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Exploration Thinking Philosophical from a Knowledge Accounting as a Strategic Tool for Winning in Competitive Business

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A B S T R A C T
Accountancy during This more Lots viewed as knowledge Which focus in the process of recording, measuring, and reporting financial transactions. However, the development of science shows that accounting has a broader philosophical dimension, which influenced by thinking for philosopher from various civilization, mark culture, ethics, and strategy in face competition business. By Because That, accountancy No only serve as provider information finance, but also as instrument strategic in achieve competitive advantage. This research aims to explore the philosophical foundations of accounting science through various philosophical thoughts from various countries and to develop a new meaning of accounting as a strategy to win business competition. This study uses a qualitative approach with library research and philosophical analysis. The analysis is conducted through a synthesis of various concepts derived from the literature on philosophy, accounting, strategic management, and war strategy to develop a new conceptual perspective on accounting science. Data study is data secondary Which obtained from book, article scientific, philosophical works, as well as literature on the development of accounting, sharia accounting, behavioral accounting, strategic management accounting, and various strategic concepts that have developed in the business and military worlds.

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INTRODUCTION

Thinkers are not only Westerners, but come from experts from various countries. There are indeed many thinkers from various corners of the world, in fact every person in this world is a philosopher in their own life journey who is able to create various things. variety view Which worth for truth, life Lots creature in This world.

In fact, every person has the potential to become a philosopher, when humans are born with one or several characters that will be there when the human grows up. with surrounded by environment around Then mixed with The experiences that are had will form into a special thought, thus giving birth to the human self-philosopher.

A philosopher who was born in the West, with all the environmental background he had, also gave birth to views that reflected the philosopher himself (Mufid, 2009). Likewise a philosopher originating from the region others, which born from the East, such as India, the Chinese plains, the Middle East, Egypt, Arabia, and so on, will give birth to a view that is no less valuable and useful for truth and life in this world.

According to Mahatma Gandhi, a philosopher from India, he once contributed the idea that "Satisfaction lies in effort, not in achieving results. Hard work is a great victory" is an idea that brought the Indian people in the midst of poverty with the second largest population, able to provide an extraordinary spirit in fighting to achieve success. life. Beside That there is also a philosopher India named Jiddu Krishnamurti Which Once disclose something statement that "If We truly can understand the problem, the answer will come by itself, because the answer is never separated from the problem" is the meaning of life's struggle to achieve success (Nanda, 2019).

There is also a philosopher from China, namely Confucius, who stated that "a person who makes a mistake and does not correct it has committed One error Again" capable donate thinking evaluation in doing business, so as not to make the same mistakes over and over again because it can result in continuous losses (Hugan, 2013). There is also a Chinese philosopher named Lao Tse who once gave an idea by saying that "He who knows others is wise. He who knows himself is bright. He who can defeat person other is powerful. He Which can defeat himself Alone is strong. He who is content is rich. The journey of a thousand miles begins with a single step" becomes a stepping stone on the basis of the meaning of life in conquering life's challenges (Hart, 1978).

There is also a philosopher from Russia, namely Karl Heinrich Marx, where he once said that "Philosophers until now have only interpreted the world. Now has come the time to change the world" has a thought that opens the world's thinking that we can change the world with various creativity and innovation without having to be swept away by the currents of worldly life (Krader, 1974).

The Middle Eastern philosopher, a Muslim theologian and philosopher from Persia known as Al-Ghazali, came from a poor family. His father aspired for his son to become a pious and pious person. Al-Ghazali was a scholars, experts think, expert philosophy Islam Which leading and Lots make a contribution for development man, he Once state that "Not yet Once I'm dealing with something harder than my own soul, which sometimes helps me and sometimes works against me. The biggest thing on earth is not a mountain And ocean, but air lust Which If fail controlled so We will become a resident of hell. Seeking knowledge is piety. Conveying knowledge is worship. Repeating knowledge is dhikr. Look for knowledge is jihad. If big Which sued and the noble that is sought, then it is difficult to get through it, the path is long and there are many obstacles. Happiness lies in winning the fight against lust and restraining excessive desires" (Von Dehsen, 1999).

