

Profit: A Denotation and Connotation Meaning in Rolland Barthes Perspective

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Abstract—The purpose of this study is to find out how accountants and non-accountants interpret earnings, and what the reality behind the interpretation. A reality in the accounting profession and students of SMK Akuntansi establish a perception that profit is matching between income and expense (syntactic). Profit is a form of cash proceeds, an increase in economic capability, and a representation of company performance (semantics). Profit is also considered an indicator of corporate success and a tool for controlling management (pragmatics). The results of this study indicate that profit has the meaning of denotation and connotation. Profit not only contains elements of materialism, not only as a form of capitalism, but naum profit also contains elements of humanism. The reality of accountants results in the perception that profit is the matching between income and expense. In contrast to these conditions, the reality of non-accountant actually shows more aspects of humanism. These perceptions all have their own truths. This is because the reality that the informants refer to is also different. Thus we know that the meaning of the profit "text" is unstable.

Keywords— accountants, non-accountant, earnings

I. INTRODUCTION

Accounting can be viewed as a language because there are lexical and grammatical characteristics of a language inherent in accounting [1]. Both of these characteristics are components of a language. This is reinforced by Belkoui's statement [2] which suggests that "We identify the two components of a language, the symbols or lexical characteristics and grammatical rules". With such symbols or characteristics can be interpreted that accounting has units that contain meaning that can be identified in every language.

The language in accounting uses the term sign, symbol or document such as income statement and financial position statement. One of the most discussed signs is profit [3]. Profits in different professions have different meanings, for example profits for doctors have a different meaning to the profit for the accountant [4]. This is because each individual has different feelings, experiences, knowledge, or backgrounds to produce a different perception

The statement is supported by Creswell [5] which states that the perception or interpretation of individuals is shaped by the feelings, experiences, and culture attached to the individual. Thus profits potentially have multiple meanings or have meaning instability. The instability of the meaning of a text is believed to be present by Rolland Barthes [6]. For the expression or work according to Barthes is not a single line of words that produce a single,

theological meaning (message or revelation of God), but a multidimensional space in which there is a diverse range of interacting writings. The interactions are no longer symmetrical and stable, so Barthes believes that reality is unstable. For Barthes, the text is a multidimensional space married and fought over by several writings (none of the original). The text is a quote factory, produced from a thousand cultural sources [7].

The reality that an individual refers will form an idea, in this context the idea about the meaning of profit. The idea is then poured and attached to the "profit" text. Like an apple, the idea of an apple comes first before there is an apple. One can call an apple because in his brain there is an idea of apples. When he sees a fruit he then attaches the apple's name to the fruit. So is the idea of profit, the accountant embedding the text "profit" on the firm's economic rise [8]. This proves that profit in modern accounting only describes and take into account costs in monetary and nonmonetary units that may arise as a result of the company's business activities. The existence of profit becomes filled with individualistic and materialistic values. This statement is reinforced by Friedman stating that "There is one and only one social responsibility in business, to use its resources engage in activities designed to increase its profit."

In a different reality the meaning of profit is not merely judged by the size of the material. A doctor understands the profit when he is satisfied to see his patient recover [9]. This shows that profit can be felt through the mind. The reality that forms the meaning of profit for a doctor has contained elements of life values. Because the reality of the meaning of profit is not stable then in addition to aspects of measurement (syntactic) and usefulness (pragmatic), it is necessary also analyze the accounting of the reality that is represented (semantic).

Based on the above background, the focus of the research formulated is as follows: How does the accountant profession and non-accountant interpret the profit symbol? What is the reality behind the accountant and non-accountant interpretation of profit symbols?

II. METHOD

This research is qualitative or more specific research using poststrukturalisme paradigm [10]. This reality is not something objective but something that is subjective because the meaning of reality is highly dependent by the man who understands the reality. By reflecting on the

essence and characteristics of the structuralism paradigm as described by some experts, this research is conducted on the basis of the following assumptions, mindsets or beliefs: First, accounting practice is not something given but created by the power of the accountant. Second, the theory and practice of accounting strictly with value, but the value will not only be caught by the senses. Third, the act of praxis performed by individuals (accountants and non-accountants) is driven by the awareness it has.

