

From the World of Numbers to the World of Meaning: Husserl's Phenomenological Study of the Spiritual Consciousness of Accounting Students

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Abstract

This research explores lived experience and the meaning of spiritual values of final semester students of the Accounting Study Program, University of West Sulawesi. Using Edmund Husserl's phenomenological method, this qualitative research involved six informants of S1 Accounting students in semesters 7–8 who were selected through purposive sampling. Data were collected through semi-structured in-depth interviews and analyzed through epoché stages, eidetic reduction, and Husserlian intentional analysis. From the analysis process, five essential themes were found: (1) the transformation of students' awareness of accounting from technical understanding to moral and social responsibility; (2) spiritual values as "internal supervisors" of professional ethics; (3) the gap between theoretical ethical education and the formation of real character; (4) dual accountability vertical (to God and conscience) and horizontal (to stakeholders); and (5) aspirations to integrate spiritual values in the accounting curriculum. The findings show that spiritual values are not just a complement in accounting education, but rather a fundamental layer of the formation of the professional identity of accountants.

INTRODUCTION

Accounting education in college over the past few decades has faced quite fundamental criticism. Scholars of critical accounting studies such as Laughlin (1987), Tinker (1985), and Cooper & Sherer (1984) have warned that overly technically-oriented accounting education tends to produce graduates who are proficient in numerical calculation, but weak in the dimensions of ethics and social responsibility. The integrity crisis reflected in the global accounting scandals ranging from the Enron and WorldCom cases in the United States to various cases of manipulation of financial statements in Indonesia is clear evidence that the mastery of technical competence alone is not sufficient as a provision for a professional accountant.

In Indonesia, the urgency of strengthening moral character in accounting education is increasingly felt along with the rampant cases of corruption and fraud involving accounting professionals. Ludigdo (2007) identified that there is a significant gap between the ethical values taught on campus and the actual behavior of accountants in the field. The gap is not solely an individual failure, but a reflection of the design of the accounting education curriculum that has not substantively integrated the value dimension including spiritual values into the learning process.

The Semester Learning Plan (RPS) for the Accounting Study Program, Faculty of Economics, University of West Sulawesi (UNSULBAR) in 2025 sets the vision of "Center for the Development of Inclusive Innovation in the field of Sustainable Accounting based on Local Wisdom and Global Competitiveness." This vision implicitly wants accounting learning to be inseparable from local cultural roots and values, including the dimension of spirituality that is very strong in coloring the lives of the people of West Sulawesi. However, how do students themselves interpret spiritual

values in the context of their accounting learning? This question is the starting point of this research.

Edmund Husserl's phenomenology offers the right approach to answer this question. In contrast to the quantitative approach that measures external variables, phenomenology seeks to understand meaning from the perspective of the subject who experiences it directly (Husserl, 1983; Moustakas, 1994). Through *epoché* (postponement of assessment) procedures, eidetic reduction, and intentional analysis, Husserl's phenomenology allows researchers to uncover the essential structure of accounting students' conscious experiences in relation to spiritual values. Husserl (1970) reminded that the crisis of modern science stems from the disconnection between scientific rationality and the meaningful world of human life (*Lebenswelt*); The findings of this study show that accounting students intuitively seek to restore those relationships through their spiritual awareness.

This research aims to: (1) reveal the meaning of spiritual values experienced and lived by UNSULBAR Accounting S1 students in the Accounting learning process; (2) identify the essential themes that form the structure of students' awareness of spiritual values in the context of the accounting profession; and (3) formulate the implications of the findings for the development of a more holistic accounting education curriculum. Thus, this research is expected to make a real contribution to the development of accounting education that produces graduates with strong moral character as the foundation of professional integrity.

RESEARCH METHODS

This study uses Edmund Husserl's transcendental phenomenological approach. In contrast to hermeneutic phenomenology that emphasizes historical context, Husserl's phenomenology is based on pure consciousness as the foundation of knowledge. Spiegelberg (1982) explained that the Husserlian approach aims to identify the eidetic structure of an experience through a systematic process known as phenomenological reduction. This approach is considered the most appropriate because this research seeks to explore the structure of the most basic meaning (*eidós*) of students' experiences related to spiritual values.

The procedure for analyzing Husserl's phenomenology applied includes four stages. First, *epoché* or bracketing, i.e. the researcher temporarily removes previous assumptions and assessments about spiritual value in accounting. Second, phenomenological descriptions describe the informant's experience texturally (what is experienced) and structurally (how the experience occurred). Third, eidetic reduction identifies the invariant essence that underlies the variation in the experiences of all informants. Fourth, the constitution of meaning reconstructs how informants' consciousness constructs meaning from their intentional objects, in this case spiritual values in the context of accounting.

