to build bones, teeth, and all the solid, and strong structural tissues within the body. In the other words, the solid organs play certain role in building physical human body that has the characteristics can be sensed and also have the nerves to sense. The physical growth of human himself is strongly influenced by the essence of soil including the products produced from the earth and others. This understanding of the human body is in accordance with the opinion of Empedocles (Jahja, 2015) who said that human is made up of bones, intestines, and muscles from the elements of soil. Based on the description, it can be said that black bile acts serves for human senses (sensation), where the senses (sensation) reflect the soil elements.

In order to be able to develop and actualize its potentials, human needs certain system such as education system. The existing system of education will cultivate human's potentials that are essentially the resemblances of Allah's intelligence. However, spirit as the bearer of

Allah's characteristics occupies a stratified throne inside human's heart, resulting to the scaffold development of human intelligence based on the characteristics that the spirit brings.

Regarding to the stratified throne of spirit, the process of intelligence development starts from the lowest level in the Spirit of Jusmani in the realm of Mulk. Furthermore, if the intelligence at the lowest level has optimally developed, humans will be able to develop their intelligences to higher levels up to the highest level in the Spirit of Qudsi, in the realm of Lahut. When humans are able to reach the highest intelligence, they achieve their perfection. In other words, human is able to achieve the purpose of human creation; the *Khalifa* on earth. Conversely, if intelligence at the lowest level cannot develop optimally, then humans will not be able to develop intelligence to a higher level. In other words humans have not succeeded in reaching perfection.

The development of intelligence as described above is basically in accordance with the nature of spirit. According to Khaldun (2014), spirit is vapor that comes from the cavity inside the flesh of the heart then infiltrates into the vessels, brought throughout the body by the blood. Like the physical features of human, the spirit will also feel tired when it receives too many sensual perceptions from the five senses and external forces. Every night, the spirit will withdraw itself from human body and then head to the heart to rest in order to be ready again to perform the activity on the next day.

Furthermore, Khaldun (2014) explains that the spirit of the heart is a means for the spirit of human's logic. Through its essence, the rational spirit is aware of everything that exists in the divine realm (supernatural) for the reality and essence of the spirit are identical to it. Physical activities prevent the spirit of the logic to understand supernatural perceptions. Less physical activities will get the spirit back to its essence, creating harmonious connection with supernatural perception, and is able to perceive any object. In this case, the intensity of the supernatural perception of the spirit is equal to the expenses of the physical activities.

As explained earlier, the spirit which occupies the throne at the lowest level is the Spirit of Jusmani that relies between flesh and blood, with the center of the throne in the chest (*sadr*) which particularly in the outer layer of the heart. Since the Spirit of Jusmani exists throughout the body which is formed by the elements of fire, air, water, and soil, the lowest level of intelligence that can be developed by the education system is the intelligence that involves the unification of the Spirit of Jusmani with the four elements. Empedocles (Bertens, 1999) explains all of those elements are equal in terms of quantity, although when forming an object or organs, each element has a different proportion and the development of the four intelligences must be balanced. This study will only discuss the development of those four intelligences at the lowest level.

The next humanistic intelligence to develop through accounting education system according to the *Bunga Tundjung* metaphor will use the structure of the flower. The structure of *Bunga Tundjung* consists of roots, stems, leaves, and flowers which are associated with fire, air, water, and soil elements, and according to Carl Gustav Jung (Feist, Feist, and Roberts, 2013) there are some functions of soul; logic (thinking), feeling, intuition, and sensation, that produce types of intelligences namely *ngembang*, *ngoyot*, *ngepang*, and *nggodhong*.

Those intelligences were taken from Javanese terms, regarding to the name of *Bunga Tundjung* that is also a Javanese term meaning Lotus flower (Anonim, tt-a). The use of verbs in the naming of intelligence types emphasizes that during the education process, students should be active in order to develop their awareness. Due to the development of such educational system, banking education system causing learners to become passive (Freire, 1999) is no longer valid.