Sources of data in this study are from direct interviews to informants. Informants in this study are accountants, students SMK Accounting, teachers, and entrepreneurs SMEs. The selected informants are those who are relevant to provide data in achieving the objectives of this study. This study has no generalizations. This study ceases with sufficient interpretation of what the informant interprets.

Data analysis is a process done after the researchers collect data according to field conditions. Further data field results will be tidied up into field report form. Orders of signification from Roland Barthes will be applied in data analysis and discussion of results. Orders of signification consist of first order of signification which denotation means, while connotation is second order of signification. The first order includes markers and markers. This sign is called the meaning of denotation. Then from the sign comes another meaning, another mental concept attached to the sign (marker). This new thinking becomes the connotation. Based on these concepts then the stages of analysis and discussion in this study are as follows: the first, the reading of profit symbols with the meaning of denotation, then the second, the reading of profit symbols with connotation meaning.

III. RESULT AND DISCUSSION

A. *Semiotics Profit in Denotation Meaning*

Semiotics Profit in Syntactic Level

Informants understand accounting income as the difference between income and expenses. This is the result of the reality referred to by the informants. When reading or hearing the word "profit," ideas in informant cognition associated with activated "profits" automatically attach income and expenses as an aspect of profit calculation.

Semiotics Profit in Semantic Level

Reality related to the meaning of accounting profit figures as a result of cash business provided by Aini (Accounting Students in SMK). For Aini earnings are net business results that can be directly enjoyed or used. Understanding informants about the profit are closely related to daily activities. Aini not only learns about accounting but she also works in a home industry with the primary goal to earn a real income in the form of money from his work. Besides, profit is considered an increase in economic ability. Mima (Accounting Students) understand that profit in accounting is not always real tangible cash. Therefore, she interprets accounting earnings in addition to the company's economic capabilities, whose form can be various.

Semiotics Profit on Pragmatic Level

Accounting profit can be used as a measure of corporate success. Nevertheless, information other than accounting profit also retains the usefulness for investors or

other stakeholders in assessing the success of the company. From Arsanto's statement, there appears to be a doubt that the number of "profits" does not necessarily reflect the true state of affairs. Profits can be deliberately presented only for corporate imaging. Also, profits also have an essential role in a management control system. This system is designed to exert the behavior of managers in order to maximize their own interests and divisions, but at the same time, the overall interest is also achieved. Manager behavior is controlled through profit by associating compensation with profit as a performance measure.

In the study of profit using the theory of semiotics produces a clearly illustrated fact, that in practice, the interpretation of "accounting profit" has not led to the same reality, except on the level of syntax (profit calculation). The reality of each is different, that everyone's "worldview" is always different, depending on his social, educational and cultural environment. Therefore, accountants have different understanding and interpretation of accounting profits, because their worldview is shaped by unequal reality.

B. *Semiotics Profit as a Blessing*

The meaning of profit is very close to the value of God obtained from two educators of the next generation of the nation. As a teacher at a high school, Mrs. Nurul has a unique understanding of earnings. Although she has a meatball business, for his profit is something that is closely related to conscience. From the statement of Mrs. Nurul, it appears that profit is not viewed from its nominal form, but profit is described as something that can be felt through the conscience. The meaning of profit is captured through its abstract form and can only be seen through one's conscience. So did the profit felt Mrs. Nurul. The happiness he experienced while teaching, sharing knowledge with joy, then the science is beneficial to his students, is a real form of profit earned. In this context, profit is detached from its material form and incarnate through its abstract form, then forming a blessing.

