DECONSTRUCTIVE SEMIOTIC DISCOURSE OF PROFIT SHARING: DERRIDEAN'S POSTMODERN CRITICAL STUDY

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ABSTRACT - Accounting symbols are interpreted differently by researchers, which has an impact on the understanding of profit-sharing as a symbol in Islamic accounting, which is not the only truth in the Derridean constructive semiotic view. The research aims to: (a) analyze accounting practitioners' and non-accounting practitioners' interpretations of profit-sharing using Derrida's deconstructive semiotics; and (b) execute a deconstructivity semiotics-reading of the text connected to their perception of profit-sharing. This study employs a postmodern approach accompanied by a postmodern critical paradigm (particularly Jacques Derrida’s philosophy) based on critical theory assumptions and ideas in order to examine social reality. This study's data analysis employs rhetorical deconstruction with Jacques Derrida's philosophy as a reflection of deconstructive reading. The findings showed that deconstructive semiotics analysis captures some realities, including: (a) profit sharing as a guarantee for any profits as well as losses from the outcome of a business that two parties agreed upon; (b) profit sharing as justice, justice for each party's rights and obligations under the business cooperation agreement; (c) profit sharing as an agreement and responsibility, the type of agreement that occurs at the start of the collaboration; and (d) profit sharing as an agreement and responsibility. This study clarifies the various meanings of profit sharing as well as the significance of their reality.

Keywords: profit sharing, critical-postmodern, deconstructive-semiotics

ABSTRAK - Pembagian Keuntungan Semiotik Dekonstruktif: Studi Kritis Postmodern Derdiean.

Para peneliti berbeda dalam menafsirkan simbol akuntansi, yang juga berdampak pada interpretasi bagi hasil sebagai simbol dalam akuntansi Islam yang bukan satu-satunya kebenaran dalam pandangan semiotik konstruktif Derridean. Tujuan penelitian ini adalah: (a) untuk memahami interpretasi bagi hasil oleh praktisi akuntansi dan non akuntansi dengan semiotika dekonstruktif Derrida; dan (b) melakukan pembacaan semiotika dekonstruktif tentang teks yang terkait dengan interpretasi mereka terhadap bagi hasil. Penelitian ini menggunakan pendekatan fenomenologis disertai dengan paradigma kritis postmodern (khususnya filsafat Jacques Derrida) berdasarkan asumsi dan keyakinan dari teori kritis dengan melihat realitas sosial. Analisis data dalam penelitian ini menggunakan dekonstruksi retoris dengan filosofi Jacques Derrida sebagai refleksi dari pembacaan dekonstruktif. Hasil penelitian menunjukkan bahwa analisis semiotika dekonstruktif mengungkapkan beberapa realitas yaitu: (a) bagi hasil sebagai jaminan atas setiap keuntungan maupun kerugian dari hasil usaha yang disepakati kedua belah pihak; (b) bagi hasil sebagai suatu keadilan, keadilan atas hak dan kewajiban masing-masing anggota perjanjian kerjasama usaha; (c) bagi hasil sebagai kesepakatan dan tanggung jawab, bentuk kesepakatan yang terjadi pada awal kerjasama dan tanggung jawab atas berjalannya kegiatan kerjasama usaha; dan (d) bagi hasil sebagai konsekuensinya, memberikan konsekuensi keuntungan bisnis dari setiap kebijakan bisnis. Kajian ini memberikan pemahaman tentang beragam interpretasi bagi hasil dan makna di balik realitasnya.

Kata Kunci: bagi hasil, kritikal-pos modern, semiotika-dikonstruktif
INTRODUCTION

Accounting is a communicative language that delivers information from its resources (informants) to information users or persons who are interested in the information communicated. Each expression symbol must be precise so that it is understood exactly as intended. As a result, in constructing accounting theory, it is also necessary to examine the synthetic aspects (measurement) and pragmatic aspects (usefulness) as well as semantic aspects (the reality represented) (Roslender & Dillard, 2003).

Sharia accounting, like the accounting theory covered before, is a deconstruction of modern accounting into a form rich in Islamic and humanist teachings. It also has a character as a language that gives information about existing symbols in Islamic accounting, with the expectation that these symbols will be interpreted as intended meanings (Ibrahim, 2010a, 2010b).

The "profit-sharing" symbol is one of the sharia accounting symbols transmitted through financial statements to express specific realities. Profit-sharing is a symbol in Islamic accounting that is frequently used in the study of Islamic economics (Carpenter et al., 2018; Gong et al., 2018; Yan et al., 2019). The profit-sharing sign currently lacks an interpretation that may be exactly read as the intended meaning. It is consistent with Macintosh's viewpoint (2000) that the absence of references to visible things and actual occurrences will result in accounting failing to completely carry out its functions in accordance with the logic of representation, transparent financial information presentation, or accountability (Elkamiliati & Ibrahim, 2014).