Three of the four intelligences according to the *Bunga Tundjung* metaphor are similar to Ki Hadjar Dewantara's or KHD (Musyafa, 2017) and Bloom (Kuswana, 2012) intelligence types. The three intelligences; *ngepang*, *nggodhong*, and *ngoyot* have similarities with the intelligences namely *ngerti*, *ngroso*, and *nglakoni* according to KHD (Musyafa, 2017) or cognitive, affective, and psychomotor proposed by Bloom (Kuswana, 2012). While the fourth intelligence, which is the addition of *ngembang* is generated in this study, which can be understood as spiritual intelligence because of unified potentials brought the spirit of Jusmani

through mucus which nature is cold and wet like water element and acts as intuition. Here is the concept of humanist intelligence according to *Bunga Tundjung* metaphor.

*Ngembang* intelligence comes from the flower of *Tundjung*. In this case, flowers are a means of sexual reproduction in flowering plants including *Tundjung* flower, because pollination and fertilization occurs in flowers. After fertilization, the flowers will form fruits that carry and protect the seeds. Seen from evolution perspective, seeds are considered as embryos that will become new plants. In humans, the newborn descendants are believed to be the sacred souls because they contain only the provision of a monotheistic nature according to the agreement made between the spirit and God (Quran 7: 172, 330).

Based on those explanations, flowers produce seeds that are the embryos of new plants. The development of intelligence can be interpreted as spiritual intelligence which human can develop optimally and make human reborn as holy creatures. Besides being immaculate like a newborn baby, a holy human is a true believer. In this case, a person has the faith to the God inside the heart whose actions are controlled by God. Believers continue to contemplate and strive to fulfill their physical needs, such as clothing, food, and shelter; as well as spiritual needs, such as security, curiosity, and so forth which never been separated from God. In other words, the believers will give precedence to pray to God before work. If before going to work, people pray earnestly to God, then the work is blessed by the God because they do the job based on the consciousness and belief to God. The implications of the work also will not harm other people and the surrounding environment. On the opposite, ie when the work is prioritized before praying, leads people to justify any means to achieve their goals, harms other people as well as the surrounding environment.

Based on the understanding that prayer will affect the work, education will develop the four intelligences in a balanced manner along with the development of *ngembang* intelligence or spiritual first because it can affect the development of other intelligences. In other words, if the development of intelligence has developed, then the development of other intelligences including *ngoyot*, *ngepang*, and *nggodhong* will occur based on the belief to God.

*Ngembang* intelligence can be developed by praying earnestly and regularly before doing daily activities. Through prayer, humans are actually talking to the God, as well as when they carry out religious rituals in a *khusyu* manner and on time, such as prayer and dhikr.

Besides praying and performing religious rituals as mentioned above, humans are also encouraged to always be grateful for whatever they experience, whether it be a pleasure or life obstacles. Through the existence of obstacles human always remember the God and they will have strong mentality. Besides, by experiencing the obstacles of life, people also become able to be grateful for what they have gained regardless of how small the favors are. Appreciating the favors will actually invite the arrival of bigger and better favors. This is in accordance with God's promise stated in Quran (14: 7, 496).

Regular praying, dhikr, praying *khusyu* accompanied with expression of gratitude give the spirit energy, making the intuition become honed and alive, giving humans directions from God, avoiding the desire to cheat. Thus, enhancement of prayer, dhikr, and gratitude in *khusyu* manner also enhance noble characters reflected in how people immersed in conducting daily activities.

Based on the above description, spiritual intelligence according to *Bunga Tundjung* metaphor refers to *ngembang* intelligence. This intelligence is human's ability to live and use the intuition through the enforcement of life behavior that includes prayer, dhikr, invocation, and grateful.

