Tawhidic Hyper-Phenomenology as A Method in Accounting Research

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Abstract—The use of YouTube advertising by companies to communicate with their customers is increasing nowadays, along with the increasing number of YouTube audiences. But only a few scholars have examined the effectiveness of YouTube advertising on customers' purchase intention. This study aims (1) to analyze the factors of YouTube advertising (e.g. entertainment, informativeness, customization, and irritation) and their impact on perceived YouTube advertising value; and (2) to evaluate the effect of YouTube advertising towards customers' purchase intention. This was a conclusive quantitative research with 261 respondents aged 18–29 years. This study found that the more entertaining and the more informative the YouTube advertising, the higher the YouTube advertising value. However, the customization and irritation factors that were assumed to influence the YouTube advertising value, were not proven. Finally, the YouTube advertising value significantly positively influenced the customers' purchase intention and was partially mediated by brand awareness.

Index Terms—philosophy of being, accounting, post-phenomenology, *tawhidic* hyper-phenomenology, *tawhid*

I. INTRODUCTION

Paradigm was coined by Kuhn who stated that paradigm is the frame of reference or worldview as the foundation of belief in a theory [1]. Paradigm is used to distinguish knowledge philosophy based on natural science, sociology, and psychology. Paradigm is a philosophical system that refers to certain ontology, epistemology, and methodology. Paradigm represents the view of its followers about a particular belief system (Denzin and Lincoln (2009)). According to Guba and Loncoln, a paradigm is a belief system that is based on ontological, epistemological, and methodological assumptions [2]. For its followers, the paradigm is representative of worldview in determining the nature of the "world" where it exists and has a relationship between the world and its elements. Furthermore, Triyuwono stated that paradigm is a tool to see and tool not to see (for example, the reality of accounting science and practice) [3]. From these descriptions, it can be concluded that paradigm is a perspective on science. For researchers, paradigm provides an explanation of what to do and what is limiting in doing the research. Paradigm is related to answers of interrelated basic questions including ontological, epistemological, and methodological questions [2].

Some scientists provided different assumptions about paradigm, such as Burrell and Morgan [4], Chua [5], and Triyuwono [3]. Burrell and Morgan stated that the social science concept has four sets of assumptions related to the produced ontology, epistemology, and methodology [4]. The type of existing set of assumptions is as follow: first, the ontological assumption is an assumption related to the core of the occurrence of various phenomena which will be studied. An ontological problem commonly encountered by researchers is outside or inside the individual. Does a reality represent objective form or result of individual recognition, whether the reality comes from outside or within the product of someone's thought? Second, the epistemological assumption is associated with the basis acquired by someone which is communicated with others, including the right or wrong assessment of the knowledge. Assumption also relates to the physical form of the knowledge (real/unreal) that determines whether such knowledge is acquired alone or through experience. Third, the assumption is about the human form and its relation to the surrounding environment. The background of this assumption is human as an object or subject in science.

In addition to the assumption above, Chua explained there are three scientific assumptions in accounting development [5]: beliefs about knowledge, beliefs about physical and social reality, and the relation between theory and practice. Consequences of these three assumptions result in three perspectives: mainstream (positive perspective), interpretive perspective, and critical perspective.

Furthermore, Triyuwono developed five paradigms that are used to investigate Islamic accounting namely positive paradigm, interpretive paradigm, critical paradigm, postmodern paradigm, and Islamic paradigm [3]. Islamic paradigm (worldview) uses an Islamic foundation to understand reality. Some ulama in the 20th century used special terms to understand the Islamic worldview. As Maulana Al-Maududi called it by the term *Islami Nazariat* (Islamic Vision); Sayyid Qutb called it by the term *at-Tasawwur al-Islami* (Islamic Vision); Muhammad Atif al-Zayn called it by the term *al-Mabda 'al-Islami* (Islamic Principle); Al-Attas called it by the term *Ru'yatul Islami lil wujud* (Islamic Worldview) [6]. Although using different terms, ulama have the same view that Islam has its own perspective on everything [7].

