

Constructing green human capital concept for corporate sustainability: Interdisciplinary perspective

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ABSTRACT: The study aims to formulate a Green concept of human capital based on Neuro-Psycho Spiritual (NPS) science. The data collected are from various commercial bank employees' experience with variation grades and positions at local and international banks in Indonesia. Using an interdisciplinary approach and case study research design, this study tried to integrate the sciences to study humans holistically by including materialistic, psycho, and spiritual dimensions. The result of the study is a formulation of Green Human Capital based on Neuro-Psycho Spiritual (NPS), which integrates physical human capital, psychology human capital, and spiritual human capital owned by an individual as her/his work involved individual capability, individual motivation, leadership, work atmosphere, and effectiveness of teamwork that have economic, noneconomic, psycho and spiritual values in intellectual, skill, and experience, psycho managed (harmony), and divine sense in the heart, obtained by gratitude and God blessing of their working. The main contribution of the Green Human Capital concept is to broaden the meaning of human capital, which may raise awareness of divine love in humans. In a broader range, it is expected that the concept is also enlighten and enlightens people to build heaven by working as a stepping-stone for a happy life in the hereafter.

Keywords: accounting, human capital, sustainability, neuro-psycho spiritual sciences

1 INTRODUCTION

The triple bottom line that emphasizes profit, people, and the planet is increasingly being applied by companies in the world to achieve corporate sustainability (Alhaddi 2015; Gimenez *et al.* 2012; Leniwati 2020, 2021; Riyadh *et al.* 2019; Triyuwono 2016). The existence of this concept that emphasizes profit, people, and the planet can bring companies to business continuity. There have been many studies examining how companies achieve sustainability by paying attention to the environment (planet) and economy (profit) (Elkington 2013; Hubbard 2009; Slaper 2011; Triyuwono 2016). Most researchers focus on the environment and the economy, but very few researchers focus on people (human) (Sjaastad *et al.* 2005; Slaper 2011; Weber & Marley 2012). In fact, human sustainability (people) is very crucial to the sustainability of a company. Human determines whether the company will continue or not. Why? Because humans are the ones who run the company, humans are the driving force of the company's business. Humans are assets of the company (Milne & Gray 2013). It can be said that humans are the "real company".

Therefore, humans, in this case, employees, are very important to be studied more deeply for the company's sustainability, considering that humans are unique creatures who have a reason, lust, feelings, and spirit (*ruh*) in themselves. How can companies manage human capital? How can employees sustain and feel comfortable in the company? That is what the company expects.

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Sustain here is not only that people will spend their time working until retirement without doing something or doing something normal without individual capability, motivation, etc. but sustain here includes how employees can synergize with all policies, change the company comfortably and happily so that they will provide sustainability value to the company. The synergy here means that both parties do something with “pleasure” to achieve goals.

Considering the above, modern companies are very concerned about human sustainability and have done many things related to human capital (Agyeman 2008; Joel Matthews 2017; Richards & Zen 2016; Sreitzer *et al.* 2012). Human sustainability is focused on human capital, including individual capability, motivation, leadership, organizational climate, and workgroup effectiveness.

With strict recruitment, the company is sure to get employees with the individual capability at the beginning of recruitment. Then, the process of increasing the individual capability of employees does not end there. Companies provide many employees with training and other activities that are useful in supporting the abilities/skills of employees, such as leadership, social relations, and others.

Meanwhile, to foster employee motivation, the companies pay close attention to employee welfare, which is reflected in the form of regular employee salary increases, bonuses, and thousands of programs to improve the quality and welfare of employees. Of course, all these programs are also given in relation to the performance of the employees. Bonuses are given based on performance. Bonuses are given when employees can achieve good performance. The law of the Reward and Punishment system applies here. In essence, Reward aims to motivate employees to increase the profitability of the company. Punishment is given if the employees cannot achieve the target.

Leadership or expertise in managerial fields is also very important in an organization/company. Employees are also given career development opportunities to train the leadership skills of their employees. Employees’ leadership abilities will be trained by providing opportunities to occupy certain positions according to their academic abilities.

Then next is the organizational atmosphere. The organizational atmosphere becomes an important point at work. Company policies, rules, and work systems greatly influence the work atmosphere of an organization. Even habits, culture, and social relations between employees can affect their performance of employees (Askary *et al.* 2008; Blesia 2017; Dubrow *et al.* 2018)

The last one is the effectiveness of the working group. Organizational progress cannot be done individually. Company achievement is the contribution of all employees in each teamwork. Therefore, the company, at the beginning of recruitment, has emphasized that new employees should not work selfishly and individually. However, teamwork will be better at improving performance.

