A Tauhidic Phenomenology Study of the Meaning of Profit

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ABSTRACT

This study seeks to investigate the meaning of profit as expressed in a local trader stall, which sells a set of food, consisting seventeen types of side dishes, and drinks for a very low price while applying Islamic values in its selling practices. This research employed a qualitative study with a phenomenological tauhid approach as its analytical tool. Data collection for this research was obtained through in-depth interviews. The study results indicate that the owner of food stall considers the meaning of profit to be vast and not limited to financial or material gain. Profit can take the form of enjoyment, sufficiency, and the fulfillment of a servant's prayer by Allah SWT. This is different from the concept of profit in general, which is the difference between the total amount of revenue generated as a result of transactions and the total costs associated with that revenue.

1. Introduction

Accounting's idea of profit is the difference between how much money was made and how much it cost to make that money [1]. Various scientific studies with different lenses often raise the topic of profit. One of the studies conducted through a hermeneutical review found a type of profit interpreted as material profit in educational institutions established by a foundation. This is because material profit is considered a Furthermore, research conducted through a realist ethnographic review at Aisyiyah Hospital explained that first, the advantage is understood from the abstract side, namely taste. Second, the expression of profit as thanksgiving and joy. Finally, profit serves as a means to spread joy [3].

Based on the results of these studies, profit in various professions and perspectives has different meanings, which is also supported by a study, which states that a doctor's profit is not the same as an accountant's profit [4]. This is because everyone has different experiences, feelings, information, and backgrounds, which create different perceptions. Creswell supports this claim by stating that a person's perception or interpretation is influenced by their sentiments, experiences, and inherent culture. With the difference in the meaning of profit from each study and each profession, it is possible that profit can have several different substances or its meaning can change. This was also mentioned in another study, which states that profit has an unstable meaning [4].

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Based on research that has already been done, the researcher wants to look at what profit means through a different lens. The researcher is interested in uncovering the meaning of profit at the RB1 stall through Masudul Alam Choudhury's approach to the unity of God phenomenology. Why is this so? It started from the pre-research survey conducted by the researcher, who observed the phenomenon at the RB1 stall located on Jelidro 2 street, Sambikerep, Surabaya, as quoted in official news from liputan6.com [5] and Detik.com [6], as well as videos on social media Tiktok on the @ayokulinersby and @williesalim accounts. The eatery sells a package of rice, side dishes, and drinks in hot/cold water/tea/iced tea for Rp5.000. This is indeed strange when viewed from an accounting perspective, where the selling price does not even reach the break-even point and violates the economic principle of seeking profit as much as possible by minimizing expenses. In addition, buyers can choose one of more than 17 side dishes available at the RB1 stall. In accounting mathematics, the more food options available, the more expenses will be incurred for the operational activities of the RB1 stall. However, its selling price is only Rp5.000 (approximately equivalent to 0,35USD at the time of this research), which would cause the RB1 stall to experience continuous losses if calculated using accounting practices. Nevertheless, the RB1 stall has been operating for almost four years. In addition, the owner of the RB1 stall consistently implements Sharia principles in its sales practices. Furthermore, the RB1 booth is located on a shophouse rented out for free to the owner of the RB1 stall, while the rental price per year is Rp65.000.000,00.

By applying the tauhidic phenomenology, the researcher seeks to find answers to the meaning of profit, which previously has been carried out using various research perspectives, such as the study of profits in the Muqoddimah of Ibn Khaldun with the Schleiermacher romantic hermeneutics approach [7]. There is a study of profits through the lens of the Islamic religion with hermeneutics [8]. Studies of the concept of price and profit in transactions Banten with an ethnographic approach [9], then the meaning of profit is also studied through an Islamic view but with Islamic phenomenology as the analytical knife [10]. Subsequent research explores the meaning of profit through a hermeneutic lens [11]. The meaning of profit is also studied through a literature review [12], and the meaning of profit has also been studied through intentional hermeneutics [13]. The researchers chose the phenomenology of monotheism (tauhid) as the lens of analysis in this study. The phenomenology of monotheism through Masudul Alam Choudhury's thought will fence the results of the transcendental phenomenological analysis with monotheistic values originating from the Qur'an or Hadith so that it can determine how "I" the owner of the RB1 shop (which, implements sharia in its sales practices) interprets profit. Using a monotheistic phenomenological method, this work seeks to clarify what profit means. In this study, the meaning of profit will be studied through the perspective of the subject's awareness which has the knowledge and experience relevant to the research object. In this way, it is hoped that this research can provide a more comprehensive insight into the meaning of profit in the context of monotheism, which can be helpful for the world of business and everyday life.