According to Al-Faruqi, the worldview is referred to as *tawhid* [8]. *Tawhid* is the belief and testimony that "there is no god other than Allah". This is a seemingly negative statement,

but precise with its maximum limit brings greatest and richest meaning to Muslims, which is called the sentence (declaration) of Shahadat. All of the diversity, wealth and history, culture and learning, wisdom and Islamic civilization lie in the sentence of *la ilaha illa Allah* (there is no god other than Allah). *Tawhid* is the general view of reality, truth, world, space and time, human history and destiny. *Tawhid* is established on the following principles: duality, ideationality, teleology, human capacity and flexibility of nature, responsibility, and justice [8].

This study develops a method using *tawhid* to disclose reality by using accounting technology as an instrument and the Qur'an and Hadith as revelation media. The method is called *tawhidic* hyper-phenomenology. *Tawhidic* hyper-phenomenology is the extension of post-phenomenology using *tawhid* awareness to disclose reality.

II. DON IHDE'S POST-PHENOMENOLOGY

Post-phenomenology can be described as a phenomenology of instrumentation that was discovered by Don Ihde. Phenomenology of instrumentation is a method that places instrument as an expansion of sensory ability in reading phenomena. This ability expansion is supported by the instrument of a technological artifact [9].

The use of technological artifact in phenomenology is to establish embedded perception between technology and body. Artifacts are man-made products that are not available in nature [10]. "Embedded" means the tool is used as part of the body to be able to perform its activities in viewing the world of life [10]. Don Ihde's phenomenology is broader and more explorative by placing the instrument and its relation to the body used in reading reality. Don Ihde understands phenomenology more broadly than just the relation between subject or ego and the world in the philosophy of Husserl. The body can replace transcendental awareness/ego in Husserl's phenomenology concept [9].

Ihde's phenomenology is still classical phenomenology because it uses intuition experience in searching for experience complexity. However, Ihde's phenomenology has transcended classical phenomenology, which means post-phenomenology because it does not refer to the transcendental ego. Ihde's post-phenomenology is more pragmatic as it is always studying the concrete phenomena using embodiment experience. Ihde's approach is relativistic in which it is not seeing object and subject separately. Subject and object have relation and they interact with each other [10].

The use of technology which is embedded in us can change the perception of the world of life. Our perception of the world of life can change with the help of technological tool, which becomes a mediator between us and the world of life. Our perception of the world will be different when it is compared to using a tool and not using a tool. Besides the perception, the praxis also changes. Perception embodied by using a tool and not using tool is *incommensurate* [10].

There are two types of perceptions namely micro and macro perceptions. Micro perception is human's direct perception

through a body with all senses about the world of life such as seeing, hearing, feeling, and others [11]. The world of life deals directly with a human body. Our bodies are in the world that experience movement, perception, and emotion. This body is called as body one by Ihde [10], [12].

Between body one and body two, there is the third dimension namely technological artifact. Experience of a human who uses technology is *embodiment relation*. A human understands the world of life through tool or instrument that is technology. Thus, the tool (instrument) is the extension of our body [10].

Technology can transform micro perception into macro perception. This means that observation with technology can change the scientific paradigm. The paradigm shift may be caused by new science invention which is assisted by the technological tool [10]. Kuhn suggests that new instrumentation can become a new source which further generates new anomaly and paradigm [1].

III. PHENOMENOLOGY OF BEING

Islamization of phenomenology in Islamic perspective needs to be done, thereby it conforms to Islamic methodology. Methodological principles of Islam are *tawhid*, the unity of creation, the unity of truth and science, unity of life, and unity of community (Islam: ummah) [13]. The research used *tawhid* as the basis to establish ontology, epistemology, and methodology using Don Ihde's post-phenomenology that uses the basis of *tawhid*,which researchers refer to as *tawhidic* hyper-phenomenology.

Phenomenology in Islamic perspective that has been developed by Ibn al-Arabi was known as the "phenomenology of beings" [14]. Choudhury stated that phenomenology which is based on the unity of knowledge is referred to as *tawhid* phenomenology [15]. Dobie [14] said that there are differences in opinion between Arabi [16] and Heidegger [17]. Al-Arabi stated the term "being" means "existence" which indicates the existence of God as the existence of the Absolute. God is the cause of everything including subject and object. The revelation of God to Its creation is expressed through the Verses (of the Qur'an). It implies that the Qur'an is the media to reveal the truth and becomes the source of knowledge. On the other hand, Heidegger said: "being" as "existence" is the result of human thought without mentioning God who has a role in the world [17].

