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### ESSENSO: Meaning of Profit Oriented in Pharmacist's Perspective

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**Abstract:** Profit in accounting is, all this time, still focused on anything material, but not on non-material aspects. This research aimed at reviewing the meaning of profit oriented in pharmacist's perspective. This research used a qualitative approach with transcendental phenomenology as the analysis instrument. For ease of data analysis process, *noema - noesis - intentional analysis - eidetic reduction* mapping worksheet or paper was used. The research results show that profit for pharmacist can be of education, services, satisfaction, careness and economy. The synthesis of the five meanings is realized in the term ESSENSO<sup>1</sup> (Education, Services, Satisfaction, Careness, and Economy) as the meaning concept of profit oriented in pharmacist's perspective. Hopefully, with the benefits of ESSENSO, accounting profession can also apply it to its various scientific concentrations, including for educator accountant, public accountant, public sector accountant and management accountant.

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## INTRODUCTION

In establishing a business, it is important for an entrepreneur to think about the extent of profit he/she will gain from the business he/she establishes. Regardless of the amount of business capital incurred, profit is the main "intention" for an individual to decide to be entrepreneur (Bandelj, Sowers, & Morgan, 2019). The same is also proposed by (Douglas & Prentice, 2019). Accounting is the instrument to measure company's success in gaining profit. This conforms to the definition of accounting proposed by (Kieso, Weygant, & Warfield, 2002) below.

"Accounting can be defined appropriately by explaining three important characteristics of accounting: (1) identifying, measuring and communicating financial information of (2) an economic entity to (3) concerned user".

Accounting science is very identical to financial statements, namely profit and loss statement, statement in changes in equity, financial positions statement, cash flow statement and notes to financial

<sup>1</sup> In pharmacy world, ESSENSO is the category of vitamins and supplements for additional meal very beneficial for body health.

statements. The development of multi-paradigm ideas in accounting science in Indonesia makes accounting not only about financial accounting, but also sharia accounting, environmental accounting, and cultural accounting that develop very rapidly. The same occurs with research method in accounting science domain, that many accounting researchers are “shifting” and desiring to learn about qualitative research (non-positivism). Previous study explains that “Qualitative research methodologies focus on meaning and although use similar methods have differing epistemological and ontological underpinnings, with each approach offering a different lens to explore, interpret or explain phenomena in real-world contexts and settings” (Rodriguez & Smith, 2018). The shifting tendency makes many accounting multi-paradigm researchers capable of opening and developing new ideas to add to diverse knowledge, especially in accounting.

Profit and loss statement is one of financial statements an accountant should produce, serving to measure the success in company’s operation for a certain period. This shows that with profit and loss statement, company owner can observe the company’s financial condition, whether it has profit or loss. In this context, profit or loss is only viewed from the difference between income and costs in a certain period. More specifically, profit in financial accounting can be defined as income that exceeds costs occurring during company’s operation. From all of these, we may conclude that all this time profit in accounting only focuses on anything material, but not on non-material aspects (Peiyi, 2013). The problem is: is the meaning of profit is that narrow? The contribution expected from this research is to open new “path” related to the meaning of profit and enrich the body of accounting knowledge, especially in the meaning of profit.

Research in accounting related to the definition of profit in “other” perspective has been carried out by (Sari, 2014) (Wafirotin & Marsiwi, 2015); Ekasari, 2014; Wahyuni & Alimuddin, 2016). The research conducted by Sari (2014) aimed at understanding the meaning of “profit” from doctor’s perspective. Wafirotin & Marsiwi (2015) researched on the meaning of profit in the perspective of hawkers on “jalan baru” of Ponorogo city. Ekasari (2014) researched on the exploration of the concept of profit from Islamic perspective. Wahyuni & Alimuddin (2016) researched on understanding the concept of profit in love perspective based on the exploration of philosophical values from textual and contextual sources of traditional market traders for interpretation. The four researches show that the meaning of profit has wide perspective to enrich the body of accounting knowledge.

Not only domestically, a non-positivism accounting research related to the relationship of accounting with medical world has been conducted by Broom, Gibson, Kirby, Davis, & Broom (2018) on infection management and microbial resistance can be strongly instilled in the economic imperative and employment relationship. This research found that power moved by the market created different obligation which may harm local and global antibiotic optimization agenda.

