

## The True Nature of Financial Statements in Cogito Ergo Sum's thoughts of Rene Descartes

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### Abstract

This paper aims to look for the truth side of the financial statements of Rene Descartes (Cogito Ergo Sum). This means that because I think, I exist. The theory put forward by this philosophy has the meaning that because he doubts the truth. This paper tried to link theory with René Descartes see different sides of the view, that the value of the financial statements of the philosophical truth (theories have correspondence, the theory of Coherence, theory pragmatic) and viewed from the side view of the general accounting so that SAP and GAAP and severe expert reveal that the truth of financial reporting depends on the accountability of a (principal). The findings of this paper are in essence the truth of the financial statements lies in humans and their existence.

**Keywords:** Financial Statements, Accountability, Coherence, Pragmatics, Cogito Ergo Sum

### Introduction

What happens when the wrong is considered right and the right is considered wrong become very relative depending on the interests or final destination. Truth is a tool to force the will. The size of the truth becomes relative, depending on who, which group states it. In the context of today's world, searching, finding and determining a data or information as truth be problem crucial, critical, and fatal in public life. Including hoax, spreading false news, has mastered the world of social media communications nowadays. The basic question is, who determines whether a data or information is true or truth? What is the measure used to say that the information received is true or not true? This is where the problem becomes. When there is no measure of truth, when no one has the authority to judge that truth.

In fact, the measure of truth was questioned long before by the great thinkers called philosophers. Even when the situation is not as complicated and complex as it is now, they have questioned the size of that truth. Cogito ergo sumu means because I think, so I am there. A very famous phrase written by thinker Rene Descartes, a French philosopher who put forward a new ideology of logic. Rene Descartes who lived between 1596 -1650, was known as the founder of modern philosophy (Western Philosophy, 2007, Zubaidah, et al., Ar-Ruzz Media, Jogjakarta). Descartes' philosophy seek certainty by way of doubting everything that exists, including people do not have to accept the truths that have been revealed other thinkers. People must find their own truth, through personal understanding and belief. This shows the doubtful nature of Rene

Descartes, but he followed a methodology, testing reasoning and thinking to get certainty. "I hesitated so I thought, because I thought, then I exist." This is the meaning of "Cogito Ergo Sum" which has become very famous in teaching systematic thinking. Zubaidah, et al, 2007.

Cogito's terminology means I think, which gives and brings certainty. Because cogito is clear and disaggregated (Claire et distance), cogito is a truth, and therefore truth becomes a certainty. By discovering that certainty, Descartes seemed to provide metaphysical certainty for his entire philosophical system as a foundation and move further. From this certainty, logic is built in accordance with the spirit of exact sciences. Descartes never took for granted the right thing if he did not have a clear basis of knowledge about its truth (Muhammad Mufid, 2009).

In the context of the truth of the accounting on the financial reporting of a government or company, it is necessary for the sake of public interest. The financial statements themselves mean that they can clearly show a picture of the financial condition of the company. Financial statements that are the result of activities for entities - entities within the company itself and other entities outside the company. According to the accountant bonding Indonesia (IAI, 2007), the financial statements are part financial reporting process. Complete financial statements usually include balance sheets, income statements, statement of changes in financial position (presented in various ways such as cash flow statements, or cash flow statements), notes and other reports and explanatory material that are an integral part of the financial statements. The purpose of the financial statements including company serves as a "Testing tool" of the work function of the bookkeeping department, but for the next line with the times, the functions of the financial statements as a basis for the determination or make an assessment on the financial position of the company.

Furthermore, the Conceptual Framework for Government Accounting Standards (Government Regulation No.24 of 2005, with Government Regulation Number 71 of 2010), states that the financial statements are prepared to provide relevant information about the financial position and all transactions carried out by a reporting entity for one period reporting. Each reporting entity has the obligation to report on the efforts that have been made and the results achieved in implementing activities systematically and structured in a reporting period for various purposes such as, accountability, management, transparency, intergenerational balance.