In contrast to Macintosh's opinion, according to Mattessich (2003), the reality of accounting symbols "exists" since there is agreement in the accounting community. It means that every accounting symbol, whether in the form of words or numbers, has a relationship to the referential reality, although the referential reality of accounting symbols varies. If a symbol does not exist in physical reality, it can exist at the level of "social reality."

The level of social reality could interpret accounting symbols. Moreover, Mulawarman et al. (2011) stated those empirical findings are required to demonstrate the unavoidable link between normative-theoretical accounting as a universal component and aspects of culture, religiosity - spirituality, ethics, and even local. These factors have a considerable impact on the shape and "taste" of accounting, which has Islamic universality as well as Indonesian
values. Sharia accounting is a depiction of distinction from Western accounting, which has always been "deliberately" required to be value-free and can be utilized wherever accounting is employed.

Different interpretations of accounting symbols explained by Macintosh (2000), Mattessich (2003), and Mulawarman et al. (2011) show the possibility of diverse interpretations of profit-sharing as one of the accounting symbols most frequently referenced in Sharia accounting. This discrepancy in understanding of profit sharing will have an impact on the effectiveness of profit-sharing communication because the actual situation is represented differently by the parties involved. If this occurs, the anticipated influence impact when communicating profit sharing is lost since the response to the information becomes biased.

The analysis of profit-sharing semiotics using the Derridean postmodernist critical study sought to go deeper into profit-sharing as a language symbol in sharia accounting. The term “Derridean” refers to the philosophy of the poststructural (and postmodern) French philosopher Jacques Derrida, which has had a significant influence upon the Theory of Critical Social Justice (Lindsay, 2020). Derrida reduces or eliminates the important parts that comprise a worldview. The type of annihilation or relativization seeks out alternate points of view that are often rejected by prevailing viewpoints (Riduwan et al., 2010). As a result, it is intended to present a view of the results of the results-sharing construction based on the examination of numerous interpretations of the profit-sharing in its development. The study investigates the meanings involved in the practice of revenue sharing as well as the interpretation of revenue sharing.

Furthermore, semiotic research on profit-sharing is a rare study. That is why this study was carried out, the inquiry of profit-sharing with the meaning of Jacques Derrida. The study of semiotics tries to comprehend the meaning inherent in a symbol, allowing the reader to comprehend the meaning behind it. As a result of this research, it is envisaged that semiotics will be used to deliver messages that are consistent with the phenomena.

The study was structured as follows: an introduction, a literature review, methods, results and discussion, and a conclusion. The research background, challenges, and aims were all addressed in the Introduction. The next section is a literature review that covers previous research as well as theoretical works...
that underpin semiotics and Derridean philosophy research. The technique consists of the research design, data gathering method, and data analysis. Finally, the results and discussion section includes the research findings and discussion. Meanwhile, the conclusion offers findings-related conclusions and recommendations.

LITERATURE REVIEW

Profit Sharing

Profit-sharing is a system in which joint ties or agreements are taken in business activities (Suherman, 2014). Profit distribution agreement between two or more parties. Profit sharing is also a system that incorporates the concepts of revenue sharing, profit and loss sharing, and profit-sharing.

Profit-sharing and revenue sharing are also known as profit and loss sharing in Islamic economics, which is defined as the distribution of income gained from the results of activities. Profit is the difference between a company’s total income (total revenue) and total cost (total cost) (total cost). While revenue sharing is derived from English, it is made up of two words: revenue, which means results, money, and income, and sharing, which is a form of a verb that implies share for or portion of. So, revenue sharing entails splitting the profits, revenue, or income.

Postmodern Semiotics - A Research Study

"Semiotics is concerned with everything that can be as a sign” Semiotics is the study of signs in everyday communication as well as everything else that alludes to other forms such as words, images, sounds, gestures, and objects (Sartini, 2007). Words are essential for communicating a concept or meaningful sign.

Postmodern Semiotics is a study that emerged throughout the 1970s and the 1980s. The postmodern problem has become a public concern (Jerade, 2020; Jin, 2021; Siregar, 2019). The classifications of postmodern were at least three terms, namely "postmodernity" relating to the postmodern era, "postmodernism" relating to the cultural expression of the postmodern era, and "postmodern thought" or discourse, which is related to the philosophical reflection of the postmodern era and culture (Mulawarman et al., 2011).
Postmodernism is a movement that welcomes and is open to a range of various interpretations, but with one purpose in mind: to obstruct the goals of modernism as a conceptual project and the negative implications it bears. The beginning of postmodernism's growth is a very diversified movement. It is consistent with the nature of postmodernism, which welcomes diversity and refuses to limit everything to a single concept or pattern. Differences emerge in the type of reaction and the initiators' attitude toward modernity.