Based on the explanation, the purpose of this research was to review more thoroughly the interpretation of profit oriented in pharmacist’s perspective. Why was pharmacist profession chosen? *First*, pharmacist is a unique profession that if connected with accounting, the former is of health science and the latter is of social-economic science. This research was expected to open to new horizon of accounting. *Second*, pharmacist is a profession that tends to wish to help those sick by giving correct medicine, thus not only material profit oriented. Therefore, the uniqueness of this research is that the meaning of profit oriented for a pharmacist is found, namely ESSENSO. Throughout the study, there is no exploration of the meaning of profit oriented for a pharmacist.

In general, this research’s article structure starts with introduction, containing background of problems, objectives and the importance of the research. Further, the literature review explains similar researches defining profit from certain profession’s perspective. This research used transcendental phenomenology and ESSENSO is the finding of the meaning of profit for a pharmacist.

## LITERATURE REVIEW

### Profit Oriented

Profit is the first thing coming to mind when an individual is going to establish a business. Profit oriented always exists in various fields with different meanings. Below is an explanation of some meanings of profit oriented in the previous three researches. In accounting, profit is more familiar than “corporate profit”, which is defined as company’s ability in generating profit that can be distributed to its shareholders in the form of dividend or retained in the form of retained earnings that will be used as corporate investment fund (Hidayah & Rahmawati, 2019). The definition is not false as accounting is indeed defined as an instrument to generate corporate financial statements for stakeholders’ and shareholders’ interest.

In “another” context, the research conducted by (Amaliah & Sugianto, 2018) finds the concept of *ubuddiyah* profit and religious profit in Si Pitung’s frame of values to determine selling price. *Ubuddiyah* profit is the reflection of social value forming love (mutual help and against greed), while religious profit is implemented in alms.

Similarly but unequally, Farhan (2016) studied the meaning of profit in Ibnu Khaldun’s *Muqaddimah*. This research finds, (1) Added value due to added production value, (2) Profit affected by demand response due to changes in price and people’s needs, (3) Profit must be created from real work which may add value to goods or services, and (4) Accidentally obtained profit is fortune from Allah SWT.

### Pharmacist’s Perspective

Pharmacist is one of the professions in health sector, for which an individual needs to have an education of bachelor of pharmacy at university level, followed with an education of pharmacist profession for one year. Upon completing the educations, he/she will be capable of taking oath of pharmacist office and opening his/her own drugstore practice. Similarly, to public accountant profession, upon bachelor of accounting graduation, it will be followed with an education of accountant profession along with state-organized examination for accountant title, then an individual can open a Public Accountant Office (KAP).

Which was pharmacist profession chosen? Basically, business is sale and purchase of goods or services for profit. Drugstore is a business of selling and buying medicines and health instruments. This can be understood that in its business journey, drugstore should produce profit for its business survival (going concern). Therefore, there is no doubt in the least to conduct research related to the meaning of profit in pharmacist’s perspective.

## METHODS

Phenomenology is a research method commonly used in qualitative research in accounting field (Mulia, 2012). According to Kamayanti (2016), transcendental phenomenology is a branch of phenomenology most commonly used compared to existential phenomenology and sociological phenomenology. Transcendental Phenomenology launched by Edmund Husserl focuses on awareness study. Further, Kamayanti explains that the assumption of human as “I” makes phenomenology unique since the research is individual centered and focused on how the individual (I) understands certain context since its environment is not “as important as” the existence of “I”. In the context of this research, informant’s awareness related to the meaning of profit was important to explore, since there were many experiences formed while implementing pharmacist profession, thus *noesis - noesis* was expected to emerge on the meaning of profit in drugstore business. The research believed that the phenomenology method was appropriate as the blade of analysis to dissect the interpretation of profit oriented in a pharmacist’s perspective.

Kamayanti (2016) explains the stages of analysis technique of the phenomenology method as follows, (1) *Noema* (textural analysis), what is seen and read, (2) *Epoche* (Bracketing), putting brackets

on what is caught of other texture under the texture (structural analysis) to obtain *noesis*, (3) *Noesis* (deeper level of interpretation and becoming pure awareness), what is realized through experience, (4) Intentional Analysis (taking further understanding of how *noesis* forms *noema*), and (5) Eidetic Reduction (result of condensation from the whole interpreting process, or ideas underlying the whole pure awareness).