On the other hand that the truth contained therein is truth that is determined by human endeavors whose nature can occur if there are certain conditions that strengthen it and if nothing confirms it then it becomes untrue, this is in line with accounting principles that require documents as proof of transactions. When connected with the theory of correspondence this financial statement contains the truth, namely the correspondence between the numbers listed in the financial statements with the underlying transaction evidence. We know that the preparation of financial statements has no utility and validity value if it is not in accordance with the transaction evidence. (Ahmad Fauzi, 2009).

According to the theory of consistency (coherence) in (Smith Kusmayadi 2009) financial statements have truth value, considering the financial statements are based on certain basic Principle that financial accounting standards where those standards have been recognized truth in both the professionalization of accounting itself and by all parties in the business world

including the legality of the authorities. Consistency theory has a statement that something is considered true if the statement is coherent or consistent with previous statements that are considered true. Given the accounting process has elements of consistency with the patterns and mechanisms of the law hence the financial statements have the finances according to the theory of coherence (consistency).

The pragmatists revealed that something said to be true depends on the usefulness of whether or not something for human life is not said to be truth but mere nonsense (William James). Financial statements are business information for users with a view to making realistic and perspective economic decisions, therefore financial statements must provide key characteristics so that the information produced meets the reliability (reliable) for decision makers, thus the truth of the financial statements is relevant to what is disclosed pragmatic theory (Dedi Kusmayadi, 2009).

In this article examines the truth side of financial reporting from various views by referring to the theories of accounting philosophy figures rene deskartes about cogito ergo sum which means that because I think, then I exist.

## **Literature Review**

### ***Value of Truth in Financial Statements Philosophically***

In the Formulation of the Truth Value of Financial Statements, financial statements are a tool for a company to convey financial information to the users as material for economic decision making. The financial statements contain a summary of records and management processes that occur during the accounting period (Zaki, 1992). This shows that the financial statements are the result of a good and systematic recording of assets, income, security, costs and capital as well as changes in changes that occur in business during the accounting period. In the process of preparing these financial statements do not run haphazardly will be assisted by a basic guideline called Financial Accounting Standards (SAK) designed by a professional organization in Indonesia called the Indonesian Institute of Accountants (IAI) to meet the interests of the recording system and adequate reports so that records and reports The financial statements are able to provide guarantees that the financial statements are presented fairly, this has the consequence that the information generated has optimal benefit value.

Based on the description of the financial statements, we can find that the truth contained therein is truth that is determined by human endeavors whose nature can occur if there are certain conditions that strengthen it and if nothing confirms it, then it becomes untrue, this is in line with accounting principles that require documents as proof of transaction. When connected to as follows:

### ***Correspondence Theory***

This financial statement contains the truth, namely the correspondence between the numbers listed in the financial statements with the underlying transaction evidence. We know that the preparation of financial statements has no utility and validity value if it is not in accordance with the transaction evidence. According to the theory of consistency (coherence) the financial statements have truth value, considering the financial statements are based prinsif certain basis

that financial accounting standards where those standards have been recognized truth in both the professionalization of accounting itself and by all parties in the business world, including the legality of the ruling. Consistency theory has a statement that something is considered true if the statement is coherent or consistent with previous statements that are considered true. Given the accounting process has elements of consistency with the patterns and mechanisms of the law hence the financial statements have the finances according to the theory of coherence (consistency).

Two main difficulties obtained from correspondence theory are: *First*, correspondence theory provides a misleading and simplistic picture of how we determine the truth or error of a statement. Even someone can reject the statement as something that is true based on a background of their respective beliefs. *Second*, correspondence theory works with the idea, "that in measuring a truth we must look at each statement one by one, whether the statement is related to reality or not." So what if we do not know the reality? However it is difficult to do. Third, the weakness of the correspondence theory of truth is the emergence of an oversight due to lack of sensing, or no longer ordinary senses. In addition, the theory of correspondence truth does not apply to non-empirical objects / fields or objects that cannot be sensed.