The research informants amounted to six final semester students (semesters 7–8) of the S1 Accounting Study Program, Faculty of Economics, UNSULBAR who were selected through purposive sampling. The selection criteria include: (a) actively registered in the S1 Accounting Study Program; (b) have taken a course in Business and Professional Ethics; (c) have experience in internships, community service, or work practices in the field of accounting/finance; and (d) be willing to have an in-depth discussion about ethics and spirituality in accounting. The composition of informants includes diverse backgrounds of specialization: audit, taxation, sharia accounting, and public sector accounting in order to obtain an adequate variety of perspectives. The profiles of the six informants: Marsya (female, 8th semester, audit specialization); Kevin/Aldiansa (male,

8th semester, audit specialization); Ridho Kurniawan (male, semester 7, specialization in sharia accounting); Rianti

(female, 7th semester, audit specialization); Erni Sirajuddin (female, 7th semester, tax specialization); and one informant from the public sector accounting specialization.

Data was collected through semi-structured in-depth interviews lasting between 45–90 minutes per informant. The interview guide includes seven sections: (1) educational profile and background; (2) the meaning of accounting and money; (3) ethical on-campus experience and internships; (4) the meaning of spiritual values; (5) broader accountability; (6) a critical view of education and the profession; and (7) hope and reflection. All interviews were recorded and transcribed verbatim. The validity of the data is guaranteed through member-checking sending the transcript and interpretation results back to each informant for verification and triangulation of data sources between interviews, RPS documents, and researchers' field notes. Data analysis followed the steps developed by Moustakas (1994): horizontalization, reduction and elimination, clustering into themes, textural description, structural description, and synthesis of composite description.

RESULTS AND DISCUSSION

Through a systematic process of Husserlian phenomenological analysis, this study identifies five essential themes that represent the essential structure of the experience of UNSULBAR accounting students in interpreting spiritual values in the context of accounting education. The five themes are described below.

Transformation of Consciousness From the World of Numbers to the World of Meaning

The *epoché* stage in this study requires researchers to get rid of the conventional assumption that accounting is solely related to numbers and financial statements. Once these assumptions were bracketed, the informant's experience revealed a richer phenomenon: there was a significant shift in the consciousness of a Gestalt shift in the way students interpreted the essence of accounting as their studies progressed. Through eidetic reduction, it is found that the invariant essence that accounting is understood by students not only as a recording technique, but as a "medium of truth communication" that contains a deep moral dimension.

Erni Sirajuddin, a 7th semester student majoring in taxation, expressed this transformation of consciousness clearly:

"In the past, accounting was just a matter of recording, journaling, and making financial statements so that the balance is balanced. However, in the 7th semester of the Bachelor of Arts, the Bachelor of Science (Bachelor's Degree) is a Bachelor of Fine Arts. It is a means of communication, only if it is falsified is the means of communication, mappatuyu (definitely) wrong because of the decision taken"

In line with that, Ridho Kurniawan from the specialization in sharia accounting shows a similar expansion of meaning:

"Initially, I thought this accounting was just a matter of calculating numbers and making financial statements. But when I studied deeper, I realized that when it comes to *tongi*, it turns out to be the same responsibility, honesty, and decision-making that has an impact on many people."

Marsya from the audit specialization emphasized this shift in meaning:

"At first, I thought, accounting is just about numbers. But after I studied *ki'* more deeply, I realized that when it comes to *tongi*, it turns out to be the same as analysis, decision-making, and responsibility within the company."

These findings are in line with Hines' (1988) argument that accounting does not simply represent reality, but actively constructs reality itself. If the accountant views his task only as technical record-keeping, then the constructive and moral dimension of accounting will be neglected. Van Manen (1990) in the context of educational phenomenology asserts that this kind of transformation is at the core of a meaningful learning experience when knowledge is not only received cognitively, but is completely internalized and changes the way a person views the world. These findings are different from the view of mainstream accounting education which emphasizes that the main goal of accounting education is the mastery of technical standards (such as PSAK), but is in line with the views of critical accounting scholars who emphasize the importance of the social and moral dimensions of accounting (Laughlin, 1987; Cooper & Sherer, 1984).

Spiritual Values as "Internal Overseers" of Professional Ethics

Husserlian's intentional analysis reveals that informants' consciousness is consistently intentional to God as the "supreme witness" of their every action both in college and in the internship. This structure of intentionality forms what in this study is conceptualized as an "internal controller", a self-regulation mechanism that comes from spiritual beliefs, not from external supervision in the form of regulations or legal sanctions.

Erni describes this internal oversight mechanism in concrete terms in the context of future professional decision-making:

"Later, when I audit or calculate the company's taxes, there must be a time when you are faced with two choices: mauka' follow the will of the client who violates the rules for the sake of a big bonus, or mauka' to be firm with the applicable legal rules. This is the kind of spiritual value that will be my life. I remember that if sustenance is not halal, it will not bring blessings to me and my family."