According to Mrs. Nurul, whatever the value of the material obtained, has been arranged by God and deserves to be grateful. In essence, by giving thanks for the sustenance gained then the pleasure and happiness will be more felt. The inner happiness is reflected in the form of gratitude for God's priceless gift. In this context, profit is symbolized as an inner happiness that can not be judged by matter.

The peak of happiness in the human being is if they succeed in reaching ma'rifatullah, has known Allah SWT. The invitation came from Imam Al-Ghazali. There is also the delicacy of the heart is ma'rifat to God, because the heart made no other to remember God. A commoner would be glad if he could get acquainted with a high-ranking official or minister, the excitement would double if they could get acquainted even more like a president. Then, of course, getting acquainted with God is the culmination of all forms of joy. More than anything that can be imagined by the human, because nothing is higher than the glory of God. So, therefore, there is no ma'rifat more delicious than ma'rifatullah.

The meaning of profit as a blessing is manifested as a form of gratitude for God's gifts. gratitude means being grateful, while the word favors mean giving, grace,

delicious. Be grateful for the blessings of Allah SWT, meaning to thank Him by way of remembering or calling favors and glorifying Him. An exciting view also expressed Mr. Wisnu concerning profit. According to Mr. Wisnu's view, if we pursue the material, there will be no end. Here, it is necessarily religious values in each human being so as not to be easily controlled by his lust. For Mr. Wisnu, profit is felt in the form of enjoyment of sharing knowledge that is beneficial to his students and accompanies them to become human beings who bring blessings to others. Mr. Wisnu put his principles in working is how he can give the best for his students, so that from his dedication so far is expected to bear better results for learners not only the best of science but also the values of life that become role models.

The meaning of profit that has been delivered by Mrs. Nurul and Mr. Wisnu almost the same with the concept of profit in shariah accounting written. In Islamic accounting is also known non-material profit is divided into two non-material profits that can not be perceived (reward) and non-material profit that can be felt the existence of human income and social income. The happiness that felt by Mrs. Nurul and Mr. Wisnu is a form of gratitude to Allah, hence the value of reward will be obtained.

C. Semiotics Profit as Public Benefit

The power of sincerity to give the best to his fellow brothers in both material and non-material forms called the power of giving can also provide tremendous value for building a concept and value of a substantial profit in the long term. According to Mrs. Yana, the benefit of society is a form of profit perceived in different ways, not materially valuable. By helping to build the economy of society not only become the inner satisfaction for herself, but also as an offering for the community. In addition to being happy with what is dedicated to the community, Mrs. Yana is also satisfied with the customer's trust. For Mrs. Yana, the customer's trust is income. Although not always get praise for the product but Mrs. Yana keeps the spirit to continue to provide the best for its customers. On the other hand, for Mrs. Yana, the burden is to reduce the number of unemployed.

Mrs. Yana's happiness for the economic growth of the people in her region is also felt by other UMKM entrepreneurs, H. Fakhri. For H. Fakhri a businessman in addition to having good management, he must also have loyalty to the region. H. Fakhri gives an explanation that shows the existence of an invaluable taste in the unit of matter that is the love of the region. Many of the modern corporate views that place matter as the center of the foundation and purpose of human existence has created a form of "excessive" reality in reading the meaning of loyalty itself. The material becomes the central aspect of building a sense of brotherhood and a sense of belonging to the company (loyalty). So it is not surprising that many employees in modern companies tend to move quickly to other companies when they are offered greater material happiness. This view is inversely related to what is explained by H. Fakhri.

From the statement of Mrs. Yana and H. Fakhri, the benefit of the community is not just as a profit but rather something to be dedicated to the community. Unemployment is a burden precisely is their encouragement

to provide the best for the community and income in the form of public confidence becomes the inner satisfaction.

At the syntactic level or more clearly structurally, the concept of profit is described in accounting procedures as matching between income and expenses. This concept is rationalized in the form of objective standards and accounting procedures so that the profit figure can be measured and presented in the financial statements. The results showed that the concept of profit at the syntactic level is generally understood by the informants.