### ***Coherence Theory***

A Western scholar AC Ewing (1951: 62) writes about the theory of coherence, he said that perfect coherence is an ideal that cannot be achieved, but opinions can be considered according to their distance from the ideal. As is the approach in arithmetic, where the statements are intertwined so regularly that each statement arises naturally from the statement without contradicting the other statements. If we assume that  $2 + 2 = 5$ , then without further errors, it can be deduced that violates every truth arithmetic about numbers what alone. Two problems obtained from coherence theory are: (1) Statements that are not coherent (attached to each other) automatically do not belong to a truth, but a coherent statement also does not automatically belong to a truth. For example, between the statement "my scrambles job " and " dog scrambles job " is something that is difficult to decide which one is the truth, if only the consideration of the theory of coherence only. (2) as well as checking whether each statement relates to its reality, we also will not be able to check whether there is coherence among all true statements.

### ***Automatic Theory***

Pragmatic truth theory is a theory which holds that the meaning of an idea is limited by references to scientific, personal or social consequences. Whether or not a proposition or theory depends on the merits of the proposition or theory for humans for their lives. The truth of a statement must be functional in practical life. (William James). Pragmatic Theory (The Pragmatic Theory of Truth) considers that "the truth of a statement is measured by the criteria of whether the statement is functional in practical life"; in other words, "a statement is true if it has practical uses in human life". Pragmatism challenges all authoritarianism, intellectualism and rationalism. For them the test of truth is a benefit (utility), the possibility of work (workability) or a satisfying result (Titus, 1987: 241), so it can be said that pragmatism is a school that teaches that what is true is what proves itself to be true by the mediation of

consequences -the consequences are practically useful. The pragmatic grip is the logic of observation where truth brings benefits to practical life in human life. Financial statements are business information for users with a view to making realistic and perspective economic decisions, therefore financial statements must provide key characteristics so that the information produced meets the reliability (reliable) for decision makers, thus the truth of the financial statements is relevant to what is disclosed pragmatic theory.

### ***General and theoretical views on the veracity of financial statements***

Conceptual Framework for Government Accounting Standards (Government Regulation No.24 of 2005, as amended lastly by Government Regulation Number 71 of 2010), states that financial statements are prepared to provide relevant information regarding the financial position and all transactions carried out by a reporting entity during one reporting period. Each reporting entity has an obligation to report on the efforts that have been made and the results achieved in implementing activities systematically and structured in a reporting period for various purposes such as: (1) Accountability, Responsible for managing resources and implementing policies entrusted to reporting entities in achieving periodically established goals. (2) Management, Help users to evaluate the implementation of a reporting entity's activities in the reporting period so as to facilitate the planning, management and control functions of all assets, liabilities and equity of government funds for the benefit of the public. (3) Transparency, Providing open and honest financial information to the community based on the consideration that the public has the right to openly and comprehensively know about the responsibility of the government in managing the resources entrusted to it and its compliance with laws and regulations. (4) The balance of Intergenerational ( *Intergenerational Equity* ), Assist users in knowing the adequacy of government revenues in the reporting period to cover all the expenses are allocated and whether the generations to come assumed would bear the burden of these expenditures.

The Conceptual Framework for Government Accounting Standards states that good government financial reporting should provide useful information for users in assessing accountability in this case the truth of the financial statements presented and making decisions both economic, social, and political decisions with: (1) Provide information on the adequacy of current period revenues to finance all expenses; (2) Providing information on the appropriateness of how to obtain economic resources and their allocation to the stipulated budget and legislation; (3) Provide information about the amount of economic resources used in reporting entity activities and the results achieved; (4) Provide information about how the reporting entity funds all of its activities and meets its cash needs; (5) Provide information about the financial position and condition of the reporting entity in relation to sources of revenue, both short and long term, including those from tax levies and loans; (6) Provides information about changes in the financial position of the reporting entity, whether they have increased or decreased, as a result of activities carried out during the reporting period.