*Ngoyot Intelligence*. *Ngoyot* intelligence comes from the structure of *Bunga Tundjung* in the form of roots. The roots of the plant grow from the seeds that are embedded in the bottom of the pond. Furthermore, the roots will continue to grow elongated, striking and gripped to the bottom of the pond, so the *Bunga Tundjung* will not drift. Thus, the role of roots as an anchor is very important because without strong roots, *Bunga Tundjung* will be oscillated by water, causing the stems and leaves to rot, and eventually die. In other words the root for the *Bunga Tundjung* is the most basic life necessity.

According to Abraham Maslow (Jahja, 2015), the most basic needs are physiological needs or physical needs. Kuhlén and Thompson (Jahja, 2015) added that muscle is one aspect of human physical development. The function of muscle in humans is similar to the function of roots in plants, which affects the development of the strength and motoric ability of the plants. Similarly, the roots of plants, including the root of *Bunga Tundjung*, are the basic aspects of physical development in life.

In line with Maslow, Ibnu Sina (Nasharuddin, 2015) explains that in relation to education, growth or physical development should be the main priority as in a healthy body there relies a healthy mind, leading to adequate intellectual and noble character development. Kretchmer and William Sheldon (Jahja, 2015) also argue that one's physical condition can affect the personality. If the physical condition is good, then the development of his personality tend to be good and the vice versa.

Referring to the above description, healthy physical development is quite important. In this case, to be physically healthy, ones need adequate nutrition supply, exercises, and adequate and balanced rest. Besides, fasting or diet is also an important thing to do in order to eliminate the accumulated toxins out of the body.

Education also develop ones' physical intelligences and psychomotor intelligences. In this study psychomotor intelligence refers to *ngoyot* intelligence, which also means rooted or entrenched roots. After humans enforce a healthy diet and lifestyle through balanced and nutritional adequacy, fasting or diet, exercise, and rest, people become physically healthy. Healthy body enables them to coordinate their body movements and practice their skills. The more often they practice, the more skilled people will be. This is in accordance with the intent of *ngoyot* or entrenched roots.

Understanding on *ngoyot* intelligence is basically aligned with Bloom's (Kuswana, 2012) opinion which states that the psychomotor domain includes physical movement and co-ordination between motor skills, and physical ability. *Ngoyot* intelligence is considered more humanist than psychomotor intelligence according to Bloom (Kuswana, 2012) because *ngoyot* intelligence does not dichotomize the human from God. The development of *ngoyot* intelligence goes in line with the development of *ngembang* intelligence (spiritual intelligence). The skills practiced by human beings are based on their awareness to God, preventing them from harming other people and the environment. This can happen because the nutrients consumed are *halal*, sufficient and balanced in terms of quantities. Likewise, fasting or diet, exercise, and rest.

Thus, it can be stated that physical and psychomotoric intelligences seen from *Bunga Tundjung* metaphor are the *ngoyot* intelligence. In this case, *ngoyot* intelligence is human's ability to make their nutrients, fasting, diet, exercises and rest in balanced manners according to their faith to God, enabling them to make good coordination and practice physical movements in skilled manners that give other people and the environment certain benefits.

*Ngepang intelligence.* *Ngepang* intelligence is made based on the stem of *Tundjung* flower. The stem of the flower connects the roots, leaves and the flower. Through air cavities, stem delivers the oxygen absorbed by the leaves to the roots as well as other nutrients produced from photosynthesis process in the leaves that are distributed to all over the parts of the plant.

In humans, the organ that functions to connect one organ to another is the intellectual. The term Intellectual is derived from the Latin word *intellere* that means to organize, connect, or unite one with another (Jahja, 2015). Yet as previously explained, heart has a very important role for humans because it is the center of the controls over the motion and human behavior (Nofiar, 2015). Heart as the control center mediates one organ with another. Heart connects all human organs thorough logic and its ability to think. This insight supports Stern (Jahja, 2015) who defines intellectuals as the power to adapt to new circumstances by using the means of thinking according to their purpose.

Meanwhile, according to psychologists, thinking is a mental activity, similar to reasoning, problem solving, concept forming, and so forth (Nasharuddin, 2015). Such an understanding increasingly proves that those who engage in thinking is not a brain that is

physically sensitive, but the spirit within the heart that gives human a mind that can be used to think (Quran 32: 9, 854; Ramayulis, 2015).