Soewardi stated that revelation as a means of disclosing the truth is referred to as *tauhidullah epistemology* [18]. The concept of *tauhidullah epistemology* is regarded as an attempt to concretize the right thing with God's guidance. Revelation is used to determine the premises that lead to goodness and not cause damage on earth. Revelation must guide the mind.

IV. THE METHODOLOGY OF *Tawhidic* HYPER-PHENOMENOLOGY

For Muslim people, methodology in accounting requires the sanctification (*tazkiyah*) of basic assumptions namely objective and subjective assumptions, which lead to the balance of objective, subjective, and spiritual aspects. According to

Mulawarman sanctification (*tazkiyah*) is done by Islamization or Islamic Study [19]. This step is done by combining the binary opposition properties into unity. The combination of accounting properties is known as binary opposition synergy. The binary opposition synergy is expected to have strong power to create accounting information in forming more humanist, emancipatory, transcendental, and theological reality [3].

Don Ihde's post-phenomenology is the development of phenomenology of Heidegger and Merleau-Ponty. Researchers perform the sanctification (*tazkiyah*) or Islamization of Don Ihde's post-phenomenology with tawhid which researchers refer to as tawhidic hyper-phenomenology. *Tawhidic* hyper-phenomenology means beyond the post-phenomenology by using *tawhid* as the basis of thinking based on the philosophy of being [16].

A. Frame of Tawhidic Hyper-Phenomenology

Tawhidic hyper-phenomenology is the development of Don Ihde's post-phenomenology. Don Ihde's post-phenomenology is materialist phenomenology of instrumentation [10], [12]. Human and technology in post-phenomenology have four relations: embodiment, hermeneutic, alterity, and background relations. First, embodiment relation is a tool in a human relation which is used as an extension of the body. This tool is used by the body to become the relation between the human and the world. Thus, the tool becomes a mediator for the body to see the world. Technology is an extension of the body [10], [12].

Second, a hermeneutic relation in which technological tool needs to be read and then interpreted accordingly. Hermeneutic means that the reading text produced by technology requires interpretation so it can be understood well by the readers. Reality is read by using an instrument (technology) which becomes human intentionality and object of perception. The relation among hermeneutic, perception, and interpretation is an interrelated relation. Perception is the result of interpretation. This hermeneutic relation is known as material hermeneutics because the object read is material. Ihde calls himself a materialist phenomenology [10], [12].

Third, alterity relation in which technology is seen as Otherness or more precisely as quasi-Otherness. Alterity relation is intended to answer the view that if a technological tool is viewed negatively as an object when it is damaged or lost, for example, the user is angry when the computer is damaged. The computer user is angry with Otherness. Quasi-Otherness here is the computer. Alterity relation in technology cannot be total because technology is only as media [10].

Fourth, background relation is an indirect relation of human and technology. Technology is in the background as though it is not directly related to or ignored by a human but it still changes the human experience, for example, automatic machines such as room temperature controller, semi-automatic washing machine, and microwave that all of which work in the background.

The frame of *tawhidic* hyper-phenomenology (Figure 1) shows the relations of human (body one), technology (instrument), body two, and human (body one), hyperinstrument, and hyper body. The relation of body one, instrument (technology), and body two is the form of Don Ihde's post-phenomenology relation. The relation of body one, instrument, hyper instrument and hyper body is the extension of Don Ihde's post-phenomenology.

B. Stages of Tawhidic Hyper-Phenomenology Research

Technological mediation is embodiment. Post-phenomenology is an agent of perception, interpretation, and existence in the world. Don Ihde proposed to replace embodiment for subjectivity [12]. Ihde made 2 kinds of embodiment model namely body one and body two.

1) Determining the Body One: Body one is an embedded subject that has perception and sense of world or reality. Body one is also referred to as micro perception that is a direct human perception with all senses [12]. The research method used *nazhir* as body one. *Nazhir* is a person entrusted to manage waqf asset. *Nazhir* will use technology to explain the perception of the divine (vertical) and material (horizontal) accountabilities.