Whatever it is, everything the company does is aimed at forming human capital that provides sustainability value. Of course, the company has a goal with all the “welfare” issued to employees to motivate employees in line with the company’s vision and mission. Training, provision, bonuses, incentives, or other employee development programs are given to employees. Does it synergize what the company has given employees with what they want? Are all the company’s efforts effective in making employees truly loyal to the company?

This last five-year phenomenon has happened to bank employees in Indonesia who prefer to flock to resign from banks that have given them life for decades at the top of their careers. Of course, they already get all forms of welfare from the company. In fact, their existence has now become a community consisting of resigned bank employees. The community is called the Indonesia X bank community. The unique thing being appointed is that most of them have good quality as human resources and occupy important positions in companies at a young age. Many of them have achieved a lot in their work. But unexpectedly, they submitted a resignation. What’s wrong with them? Haven’t they all got all the welfare? Knowledge and work experience, career development, salaries, bonuses, incentives, facilities, work atmosphere, and social relations? That’s not what motivates them to work. This study tries to look at the perceptions of employees related to phenomena that occur in the banking world in Indonesia.

Banks are one of the modern companies that care about the welfare of their employees. Many previous studies said that salary is the main reason people choose companies to work. Salary, rewards, bonuses, employee facilities, and all forms of welfare provided by the company should be able to make employees comfortable, happy and keep working until retirement. Didn't it motivate them when they first started working as an employee?

In addition, other studies examine the relationship between income and happiness, where the research argues that when income improves, there is a point at which happiness decreases (Arthaud-day & Near 2005; Jebb *et al.* 2018). It means that there is a paradigm shift in humans that the idea of "everything costs money" has shifted to become "money does not always equate to happiness". This becomes natural because, from a modern perspective, the human being is assumed as a creature with only one dimension, i.e., a physical creature. Humans are assumed to be rational economic beings, homo economicus, or economic men with strong economic self-interest. Many criticisms are addressed towards the homo economicus assumption. So it is natural that a bank will prosper its employees with an abundance of material which is one of the dimensions of the human dimension, namely the physical dimension.

In contrast, Mustofa, 2015 states that human beings have three dimensions: body, mind, and spirit. The body and mind are subject to change and development depending upon the environment in which they live; however, the spirit is immortal. Spirit will return to God. Thus, human being, in essence, has material, mental, and spiritual bodies. Ideally, the bodies should be in balance and harmony otherwise, physically, mentally, and spiritually unhealthy. One can suffer from sickness, stress, discontent, disorientation, and lack of meaning in life, not understanding what life is, what the purpose and mission of life are, what is the real destination in life, and so forth.

Whatever reasons they reveal, employee turnover will affect performance, if not all, a nation's economy. Employee turnover may result from poor corporate policies, poor recruitment policies, poor supervision, and bad complaints or lack of motivation. Therefore, this research is very urgent to be carried out. This research tries to fill the research gap by seeing humans as the object of research as a whole, namely humans as God's creatures, material, psycho, and spiritual. Humans are not only beings who are considered to be pursuers of "matter," but humans also have feelings (psycho) and spirit (spiritual). These three dimensions will be studied more deeply in shaping the company's human capital concept. By examining employees' perceptions of what the company provides to employees to improve human capital, including the work atmosphere, welfare, and employee facilities, a holistic human capital concept will be formed that sees people as a whole, in this case, employees towards the sustainability of the company.

This research is beyond the modern way of thinking, which is positivistic. It attempts to integrate more than one discipline covering neuroscience, transpersonal psychology, and spiritual science. This research integrates those three disciplines aimed to understand the perceptions of bank employees through their consciousness, be it at the level of consciousness, psycho-consciousness, or spiritual (or divine) consciousness. Clearly, the concept of human capital based on NPS science is the one that sees human sustainability. This means that the concept reflects the existing reality in a oneness that cannot be separated and cut into fragments, as done by a modern perception that is partial. The oneness of reality has a greater value and is the richest treasure for human beings, leading them to a transcendental experience (Taylor 2017). By using NPS, this research tries to integrate three aspects of reality in formulating a holistic concept of human capital toward human sustainability.