Furthermore, Najati (Nasharuddin, 2015) adds that God equips human with logic to think for studying, examining various problems and events, and drawing conclusions either inductively or deductively. In line with Najati, Latif and Fikri (2017) argue that the purpose of thinking is to understand things, encouraging human to have good attitudes and behavior in order to achieve the purpose of life, obtain safety and happiness, or to avoid harms. Salvation and happiness do not only exist in the world, but they are equally important in the afterlife. Therefore the orientation of the logic must be in accordance with human nature that is to strengthen the *aqeedah* and *tauhid*.

As a guide to thinking orientation, holy books like the Qur'an contain verses of God that also contain commands for humans to think. An example is Quran (51: 21, 1.097) which contains the command that human should pay attention to their selves. Quran (88: 17-20, 1.294-1.295) says "Then do they not look at the camels - how they are created? And at the sky - how it is raised? And at the earth - how it is spread out?". Likewise with Quran (3: 190, 140) which states "Indeed, in the creation of the heavens and the earth and the alternation of the night and the day are signs for those of understanding."

Referring to those verses, it can be concluded that human beings are given the logic to think about God's creation, giving them knowledge to study human body that led to the knowledge on Medical Science, studying camels to bring up Biological Science, studying the sky that created Astronomy Science, and so on. By understanding science, humans are able to take care, preserve, and reserve the universe of the universe, build civilization, and then glorify God's greatness. Thus, thinking activity is very important. This importance is put into an example when Prophet Adam (AS) was in heaven, God Himself taught Prophet Adam (AS) all the names (things) altogether (Quran 2: 31, 2) eventhough the angels alone do not know the names of these objects. Given the ability to think, human beings deserve their role as *khalifa*.

Humans bear the title as *khalifa* that means a representative of God or leader on earth. Quran (6: 165, 285) explains that God made man a leader in the universe of the universe, where God will exalt some human beings on some other degree, to test man about what he has given. Next to confirm the Quran (6: 165, 285) The Messenger of Allah (saws) said: "All of you are shepherds (leaders) and are responsible for their leadership". A priest/leader of state are leaders and are being responsible for their leadership. A husband is the leader of a family and is responsible for his family. A wife is the leader of her husband's family and is responsible for her family. A slave is also the keeper of his employer's property and is responsible for his employer's property. Remember, every one of you is a shepherd/leader and every one of you is responsible for your leadership (Nasharuddin, 2015).

Based on Quran (6: 165, 285) and the hadith above, it can be concluded that every human being is basically a leader. Human can be the leader of a large group, small group, family, or even a leader only for himself. Furthermore, it should be understood that the predicate as a leader is actually a test that will ultimately be accounted for. Therefore, as leaders, people must be trustworthy.

As the logic makes human as the *khalifa* or leader on earth, humans are required to develop and enhance their thinking ability. In this case, education will develop humans' ability to think referred as cognitive intelligence. According to *Bunga Tundjung* metaphor, cognitive intelligence is referred to as *ngepang* intelligence.

Since the development of *ngepang* intelligence is preceded by the development of intelligence or spiritual and *ngoyot* or psychomotor intelligences, education will be able to provide positive information related to the divine of awareness to humans' logic. As previously described, the awareness upon the Divine can be achieved through the development of *ngoyot* intelligence by performing dhikr, prayer, fasting, consume halal food that make humans always stay close to God. The closeness of human and God with all his might is very important because God will teach what are unknown to human (Quran 96: 5, 1.310).