Erni also recounts a real experience during the exam that illustrates how spiritual awareness works as a regulative force:

"When I saw many other friends sharing new answers with their supervisors, there was a strong urge to participate in seeing the answers. But at that moment, my conscience was sorry to tell me that if the good grades of cheating were fake, then I saw God's sorrow for my actions. Finally, I locked the noodles, and then I chose to fill them as best I could based on my own learning results."

Marsya confirms the function of spiritual values as guardians in the context of professional pressure:

"This is a spiritual value that you will remember to keep honest, then it is not easy to be tempted to cheat so that there is pressure from certain parties."

Kevin affirms spiritual value as the most reliable monitoring mechanism:

"It's a moral consciousness and a spiritual one. Because if we are going to be able to rely on human beings, there will always be loopholes to cheat. If you are afraid of God, there is no way to stop it."

The concept of "internal supervisor" that emerges from this data has a strong resonance with the concept of *ihsan* in the Islamic tradition, namely worshiping and working as if it is always seen by Allah SWT which was discussed by Triyuwono (2006) in the context of sharia accounting. Triyuwono (2006) argues that spirituality-based accounting offers a firmer foundation for professional ethics than the normative approach alone, because the motivation comes from authentic inner awareness, not just formal compliance. Kamayanti (2016) added that religiosity integrated in science can be a driving force for accountants to maintain integrity even under the

pressure of a corrupt environment. This finding strengthens the position of Triyuwono (2006) while responding to the skepticism of Tinker (1985) who doubts the ability of non-material values to change economic behavior because field data show that spiritual values actually function as an effective brake in informant ethical decision-making.

The Gap in Ethical Education Between Normative and Character Building

One of the most consistent and significant findings was the identification of a gap between the ethical education students receive in the classroom and the real need for strong character building. Through the process of eidetic reduction, the invariant essence of this theme is that ethics that are taught theoretically as memorization material for exams do not automatically transform into characters embodied in real actions. This phenomenon can be referred to as "ethics without character."

Erni elaborates this gap very sharply:

"In my opinion, the ethics taught on campus are mostly limited to theory if memorized so that they pass the exam, nna' (not) really permeating the pusú' (heart) into character. Only then does the mold enter the world of grief (also) in the world of work, environmental pressure, greed, and high target demands will surely make people forget the same ethical theory that they have learned."

Rianti, a student majoring in auditing, raised the need for a different educational model:

"In my opinion, education is now good in theory, but it is still lacking in character formation and practice to face real situations. We need to be simulated more often on how to make decisions in real difficult situations."

Marsya adds an equally important dimension:

"In my opinion, it is not very well solidified to discuss ethics and moral values. Sometimes learning is more focused on theory and calculations, even though character and integrity are very important later in the world of work."

This finding is in line with Ludigdo's (2007) criticism of the paradox of the ethics of Indonesian accountants, where many accountants know the code of ethics of the profession verbally but do not internalize it as a guide to actual behavior. Laughlin (1987) from the perspective of critical theory argues that as long as the accounting education system does not question the underlying ideological assumptions, especially the dominance of market logic and profit, ethics education will always be positioned as the "decoration" of the curriculum, not the core of the substance. Erni himself described how the Business and Professional Ethics class dissected the Enron scandal case, but the moral reflection of the case was not felt to be sufficiently permeated into the internalization of values. Creswell & Poth (2018) emphasized that the understanding of students' life experiences as revealed by this phenomenological research should be the starting point for a more relevant and transformative curriculum redesign.

Dual Accountability of Vertical and Horizontal Dimensions

Phenomenological analysis reveals that all informants consistently build a construct of accountability that goes beyond the conventional notion of accountability that is only horizontal (to human stakeholders). The informant appreciates that the accountability of an accountant has two simultaneous dimensions: a horizontal dimension to humans (management, investors, society, the state) and a vertical dimension to God and conscience. Through Husserlian intentional analysis, it was found that this vertical dimension is not abstract, but rather is present in the informant's consciousness and influences the orientation of their actions.

Erni explains the difference between the two dimensions of accountability with impressive precision:

"If it is horizontal accountability, it is written that there are world sanctions, such as complying with Financial Accounting Standards (SAK), tax laws, or fines and imprisonment. But if the accountability is vertical, the matter of conscience is the same as God. It is possible to horizontally escape from tax audits because they are clever in manipulating documents, but vertically they know that if they are wrong, they will not be able to escape God's justice in the future."