According to Mardiasmo, (2002: 18) in good governance (*Good Government*) is a concept approach that is oriented to the development of the public sector by good government. Meanwhile, according to (LAN), the state administration institution defines good governance as the organizer of a solid and responsible state government as well as efficiency and effectiveness by maintaining the synergy of constructive interaction between the domains of the state, the

private sector and the community. Good governance want the government to be run by following the principle - the principle of good, such as transparency, accountability, participation, fairness and independence and the right - really achieve the purpose of - magnitude. For the progress and prosperity of the people and the country. The implementation of *Good Governance* not be separated from issues of accountability and transparency in the financial management area. Audit on organization sectors is intended not only include audit of financial statements and audit on purpose of particular, but also an extension of auditing them. According to Law No. 15 tahun 2004, performance audits Brazilians audit of state financial management which consists bag economic aspects, efficient, and effectiveness. An important reason why performance audits are conducted is to create an accountable government.

Research conducted by Prae Keerasuntongpong, Pavinee Manowan, and Wasatorn Shutibhinyo entitled *Reforming the public accountability of government in Thailand, 2019* just new this. The paper aims to investigate how the Thai government releases its public accountability. Yes n g before a formal public accountability imposed on the Thai government in 1997 when the World Bank forced the public sector reform as a condition for giving assurance to the state of bankruptcy. Despite arranging to promote public accountability for 20 years, public accountability of the Thai government is still criticized as being poor. However, specific areas of public accountability that need improvement have not been clearly identified in Thailand. By its research method , that previous literature supports annual reports as an important means by which public sector entities release their public accountability, and discusses the desired reporting aspects that enable public monitoring of their government performance. Namely: accounts must be publicly accessible, timely, reliable and adequate.

This paper evaluates the 2016 annual report of Thailand's central government department on these aspects together with reporting regulations. The results show that the reliability and timeliness of annual report disclosure is the most problematic, followed by accessibility and adequacy. It was also found that there are regulations that only give mild sanctions to government officials because of their non-compliance. Furthermore, statistical evidence shows that larger departments report better on voluntary items than departments with smaller incomes. So the weaknesses of reporting and regulation provide immediate advice to public policy regulators on how to increase Thai government public accountability. These results are also expected to be useful for international lending institutions to find out certain problems when considering their foreign assistance programs. In theory, this paper supports the need for public accountability mechanisms, especially the public sanctions, which need to be strong enough to motivate the public accountability of government. It also highlights that aspects of public accountability can be useful for measuring or evaluating public reporting sectors in developing countries such as Thailand. So it can be concluded from the opinions of experts and previous researchers that in the welfare of the community or to be a good government, we need to report activities, especially in terms of financial reporting, of course the financial statements must be accounted for or accountability in question. Accountability itself according to experts that: Gharthey and Crisis Gharthey and Crisis argued that Accountability is shown to seek answers to questions that relate to the service of what, whom, to whom, whose is which and how a. Mahmudi (2010) Mahmudi stated that public accountability is the obligation of the



agent (government) to manage resources, report, and disclose all activities and activities related to the use of public resources to the mandate (principal). Mardiasmo (2001), mardiasmo argued Public accountability is the obligation of a fiduciary ( *agent* ) to provide accountability, serving, reporting, and reveal all the activities and responsibilities answer to the mandate giver (principal) who has the right and hold accountable the answer. Turner and Hulme (1997) According to Turner and Hulme, accountability is a necessity for public sector institutions to put more emphasis on horizontal accountability (society) not just vertical accountability (higher authority). JB Gharthey According to JB Gharthey, Accountability is accountability aimed at finding answers to questions related to what service? who? to whom? belongs to whom? which one? and how?. Budi Mulyana (2006) Accountability (accountability) in language can be interpreted as accountability (Ihyaul Ulum, 2004). Accountability implies responsibility, either by the person - person or entity -body that is selected, the top choice - choices and actions - actions (Budi Mulyana, 2006). Simbolon (2006) According to Simbolon, Accountability is an obligation to convey accountability or to answer and explain the performance and actions of a person / legal entity / collective leader or organization to parties who have the right or authority to request information or accountability. LAN (2009) According to LAN, accountability is an obligation to provide accountability or to answer and explain the performance and actions of a person / legal entity / collective leader of an organization to those who have the right or authority to request information or accountability.