2. Method

This research uses an Islamic paradigm, that is an extension of interpretivistic approach using Islamic values. The central focus of the interpretive paradigm is merely the individual's life experience, which can deeply transform and influence the meaning or significance that the individual assigns to their experience. The interpretive approach aligns with the aim of this research, which seeks to reveal the meaning of profits in a food stall that sells various dishes that can be purchased for Rp5.000, including iced tea. As the primary goal of phenomenology is to investigate how phenomena are experienced in consciousness, thought, and action, such as how they are aesthetically judged or accepted, phenomenology is an appropriate approach to exploring consciousness as a result of experience [14]. Further, tauhidic phenomenology was the analytical approach adopted in this research. Tauhidic phenomenology is employed in this research as Islamic paradigms are integrated into the research's foundation to understand what informants experience in exploring Islamic guidance and values in their sales practices.

In the context of this research, the fundamental issue at hand is determining how "I," as the owner of a sharia-compliant food stall (implementing sharia principles in its sales practices), interpret the concept of profit. The data analysis technique procedure in Tawhidic phenomenology refers to Choudhury's streamlining of conventional phenomenology in the initial stages [15]. These procedures involve the Noema, which is the search for the apparent truth from a data set. Next, the Noesis interprets the deep meaning of the Noema. After that, epoche/bracketing purifies the object of experience and the researcher's preconceptions. Then, intentional analysis investigates how Noesis generates Noema. The final step is eidetic reduction, which arranges the object as it appears through the structure of language. The researcher will then compare and contrast the results of the phenomenological analysis described above with the study of Tawhid (which the researcher calls the "phenomenology of monotheism" as a knife of analysis). There are several ways to test the validity of data in qualitative research, and in this study, the credibility test is employed to ensure the accuracy and truthfulness of the research. This credibility test is carried out through time triangulation, which compares interviews conducted at various points in time or under different conditions to ensure consistency in the interview results. Also, validity testing was used in this study. This was done by comparing the study's results with verses from the Quran and hadiths.

3. Results and Discussion

3.1. Experience as the owner of RB1 food stall

Since phenomenological study focuses on personal experience, expertise in this field is required [16]. In this research, the measurement of experience is determined by how long Mrs. Y, as the only informant in this research, has been running the RB1 food stall. After the researcher asked Mrs. Y how long she had been operating the RB1 food stall, she answered:

"*Almost, almost four years, 3 years more than August 16, 2019*"

This was stated by Mrs. Y in an interview on December 17th, 2022. She started the RB1 food stall business about three and a half years ago. She also conveyed her motivation for establishing the RB1 food stall.

"*Then, after the Tahajud prayer, I got it and realized... I said, Oh Allah, perhaps Allah has given us this hunger and so on. I asked for guidance from Allah, and I got a sign, what is good for my business is this RB1 food stall.*"

"*Why was this food stall established? First of all, because we had experienced hunger, so we can feel how it's like when you're hungry like this*."

In establishing the RB1 food stall, Mrs. Y was motivated by her personal experience and her family's failure in running their business, resulting in hunger and the inability to buy food. She sought guidance from Allah SWT through *tahajud* prayer and received a sign. She believed that the hunger felt by her family was a sign to open a food stall business. She also added:

"*Until one day, one of our siblings in the RB community said, Umik, if you open a food stall, let me know, I'll help you. I thought the help would be only 100,000 or 1 million rupiah, but it turned out that during our Daud fasting, there was a WhatsApp message from Mik saying, Please accept this to help the RB food stall, may it be beneficial. Until now, I haven't met or known this person. They gave us 10 million rupiahs in cash. And that's how we started this food stall. And from the 10 million, we kept turning it over, but it only lasted for 6 months.*"

Mrs. Y added that the initial capital for establishing the RB1 food stall business came 100% from external parties that she herself did not know and had never met until now. The capital amounted to Rp10.000.000 and was used by Mrs. Y for the operational needs of the RB1 food stall. Then, the origin of the name "RB1" is also an abbreviation of the "Riyadhoh Berkah" community.

“*Because I have a community, RB is Riyadhoh Berkah, I am the founder. Alhamdulillah, now there are 65 groups all over Indonesia, even some outside the country.*”

“*Riyadhoh Berkah... it's an online community, that's this community... for them to learn from each other to always be close to Allah SWT, of course with this... uh accordance with the guidance of Allah and the Prophet*”

Then, Mrs. Y added that the Riyadhoh Berkah community is an online community that serves as a platform for anyone who wants to learn how to get closer to Allah in accordance with the guidance of Allah SWT and the Prophet. It was the name of the community that Mrs. Y used as a reference for the name of the RB1 food stall.