During the postmodern era, several semiotic characters emerged, like Barthes (1968), who discusses the semiotics of texts. Then there is Eco (1976), who stated the sign could state the truth and lies. Furthermore, Jean Baudrillard has a view of hyperreality, which is the meaning to characterize how consciousness defines the actual "reality" in the world, where diversity of media can be rooted in forming and filtering actual events or experiences. In addition, there is a postmodern figure whose views serve as the basis for the thinking of this study, namely Derrida (1997). Derrida deconstructs the view of signs in semiotics. By deconstructing a sign, we will get the hidden reality behind the interpretation. Deconstruction, according to Derrida, is an alternative to rejecting the limitations of a legal conclusion or interpretation (Derrida & Caputo, 1997; Jerade, 2020; Jin, 2021).

This is not the first time a semi-critical examination of Derridean's postmodern critical study has been used in research. Several earlier studies in diverse domains eventually encouraged the author to conduct similar academic study. Although numerous studies have been undertaken to examine the semiotic analysis of Derridean's postmodern critical study, the writer sees a gap or a differentiator for the research conducted with previous research where the writer's focus is the object of the analysis itself.

The author selects the object of the profit-sharing symbol, which is commonly used in Islamic economic studies. The author intends to use Derridean analysis to reveal the hidden reality behind the profit-sharing symbol so that the results of the analysis can be used as effectively as possible by the community, particularly the Islamic economic community, so that there is no error or ambiguity in the interpretation of the profit-sharing symbol itself. As a result, this Derridean postmodern critical study was the first to do semiotic analysis with the purpose of profit-sharing research.
The researchers used several references to conduct this research. First, Riduawan et al. (2010), Accounting Profit Semiotics: Derridean Critical-Postmodernist Study. The results showed that accounting profit using a postmodernist deconstructive semiotic study of Jacques Derridean produced several realities, namely, first, accounting profit is a trail, both a trail as "historical text" and a trail as experience and interest of interpretation. Second, there is no reality outside the accounting profit text because the meaning of accounting earnings is intertextual, accounting earnings are only the result of simulations, and the meaning of accounting earnings does not exceed the interests and interpreters' experience. Third, accounting profit is a ghostly presence, in the sense of being and being present through the process of making it up, a representation of the existing reality of existence, so that accounting profit is an illusion that leads to reification. Fourth, accounting is a product of logocentrism, which is logic or ratio as the center of truth, so the idealism of accounting in determining profits is more prominent than pragmatism.

Second, Macintosh (2002) stated that Accounting is a simulacrum and hyperreality: income and capital viewpoints. According to the findings of this study, accounting deals with more complicated economic transactions, including the use of monetary values as a unit of measurement. In such a case, the symbols of income (income) and capital (capital) have no bearing on actual objects and events. The accounting profit symbol, in Macintosh's opinion, is merely a pure simulacrum (pure simulacra), which means that the referent of accounting profit is, and it spins around itself to generate a world of hyperreality (Macintosh et al., 2000).

Third, Belkaoui (1980) stated in his article, The Interprofessional Linguistic Communication of Accounting Concepts: An Experiment in Sociolinguistics, that accounting as a language, can be interpreted differently. Accountants from different professional groups can use different linguistic codes because of organizational constraints and goals. At worst, a lack of confusing communication can arise (Belkaoui, 1980).

**METHODODOLOGY**

This research is classified as qualitative field research using the Phenomenology method, which is a study conducted in the field by gathering data utilizing participant observation to determine the participant's important phenomena in his daily experience. Furthermore, this qualitative study employs
a postmodern critical paradigm (Cresswell, 2013). Research with the critical-postmodern paradigm (critical-postmodern paradigm) is conducted based on the assumptions and beliefs of critical theory (view of social reality).

Reflecting on the essence and characteristics of critical theory as described in the prior research, the research of semiotic analysis of profit-sharing as a symbol of financial accounting is carried out based on many assumptions (Agger, 1991; Morrow & Brown, 1994; Neuman, 2014; Willis, Jost, Muktha., Nilakanta, Rema., 2007). First, accounting practice is not something that is given or exists as it is, but rather something that is formed by those with power, particularly accountants. Accountants have the authority to develop accounting procedures and to direct others in carrying out and comprehending desired accounting practices. Second, accounting theory and practice are value-laden; hence, neutrality and objectivity, which are embedded as qualitative features of accounting information, can give birth to myths (illusions) regarding accounting information's neutrality and objectivity. Third, practical actions done by individuals are frequently motivated by conditions they are unaware of. Fourth, the assumption that accounting processes are required for mind to change and run on false awareness must be critically questioned.

Data

This data source comes from persons who have worked in or are now working in the field being investigated. As a result, the outcomes of the information acquired are not only known, but also lived. Individuals who become informants in this study include practitioners and non-practitioners who can experience the concept of profit sharing rather than just understand it.

This study, using data collection techniques in the form of semi-structured interviews, is not scheduled to obtain information or a clear picture of the social life of the individuals studied.