Further, Kamayanti (2016) states that *epoche* cannot be carried out only with a set of structured or semi-structured questions, but it is a process developing from awareness exploration process. This can be understood that phenomenology uses *epoche* (bracketing) as the instrument to collect data from informant, not “common” interview like commonly used qualitative descriptive research. What Kamayanti states conforms to the explanation of Groenewald (2004) yang that “*Unstructured in-depth phenomenological interviews supplemented by memoing, essays by participants, a focus group discussion and field notes were used*”. This understanding is important for researchers to keep in mind that qualitative researches are not always identical to interview, since each methodology of qualitative research has their respective “special characteristics” in data collection.

The effort to facilitate data analysis process in phenomenology method is to make table or worksheet of *noema* - *noesis* - intentional analysis - eidetic reduction mapping (Kamayanti, 2016). This also shows how data collection process and data analysis occurs simultaneously between one and other process. This uniqueness makes special characteristics of phenomenology a qualitative research method. Data analysis in the phenomenology method consist of textural analysis (*noema*), bracketing (*epoche*), *noesis*, intentional analysis dan eidetic reduction.

The research’s informant was an experienced pharmacist in Kediri city, East Java. He had been a pharmacist for 7 years from 2012. Besides having a drugstore as his personal business unit, he also worked as a pharmacist in Bhayangkara Hospital of Kediri. With his rich experience in pharmacy, I hoped deepest awareness of the meaning of profit oriented in pharmacist’s perspective would emerge.

Why did this research intentionally use only one informant? I quoted the explanation from (Kamayanti, 2016) that:

“However, I intentionally presented this table (Table 6.1 Worksheet of Transcendental Phenomenology Analysis) to show how a transcendental phenomenology analysis processes was carried out and how careful a phenomenologist should immediately perform analysis during interview. The eight-path questions and answers had produced the so complicated worksheet; just image if you had successfully interviewed your informant for 1 hour. In addition, also imagine if you interviewed more than one informant!”

Yes, imagine if I had two informants “only” and performed the phenomenologist analysis well and correctly, it would surely be very complicated to catch the *noesises* explained by the two informants. Here, I need to reconfirm that there is always something interesting to learn when you want to do non-positivistic accounting research, thus it is incorrect that qualitative research is identical to “common” interview and supposed to be “easy” research. Therefore, I decided to collect data “only” from one informant, and that the most important thing was that the bracketing process was good and correct.

## RESULTS AND DISCUSSION

From the research title, readers will think about where the accounting matters are and the relationship between accounting and pharmacist? Yes, when accounting is defined only limited to numbers in financial statements along with their derivative journals, it will make readers think so. On the other hand, when researchers are willing to open their horizon of accounting from different “side”, there will surely be much new knowledge to acquire. Likewise, in this research, if profit oriented is defined from different perspective, it will produce certainly new scientific knowledge. Thus, profit oriented is not only viewed only from economic (material) perspective.

### **Educator Pharmacist (Education)**

The first meaning of profit for pharmacist is to educate patient to acquire, use, store and dispose of medicine correctly (DAGUSIBU). Below is a quote of interview explaining it.

“It is clear that the mission is *not* only to serve patient for the need for medicine or supplement, but also to **educate** patient pursuant to the program promoted by the government, such as *gema cermat*, that it is currently necessary to promote *gema cermat*, ***gema cermat*** is the abbreviation of *Gerakan Masyarakat Cerdas Menggunakan Obat* [Community Movement of Smart Use of Medicine]. This way, besides educating patients who visit drugstore, I also promote it by applying poster, banner, or making leaflets related to *gema cermat*. *Gema cermat* contains explanation of patient’s use of medicine, from **acquiring** medicine correctly, ensuring acquiring correct and appropriate medicine from drugstore or pharmacy installation, how to **use** medicine correctly along with the rules, how to **store** medicine, that after use or for next use, it is necessary to store it before its expiry date, and lastly how to **dispose** medicine of, that medicine to dispose of is one that is damaged or has expired”.

“Buyers commonly want **education** in the beginning, like when ‘I’m having headache, what is the medicine for it? From this, I explore more questions or assessment for more specific reason of the headache, whether it is side headache, or dizziness, or migraine, the causes are different. Thus, pharmacists are accompanied with knowledge of pathophysiology even if not as thorough as that for doctor, but they can make a guess with the assessment, thus I can give them appropriate medicine”.