Giving the intelligence nutrients in the form of positive information based on the awareness of the Divine will have positive implications on the growth and development of the logic according to the hierarchy consisting of three levels (Khaldun, 2014), distinguishing mind, experimental logic, and speculative logic. These three levels of logic also indicate the process of thinking that humans do. When humans are able to have the higher level of thinking skills, they are able to achieve the perfection in reality because these three levels of human's logic actually direct them to *Habluminallah*, *Habluminnanas*, and *Habluminal'alam*. Positive information leads to positive thought to the God, and it can be used to sort the truth from falsehood, between virtue and evil, between benefit and bad things, motivating the human to perform beneficial acts for themselves as well as for other people including for the environment and those thoughts and actions are accountable to God.

The importance of positive thinking for one's self has been proven by a number of studies on quantum physics (Muadz, 2013), ie the ability of mind in affecting the matter and how it creates all things. The quality of human life begins from the mind. That opinion is supported by a scholar who states that "We are a manifestation of what we always think, what we often say, and what we do over and over again (Latif and Fikri, 2017).

The understanding of the *ngepang* intelligence essentially has similarities with Bloom (Kuswana, 2012) who states that cognitive domain contains behaviors that emphasize the intellectual aspects, such as knowledge and thinking skills. Furthermore, Bloom (Kuswana, 2012) creates a sequence of thinking skills consisting of knowledge, comprehension, application, analysis, synthesis and evaluation.

Despite of the common essence, the cognitive intelligence proposed by Bloom (Kuswana, 2012) differs from the *ngepang* intelligence. Bloom (Kuswana, 2012) separates people from God and people's thoughts are not based their on awareness upon the divine. As the result, humans can think in accordance with the thinking order skills to build logical and systematic argumentation. However, the lack of awareness upon the divine might lead humans to find excuses in the name of logical reasons. The weakness of the cognitive intelligence proposed by Bloom (Kuswana, 2012) is modified in *ngepang* intelligence proposed in *Bunga Tundjung* metaphor. *Ngepang* intelligence emphasizes the existence of the divine consciousness that underlies the process of thinking, preventing human thoughts and actions from becoming any harm to anyone. Furthermore, the existence of the Divine consciousness, allow the logic to grow and develop in three levels, ie from the distinguishing mind, experiment logic, and the speculative logic (Khaldun, 2014). It indicates that the mind does not only grow in the order of Bloom's thinking order (Kuswana, 2012) which is still at the stage of developing the intellectual at the lowest level, the distinguishing logic. If humans' logic is only developed according to the sequence of thinking proposed by Bloom (Kuswana, 2012), then humans would not be able to achieve the perfection of the entity.

Based on the above description, the definition of cognitive intelligence referred to as *ngepang intelligence* in *Bunga Tundjung* metaphor can be formulated. *Ngepang* intelligence is defined as the ability of human to develop their senses according to the hierarchy of the growth and development of the awareness upon the divine that enable the humans to think positively and enhance their knowledge that give benefits to other people and the environment.

The fourth on is *Nggodhong* Intelligence. *Nggodhong* intelligence is inspired by the leaves of *Bunga Tundjung*. The leaves of *Bunga Tundjung* are circular, wide but thin in size, and can absorb a lot of sunlight. The absorbed sunlight is not only used for photosynthesis, but it is also used to accelerate the evaporation of water, preventing *Bunga Tundjung* from getting rot in water. The leaves of *Bunga Tundjung* hold crucial roles, as important as the role of each part of the structure of *Bunga Tundjung* that has been described previously, namely flowers, roots, and stems. In other words, all parts of *Bunga Tundjung* structure basically have their key respective functions. This means that the flower of *Bunga Tundjung* that the beautiful and fragrant flowers is not only produced by only one part, but the work of all parts, and the structure of *Bunga Tundjung* are interrelated. In this case, if one part does not work, then the growth of *Bunga Tundjung* will be disrupted.

The thin and wide leaves of Bunga Tundjung give protection to other creatures, such as frogs, insects, and other aquatic animals. Especially the pool water at high tide, as the petiole is weak, the leaves of Tundjung flower will rise following the water and stay on the surface, while the root remains firmly gripped at the bottom of the pond. This lets frogs, insects, and aquatic animals remain safe above it. Even though the leaves of the Tundjung Flower become rafts for other animals, the cleanliness of the leaves is always maintained due to the wax substance of the leaves that is able to keep the leaves clean from dirt, including dust and mud. The leaves of the Tundjung Flower provide benefits to other creatures and maintain good relationships with the surrounding environment.