2 LITERATURE REVIEW

2.1 *Human capital theory*

Human Capital is defined as the knowledge, skills, and experience that employees bring when managing the company (Zuliyati & Mirah 2017). Today's organizational challenge is a

shift from being focused on the problem of economic industry towards economic knowledge. This shift consists of all aspects of organizational management, namely efficiency operations, marketing, and organizational structure that will produce higher business profits. Qualitative measurement of human capital is centered on values and actions in humans. Mayo (2000: 120) component of human capital consists of five components. These five components include 1). Individual capability, 2). Individual motivation, 3) Leadership, 4). The organizational climate, and 5) Workgroup Effectiveness. Individual abilities (individual capital) which can be seen from the individual ability of each employee, and individual motivation (individual motivation). This ability can be seen from each of the different motivations obtained from each employee, leadership, and organizational atmosphere (the organizational climate); the creation of an atmosphere organization can be seen from the treatment of employees with his work relatives without any distinction from one another, and workgroup (workgroup effectiveness). Human capital is a stock of competence, knowledge, and social and personality attributes, including creativity, embodied in the ability to do work, thereby generating economic value. Human Capital or human capital is the ability of oneself. Each component has a different role in creating the company's human capital, which ultimately determines the value of a company.

2.2 *Corporate sustainability and human capital*

Human capital is the most important part of the company (Giuliani 2016; Joel Matthews 2017; Šlaus & Jacobs 2011; Sreitzer *et al.* 2012). Because of its importance, humans are considered an intangible company asset. The asset is the "wealth" of the company. The company's success is very dependent on human capital, so human capital needs to be maintained in a company.

According to the triple bottom line, a company's sustainability is measured by three things: people, profit, and the planet. Human sustainability includes people. People are very important in creating corporate sustainability. These people greatly influence the company's performance. People also determine whether a company is continuing or not. Companies certainly want employees who provide benefits for the company. Likewise, in this case, employees, need to "benefit" from companies according to their point of view. There is synergy between employees and the company. The mutually beneficial relationship between the two parties, namely the company and its employees, could make the company move towards "true" sustainability.

2.3 *Neuro-Psychological Spiritual (NPS) science*

Neuroscience studies the human neural system, especially how it is structured, develops, and works. Interestingly, for instance, one slice of biology science, it is developed under a multidisciplinary approach incorporating philosophy, medicine, chemistry, mathematics, engineering, computer science, and linguistics. Its main objectives are to analyze, describe, and understand the human brain's structure and functions and how it matures itself and works. It is also employed to analyze how the nerves trigger the release of hormones resulting in emotions influencing perception and behavior.

The human brain and how the brain changes to respond and behave to any events and activities. As neuroscience said, what happens to a person starts from the brain, such as realizing her/his identity, knowing whom she/he is, investigating her/his existence, and perceiving reality until revealing the veil of the universe. It is possible to change a person's bad traits to be good. It means that the sensory information systems in the brain are still good. Human perception and behavior about our world depend on sensory information systems' function (Brynie 2009). the human brain is not a rigid and an inanimate object that cannot be changed. The brain can regenerate nerve cells. The cells can adapt and make changes in their structure based on experiences received from the environment and life experiences. This

ability is called *the neuroplasticity* of nerve cells (Brynie 2009). The brain can develop itself in the context of environment and behavior (Pasiak 2014). Then how does the brain work to arouse the presence of sense? Other mechanisms have to do with the activity of chemical compounds in the brain that play a role in changing human behavior. This activity is called a *neurotransmitter*. This activity triggers certain potential actions, behaviors, and emotions.

Under both *neuroplasticity* and *neurotransmitter*, the bank employee's perception of income, shaped by the work environment, work culture, experiences, and social environment, can be explained. Some stimuli trigger nerve cells to release a certain hormone in the brain. By releasing a sufficient quantity, the hormone affects the human body entirely. For example, endorphin is a kind of hormone that has a positive effect on improving the immune system, preventing stress, and curing various diseases (Maeda *et al.* 2006). Dopamine and norepinephrine have the function of controlling stress and emotions (Guillén *et al.* 2015).

Transpersonal psychology is a sub-division that studies the integration of spiritual and transcendent aspects of human's daily life experiences. The experiences extend beyond the person himself/herself and connect to other persons, the universe, and God. Thus, transpersonal psychology is not a set of beliefs, dogmas, or religion. Rather, it is a science that explains and can be used to bring a person to a full level of human experience, a peak of spirituality, and finally, to perfect happiness through a spiritual journey. Of course, the spiritual experience of each person varies depending upon his/her sincerity and how close the person is to God.