From the informant’s statement above, we may learn a lesson that professions assigned to educate the community are not only teacher or lecturer, but pharmacist as a profession of health field can also educate them of the importance of correct use and storing of medicine. This is important so that the community will not be misled to using medicines of unclear origin. With such an education, the community will be more cautious of circulation of counterfeit medicines and expired medicines.

Associated with accounting, educator accountant’s role is very important in giving education related to the current development of accounting science. Education in this case is not only emphasized on the intellectuality only, but should cover intact intelligence, including self-consciousness, spirituality, world and universe (Mulia, 2012). Related to educator accountant’s role and awareness in accounting education world, I also quote the result of magister research conducted by Farida (2017) as follows.

“The awareness of role built is hierarchical, the first level is humanistic, critical, religious and holistic awareness. Certain level reflects the roles and characteristics of learning performed by educator accountant. Based on the intuition obtained and through prayer, dhikr and contemplation, hierarchy of awareness of educator accountant’s role is illustrated in a concept map using tower (*burj*) as metaphor. The term *burj* in Al-Qur’an bears the meaning of stronghold serving as defense”.

It is further explained that humanistic awareness reflects the role of *rafiqu ta’lim*, that is to accompany student in learning accounting, critical awareness reflects the role of *mudarris*, that is to regulate the accounting learning flow, religious awareness reflects the role of *murabbi*, that is educator accountant as caretaker and pointer of truth path, and holistic awareness reflects the role of *mursyid*, that is to lead student towards perfect human awareness (*insan kamil*).

### **Pharmacist Who Serves (Services)**

People in the health world are basically expected to serve patients who are currently sick to get well soon. Similarly for pharmacist profession, public service requiring medicines for every disease requires pharmacist to patiently answer patients’ every question. Below is the quote explaining it.

“There was then a call from Bhayangkara Hospital, I got more focused on pharmaceutical **service** activities in hospital as assistant pharmacist. In the beginning when I just entered Bhayangkara Hospital, I was not assigned to in-patient unit, but still in outpatient drugstore, I met many people, and if there was a notification of medicine lacking or empty, and it was the time to take it, I would surely send message to patients’ family, and if there was a question I just answered it, and when I was assigned to morning shift, and there was a problem in the drugstore, assistant pharmacist called me and asked something about the solution or suggestion, I just answer if I was capable of doing so, but if I was incapable of answering, I would forward it to the head of pharmacy installation”.

In the context of accounting, financial statements presented by accountants are actually the medium of communication of company’s financial condition. For instance, with profit and loss statement, investors are aware of the dividend to be distributed in the period. Is this not accountant’s form of service for the stakeholders? Therefore, [Nafarin \(2013\)](#) states accounting as organization language since financial statements serve as the medium of communication between internal and external parties in order to make appropriate decision.

### **Satisfied Pharmacist (Satisfaction)**

Sincerity in performing every work is a pleasure of working, is it not? Work performed because of compulsion will make the heart uncomfortable. *Yes*, work should conform to each person’s passion and each person’s passion must be different. Sincerity in working will bring distinctive satisfaction when the work is useful for others. The same applies to the informant’s feeling, and below is the quote of interview.

“Researcher: From this, I can conclude that you did your profession as pharmacist with totality?”

“Informant: *Yes*, since I felt **very satisfied** when I am capable of helping others”.

This was said by a pharmacist who was experienced in pharmacy world for 7 years. I certainly believe that this is the deepest awareness he felt. Helping in the quote means that when a patient asked out of his working hours, either at the hospital or his drugstore, he attempted to answer the complaints the patients had. Below is additional quote of the interview.

“For example, in case of side effect, a patient asked: I took this, but I felt nauseous, dizzy, should I continue taking it or not. To cease taking medicine because of complaint, it should be immediately stopped, and I would suggest further control. Allergy can be terminated for the time being, but I asked it was not enough with one or two questions, I assessed some questions in detail, if this is the case, then it would be like this, if otherwise, I would give answer A or B, the most important thing is assessment first”.

The benefit of satisfaction felt by the informant conforms to the benefit felt by doctor ([Sari, 2014](#)) and hawker ([Wafirotin & Marsiwi, 2015](#)). With this finding, we can conclude that whatever the profession may be, as long as it is performed sincerely, satisfaction will be acquired in performing people’s respective job.