Semi-structured interviews are included in in-depth interviews, with freer implementation than structured interviews. According to Cresswell, semi-structured interviews only use priority questions that they want to know. In practice, each question in the interview is flexible and develops according to circumstances, and the words used are not predetermined (Tisdell, & Elizabeth, 2016).

Method
As a reflection of deconstructive reading, the data analysis technique in this study employs rhetorical deconstruction with Jacques Derridean philosophy. The deconstructive-rhetorical approach will be used in assessing and sharing research findings at various levels. The first is the revelation of the results in the structural semiotics reading by the informant at the micro-level, namely the informant's interpretation of the accounting data. The second is macro-level reading of structural semiotics by researchers. At the macro level, the emphasis is on the interpretation of the informants on the accounting results, which are fresh texts for researchers. The major goal of reading structural semiotics at this macro level is to discover and comprehend the new reality reflected by the informant's interpretation.

The third is researchers' reading of deconstructive semiotics. The goal of deconstructive semiotics reading is to uncover additional realities hidden behind a sign's relation structure. Fourth, the findings of the text's deconstructive semiotics interpretation are presented rhetorically in the form of a narrative. Rhetoric is the delivery of statements utilizing several metaphorical terms or parallels in order to persuade the audience (Riduwan et al., 2010).

The deconstructive text in this study was carried out by reflecting on the reading strategy of Derrida (1997), who was a philosopher. In this case, Derrida relates and negates all essential elements that shape the worldview.

RESULT AND DISCUSSION

Semiotics for Micro Level

Production Sharing Semiotics at the Syntactic Level

The profit-sharing is known that the operation is in the scope of accounting because of an initial agreement on "profit-sharing" or return on the results of cooperation based on the agreed "percentage ratio."

The informant understands that profit sharing is the consequence of multiplying a business's profit, including net profit and gross profit, by the proportion of profit sharing (ratio) agreed upon at the outset. Such comprehension is the result of the informants’ consciousness regarding their cognitive schemes, and is in accordance with and consistent with Wilber's statements about human awareness in cognitive psychology, that is awareness of schematics of brain or mind functions, both representational and more complex emergent or
collections models (Wilber, 1997). The emergent or collections model is a model that views consciousness as the emergence of an integrated network hierarchy.

According to the notion of awareness, when an informant is given a question about revenue sharing, the informant automatically thinks about a business's profit-sharing and the percentage of its distribution.

Production Sharing Semiotics at the Semantic Level

Revenue sharing analysis at this syntactic level implies that, in addition to comprehending profit-sharing as a result of profit multiplication with the percentage of profit-sharing ratio, informants interpret other results. According to the informant, the results can also be referred to as the results of cash cooperation, cash and non-cash cooperation results, profit-sharing results, the form of the agreement sharing the results of joint efforts, the form of contract returns investment, and shared profit and loss.

The meaning of sharing results by the informants explicitly or implicitly can be interpreted as cash results from the collaboration that could be directly shared and enjoyed. As the financial manager, Umi explained the concept of profit-sharing within the scope of Islamic financial institutions as cash proceeds of cooperation (Umi, personal communication, October 20, 2021). If the borrower has reported the business profits to the financial institution, the work results of the business capital borrower might be viewed as profit sharing (business capital giver). According to this statement, profit-sharing must be in cash.

The phrase was also mentioned by Cecep Maskanul Hakim, senior analyst of Bank Indonesia's Islamic economics department, who claimed that the revenue sharing was collected in cash. However, in addition to stating that revenue sharing is received in cash, Hakim also stated that revenue sharing might be obtained in non-cash form (personal communication, October 25, 2021): "Revenue sharing is obtained in cash—profit-sharing in the form of non-cash distribution in the form of dividends to shareholders. According to Islamic law, this is fine according to the agreement."

Muslim Marpaung (an intellectual) also has an opinion that is almost the same as Hakim. He revealed that the revenue sharing could be cash or non-cash (M. Marpaung, personal communication, November 13, 2021): "Profit sharing can be in the form of cash or non-cash, following the form of cooperation. If the
profit-sharing is in the form of cash, it is given directly when calculating the profit, but if the non-cash profit sharing is not directly distributed, it is recorded in advance to be given at a particular time (deposit). Then can the revenue share be divided in the form of non-cash? It can record the results of these benefits before being distributed to colleagues or parties invited to work together."

Mursal (an accounting practitioner) has a viewpoint on revenue sharing in addition to discussing the type of revenue sharing indicated by the preceding informant. He claims that profit-sharing is usually in the form of natural or cash. It can, however, take the form of something other than currency. Profit-sharing, according to Mursal, is a reality since revenue sharing is a program agreed upon from the start utilizing the percentage system and immediately distributed in real or cash. As a result, profit sharing, in general, is a result of cooperation with cash results, according to him. However, he also said that it did not rule out the possibility that the form of profit-sharing could be in the form of non-real or cash if the distribution did not eliminate the rights of others (personal communication, October 28, 2021).