2) Determining the Body Two: Ihde called image-body as body two that is the object description resulting from body one perception. Body two is a material object of macro perception derived from a cultural structure where human exists [12].

3) Determining the Hyper Body: Hyper body is a concept proposed by the writers here. Hyper body is macro perception based on the spirituality of divine (vertical) accountability construction to God and horizontal accountability of fellow creatures (human and nature). This is different from the body two concept in Don Ihde's post-phenomenology. Post-phenomenology uses body two as a material object as disclosed by Don Ihde as a material phenomenologist [10], [12].

Hyper body is reality based on *tawhid* in the form of sensory and non-sensory (*ma'qulat*) objects in which philosophers referred to as mental and spiritual reality [21]. Reality based on *tawhid* is the reality that receives both material and spiritual dualism. Islam does not separate body and spirit in determining the nature of something that is referred to as *tawhid* [22]. Islamic epistemology rejects the duality between physical and spirit but accepts both of them as a mutual and complementary pair that is the balance of body, mind, and heart [3].

The hyper body used in this research method is (vertical) accountability to God. Accountability to God is accountability based on *tawhid*. *Tawhid* frees human from mortal (false) reality view and its power networks. It also provides the Divine reality that provides directions to the human in everyday life. Divine aspects are always present in all dimensions of space, time and non-space or time [3].

4) Determining the Technological Artifacts (Instrument): According to Boedker and Chua, accounting is an effective technology [23]. Accounting technology can assist accounting operation in understanding the futures. Accounting technology in the form of program, information, image, and artifacts
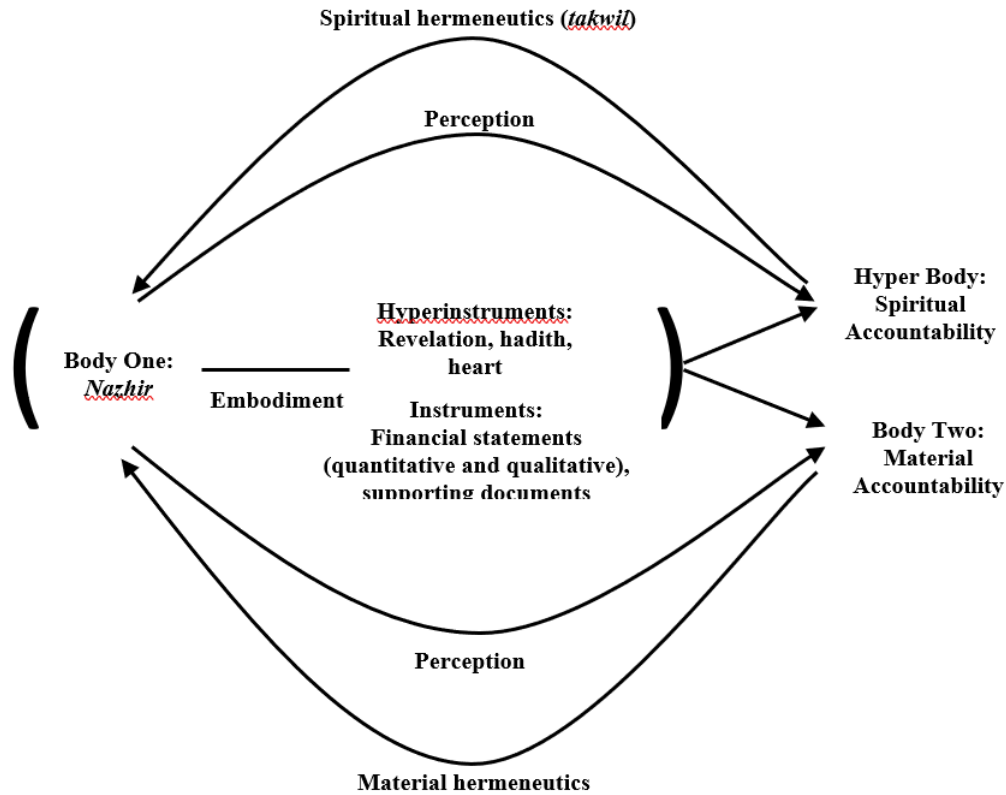
Fig. 1. *Tawhidic* hyper-phenomenology method [20].

can be disseminated to detect possible losses. Accounting technology has effective potential to attract and persuade people to collaborate in the subordination for themselves and investor. The accounting is also a communication language.