3.2. Meaning of Profit in the Eyes of RB1 Food Stall Owner

In order to understand social activities better, the purpose of this study is to explore the meaning of the profit generated from a phenomenon. In this context, "social action" refers to human interaction with events arising from experience and awareness. A person will be considered more meaningful if he is not only a "human being" but a "human becoming." With this meaning, it can be understood how the meaning of profit according to the owner of food stall RB1 will affect the sales process applied by the owner of food stall RB1. The researcher collected data on knowledge and the meaning of profit from the informant, Mrs. Y, who explained in an interview on December 17, 2022:

"*For me, it's bismillah, in my own opinion, the profit is very large and very broad*.

Then the researcher asked more deeply, and Mrs. Y explained:

"*Maybe other people, uh... think in terms of profit it's financial in terms of money, logically money. That's because those people still prioritize worldly matters, in my*

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opinion. So, their worldviews are still focused on this world. If we are, alhamdulillah, God willing, maybe our world is finished".

The statement from Mrs. Y above shows that she no longer focuses on profits in her sales practices in this world. Instead, she focuses on pursuing profits for herself in the afterlife. The goal of Mrs. Y seeking profit in the afterlife is the key to the success, blessings, and longevity of RB1 restaurant, which, strangely, if calculated through accounting lenses, would not survive for long and would experience losses. However, the fact is that the restaurant has survived for almost 4 years until now. This is certainly in line with Allah's statement in the Qur'an's Surah Asy-Syura verse 20:

"Whoever desires the reward of the Hereafter, We will increase for him his reward. And whoever desires the reward of this world, We will give him from there; but there will be no share in the hereafter."

By interpreting Ibn Kathir in Surah Asy-Syuro verse 20 above, it can be said that if someone prioritizes seeking profits in the hereafter rather than in this world, then Allah will always support and assist the business in His way. Allah will reward with greater returns than the good deed done, multiplied up to seven times or even more according to Allah's will [17].

Then the researcher asked more deeply, and Mrs. Y explained:

"*So if people still think profit is about getting as much as possible, it means they are still thinking in worldly terms. If for us, InsyaAllah if we will be given health by Allah, Allah will provide for us and give us the needs we want, Allah will answer our prayers, Allah will grant our needs, that will be a profit for us.*"

From the testimony of Mrs. Y above, profit, according to her, has a comprehensive and meaningful definition. Mrs. Y does not interpret profit solely in financial terms. As for her, profit is interpreted as pleasure, sufficiency, and the granting of prayers by Allah SWT. Mrs. Y's awareness in interpreting profit is based on the thought that, because all of her affairs have been made accessible by Allah, to continue to be facilitated by Allah, Mrs. Y does business with Allah by returning the blessings that Allah has given to the people through the sale of food and drinks for Rp5.000. Mrs. Y's sense of gratitude influences how she interprets profit, and her way of expressing gratitude for profit is following Allah's commandment in the Quran, Surah An-Nahl verse 14:

"And it is He who subjected the sea for you to eat fresh meat (fish) from it and take out from it ornaments that you wear. And you see the ships plowing through it, and [He subjected it] so that you may seek His bounty, and perhaps you will be grateful."

Through the Tafsir of Ibn Kathir in Surah An-Nahl verse 14 above, it can be understood that Allah teaches humans to be able to benefit or profit from the source of sustenance that Allah SWT has provided in the world. The search for these benefits or advantages can be picked up through trade so that we can be grateful for the gain from this trade [18]. This follows what was done by Mrs. Y, who tried to find "profits" through the RB 1 stall business, and when she got this profit, Mrs. Y was always grateful. Being grateful to Mrs. Y for running her business at the RB1 stall is carried out by repaying the favors Allah SWT has

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bestowed through humanity by selling food and drinks for Rp5.000. By doing a business like that, Mrs. Y can take advantage of Allah SWT's blessings to generate profits and benefit others. Then the concept of profit in accounting refers to the difference between income and costs [1]. While the meaning of profit attached to Mrs. Y herself impacts the profit concept adopted by shop RB1, the difference between income and costs in shop RB1 is conceptualized as gratitude.

4. Conclusion

This research is classified as qualitative research in the religious (Islamic) realm. With the use of the monotheistic phenomenological analysis knife, it is found that the meaning of profit itself is diverse and broad. Profit can also be interpreted non-financially, it can be interpreted as enjoyment, adequacy, and the answer to the prayer of a servant by Allah SWT. The difference between income and costs in the RB1 stall is conceptualized as a sense of gratitude. The concept of profit like this shows that the profit of a business is not always in the form of money and that the goal is not always to maximize profit. Profit can take many forms, including material and financial gain, but it can also take the form of a feeling. The manifestation of this feeling is analogized in the form of a feeling of satisfaction and a sense of happiness that someone feels.

The results of this study contributes to the discourse of profit in Islamic paradigm. Practically, it also adds insight for entrepreneurs to have a spiritual soul and practice religious values in managing business decision-making.

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