According to Indra Bastin (2010) Public accountability is the obligation to convey accountability or to explain the performance, and actions of a legal person and collective or organizational leader to parties who have the right or authority to request information or accountability. According to Mardiasmo (2013) public accountability is a fiduciary (agent) to provide accountability, presenting, reporting and disclose all activities and activities that are its responsibility to the grantor trustee (Principal) who has the right and authority to hold them. In doing Accountability public, public sector organizations are obliged to provide information as a form of fulfilling public rights Public rights include: 1). Right to know ( *right to know* ), 2). The *right to be informed (right to be informed)*, and 3). The right to be *listened to (right to be listened to)*. Public sector organizations are required to not only treat *vertical accountability*, namely reporting to superiors, but also to carry out *horizontal accountability*, namely reporting to the general public. Accountability in Islamic perspective: According to Triyono (2007) Accountability in sharia accounting includes as a binder to values that can raise divine awareness. This shows that accounting can actually lead to profit for a business activity, however, it must be balanced with the accountability of the owners of capital, management and accountants. According to arga (Puspitasari, 2016) Accountability in accordance with the Islamic perspective is accountability based on two human roles, namely as a servant of God manifested through the "Submission account" and God's representative on earth (khalifatuh fil ard) which is realized through an "account of creativity", arga 2016).

## Results and Discussion

Based on the study above, the literature review, the authors try to associate with the way his thought Rene Descartes di where in theory Descartes is cogito ergo sum which means "I think therefore I exist". The point is that this sentence proves that the only certain thing in this world

is one's own existence. This existence can be proven by the fact that he can think for himself. The phrase "cogito ergo sum" means as follows. Descartes wanted to find the truth by first doubting everything. He doubted the existence of objects around him. He even doubted his own existence. Descartes thought that the way to doubt everything, including himself, he had to clean himself of any prejudice that might lead him down the wrong path. He was afraid that maybe thinking actually did not lead him to the truth. It is possible that the human mind by nature does not bring people to the truth, but instead leads to mistakes. That is, there is a certain kind of power greater than himself that controls his mind and always directs his mind to the wrong path.

Descartes suddenly realized that however the mind turns itself to error, but it keeps thinking. This is the only clear. This is the only thing that can't be wrong. That is, it is impossible for the power to make the phrase "when I think, I think" is wrong. Thus, Descartes came to the conclusion that when he thought, he existed. Or in Latin: COGITO ERGO SUM, I think so I'm there.

Citing Descartes "It may be that the human mind is not intrinsically bring people to the truth, but instead bring them to the error. That is, there is a certain kind of power greater than himself that controls his mind and always directs his mind to the wrong path". then when it is associated in preparing the financial statements of man that makes the financial statements with reference to the SAP and SAK so lap o ran made said to be perfect but again man as the revelation of character philosopher Descartes the above. So that became a doubt for writers me n make sure that what humans do in financial statements, in need truth.

See first hand the value of truth philosophically finance first that, a truth correspondence is a theory that holds that the statements are true if it corresponds to the facts or statements that exist in nature or target object such statements. Truth or a state is said to be true if there is a match between the meaning intended by an opinion with the facts. A proposition is true if there is an appropriate fact and states it as it is. This theory is often associated with empirical theories of knowledge. Correspondence truth theory is the earliest truth theory, so it can be classified into traditional truth theory because Aristotle since the beginning (before the Modern Century) requires that the truth of knowledge must be in accordance with the reality it knows. Now in this theory there are two main difficulties obtained first, the theory of correspondence gives a picture that is misleading and too simple about how we determine the truth or error of a statement. Even someone can reject the statement as something that is true based on a background of their respective beliefs. That is the theory, air hanging to human beings themselves, how he put his position as the man who believed in presenting the financial statements. When he did not abuse his authority, then it was answered the difficulty of this theory.