Similar to the structure of the Tundjung Flower, human organs also have their respective functions and roles. Human beings will be healthy when all organs function properly. It has been previously described that the heart controls other organs as it is where logic resides, where the thought processes of reasoning occur based on the hierarchy of human growth and development. At the second level, humans are given the potential of experimental logic that equips them with ideas and behaviors necessary to make good interaction with their fellow human beings (Khaldun, 2014).

Experimental logic indicates that human beings are given the natural ability to interact with each other. In other words, humans are social beings who cannot live individually. Fulfillment of personal basic needs also involves other parties. Even more, when they want to fulfill secondary and tertiary needs. Therefore, humans cannot be selfish; otherwise, they should help each other. This view supports Quran (49: 13, 1.085) saying that, "O mankind, indeed We have created you from male and female and made you peoples and tribes that you may know one another. Indeed, the most noble of you in the sight of Allah is the most righteous of you. Indeed, Allah is Knowing and Acquainted".

The above verse explains that the best humans are the cautious ones whose faith should be followed by the establishment of good social relationships among other fellow human beings. In this case, a good relationship can be maintained if humans help each other in doing good deeds and piety and avoid cooperation in committing sins and enmity (Quran 5: 2, 198).

Humans do not only interact with fellow human beings but also with other beings including with nature as Allah says in Quran (26: 183, 764): "and do not deliver short, and do not go about creating mischief in the land." Furthermore, the verse is reinforced with Quran (28: 77, 809) which contains, "Seek by means of the wealth that Allah has granted you the Abode of the Hereafter, but forget not your share in this world and do good as Allah has been good to you and do not strive to create mischief in the land, for Allah loves not those who create mischief".

Those verses basically warn humans not to do harm to others by cheating, such as stealing others' rights. Besides, humans must also be responsible for preserving the universe because basically the universe was created to meet humans' needs. If the universe is damaged, humans also will bear the consequences, such as the occurrences of natural disasters and also lack of daily needs. In other words, humans have to create and at the same time maintain the harmony of life by doing good deeds to not only fellow human beings but also to other beings as well as the universe.

In life, especially within the interaction with other people, problems occur. Whether intentional or otherwise, human beings might hurt or help others in committing bad behaviors. The tendency of humans in conducting sins is due to the existence of the negative desire besides the positive one. Both positive and negative desires are attached to the four elements of the human body. The consequences of the negative desire include the tendency of humans to become irritable, prejudiced against God, reproachful, arrogant, honorable, greedy, selfish, arrogant, stubborn, self-enriching, immoral, shameful, lazy to learn and work, lazy to worship God, love treasures, and love the world. Whereas Rasulullah SAW said that "The wishes reflect the love of the world, and excessive love to worldly things is the source of all evil" (Nasharuddin, 2015).

Humans must be able to control their negative desire and enhance the positive one to be able to become noble humans. In addition, humans must also remember that life in this

world is brief, a joke and a luring game that is full of falsehood, deceit, and manipulation. There is another life that is essential and eternal to be fought for, namely life in the Hereafter (Quran 29: 64, 828; Quran 57: 20, 1.152).

By always remembering the true eternal afterlife, humans must be cautious and maintain good relationship with anyone and anything including the environment. It takes good emotional intelligence in making social interaction as defined by Howard Gardner (Jahja, 2015) as the ability to control the emotional impulse, read the deepest feelings of others, and maintain the best relationships. Furthermore, Daniel Goleman (2015) adds that emotional intelligence is driven by the ability to empathize or emotional to earn more benefits within certain capacity. Bloom (Kuswana, 2012) calls it an affective intelligence that includes everything associated with emotions, such as feelings, values, rewards, passion, interest, motivation, and attitude.