Rianti confirms this dual accountability construct by adding a broad social dimension:

"In my opinion, the accountant is not responsible to his superiors, but is responsible to the community, the state, and God. Because this financial report has a huge impact on employees, the community, investors, and even the country."

Erni emphasized the vertical dimension in the context of tax obligations that touch the needs of the wider community:

"Indeed, the accountant's salary is the same as the company or the shareholders, but the moral responsibility is (much greater) than that. Responsible for the people who read the financial statements, the same state of mourning (also) tax affairs, only the most absolute is with God."

The construction of dual accountability revealed by this data has a strong resonance with the monotheistic framework developed by Triyuwono (2006) in sharia accounting, where accountability to Allah (*habluminallah*) and to fellow humans (*habluminannas*) is seen as two inseparable sides. Cooper & Sherer (1984) in the political economy of accounting emphasize that true accountability must include accountability to the wider community, not just to shareholders, a view that is in line with the experience of informants even though they come from different intellectual traditions. From a Husserlian perspective, this vertical dimension of accountability reflects what Husserl (1983) called the *Urstrukturen des Bewusstseins* (primordial structure of consciousness), that is, a transcendental orientation that goes beyond the empirical world and is rooted in pure consciousness.

Aspirations for the Integration of Spiritual Values in the Accounting Curriculum

The last theme identified concerns the future-directedness of the informant's consciousness, an aspect of the temporality of experience that Husserl calls *Zeitbewusstsein* (consciousness of time). The informants not only reflected on the past and current conditions, but also projected their expectations on how accounting education should change. The invariant essence of this theme is the aspiration that spiritual values can be present organically in accounting learning, not as a separate decorative addition to the main material.

Erni offers a concrete and reflective pedagogical model:

"Don't make it like a one-way religious lecture *ji, di*'. It's better to have a discussion of real cases, then the lecturer invites the students to think about the moral impact. It is also possible for lecturers to insert the value of honesty and responsibility when teaching technical materials, or *napatandang-i* (showing) real examples of integrity issues that he or she practices himself every day."

Marsya proposed an approach that emphasizes the role model of lecturers as agents of character building:

"In my opinion, it can be done through real case examples, ethical discussions, the same as how the lecturer's attitude is when teaching. So students understand the importance of

integrity without feeling patronized. Because if it's just the theory of *ji*, I don't know how to apply it later when there are real-life situations."

Ridho from the specialization in sharia accounting voiced an integrative vision that combines technical competence with moral integrity:

"The ideal future accountant is a professional who can balance cutting-edge technological expertise with non-negotiable moral integrity. Over the next five years, I want to be a trustworthy accountant not because of my technical skills, but because of my honesty."

The pedagogical aspirations revealed by the informant are in accordance with the approach developed by Van Manen (1990) that meaningful education must depart from and return to concrete lived experience. The informant's proposed ethical case study-based learning model is also in line with the recommendation of Denzin & Lincoln (2018) that open dialogue about moral dilemmas is more effective in character building than one-way instruction. These findings suggest that RPS needs to be considered for development by adding value-building components such as integrated ethical case studies, moral dilemma discussion forums, and assessment rubrics that include the dimensions of academic integrity without compromising the standards of technical competency that have been established in learning outcomes.

Overall, the five themes found form a coherent configuration of meaning: UNSULBAR accounting students have undergone a profound transformation of awareness of the nature of accounting; they carry spiritual values as a functional internal guidance system; they acknowledge the gaps in the ethical education they receive; they live accountability in a multidimensional way; And they expect a curriculum that is able to integrate all those dimensions organically. These findings collectively show that spiritual values are not a marginal aspect of accounting education, but rather are at the core of the process of forming an accountant's professional identity with integrity.

CONCLUSION

Based on the findings of this study, it can be concluded that spiritual value is not an abstract entity separate from accounting practice, but rather an essential structure that restores the relationship between technical rationality and the student's world of life (*Lebenswelt*). Through the lens of Husserl's phenomenology, it was revealed that UNSULBAR accounting students no longer view accounting as just a cold calculation of numbers, but as a form of dual accountability that connects horizontal responsibility to humans with vertical responsibility to God. This spiritual consciousness serves as a more reliable "internal supervisor" than external regulation, as well as a foundation of integrity that can withstand ethical pressures in a competitive and often corrupt world of work.

As a practical implication, this study confirms the need to transform the accounting education curriculum that not only pursues technical competence, but also integrates the moral-spiritual dimension in a substantive and organic manner. Future accounting education at UNSULBAR must be able to bridge the gap between normative ethical theory and real character building through a reflective and exemplary-based pedagogical approach. By placing spiritual values at the core of the learning process, educational institutions can produce accountant graduates who are not only intellectually intelligent and proficient in technological innovation, but also have a strong moral character as a manifestation of West Sulawesi's globally competitive local wisdom.

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