Second, correspondence theory works with the idea, "that in measuring a truth we must look at each statement one by one, whether the statement is related to reality or not." So what if we do not know the reality? However it is difficult to do. It means that when we determine it is the truth of the financial statements then we carefully look at every statement that was revealed is certainly nothing to do with reality, but in this theory became one of his weaknesses that mistake because less conscientious sensing, or a sense of not normal anymore. In addition, the



theory of correspondence truth does not apply to non-empirical objects / fields or objects that cannot be sensed. Indeed Truth in science is an objective truth in nature, it must be supported by the facts that form the reality in the formation. Truth that is completely separated from the reality of the subject.

The second theory is the theory of coherence, the theory of truth coherence is a theory of truth that is based on coherent criteria or consistency. A statement is true if it is in accordance with a comprehensive network of logically related statements. These statements follow or lead to other statements. Such an acceleration consists of interconnected concepts of mass, force and speed in physics. A proposition is true if the proposition is related (coherent) with other propositions that are true or the statement is coherent or consistent with previous statements that are considered true. Therefore, a decision is considered true if it gets a testimony (justification) by other decisions that have been previously known, accepted and admitted to be true. This means that all decisions of all truth in this case the financial statements still return to his own humanity as his principal's responsibility is at stake.

The third theory of the value of the truth of philosophical financial statements is the Pragmatic truth theory wherein the theory holds that the meaning of an idea is limited by references to scientific, personal or social consequences. Whether or not a proposition or theory depends on the merits of the proposition or theory for humans for their lives. The truth of a statement must be functional in practical life. Pragmatic Theory (The Pragmatic Theory of Truth) considers that "the truth of a statement is measured by the criteria of whether the statement is functional in practical life"; in other words, "a statement is true if the statement has practical uses in human life" For them the test of truth is a benefit (utility), the possibility of work (workability) or a satisfying result (Titus, 1987: 241). Practical meaning or in the expression of William James "... they have a definite meaning for our practice. We can act as if there were a God". In this case, according to pragmatic adherents, beliefs or beliefs that lead to the best results; which is the justification of all our actions; and what enhances success is truth. So, whether or not it depends on the consequences, the truth of a statement is measured by the criteria of whether the statement is functional in practical life, as long as the proposition is valid or satisfying.

Furthermore, in the Conceptual Framework of Government Accounting Standards (Government Regulation No.24 of 2005, Government Regulation Number 71 of 2010), states that the financial statements are prepared to provide relevant information regarding the financial position and all transactions carried out by a reporting entity for one period reporting. Each reporting entity has the obligation to report on the efforts that have been made and the results achieved in implementing activities systematically and structured in a reporting period for various purposes. The Conceptual Framework for Government Accounting Standards states that good government financial reporting should provide useful information for users in assessing accountability in this case the truth of the financial statements presented and making decisions both economic, social, and political decisions.

According to Mardiasmo, (2001) in good governance (Good Government) is a concept oriented approach to the development of the public sector by a good government. Meanwhile, according to (LAN), the state administration institution defines good governance as the

organizer of a solid and responsible state government as well as efficiency and effectiveness by maintaining the synergy of constructive interaction between the domains of the state, the private sector and the community. Surely the government good governance is run by following the principles - principles of good governance such as transparency, accountability, participation, fairness and independence and local government resources are in government management really - really achieve the purpose of - magnitude for the progress and prosperity of the people and country.

Next look at one of Thailand's international articles on "Reforming public accountability of the government ", 2019, which evaluates the 2016 annual report of Thailand's central government department on these aspects together with reporting regulations. The results of his research show that the reliability and timeliness of annual report disclosures is the most problematic, followed by accessibility and adequacy. It was also found that the regulation only gave light sanctions to government officials because of their non-compliance. Furthermore, statistical evidence shows that larger departments report better on voluntary items than departments with smaller incomes. These reporting and regulatory weaknesses provide immediate advice to public policy regulators on how to increase Thai government public accountability. These results are also expected to be useful for international lending institutions to find out certain problems when considering their foreign assistance programs. So In theory, this paper supports the need for public accountability mechanisms, especially the public sanctions, which need to be strong enough to motivate the public accountability of government. It also highlights that aspects of public accountability can be useful for measuring or evaluating public reporting sectors in developing countries such as Thailand.