An Egyptian philosopher named Ptahhotep served as vizier during the Pharaoh's reign in the late 25th and early 24th centuries BC. His successor, Ptahhotep Tjefi, produced a series of 37 letters or maxims addressing topics of everyday behavior and ethical practices in society (Dieter, 2003).

Philosopher Arab, Ash Joseph Jacob son Isaac al-Kindi is a Philosopher Muslim The first appear, came from descendants nobleman Arab from ethnic group Kindness, ethnic group nation who in the pre-Islamic period lived in the South Arabian region. Al-Kindi was born in Kufa. His father was governor of Basrah during the reign of the Abbasid Caliphs, al-Hadi and Harun ar-Rashid. His work entitled Rasa'il al-Kidi al-Falsafiyyah in 1950 was the first volume and the second volume in 1953 was published in Cairo (Hamdi, 2000).

There is also philosopher Which background behind Africa, Which named Anton Wilhelm Amo or Anthony William Amo who came from Ghana. He was a teacher at the University of Halle and the University of Jena in Germany. After completing his studies in Germany, he continued his journey with the Dutch West India Company in 1707. Amo was an African philosopher and became a respected philosopher in Germany. From his lectures, Ammo produced a major work in 1738, Treatise on the Art of Philosophizing Soberly and Accurately, in which Ammo developed an empirical epistemology very close to but different from philosophers such as John Locke and David Hume (Loutzenhiser, 2008).

In it Ammo also examines and criticizes errors such as intellectual dishonesty, dogmatism, And prejudice. There is also philosopher Africa other named Ujamaa, which gave birth to thoughts on the Bantu ideas of "Power, Negritude, Pan-Africanism and Ubuntu. Contemporary African thought also includes the development of Professional philosophy and philosophy Afrikana, philosophical literature African diaspora which includes the current of black existentialism by African Americans (Wiredu, 2004).

Even in our own country, our own homeland, we know many philosophers who came from Java. Indeed, the emergence of Javanese philosophy was greatly influenced by Hindu and Buddhist teachings. The emergence of Javanese philosophy coincided with the emergence of literature Java Which participate develop, so that matter This bring up Various poets, one of whom is Mpu Kanwa. Mpu Kanwa was a writer and poet of the Kraton Kahuripan during the reign of King Airlangga. The works of Empu Kanwa between other Kakawin Arjunawiwaha including work literature as offerings to King Airlangga (Wiryamartana, 1990).

There is also the very famous Mpu Tantular . who live on century fourteenth in Majapahit is a poet famous Literature Java. Mpu Tantular live on government king Rajasanagara (Hayam Wuruk) . Matter This Can seen on two marriage or his famous poem, namely Arjunawijaya's wife and especially marriage Sutasoma. Even one of the verses from Sutasoma's kakawin was taken as a motto or slogan Republic of Indonesia: " Bhinneka Tunggal Ika " or different but still one. There is also Mpu Prapañca who wrote Kakawin Nagarakretagama. (Mastuti and Bramantyo, 2009). Besides that, there are many other philosophers who develop their own ideas, originating from other parts of Indonesia and all over the world.

LITERATURE REVIEW

Thinking Which has explained on capable show that knowledge philosophy can be the basis method think somebody in respond to A phenomenon life This. That the accounting that I am currently studying is able to show that accounting cannot be viewed from One perspective just, like when We asked How form elephant That actually? So some of us say that an elephant is wide, spacious when someone is holding it. his ears Which of course wide And wide, However when somebody currently holding an elephant from his nose so somebody the will see that elephant That shaped very long, thus Also when somebody currently hold elephant from its tail, will stating that elephants are small and long and so on. Where how they answer the description of elephants all give the correct answer.

In the world of accounting, if we use our respective perspectives, we should have different perspectives regarding accounting, which is called "our field", when we first join the world of accounting, namely more precisely when we sit on the bench. studying or on level strata One, world accountancy often depicted with a form of reporting prepared by an accountant and presented to report users finance. In compilation reporting finance We know equality accounting from the embodiment of double entry, although simple reporting is used by simple recording using single entry. We are introduced to “debit and credit” (Purwanti, and Pratiwi, 2015).