In this study, emotional or affective intelligence refer to *nggodhong* intelligence. Since the development of the *nggodhong* intelligence is preceded by the intelligence of *ngembang*, *ngoyot*, and *ngepang*. *Nggodhong* intelligence does not separate humans from the God, unlike the concept of affective intelligence proposed by Bloom (Kuswana, 2012) above. Strong awareness upon the Divine developed through prayer, dhikr, fasting, praying and thankfulness, accompanied by the intake of halal physical nutrition, positive information, exercise and adequate rest, humans will be able to interact with all parties and the surrounding environment through communication and gentle behavior. This view is in accordance with Quran (3: 159, 131) which states that so by mercy from Allah, (O Muhammad), you were lenient with them. And if you had been rude (in speech) and harsh in heart, they would have disbanded from about you. So pardon them and ask forgiveness for them and consult them in the matter. And when you have decided, then rely upon Allah. Indeed, Allah loves those who rely (upon Him)."Besides, Quran (6: 38, 249) also mentions, "And there is no creature on (or within) the earth or bird that flies with its wings except (that they are) communities like you. We have not neglected in the Register a thing. Then unto their Lord they will be gathered".

The definition of affective intelligence based on *Bunga Tundjung* metaphor is formulated for *nggodhong* intelligence. *Nggodhong* intelligence refers to humans' ability to communicate and behave in gentle manners based on their awareness upon the Divine, allowing humans to feel and empathize for the creation and harmonization of life and the preservation of nature.

*Concept of the Humanist Intelligence.* As has been described above, the concept of humanist intelligence according to *Bunga Tundjung* metaphor is the lowest. In this context, humans' intelligence consists of *ngembang* intelligence (spiritual), *ngoyot* (psychomotor), *ngepang* (cognitive), and *nggodhong* (affective). Accounting education system is required to develop those four intelligences in balanced and optimal manners. Therefore the orientation of accounting education is not just to make students skillful in preparing financial statements, but also to enhance their moral and spiritual aspects. According to *Bunga Tundjung* metaphor, in which intelligences develop in balanced and optimal manners, *ngembang* intelligence (spiritual) becomes the basis for the development of other intelligences. In this context, the orientation of accounting education system is to equip students with adequate skills based on the awareness upon the Divinity. Therefore, when students prepare some financial statements, the statements are not only prepared for investors only, but they should be made to provide equal benefits for any parties.

It is not only students' intelligence that will be developed in a balanced and optimal manner, but also lecturer's intelligence. Therefore, in the next step, accounting education will be able to produce a humanist product of accounting studies. This humanist accounting product will later be transformed to the students. As the result, it would be easier for accounting education system to develop the four intelligences of students at the lowest level in a balanced and optimal manner. Even more, accounting education will also be able to improve students' intelligence to higher levels.

As the result, students who are used to be taught and practice humanist accounting principles will take what they have learned as their habits, preventing them from justifying

any means to advantage themselves or give the benefits for only certain group of people. Instead, they will become graduates with high integrity, professionalism, and competence based on awareness of God, and eventually they will be able to bring the world to a harmony.

## CONCLUSION

Human is formed by a soul and body, where the body is formed by four elements: fire, air, water, and earth, while the soul contains the elements of spirit that bring God's potential, which is the main essence of human intelligence. Education develops the spirit and the four elements that form the human body to be human's intelligence, which according to *Bunga Tundjung* metaphor consists of the intelligences called *ngoyot* (psychomotor), *ngepang* (cognitive), and *nggodhong* affective). The concept of the intelligence according to humanist elements is basically something natural because it is built in the form of humanist intelligence.

The four intelligences proposed by *Bunga Tundjung* metaphor must be developed in a balanced and optimal way, in which the development of *ngembang* spiritual intelligence will underlie the development of other intelligences. Through such development of the intelligence, accounting education will be able to create qualified graduates who have high integrity, professionalism, and competence based on awareness of God, and eventually, they will be able to bring the world to better harmony.

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