Accounting is an important business language. Sawarju-wono also stated that accounting is the language of business or organization [24]. Accounting language is a social product and it follows the social process. Suwardjono declared that accounting is important for the provision and delivery of information as communication tool referred to as business language [25]. Language is an important part of communication. Meaning is sent in the form of language symbol so the symbol is interpreted exactly as intended, the language symbol generally uses the text form.

The technological artifact is a mediator between body one and body two or hyper body. This research method used technological artifacts in the form of financial statements of *waqf* institution. The financial statements are in the form of quantitative and qualitative reports. The quantitative report is prepared based on financial activities including budget, a realization of the work program and financial statements. Non-financial report (qualitative report) is the activities and achievements of the *waqf* program [26]. A quantitative report in Indonesian perspective is financial statement consisting of the statement of financial position, activity report, cash flow statement, and records of financial statements [27].

5) Determining the Hyper-Instrument: The Quran states that Allah is the real teacher of all sciences [28], [29]. God teaches people through revelation that was delivered to the believers, the prophets, and people other than the prophets. The highest degree of revelation was given specifically to the prophet and delivered directly to the heart of the prophet or by sending an angel as a messenger. The lower degree of revelation is given to humanity that is referred to as inspiration of the heart. Thus, for human, the revelation, in general, can be interpreted as inspiration [28].

Muslim philosophers believe that humanity has the ability to gain direct knowledge in the form of inspiration. They are awarded "saintly faculty" (*quwwah qudsiyah*). They use a logical way of thinking or syllogism. Humans can understand what they do not know by thinking, even some people can make a conclusion without using syllogism, this kind of talent and mental is referred to as intuition. A higher level of intuition is called as saintly faculty. A person who has this gift can see reality without using its rational senses [28].

Tawhid as a principle of truth is delivered by Al-Faruqi [8]. He stated that *faith* and *yaqin* are certainties of truth. Faith is absolute conviction which is free from doubt and uncertainty. Faith is neither an action nor a decision but a determination to receive the truth of revelation. Faith is something that happens to people who has opened the eyes of their hearts to know the real truth and belief without doubt.

Thus, revelation can be used as an instrument in which the writers refer to as a hyperinstrument to disclose the truth. In this case, revelation has two meanings: first, a revelation that is delivered specifically to the prophet in the form of the Qur'an. Second, a revelation which is given by Allah to humans generally, known as inspiration [28].

V. METHOD OF *Tawhidic* HYPER-PHENOMENOLOGY

A. Determining the Research Site

The site of this research method is, of course, the organization whose operation is based on *tawhid* namely religious social organizations including *waqf* agency, *amil zakat* institution and Islamic community organizations. The organization must have financial and funding reports. The report will be used as an instrument to disclose the spiritual and material truth.

B. Data Collection Technique

Data are collected in several ways: first, interview with informants. The interview was carried out formally and informally. A formal interview was made by determining the time and date of execution. Interview results were recorded by using a voice recorder. Second, observation in the field was done to collect data and reports related to the recording data. The observation was done directly in the research site by visiting the informants. Recording media used in this observation is a digital camera where the data of observation were then archived on a computer. The third is documentation. The documentation review is used to integrate interview and relevant documents to answer research questions.

C. Determining the Informants

Informants interviewed in this research method are those who are able to use instrument and hyper-instrument. Research data are about informant perception on the use of instrument and hyper-instrument. The use of hyper-instrument by informant produces perception which is called hyper-body and the use of the instrument by informant produces perception which is called body two.

