

Principal (Ac.ENCY Theory Perspective) Reviewed From Java Scara (HANACARAKA)

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Abstract

The purpose of this research is to find out how the principal as the owner of the company gives his trust to the manager based on the values contained in the Javanese script. The analysis of the data used is HANAC'ARAKA which reflects that humans are the image of God who in nature has creativity, taste and intention, which is a unity in the sense that there is a universe of God and humans where one cannot be separated from one another. The principal in Javanese culture is as a representative of God in front of the earth and carries out a mandate from God in the form of property which must be used according to His instructions, and the use of property by the principal is not for the benefit of the individual but for the benefit of the community. The use of assets must have a meaning, namely the emphasis on the use of resources, namely all these activities are useful for the community which as a whole can bring prosperity and welfare. This is clearly revealed in a word to make Hayuning Bawana beautify or decorate the world, thus we contribute to saving the world, so that humans carry out their roles in the world by fulfilling their obligations, among others, to work. As a reflection of God's representative in front of the burni principal as a trustee from God.

Keywords

principal; javanese script
(hanacaraka)



I. Introduction

Modernism is world capitalism which, according to Jacques Derrida in Hadiwinata (1994: 27), is called logocentrism, which is an orientation and practical procedure based on the results of the intricate link between recognition and power. Modernism itself has failed in several areas (Rosenau in Hadiwinata 1994 23), namely: First, modernism has failed to bring about the dramatic improvements that its fanatical supporters want. Kedu*i*. Modern science cannot escape the arbitrariness and abuse of authority in preferences that often precede research results. Third, there is a contradiction between theory and fact in the development of modern science. Fourth, there is a belief that is in fact unfounded, that modern science is capable of being a solution to all the problems faced, and this belief turns out to be wrong when we see that hunger, poverty, and environmental degradation continue to accompany the development of science and technology. Fifth, modern science pays less attention to the mystical and metaphysical aspects of human existence because it only focuses on the physical individual.

Development is a change towards improvement. Changes towards improvement require the mobilization of all human resources and reason to realize what is aspired (Shah et al, 2020). The development of human resources is a process of changing the human resources who belong to an organization, from one situation to another, which is better to prepare a future responsibility in achieving organizational goals (Werdhiastutie et al,

2020). Organization must have a goal to be achieved by the organizational members (Niati et al., 2021).

Agency theory according to Kiswara (1999: 5) is a descriptive term to explain the actions or actions of parties in a contractual relationship in changing the way accounting measurements are carried out by companies and management. So that in agency theory it is very vulnerable to conflicts that cause conflicts of interest between managers, managers and shareholders.

Jansen and Meckling (1976) state that companies that separate the management function from the ownership function will be vulnerable to agency conflict. The causes of the conflict include decision making related to: 1) Fundraising activities (fundraising) and 2) Decision making related to how the funds obtained are invested.

Abdurrahman and Ludigdo (2004) see that in order to more humanize agency theory as a theory, the nuances of the principles are included in the deconstruction of agency theory, namely in the agency relationship (agency relationship) will be derived from an organizational perspective. trust metaphor. The consequence of using the metaphorical organization of trust in the deconstruction is the search for organizational goals and the formulation of shari'ah values in business ethics.

From the description above, this study will look at the principle in Javanese script which provides clarity regarding the relationship between the principal owner in providing a working relationship with the manager, which is expected by the owner (principal) in pursuing the perfection of life and pursuing wisdom always oriented to the five letters of the Javanese script. namely HANAC'ARAKA (Bratawijaya, 1997:78). For this reason, the values contained in Agency theory are emphasized on the owner (principal) in giving responsibility to the manager (Agent) who is not only limited to these people but is also responsible to God.

From the phenomenon that occurs, the problem is formulated, namely how the implications of Javanese script (HANACARAKA) can be used to explain the owner (principal) of the company in giving trust to the manager (Agent)?

II. Review of Literature

2.1 Javanese Cultural View

Javanese culture cannot be separated from the cultural sources of the kingdoms of Jogjakarta and Surakarta, where these two kingdoms can be said to represent Javanese people who have their own attitudes and characteristics (Syakur et al., 2021c: 144-157). These characteristics show that Wong Jawa's attitude is slow in the sense of not wanting to be rushed in carrying out his work, so we often hear the word Alon-alon Waton Lakon which means that a job is carried out with waton which means the rules and regulations apply (Bratawijaya, 1997: 75; see also Soesilo, 2003: 60).