**Profit-sharing**

Profit-sharing is defined as profit-sharing, as stated by several informants. Annisa, the financial accountant of a firm in Jepara, revealed that profit sharing is the sharing or the essential sharing of profits, both gross and net profit. Profit as a source of profit-sharing calculation is not only revealed by Annisa (personal communication, November 3, 2021). Marpaung also revealed that the basis for profit sharing is profit that is shared between the two parties according to the distribution ratio determined from the beginning.

Marpaung believes this revenue-sharing agreement is determined by profit calculation with several agreed profit-sharing ratios or ratios. It is undoubtedly different from conventional banks that pay interest to their customers: "... Whereas, in financial practice in Indonesia, revenue sharing refers to the profits obtained for joint ventures, even if they are not cut costs."

Based on his statement in financial practice in Indonesia, profit sharing refers to the profits or profits obtained for joint ventures, even if the costs are not deducted. The quotient is not profit. Seeing a symbol can be seen not only from one perspective.
"Revenue sharing is a method of sharing the results obtained for joint ventures. Profit-sharing differs from profit sharing, where the profit sharing is still divided regardless of the results obtained. Whereas for-profit is profit sharing after the principal has been returned."

The expression implies that profit-sharing is more than just profit-sharing. Cecep stated that is profit sharing after the principal has been returned.

*Method of sharing the results of joint efforts*

Revenue sharing can be viewed as a "means" of sharing the outcomes of collaboration. Profit sharing, according to Hakim's perspective, is a technique of sharing the results of joint enterprises. Hakim's statement is in line with the other practitioner's statement. He indicated that profit-sharing came only from a commercial deal, not another one. This statement supports the concept that profit sharing is only for commercial operations and includes a happiness technique.

"The profit-sharing system must have notice that the capital spent is for profit-sharing, not intended for loans only."

The Marpaung statement implied a profit-sharing system between the lender and the capital lender. When business activity is carried out, a profit exists.

*Agreement on sharing the results of joint ventures*

Profit-sharing can also be referred to as an agreement if it is referred to as a technique of sharing the results of a cooperative endeavor. The agreement is binding on the two cooperating parties, and it is made at the start of the partnership form between the two parties working together. This agreement establishes the percentage ratio distribution for each participating partner. According to Marpaung, the division percentage must be clear for both parties (investors and entrepreneurs). For example, for investors 40% and entrepreneurs 60%, 50% -50%, 60% -40%, 5% -95% or 95% -5%. It must be determined from the start of the contract. Not allowed to share profits 0% -100% or 100% -0%. A large percentage of profits is free, depending on the agreement between the parties.

*Investment contract return*
In this case, the return or profit of an investment contract becomes one of the informants' interpretations regarding profit sharing. According to Marpaung, profit sharing is defined as a form of return (the return) of an investment contract, from time to time, uncertain and not fixed.

"Revenue Sharing is a form of return (the return) of an investment contract, from time to time, uncertain and not fixed. The size of the recovery depends on the results of the business that happened."

According to the preceding remark, profit-sharing can also be referred to as a type of return that results from an investment contract. The obtained return is dependent on the outcomes of the business that occurred.

**Profit and loss sharing**

Profit-sharing means profit and loss sharing is explained directly by 6 (six) of 7 (seven) informants. These were the informant's general knowledge regarding revenue sharing. Each informant is asked a question regarding profit sharing, and then 6 (six) of the 7 (seven) informants will state profit-sharing because of profit and loss together. It is caused by the informant's understanding of the profit-sharing that both partners will share the distribution process, whether profit or loss. In the system of sharing the results of this cooperation, there is an element of "joint responsibility" for all possibilities that will occur when conducting joint business activities, whether profits or losses will be divided according to the ratio at the initial agreement. So, it is hoped that no party will feel guilty when cooperating.

There is an element of "joint responsibility" in the system of sharing the outcomes of this cooperation for all possibilities that will arise when performing joint business activities, whether profits or losses will be divided according to the ratio at the initial agreement. As a result, it is envisaged that no party will feel guilty about participating (Nisak & Ibrahim, 2014).

In addition to the direct explanation mentioned by the six previous informants, there is an indirect explanation of the informant's revenue sharing, which explains that the revenue sharing is profit-sharing profit sharing. This explanation was stated by the financial manager of KSPPS BMT Mitra Muamalat Kudus, Umi. Implicitly, Umi's statement explained that profit sharing is profit-sharing profit sharing. Umi said that revenue sharing must be distributed on a cash basis because they did not know whether the partnering...
partner would get a loss or gain in one month. It means that the party providing capital, in this case, the BMT KSPPS Mitra Muamalat Kudus, is willing to bear the results of the cooperation even if the result is a loss if each month the profit-sharing is permanently recorded and submitted clearly.