The process of recording financial transactions which is completed with the issuance of Financial Reports become a rejection measuring completion process accountancy. Whereas knowledge accountancy continues to develop which gives rise to this development becoming a current of development of philosophical science regarding accountancy Keep going develop And rooted. Lots person start give birth to something Accounting thinking from all perspectives. The increasingly advanced and evolving world has given rise to thinking about accounting perspectives. Debit-credit accounting is no longer an interesting topic to discuss, but has instead grown to give birth to new branches of accounting science (Nofianti, 2012).

Accountancy Which connected with religion, there is in its development birth of accounting Sharia, according to Napier, (2007) that Accountancy sharia is field accounting that emphasizes 2 (two) namely accountability and reporting. Accountability is reflected in monotheism that is with operate all activity economy in accordance with provision Islam. While reporting is a form of accountability to God and humans.

Temporary according to Zaid, (2004) that Sharia accounting is A activity which is regular and relates to recording transactions, actions and decisions in accordance with sharia and the amounts in representative records, so that it relates to measurement with results finance Which implications on transaction, action, And these decisions to help make the right decision.

Where according to Akhyar, (2005) who stated that Sharia accounting is an accounting practice that aims to help achieve socio-economic justice and fully recognize obligations to God, individuals and society related to related parties in economic activities such as accountants, managers, auditors, owners, government as a means of worship.

According to Harahap (2011), Sharia accounting is the use of accounting to implement Islamic law. There are two versions of Sharia accounting: the one that has been implemented in the era when society adopted the Islamic value system, particularly during the era of the Prophet Muhammad, the Khulaurrasyidiin, and other Islamic governments. The second version of Sharia accounting, which currently exists in an era where economic and social activities are dominated by a capitalist value system that differs from the Islamic value system.

Accounting also gave birth to accounting which is linked to human behavior as actors in the world of accounting, so that Behavioral Accounting emerged, where according to Bamber (1993) behavioral accounting is a study of behavior accountant or non-accountants Which influenced by functions accountancy and reporting, where behavioral accounting emphasizes the considerations and decision-making of accountants and auditors, the influence of accounting and auditing functions on behavior, for example, consideration/assessment, auditor decision-making and the quality of consideration And decision auditor, as well as influence from output from functions accounting in the form of financial reports for user consideration and decision making.

There are also those who have given birth to accounting thinking viewed from a strategic perspective, namely Strategic Management Accounting, according to Bromwich, (1998) is a process of identifying, collecting, selecting, and analyzing accounting data to help the management team make strategic decisions in order to achieve the company's operational effectiveness. Strategic management accounting is the provision and analysis of information finance in market product company And cost competitors as well as cost structure and determination strategy company And including in inside for competitors on market over several periods.

Thinking Which give birth to something perspective Indonesianness, Because of course this thought rooted from character Which only owned by country Indonesia, namely Accountancy Pancasila where this thought brings Pancasila into an accounting definition, based on the perspective Pancasila is accountability man to Lord through humanizing humans, raising the spirit of brotherhood, raising the status of the people, and balancing need physical And spiritual man in matter activity finance (Sitorus, 2015). Besides that, there are still many thoughts that underlie the world of accounting, both globally and locally, from the perspective of practitioners and academics.

METHODOLOGY

It's undeniable that most scientific knowledge originates from the West. Western thought, based on freedom of opinion and the freedom to express thoughts and opinions in any form, without being limited by time and space, allows Westerners to express their thoughts without being pressured into saying "it can't be this or that." The free-spirited culture of Westerners has accustomed them to expressing their opinions, even to strangers. Westerners' courage has been cultivated from an early age. Westerners highly respect... right person other However in circles nation west Alone, no with nation others. (Salleh, *et. al.,* 2018)

Besides that, many western nations travel outside their territories, even nation west do colonization to something region other. Character, characteristic western nations Which Like adventure (*adventure*) And want to look for something Which new (*discover*) This is what causes western nations to bring their identity to the places they go as an influence, this causes western nations to have a strong influence on the world (Husaini, 2005). Western nations brought quite a strong influence to the regions they visited, until even nation west No only just visit just, However they Also settled and assimilate with region Which he came to. Matter This naturally bring impact which is significant to the values brought by western nations will merge with the regions they visit. In Indonesia itself, it is a country that centuries ago had colonized by nation west around not enough more 350 year duration, so process The assimilation of Western culture, thought, and perspectives has been ingrained for quite some time. Not only are good values embedded, cultured, and rooted, but so are bad ones (Husaini, 2005).