From the above mentioned literature , then by referring to Descartes' theory that when we see something that is doubtful or doubtful of a truth, then we need to examine, re-examine what Descartes meant about Cogito Erg o Sum . Where according to the conception of Cogito Ergo Sum for Simon Petrus L. Tjahjadi (god of philosophers and scientists: from Descartes to Whitehead, 2007) is understood as "I exist." This conception itself is not born from a syllogistic form but rather a destination of Descartes' conscious thinking. The fact that humans exist, everything is real is that humans think. Thinking that originated from humans asking, something that is certain to happen is humans ask questions and humans doubt. If humans do not ask questions and doubt they cannot think, human implications do not exist. In his presentation the concept of "doubtful / asking people" is very thick with every joint of knowledge. If you never ask, how do you know "who you are", "why you live", this proves every answer and statement is born from the question. Even the appearance and participation of God in human life begins with the awareness of the question "why do I exist?", "Where does nature come from?", "Who is the creator of all this?". Man's existence in reality consciously comes from thinking if so. It is remarkable that Descartes was able to find a very fundamental thought about man and his existence. Even also related to transcendental matters in relations with humans themselves though.

Similarly, see the truth of the financial statements could not be separated from human and its existence. It means that it is right for us to study through Descartes' thoughts. Concept put forward Anselm namely: Fides quaerens intellectum (faith find knowledge). Anselm and

Newberg and Waldman both emphasized a "belief" in their conception. But Anselm uses faith that is more basic and stronger than just trust as a basis for gaining knowledge. While on the other hand Newberg and Waldman stressed believing for existence in this matter also gained knowledge. At first glance the two are the same, but not so essentially and substantially.

Belief is a human subjective awareness, a part of one's own autonomy over certain realities or conceptions. Of course, trust cannot be forced into general unless the individual receives through himself. Unfortunately, trust can plunge humanity into fanaticism and fundamentalism because trust directly touches the mental realm.

If we see from the Accountability Viewpoint in Islam, that it can not only be financially responsible, formally but includes responsibility to society, government and compliance with regulations. In Islamic accountability it is deeply embedded in society. In paragraph stipulates that every deed is done will be held her responsibility. In the humiliation later that letter".

As for the one who gives the book from his right, he will be examined by an easy examination and he will return to his people happily, as for those who are given the book from behind, then he will shout, woe to me, and he will enter into the fire that burning- flame. This concept supports the Islamic concept of the mandate of accountability for the mandate given to humans. The belief in the day of retribution for a Muslim is enormous. It means that in fostering a sense of responsibility for his actions. This is a provision of Allah that is embedded in Muslim individuals, not limited to professionals, academics or business people.

## Conclusion

Once we download literature review that a correspondence theory of truth, namely theory, the pragmatic coherent and even by theoretical in accounting standards and the government on the nature of her kebe Naran financial statements are located on humans and existence. As a philosopher Descartes' cogito e RGO sum "means, Descartes wanted to find the truth by first doubting everything. He doubted the existence of the objects around him. He even doubted the existence of himself. Descartes thought that the how to doubt all things including himself, like the phrase in the book *sopie* a philosophical novel translated from *Sopie'e Word* by Jostein Gaarder, ( 2006 : 365) that" he wants to clean all the debris from that place. "He has cleaned himself from prejudices that may lead him down the wrong path. As he feared that it might just think actually did bring it to the truth. It may be that the human mind is not intrinsically bring people to the truth, but instead bring them to the mistake. That is, there is a certain strength that greater than himself who controls his mind and always u direct his mind to the wrong path. As said in the QS. Al-Mukminun Verse 71: "If the truth follows the passions, then surely heaven and earth will perish and all that is in them. Indeed we have brought them their pride, but they have turned away from their pride". In conclusion there is no truth that is essential or absolute.

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