The life of the Javanese community itself cannot be separated from Javanese philosophy, where in the spiritual life which is the basis and gives meaning to Javanese culture, it really strives to be able to find the initial basis of everything. This can be contemplated on the meaning of human life or sangkan paraning dumadi and manunggaling kawula kalawan gusti, namely the relationship between humans and God and the universe (Bratawijaya, 1997: 77; see also Endraswara, 2003: 35). If you are given a place of respect, you don't feel free. Or in other words, if a person's position is higher, then his movements are increasingly not free because he becomes the target of many people. Meanwhile, the Javanese people's way of life is guided by Javanese letters. To find out more about Javanese letters, according to Wibowo (1996), Bratawijaya Jawa, (1997-78),

and Herusatoto (2003:42-43), and Wibowo (1996) also describe each HA meaning *hurp* or life, which is a trait. One Matter substance. That humans in each Javanese script (HANACARAKA) are as follows:

HA means that his life must carry out everything, both His orders and prohibitions which have been outlined in religious teachings.

NA means *ana* or there is, namely the existence of the universe, namely cosmology. Nature is an expression of power that ultimately determines life, so that from nature humans experience dependence from unaccountable supernatural powers, which are called the supernatural. According to Suseno (2001: 86) Cosmos, life, objects and events in the world. It is a coordinated and orderly entity, a unity of existence in which every symptom, material and spiritual has a meaning far beyond what is apparent.

CA means creativity, namely thinking or reason or reason, everything that is conceptualized between the mind and the heart, on the orders of the nerves, through the media of actions carried out by all organs of the body.

RA means taste and feeling, aspirations or ideas generated by thought, which are carried out by nerves to do something, a desire or decision, must first be harmonized with the situation and conditions, because the concept is not considered by the feeling (feel) of the decision, such an action will spawn radical actions and loss. sense of humanity. What is meant is to do as they please without paying attention to others.

KA means intention, namely will or will, originating in the head cavity that works is "Thought to spark an idea or aspiration, forwarded to the *dhadha* cavity, combined with the heart (feeling) which functions to weigh everything that will be orbited.

At the level it can be explained that humans are the image of God who in their nature has creativity, taste and intention, so *hanacaraka* is a unity in the sense of the existence of the universe, God and humans where one cannot be separated from one another (Suseno 2001: 82).

2.2 Agency Theory

The assumptions of agency theory are: (1) Parties who have a relationship with an agency are individuals who try to maximize the level of satisfaction or their respective interests through adequate resources and have innovations in acting, (2) Parties in an agency relationship can form expectations or expectations in the future, where the company's management actually bears the cost consequences of differences in price reduction behavior from claims or rights to the company (Kiswara, 1999: 8).

Problems and what happens in agency relationships are the most dominant interests, that both parties are involved in agency theory (Syakur and Sumarlam, 2021: pp 591-601). The essence of the cause of the problem of agreement is the individual who has the nature to satisfy his own interests. The assumption used by agency theory is actually a reflection of the ideology of capitalism which gives the view that there is a separation between ownership and control of the company as a transformation of the values of capitalism (Syakur et al., 2021: 36-43).

This assumption is the reason for the principal as the owner of the company not to believe in the agent's commitment in carrying out tasks that are in accordance with the interests of the principal. So that the principal for the sake of wealth in the agent's authority will set limits so that management as an agent can act in accordance with the interests or reduce deviations made by the agent against the interests of the principal. In this case, the principal can do three things related to the policies made to ensure the implementation of all mandates. (Weston and Brigham 1994:21-23).

III. Research Method

This study uses an interpretive paradigm with the analysis of the data used is qualitative in nature which in the analysis of the data used cannot be stated in the form of numbers. The interpretive paradigm, according to Chua (1986) comes from the language of German philosophy which focuses on the role of language interpretation and understanding in social science. Burrell and Morgan (1979) state that the interpretive paradigm uses the perspective of nominalists who see social reality as something that is only a label, name or concept used to construct reality, and nothing is real. The understanding of something created by humans or is a product man himself, so that social reality is something that is beyond the human mind. This means that social reality is a reality that is experienced internally, built through social interaction and interpreted by humans as actors who actively build that reality. The data analysis method used is HANACARAKA which reflects that humans are the image of God who in their nature has creativity, taste and intention. So HANACARAKA is a unity in the sense that there is a universe as universal as God and humans where one cannot be separated from one another, Suseno (2001:82).