For more than 350 years, western nations have taken turns colonizing Indonesia, so that we as the true owners of this country have no right to do so. confession from the country other that the country of Indonesia is owned by nation native to Indonesia itself for a certain decade, so that up to the present time Indonesian life is still colored and dominated by influences not only from the West, but also East Asia like China, Korea, Japan and their influences Middle East too dominates the country of Indonesia as well as Arab, Turkish and many others, including the influence of Indian culture, and others.

In fact, it is not only in the world of education in Indonesia, our country is also affected. from thinking nation west, almost all over countries in Asia Southeast Also dominated by western thinking, such as Singapore, Malaysia, Vietnam, Brunei, the Philippines are dominated by western thinking because the countries in Southeast Asia were once colonized by western nations, such as the Netherlands, England, France, Germany.

Besides that, it is precisely because of the freedom of thought of Western nations that creates the opportunity for non-Western thoughts to be assimilated without any limitations of having to have thoughts based on their own thoughts, in fact this gives birth to a combined thought which is an innovative thought that they get to develop Western thoughts that can be increasingly adapted to various other thoughts. One of the reasons why the results of our nation's thoughts are not easily accepted by other nations in this world, because our thoughts are too inclusive or we are too specialized and give priority to circles We Alone, or with say other thinking We not enough can be accepted by the wider community on the basis of humanity.

Western thought is thought that is based on reasoning based on wisdom, not perfection, where according to Javanese philosophy, it places more emphasis on perfection become too difficult For get reception in world, whereas thinking nation west Which based on by thinking wisdom is easier to be generally accepted by the world (Soelaiman, 2019).

RESEARCH RESULTS AND DISCUSSION

Accounting can be interpreted as a "war strategy" (*Accounting Is About "War Strategy").* Accounting is something that can be linked to war strategy, where accounting... with all the device, like report finance, accountant, auditor, decision makers, stakeholders, are not seen as figures that must be prepared by accountants to summarize economic events in a certain period. Which Then summarized in something set reporting namely report profit and loss, change report equity, report position finance, report current cash, And Which final is notes to the financial statements (Harrison, 1996).

The figures reflected in a company's financial reporting are information needed by stakeholders who need it as a basis for making decisions regarding certain circumstances. For can reach objective each for holder interest. Condition This causes accounting with information behind the numbers listed in financial reports to make companies have different and very broad bases of thought.

Accountancy along with the device accountant, auditor, board accountant is A warlord armed with ammunition and wearing a battle robe, devises a war strategy to defeat the enemy. Conquering the enemy here, when the warlords are about to fight, requires devising an accounting strategy, employing innovation and creativity, using different techniques and tactics.

No only For conquer enemy However strategy Which appropriate need Also thought about and quick done in win war. Winning war in One side can means get region power Which wide For can do expansion market to be monopolized unilaterally. Besides that, winning the war on the one hand is also about surviving in the short term or even the long term. "How to survive" (Harrison, 1996).

Accounting introduces a multitude of war strategies for seizing territory and for survival. Income management strategy is strategy Which used by Lots very company For can endure life by continuously maximizing revenue, various strategies and tactics are researched and developed And implemented with Wrong the only one increase rewards for salespersons by providing motivation through incentives or commissions (Laporte and Schellenberg, 2012) Accounting also has a strategy in managing costs with a Cost Management Strategy, by achieving effectiveness and efficiency of internal and external activities the company is able to achieve maximum profits (Parker, 2012).