In the semantic level, based on the informant's statement, we see that accounting embraces the principle of accruals to obtain a more meaningful figure economically than just an increase or decrease in cash in a period. Profit here is not an increase in the unit of money but rather an increase in economic capability. Profit is also considered a measure of company performance. Agus (public accountant) interprets accounting profit as a representation of company performance since profit determines ROI, ROA, and ROL as a measure of efficiency.

According to Derrida [11] self-interest is the primary motivation that encourages economic actors to hold economic activities. Economic actors make trade transactions for their own sake. Without self-interest, trading will never happen. So self-interest, according to Smith became the starting point of encouragement of buying and selling activities in the market. Critical picture of the laying of the basis of self-interest as a form of creation of justice according to Smith, then described by [12] with his opinion on value-added theory. In value-added theory, Marx shows that all the benefits achieved by economic actors are nothing more than unpaid labor.

Pragmatic level discusses whether profit information is useful and or whether real profit information is used. The reaction of the informants to be the real evidence of the usefulness of accounting profit information. Perceptions of informants about the usefulness of profit information at the practical level are based on the interpretation of informants on accounting profit on the level of syntactic and semantic. Based on the reality referred to by each informant, the usefulness of accounting profit information: (a) the indicator of corporate success, (b) management control.

The concept of profit in new accounting includes the form of material and non-material value. The material value form of this profit concept can be seen from the concept of conventional accounting profit calculation which is limited to the calculation of the difference in total revenue less expense, which excludes other components of comprehensive income [12]. The concept is reflected in the form of measurable units (materials) that are tangible, ie money. While the form of non-material value, can be seen from the concept of profit-loss calculation that not only takes into account the difference in total revenue minus the burden in the material frame, but also a concept that takes into account the aspects of value in units of measurable (non-material) intangible, such as inner satisfaction (mental) and sincerity, as well as a sense of God's presence that always arises when the human is doing business (spiritual). So in understanding the profit in this frame, it is a form of substantial income, which has an excellent orientation to the value of the level of pleasure to all aspects of the fulfillment of life needs.

In contrast to the concept of profit described Fisher in Triyuwono [13] that profit as a series of events associated with three things different conditions, one of which is the profit of inner satisfaction is the profit arising from the actual consumption of goods and services that produce personal pleasure and satisfaction of desire. Fisher's view reverses the social order in which the main factors no longer see or pay attention to human values with all its rationality, psychology and values. However, the material factor of money is a fundamental aspect of human life. This is what Barthes considers to be the true meaning.

Human aspect becomes very important in the concept of accounting considering the human being is the maker and implementer of the concept of accounting. Without human existence, accounting is impossible to think, implement and develop. Humans are also a significant factor in determining the direction of developing accounting. By looking at the importance of the human aspect, it is proper that accounting should not only be seen in the value of matter but also must consider the elements of life that more look at human beings as human beings, not as something that can be judged in monetary units. This is because humans have the characteristics of humanism, such as sincere, honest, and sincere that all cannot be assessed in the form of money.

Humanistic values of life which attempt to provide a non-material value form of direction, are expected to provide a new and clear picture and form of balancing from the concept of accounting profit which has only based itself on the material frame. Konusuke Matsushita and Russel Ackhoff who stated "life is not only for bread" and "profit is a means, not an end." Thus in essence here, life is not only sourced from a piece of bread (material) but also derived from non-material values. The real (material) benefit is not the ultimate goal, but rather a means to bring more benefits to others.

IV. CONCLUSION

The conclusion of this study indicates that profit has the meaning of denotation and connotation. Profit not only contains elements of materialism, not only as a form of capitalism, but profit also contains elements of humanism. The reality of accountants results in the perception that profit is the matching between income and expense. In contrast to these conditions, the reality of non-accountant shows more aspects of humanism. These perceptions all have their truths. This is because the reality that the informants refer to is also different. Thus we know that the meaning of the profit "text" is unstable.

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