Production Sharing Semiotics at the Pragmatic Level

The definition of profit-sharing at the syntactic and semantic level are the factors that influence informants in revealing their perceptions about the benefits of information sharing at the pragmatic level. Based on the informant's interpretation of profit-sharing at the syntactic and semantic level and the interpretation of profit-sharing at the pragmatic level by considering aspects of the informants' experience, interests, and practical needs, there are three good uses of information for the results. First, as a tool to "create an agreement," sharing the results of equitable cooperation. Second, as a sharing method," the results of cooperation minimize the impact of business losses because whether it is profit or loss will be borne together. Third, as a means of "forming trust" between parties who collaborate because in the profit-sharing agreement there is an element of joint responsibility whether it is profit or loss that can avoid the occurrence of one of the parties working together to feel wronged.

In interpreting the results at the level of microstructural analysis, at least three things are expressed. First, there is an equation of interpretation of the profit-sharing at the syntactic level, namely that the profit-sharing is a result obtained by multiplying the profit (profit), either the net profit or the gross profit of a business, with the percentage of profit sharing (ratio) agreed upon from the start.

Second, the plurality of interpretations at the semantic level is a representation of the form of profit sharing, the company's policy system in terms of determining the profit-sharing used, the agreed profit-sharing ratio, and the parties to the collaboration whether it is individual business actors, companies or financial institutions.

At the pragmatic level, the third is ambivalence, which is defined as unconscious feelings that occur and fight with each other in the same scenario. In this example, some informants contributed to pragmatic ambiguity. The revenue portion was described in the informants' statements. First, it is useful as a tool for developing equitable sharing agreements, even though, in fact, the two parties collaborating, namely financial institutions and members or capital
borrowers, do not directly determine the profit-sharing ratio in the partnership. From the beginning, the financial institution calculated the ratio amount, which was subsequently approved by the members or parties that borrowed capital. Second, it is useful as a technique of sharing the outcomes of collaboration, which reduces the impact of corporate losses because profit and loss will be shared. However, the distribution's implementation will differ based on the sort of collaboration used. Third, it is useful for building confidence between the parties involved in collaboration since, in the profit-sharing agreement, there is an element of joint accountability, whether profit or loss, which can prevent one of the parties working together from feeling aggrieved. However, in this instance, trust cannot be entirely formed between one party and the other because not all parties who collaborate can truly live up to the true essence of profit-sharing itself. Lack of knowledge in the practice of cooperation, such as providing financial statements on the part of capital borrowers, can also be a separate barrier to building trust between the parties that collaborate. Furthermore, the limits on trust between parties who collaborate can stem from a lack of trust between the two parties who collaborate. Because, in essence, no one who cooperates wants a loss.

**Semiotic Analysis for Macro Level**

*Profit-Sharing Practices in the Scope of Axiology and Epistemology*

Axiology explores values related to the usefulness of gained knowledge. Axiology, in another meaning, is a science that studies the nature of values in philosophy (study of the value of science).

Profit sharing might be chosen as a value-laden contract within the context of axiology. In order to practice profit-sharing, all parties must be aware of the "embodiment of the value of justice." It is a significant value that all humans must have. Justice will bring about peace and prosperity. Every human being's rights will be granted in accordance with the rule of law. It is stated in Mursal's remark that justice can be attained through the sharing of results.

Profit sharing is full with values regarding "beliefs" in addition to fairness. In this scenario, justice is produced by the existence of a strong human belief in the Qur'anic teachings on justice. In order to realize the practice of profit sharing, humans must have entire trust that every action they take is in accordance with the teachings of the Koran. It follows Tjiptohadi's position,
which stipulates that profit sharing must be done in accordance with Quranic principles.

The "value of justice" and "value of belief" can foster a "value of togetherness." The value of togetherness can support the achievement of a soul to help fellow Muslims so that welfare can be realized.

Profit-sharing has three essential qualities in the context of axiology: the value of "justice," the value of "believing," and the value of "togetherness." These three things inevitably occur as a result of the actual practice of profit sharing. Furthermore, the author will explore income sharing within the domain of epistemology after analyzing profit sharing within the scope of axiology. Epistemology is the study of the process of acquiring knowledge. In another sense, epistemology is characterized as a science that delves deeply into the entire process of acquiring accurate knowledge (science that discusses theory). Epistemology is defined as the field of philosophy that explores the foundations and boundaries of knowing in the Indonesian Dictionary.

Profit sharing is derived from the teachings of the Quran and Hadith, which are classified as Fiqh science within the realm of epistemology. Furthermore, with qiyas, ijtihad, and ijma' to attain a Sharia Economy goal, individuals are obligated to pay attention to every ethical and morality of sharia economy that relates to every economic action when carrying out economic activities. Sharia accounting is needed since there are so many transactions in sharia economic activity. Profit sharing is a concept found in Islamic sharia accountancy. As a result, in order to implement true profit-sharing, humanity must always be directed by the Al-Quran Hadith, Islamic economic aims, Islamic economic ethics and morality, and sharia accounting (In simple terms, the concept of revenue sharing within the scope of epistemology is explained in Figure 1).