In addition, accounting also contributes ideas on Asset Management strategy, which is a strategy for optimally managing company assets in managing minimal company asset ownership until it can be utilized optimally so that it can provide a positive contribution in increasing company profits (Return on Assets) in forming long-term growth which can ultimately increase company value (Wenzler, 2005).

There are also strategies that originate from accounting thinking, especially those related to Debt Management Strategy, where this strategy is focused on proper debt management, whether the company is in debt is healthy, or even whether the company is not in debt, meaning the company does not optimize the use of other funding sources other than equity capital from investors.

There is also DER, Where Debt to Equity Ratio is ratio debt to equity, or a financial ratio that shows the relative proportion between Equity and Debt used For finance asset company . The more tall ratio, the more low corporate funding provided by shareholders. From the perspective of the ability to pay long-term obligations, the lower the ratio, the better the company's ability to pay obligation term length. The more tall DER show total composition debt (term short And long-term) the more big compared to with total own capital, thus increasing the company's burden on external parties (creditors).

Strategy others born from accounting related to management Debt is Leverage, where according to Sartono, (2008), *leverage* is the use of assets and sources of funds by companies that have fixed costs (fixed expenses) with the aim of increasing profits potential holder share. For Syamsudin, (2009), *leverage* is company capabilities in use funds (assets) Which own burden still (*fixed Coxt assets or funds*) to increase the level of income (*return*) for business owners (Melecky 2012).

Besides That from accountancy born also lah Capital Management Strategy, Where accounting too give birth to thinking about management capital/equity on capital Which owned by the holder shares/owners capital. Management capital Also required in frame improvement company profits Which seen from side Equity (ROE) and Investment (ROI). Companies must measure risk, develop, and then implement strategies to maintain positive cash flow. These strategies are called working capital management strategies. The goal of an efficient working capital management strategy is to balance current assets against current liabilities. obligation fluent so that company can fulfil obligation term in short and maintain cost operational. Two component main from strategy management Working capital is current assets and current liabilities (Nickerson And Silverman, 1997).

Accountancy As War of Art

Accounting as a war strategy is filled with many tactics launched. by commander war along with troops war in lower his command. Like which was initiated by many war experts who had won various wars and were able to control many areas in the plains of China, namely Sun Tzu who is often considered the father of Eastern military strategy and greatly influenced the war tactics of China, Japan and Korea. And Vietnamese in history And tactics war modern. "If you know the enemy and know yourself, your victory will not stand in doubt..." Written in the 6th century BC, Sun Tzu's The Art of War is a Chinese military treatise that is still revered today as a commentary ultimate about war And strategy military. Focus on principle that It is possible to mentally outsmart your enemy by thinking through the process very carefully before resorting to physical combat, Tzu argued, thereby greatly increasing the chances of victory. Tzu's philosophy translates well to modern scenarios and is hailed as a classic and timeless text for the corporate and business world (Collins, 2011).

Beside philosophy military by Sun Tzu, there is also Emperor Mongol named Genghis Khan, Mongol leader Genghis Khan (1162-1227) was a simple man who sought to establish the largest empire in history. After uniting the nomadic tribes of the Mongolian plateau, Genghis Khan conquered most of regions in Asia Middle and China. His descendants expanded empire more Far, proceed to places Which as far away as Poland, Vietnam, Syria and Korea. At their peak, the Mongols ruled between 11 And 12 million miles rectangle Which side by side, A region the same size Africa. Many people were slaughtered during Genghis Khan's invasions, but he also granted religious freedom to his people, abolished torture, encouraged trade and created a postal system. international First. Genghis Khan die on year 1227 during campaign military against the Chinese kingdom of Xi Xia. His final resting place remains unknown (Cleves, 1949).

Elephant Mada, commander war on kingdom Majapahit, Indonesia in acquired many territories, almost all of Southeast Asia. Gajah Mada was a commander wars and figures who were very influential in that era Majapahit kingdom. According to various sources mythology, books, and inscription from the ancient Javanese era. Gajah Mada started his career in the year 1313, and further increased after the rebellion Ra Kuti during the reign Sri Jayanagara, Which lift it up as Prime Minister. Gajah Mada become Prime Minister on time Queen Tribhuwanatunggadewi, And then as Amangkubhumi which led Majapahit to the peak of its glory. Gajah Mada is famous for his oath, the Palapa Oath, which is recorded in the Pararaton.