IV. Results and Discussion

Agency Theory in Javanese script (HANACARAKA) specifically tries to explain the observed phenomena by looking for reasons for the occurrence of an event, namely the conflict of interest between the principal and the agent. In agency theory there is no orientation to determine what should happen from an observed phenomenon. Agency theory tries to predict and explain the existence of the observed procedures rather than identify what procedures are actually used by managers to prepare a financial report. in preparing external financial statements.

Principal in Javanese script (HANACARAKA)

Humans as representatives of God on earth who are related to the world, all actions related to the world cannot be separated from divine problems, because whatever human activities in the world must always be in the context of devotion to God. Thus, Javanese people in their actions are always guided by HANACARAKA.

Ownership of Assets in Javanese Script (HANACARAKA) The concept of ownership in Java has the characteristic that ownership is in fact legitimized by property rights depending on the morals associated with it, this is because the Javanese world view of life says that between society and nature is the scope of Javanese life since born, with nature, life often provides challenges, obstacles and threats, on the other hand nature also often gives blessings, authority, happiness, life safety, and this proves that all life in fact depends on nature for its existence. In Javanese society to get property (ownership) it will be faced with nature, namely to explore the potential that exists to give blessings to humans to cultivate nature into the human environment. To explore nature, Javanese people must use CA (apta-reason, ratio, reasoning) which can direct humans to efficient and effective considerations and actions, so that the regulation of human relations with the outer world will open the way to descend into one's own mind and the more we know, the more we realize the divine basis of our own ego and our union with all beings. This awareness for the Javanese is a deeper experience about themselves and that experience will open the nature of RA (rasa) which is a deep appreciation of the use of ratios, mixed in association and conversation in Javanese culture which means feeling in all dimensions, physical feelings. the senses, the feeling of one's position in a field of interaction, the

feeling of oneness with the universe, the sense of one's own existence by destiny, finally a deep awareness of one's own self (Suseno, 200 I: 130). Seeing this, property (ownership) according to the principal is: Assets are a mandate given by God to humans and used in the best possible way in the way of God. From this, we can see that property is a deposit (trust) for that in using the property it must be in accordance with the instructions, and in that wealth there is some property belonging to others (zakat). And this is in accordance with the HANACARAKA concept, ownership in Java, then God is the absolute owner of all wealth in this world, this is in accordance with: "Sincerity of heart when surrendering all his possessions, power, and the results of all his work to God. Because the use of wealth must be balanced, the provision of balanced use of resources refers to Memeyu Hayuning Bawono, in this way Javanese culture maintains a balance in the use of property (Syakur et al., 2021b: 96-104).

In operational terms, BMT appoints the manager (agent) of the company as a manager who is delegated by the principal, so it must be more humane and have transcendental nuances in establishing a relationship with the owner (principal). not by the principal, because then there will be a delegation of authority in the organization (agency theory) and this will result in an agency relationship, in this relationship it is more appropriately viewed as an interpretation of the concept of a relationship with God and a relationship with humans. This is in accordance with the principal expression, namely:

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From this attitude, it can be seen that the principal is the individual (main) who has the obligation to carry out the mandate from God. The consequence of empowering funds by the principal is the existence of a real effort in the form of organizational reality (business) which in every operational movement is always oriented to spread the welfare of the people. From this, in Javanese culture, including at the HANACARAKA level, humans as creatures who are trusted by God as representatives on earth must always try where in carrying out their business they are guided by each of those listed in the five existing Javanese letters, where as the owner of the property (principal) always responsible for the funds owned, namely to God because the principal as the bearer of trust entrusted by God to them as a manifestation of the function of humans as representatives on earth.

V. Conclusion

Principal in Javanese culture is as a representative of God on earth and the bearer of a mandate from God in the form of property which in its use must be in accordance with His instructions, and the use of property by the principal is not for the benefit of the individual but for the benefit of the people. In Javanese society, in viewing ownership, that is, they already know about the regulation of ownership provisions which include the use of property, in this provision it is not allowed for humans to have assets that are not used and only owned by themselves. The use of assets must have a meaning, namely the emphasis on the use of resources, namely all activities that are useful for the community as a whole to bring prosperity and prosperity. This is clearly expressed in the words of meyu hayuningbawana, namely beautifying or decorating the world, thus we contribute to saving

the world, so that humans carry out their roles in the world by fulfilling their obligations, among others, to work. As a reflection of God's representative on earth, the principal as the bearer of the mandate from God in the dimension of the concept of responsibility, the principal is responsible with humans and the environment and is responsible to God.

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