Transcendental Profit Sharing

In the Indonesian dictionary, transcendental is defined as anything abstract, difficult to explain, invisible, and emphasizing spiritual matters. Every activity performed by Muslims must always include God. It must be reflected in every action taken by the Muslim community. Furthermore, there is behavior in every action that distinguishes between conventional and Islamic economics that presents God's existence. Tjipto Hadi stressed that any profit-sharing must always remember the Quran. This means that Hasus always mentions the existence of God when engaging in profit sharing.
The goal of sharia economics is not just profit-oriented. Nevertheless, the most important thing is getting pleasure from Allah. So, Islamic economics does not permit cheating, dishonesty, and unsafe behavior.

Revenue sharing is transcendental because, in practice, revenue sharing must always present the existence of God in every activity in order for the practice goals for the results to be accomplished and effectively achieved.

**Profit-Sharing Highlights Altruism Practices**

Auguste Comte, a French philosopher, coined the term "altruism." In English, altruism is known as altruism; in Latin, it is known as alter (other, others). This word emphasizes respect and consideration for the interests of others, even at the expense of personal interests.

Profit-sharing can be said to highlight the practice of altruism because of the concern of someone who has the financial ability to do business for someone who wants to do business but does not have the financial ability to collaborate so that someone can benefit. Someone will be selfless and simply seek to enrich themselves. As a result, the author explains that profit sharing highlights the practice of altruism, in which one does not simply consider personal interests.
Contemplative Revenue Sharing

Contemplative has the meaning "arouse, contemplate or arouse contemplation." Meanwhile, contemplation is a verb that means "to think (think) with all your attention."

Profit-sharing users tend to have a sense of quiet and tranquility within themselves since the concept of profit-sharing itself is contemplative. Revenue sharing is supposed to have a meditative aspect, which means that it can be utilized as an afterthought for actors who employ the concept of revenue sharing to find peace inside themselves. In practice, revenue sharing implies that the production sharing arrangement was fulfilled at the outset of the contract. As a result, profit sharing can serve as a sort of contemplation for users seeking inner calm in their commercial activities.

Analysis

Derrida's deconstruction is a point of view that aims to unravel a text, where meaning is experienced as a process of interpretation rather than as a finished product. Deconstruction is more of a motivator to avoid seeing the truth that we consider to be the sole truth. Because there are so many truths in this world, the truth will never be fully realized.

Derrida conducted a critical reading in order to comprehend and, to the greatest extent feasible, examine symbolic and figurative aspects found in philosophical works. The writers conclude from this description that Derrida wants us to be more critical of the text. It implies that we must be more critical in comprehending the contextual text.

The informant's perception of revenue sharing contains variety and ambiguity, which supports Derrida's point of view. The following are some interpretations that resulted from the writers' semiotic analysis of Derridean's postmodernist critical research results.

Profit-Sharing as a Guarantee

Guarantees are classified as either guarantees or dependents. Parties who collaborate through a profit-sharing arrangement are said to have a guarantee. This assurance takes the form of a sense of security in the event that the business suffers a loss one day. Because, in the real execution of revenue sharing, the
two parties who collaborate will absorb each other's losses for the sake of the business. In addition to losses, those who collaborate can profit more if the business is successful. Profit-sharing does not specify the monetary benefits to be achieved, but rather the ratio or percentage of profit sharing agreed upon by the two cooperating parties.

"Profit sharing, in general, is a form of cooperation between the capital owner and capital manager by carrying out economic business activities. A contract will bind the two parties in the business, and if it is profitable, it will be shared by both parties by the agreed ratio at the beginning of the agreement. Likewise, if a business experiences a loss, it will be borne together according to its respective portions."

Muslim Marpaung explained in the above statement that profit-sharing, whether profit or loss, shall be shared. It demonstrates that profit-sharing ensures that neither party suffers unilateral losses if the joint business suffers a loss.

**Profit-Sharing as Justice**

Justice implies that something is done, treated, and so on in a reasonable manner (equal, not biased, impartial, proper, and not arbitrary). Profit-sharing is referred to as a type of justice in and of itself because the practice of revenue sharing always supports the value of justice for each cooperating party. Profit-sharing is referred to as justice since it provides equal rights to each party working together, ensuring that neither party feels disadvantaged. Mursal provides the following skills:

"If I understand it, profit sharing is one of the instruments adopted by the sharia economic system in the context of realizing economic justice in its true meaning. Because, with this profit-sharing, what we often know as lost and profit sharing will realize the justice desired by the Islamic economy, which in the context of helping to help will be reflected there."