Elephant Mada state No will eat *Palapa* before managed to unite Nusantara. Although he was a central figure at the time, very few historical records exist about him. Gajah Mada's true identity remains controversial. Many Indonesians today consider him as hero And symbol nationalism Indonesia And unity of the archipelago (Pogadaev, 2001).

The Narmer, in ancient Egypt, depicts the great king Narmer who conquered his enemies with the support and approval of his gods. is a King Egypt Ancient from Period Dynasty Beginning Which rule on 31st century BC. He is believed to be the successor of the Scorpion King and/or Ka. He is also considered as the founder first dynasty and also the first king to rule all of Egypt. There is an opinion that Scorpion and Narmer are the same person, but no identification results regarding this can be proven (Gardiner, 1961).

Accounting is interpreted as a war strategy, according to the Department of Defense, (2011) in book US Army Manual Guide, Which lowered from Lots philosophy war ancient, is a modern guide that includes several steps, including Goals, where action strategy in in company need directed every (operation military) company activities going to objective Which clear, firm, And can achieved. Thus also Attack In seizing, maintaining, and exploiting the initiative, a company needs to consider attacking competitors. Once a company has the resources, the masses/resources need to concentrate their combat power in the right place and at the right time.

As for the company in managing its resources (*Economy of Force*) need allocate strength combat essential minimum For effort secondary. Also companies need to think about Maneuvers in putting the enemy in an unfavorable position. through implementation strength combat Which flexible. Implementation or The execution of a predetermined plan requires attention to *Unity of Command* for each objective, ensuring unity of effort under one responsible commander, from *the CEO* to *the office boy*. A company's internal security should never allow an enemy to gain an unexpected advantage; it is useful for strengthening defenses. Companies should not simply remain passive when an enemy fails to introduce innovation to the market; in fact, they need to do so. Surprise attacks are attacks on the enemy at a time, place, or method for which they are unprepared. Simplicity is also achieved by preparing clear, uncomplicated plans and clear, concise orders to ensure complete understanding. In order to achieve the company's goals in accounting, winning the war for global competitive advantage needs to be done not half-heartedly but with mature thinking.

CONCLUSION

This study concludes that accounting should no longer be understood solely as a technical discipline concerned with recording, measuring, and reporting financial information. Instead, accounting represents a strategic body of knowledge shaped by diverse philosophical traditions across civilizations. The integration of philosophical perspectives demonstrates that accounting serves as a strategic instrument for organizational decision-making, innovation, resource optimization, and sustainable competitive advantage. Furthermore, the conceptualization of accounting as a "war strategy" highlights its role in supporting organizations to formulate competitive strategies through effective management of revenue, costs, assets, liabilities, and working capital. Therefore, accounting contributes not only to financial accountability but also to long-term organizational resilience and business success in an increasingly dynamic competitive environment.

RECOMMENDATIONS

This study recommends that accounting education and research integrate philosophical, ethical, and strategic perspectives alongside traditional technical competencies. Practitioners should also utilize accounting information not merely for financial reporting but as a strategic tool for business planning, competitive positioning, and sustainable value creation. Future conceptual developments should encourage interdisciplinary collaboration between accounting, philosophy, strategic management, organizational behavior, and business ethics to enrich accounting theory and practice.

ADVANCED RESEARCH

Future research may empirically examine the proposed concept of accounting as a strategic philosophy by conducting qualitative and quantitative studies across different industries and organizational contexts. Comparative research between conventional, strategic, behavioral, and sharia accounting perspectives would further validate the conceptual framework developed in this study. In addition, future studies could investigate how philosophical values influence managerial decision-making, corporate governance, innovation capability, organizational resilience, and competitive advantage. Cross-cultural studies involving organizations from different countries would also provide deeper insights into how diverse philosophical traditions shape accounting practices and strategic business performance.

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