### **Pharmacist with Careness (Careness)**

Every profession of our choice should be performed with high totality, which means that the job should be performed as best as possible. From the informant, I learned that it is absolute for anyone to have professionalism in assuming profession’s mandate. Below is the quote of interview.

“*Yes, home care*, I had done it. There were so many prescriptions at hospital, in only one shift of BPJS there were up to 200 prescriptions, and it was limited by time, since patients wanted to immediately go home and take the medicine. Thus, even if the procedure had been minimized in avoidance of mistake, but it still existed. Such mistake should be evaluated so that any inappropriate system would be corrected. At that time, it was error in etiquette, and

it happened to be close to my house, upon tracing and finding the address, I went to patient's house to ensure the etiquette was correct or not. Etiquette means label containing how to take medicine. This is related to difference in inventory of medicines between the inventory card and the physical inventory. This means it was a possible mistake in taking the amount or false etiquette, thus confirmation with patient is necessary. I finally went there. After confirming, there was indeed false etiquette, but from the home care I knew that the patient did not always took all of their chronic medicine, it was written 3x1, but only 1x was taken. Thus, there were many stacks of medicines at patient's house. Therefore, when there was a competition for model health worker, I, with colleague's assistance, made application to remind patients of the time for taking medicine. This is my experience at hospital".

Care for other is the key. The research informant searched for patient's house to ensure that the etiquette was correct. Even when he was in the patient's house, the patient evidently failed to follow the suggested rule of taking medicine, thus he and his colleague made application serving to remind patients of the time to take medicine.

In accounting domain, such careness is emphasized more on social accountability accounting or green accounting (Sukoharsono, 2007). For example, CSR (Corporate Social Responsibility) fund for rehabilitation of ex-mining lands in Kalimantan Island, procurement of clean water in East Nusa Tenggara (NTT) that was commonly in drought and other social actions. It is very important to study further the social accountant for any companies not to abandon their social obligation to affected community with such company's operation. With the development of accounting research on social responsibility, it shows company's careness for surrounding community that should be better, such as by viewing company's CSR fund that is expected to increase from year to year in line with company's increasing net profit.

### **Pharmacist with Business Spirit (Economy)**

Business is always associated with material profit. There is nothing wrong since every entrepreneur establishing their business desires profit. However, it is necessary to underline that money should not be the benchmark of profitability. This opinion conforms to the research conducted by Brown (2019) that common work from profit maximization is unacceptable in traditional political activities. It is alright for drugstore as a business unit to desire material profit for its business survival. Below is the quote of interview.

"I surely also bring the mission to **promote** my drugstore, at least, please visit the drugstore for further consultancy if my explanation is unclear, and, at the same time, I show the products of my drugstore's specialty. Hmmm, excellent product can be created, for example a common brand but we choose it as excellent product, just randomly, or probably our own making, or our own concoction, like ointment for itches, we can just make it ourselves, can be sold in our drugstore, we promote it. Not only ointment, it can also be powder and other concocted products".

Promotion is the spearhead of a business. If promotion or marketing runs smoothly, it is quite likely that the assets would also increase and eventually net profit would also increase. The finding of material profit also conforms to the profit felt by doctors (Sari, 2014) and hawkers (Wafirotin & Marsiwi, 2015). This indicates that economic factor is one important thing to support human's survival. It is undeniable that whatever human's profession is, one reason to be have our own business/work is to earn material sustenance to meet our daily life needs.

### **CONCLUSION**

Based on the findings of profits for pharmacist profession previously explained, namely education, services, satisfaction, careness and economy, the next step is that I attempt to synthesize the five meanings into a scientific concept and make it easier for readers to call them. After performing self-

contemplation, attempt, and prayer, I found the term in pharmacy world, **ESSENSO**, that is of vitamin and supplement categories for additional meal that are very beneficial for body health. ESSENSO is the abbreviation of Education, Services, Satisfaction, Careness, and Economy. The term ESSENSO was created after coding the meaning resulting from interview was complete. With the ESSENSO profits, it is expected that accountant profession can also apply them in their various scientific concentrations, including educator accountant, public accountant, public sector accountant and management accountant. Finally, there will be balance and harmony of values created in performing every work when accountant profession applies the concept of ESSENSO profits.

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