Profit-sharing ensures impartiality and is arbitrarily enforced for each cooperating party. Because there was an agreement from the beginning of the agreement in which both parties mutually approved each of the requirements of the ratio or percentage of the sharing of the collaborative results.

**Profit-Sharing as Agreement and Responsibility**
A statement of agreement, justification (endorsement), agreement (between both parties), and anything (agreement) that both parties have agreed on are all examples of agreements. The agreement is described in the economic dictionary as mutual assent between two or more legally competent parties, which usually leads to a contract. Profit-sharing is called an agreement since the working parties had an agreement from the start. The agreement specifies the profit-sharing ratio based on the size of the contribution made to the business.

According to Annisa, an agreement would occur at the beginning of the collaboration. The agreement is in the form of determining the profit-sharing ratio. The determination will be seen from the number of contributions made to the company. If later, in the middle of the business activity, one of the parties contributes more to the company, the collaborating parties can provide a new agreement that will mutually benefit both parties.

Responsibility is a condition that requires people to bear everything (if anything happens, may be sued, blamed, sued, and so on). Profit-sharing requires the working parties to feel a sense of joint responsibility. Profit-sharing might thus be considered a form of responsibility. When controlling each resource in a business activity, this type of responsibility can be adopted. How does the collaborative parties develop a sense of responsibility? In order to maximize the benefits of the collaboration.

According to Annisa, each party must have a sense of responsibility for the business they run. So, each party must participate in the management of business activities and contribute according to the initial agreement. Collaborating partners are not authorized to be neglectful and fail to offer an agreed-upon contribution at the outset in order for commercial activities to run smoothly and without increasing the probability of a loss.

**Profit-Sharing as a Consequence**

The consequences are interpreted as the result of an action. Revenue sharing is a consequence because the results to be obtained depend on the policies taken by the company or business actor when carrying out business activities. The policy will significantly affect the results obtained—for example, the determination of policies regarding the number of operating costs when running a business. The fewer operational costs are used, the greater the results obtained. In addition, the determination of other policies, such as the
determination of policies regarding the distribution path of goods, the number of employees, the number of manufactured goods made, the renewal of machinery, and other business activities, will also determine the profit to be gained which will affect the amount of profit-sharing to be given. This statement is consistent with Annisa's statement as follows:

"Profit sharing is obtained by multiplying profit and profit-sharing ratio. At the same time, the profit amount depends on the company's policies. Thus, revenue sharing is influenced by the company or business actors' policies."

Based on Annisa's statement, profit sharing can also be referred to as a form of consequence. Namely, the consequences of the selection of policies implemented during the cooperation business operations between the two party's cooperation business.

The findings of this study are designed to stimulate thought regarding the interpretation of profit-sharing as an accounting symbol. Accordingly, the secret reality behind the accounting sign that we frequently face in Islamic economic studies will be discovered. Furthermore, investigating the profit-sharing semiotic analysis of this critical postmodernist Derridean study suggests possibilities for scientific integration research.

**CONCLUSIONS**

The outcomes of semiotic analysis research for Derridean's postmodernist critical study are predicted to provide various benefits. First, the findings of this study are expected to contribute theoretically and as a suggestion for the development of theory (profit sharing as an accounting symbol) to increase knowledge about the interpretation of accounting symbols for results and to be able to know the hidden reality behind the interpretation of accounting symbols for results.

Second, the authors anticipate that this research will provide actors with knowledge and insight into the interpretation of accounting symbols for the results, allowing them to see the hidden reality in the accounting symbols for the results.

Third, for academics, this research is expected to be a resource for the development of knowledge about the interpretation of accounting symbols for
results, allowing hidden realities to be discovered behind the accounting symbols of results that we frequently encounter in Islamic economic studies.

Fourth, the outcomes of this research are supposed to open people's perspectives and make them sharper in terms of evaluating the results. The community is expected not to associate the concept of adopting profit-sharing activities with conventional economic concepts.

Fifth, the study results are likely to motivate researchers to better comprehend and see hidden truths in the interpretation of results based on the application of the activity for results that have been carried out. So that researchers can comprehend and discover fresh information based on the concept of profit-sharing activities that have been found on the lecture bench.

The limitations of this study consist of:

1. Profit-sharing is only discussed via the prism of postmodernist Jacques Derridean semiotics;
2. Understanding profit-sharing contextually necessitates knowledge, experience, and openness to profit sharing, therefore not everyone can completely appreciate the contextual sharing of the research's conclusions; and
3. There are few references, resulting in a limited examination of this research.

Furthermore, some suggestions regarding the limitations of this research are:

1. More open to all new conceivable readings of the profit-sharing context by other semiotic figures;
2. The results are both textual and more contextually understood, resulting in a more diverse and evolved understanding; and
3. Look for the most recent references on study topics.

REFERENCES