D. Research Data Analysis Stages

Data analysis stages of this research refer to phenomenological research stages proposed by Hycner [30] that has been modified by writers based on *tawhid*. The modification is necessary because Hycner's revelation is a material revelation. The revelation of a *tawhidic* hyper-phenomenology method is material and spiritual. The research stages are as follows:

- Transcribing data from the interviews. The interview is an important stage in phenomenology. Transcription is the writing of interview data obtained by recording the answers of researchers' questions. Transcribed sentences are all words including idioms or formal and informal words.
- Bracketing and phenomenological reduction. This stage is crucial in phenomenology in which the researchers must free themselves from pre-assumption. Researchers should release any prior knowledge in obtaining informant's answers. Thus, the researchers should not add any words to informant's answers.
- Listening to the interview. Researchers listen carefully to interview results in the form of recording, it may be heard many times to understand their meaning correctly. Researchers should listen carefully to the recording including intonation, pressure, formal and non-formal words.
- Describing units by giving relevant meaning to research questions. Units described in the general meaning are associated with research questions. If any transcription of data is irrelevant to the research questions, the data is separated from the main meaning of the research questions. When the interview is carried out, some information obtained is sometimes irrelevant to research problems which are usually referred to as the deviation of discussion. Therefore, the researchers are required to use data relevant to research purposes only.
- Determining the clusters or grouping of relevant meanings. After verifying research data, the researchers performed the grouping or clustering of general meanings. Grouping is done by choosing identical themes of interview results.
- Determining the main theme of meanings grouping. After grouping the meanings, then the next step is to determine the important theme of interview results. The theme is the main theme that reflects the grouping of meanings or can be said as a summary of meanings.
- Going back to the participants with summary and theme. After making summary and theme based on the informants, then the second interview is carried out. The second interview is required to ensure that there are no meaning errors obtained from the first interview. This is done as the guarantee of data validity and reliability, so there is no misinterpretation.
- Contextualizing the theme. Theme contextualization is a construction of themes that have been made previously. Contextualization is the expected answer of the research question and becomes an important theme of meaning from the summary results of pre-arranged themes.
- Drawing a final conclusion. The final step is to draw a conclusion which is the final answer to research questions. The conclusion is summary of all interview results arranged from all words, sentences, and paragraphs submitted by informants. The conclusion also contains a temporary suspension of research, it is necessary because phenomenon will never end for research.

VI. DISCUSSION

Tawhidic hyper-phenomenology has two dimensions, which are the relations of body one, technology, and body two, and the relation of body one, hyperinstrument, and hyper body. First dimension in which the body one is embedded with technology to read which results in body two perceptions. Body two interpretation by body one is referred to as material

hermeneutics. The second dimension is the relation of body one, hyperinstrument, hyper body in which body one is embedded with a hyperinstrument to read and produce hyper body perception. Hyper body interpretation by body one is referred to as spiritual hermeneutics. Spiritual hermeneutics is a way of thinking that justifies the revelation and penetrates the heart of revelation to discover the principle of truth which is the root of intelligence. This process is a microcosmic manifestation of mind which is the source of inner and mind clearing which introduces the inner meaning that macrocosmic manifestation of mind that comes from revelation [31].

Relation of body one, instrument, body two, and the relation of body one, hyperinstrument, and hyper body are inseparable unity or referred to as binary opposition synergy. This is intended as a material and spiritual balance that will be used as the basis to construct the form of the accountability of waqf asset management. This is the balance of the relation of man and God and the relation of man and man.

VII. CONCLUSION

Islamic paradigm is an attempt to carry out Islamization of science. Islamic paradigm uses *tawhid* as a worldview [8]. The research method used is *tawhidic* hyper-phenomenology. This method is the extension of post-phenomenology. Post-phenomenology is a materialist and phenomenological method [10], [12]. The writers extended the post-phenomenology with *tawhid* approach based on the philosophy of being [16].

Post-phenomenology is a phenomenology of instrumentation that is the revelation of truth using an instrument. As the form of *tawhid*, revelation and hadith [18] and clean mind and heart are used as hyper-instruments [32]. Truth revelation using instrument produces materialist truth, revelation by Quran and *Sunnah* will produce material and spiritual truth or disclosure outside the senses [33]. The writers combine this approach into *tawhidic* hyper-phenomenology approach. Hopefully, this approach can integrate science and religion in the accounting field.

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