The person's consciousness perceives the experience, that in neuroscience it can be explained that God is the part of human consciousness. The more we think about God, the more we change neural circuit systems in our brain that finally awaken and empower our divine consciousness. The human brain is unique, created to receive and produce spiritual reality, and universal that, consequently, there is no difference between Muslims, Christians, Hindus, Buddhists, and Konghucus.

Spiritual experience is an experience of a person's spirit in the connections with God, the universe, and human beings. The study that focuses on this area is called spiritual science, a study on the nature of spirit understood as a basic substance of all existences emanated from, and a part of, God. It is not a dogma or superstition whatsoever, but rather a real experience of being spiritually connected with others, including God.

This research integrates those three disciplines to understand the perceptions of bank employees through their consciousness, be it at the level of consciousness, mental/psycho consciousness, or spiritual (or divine) consciousness. Then, this research attempts to formulate the perceptions into a holistic concept of human capital based on NPS. This new concept tries to integrate physical, psychic (mental), and spiritual aspects of human capital as perceived by bank employees. It recognizes the physical aspect, usually measured in monetary terms, and psychic and spiritual aspect, which cannot be measured. In this research, NPS science will see humans holistically. It will see existing reality/ phenomenon in a oneness that cannot be separated and cut into fragments, as done by a modern perception that is partial. The oneness of reality has a greater value. It is the richest treasure for human beings, which in turn leads him/her to a transcendental experiential individual capability, individual motivation, leadership, organizational atmosphere, and individual workgroup effectiveness (Jebb *et al.* 2018). Using NPS science, this research tries to integrate three aspects of reality/dimensions in formulating a holistic concept of human capital. But it does not go further into a technical accounting formulation, such as recognition, measurement, disclosure, and report.

3 RESEARCH METHOD

This study uses a case study research design. Using the postmodernism paradigm, this study tries to include other disciplines to see the phenomenon above that has occurred in the banking world in the last five years and continues today. Empirical data are collected

through interviews that involve nine informants. They work for various types of conventional local banks and international banks in Indonesia. This research uses both current and former bank employees as informants. This research commences by revealing the phenomenon of the resignations of many bank employees with various grades and positions. The various grades and positions presented are intended to acquire a fair representation of the perceptions of bank employees of all levels and positions, despite the discrepancy that may occur in reality due to different awareness throughout their life events.

The informants were selected by convenience sampling by considering the tenure and position/grade in the office where they worked. Their positions were made, and each informant was represented so that it was hoped that with such grades, the informants could provide complete data related to their perceptions so that they could be used to construct the concept of human capital. Using NPS science, this research is expected to be able to see humans from the physical, mental, and spiritual dimensions. I use an analogy the human body, which consists of physical, mental, and spiritual bodies. The physical body is what we see physically in our body. While the mental body cannot be seen physically, we can know its existence by sensing it. It is basically psychic, so we have to sense it by using our psychic; the spiritual body is the deepest essence of our body that makes us alive, expresses divine attributes, and feels connected with God. Therefore, based on this analogy, income includes three dimensions of human beings: physical, mental, and spiritual. Based on the explanation above, it can be conceived that human beings may be seen from the physical, emotional, and spiritual aspects finally reflected in daily behavior through interactions involving a person to other persons who are different.

Based on phenomena in social reality, this research tries to (1) understand deeply the meaning behind the reality experienced by the object of research, (2) analyze human experience, which will ultimately affect human perception, motivation, behavior, and actions, (3) having the human perception empirically and analyze it based on Neuro-Psycho Spiritual science. (4) Constructing the holistic concept of human capital based on NPS sciences. The relevant informants were categorized as follows:

Table 1. Informants based on grade/position and working period.

No	Informants	Grade	Working Period	Status
1	Mr. Edi	Senior VP	19 years	No active
2	Mr. Yudi	VP*	11 years	No active
3	Mr. Fadli	AVP*	11 years	No active
4	Mr. Sony	AVP*	21 years	Active
4	Mrs. Yani	Manager	24 years	Active
5	Mr. Adi	Manager	13 years	Active
6	Mrs. Dian	Assistant Manager	17 years	No active
7	Mr. Hadi	Assistant Manager	9 years	Active
8	Mrs. Ina	Assistant Manager	7 years	Active
9	Mrs. Della	Assistant	4 years	No active

*VP is an abbreviation of Vice President, and AVP is Assistant Vice President

Qualitative data collected are through interviews and following a framework, such as the form of human capital, the motivation to work, and feelings that arise regarding company rules, policies, work atmosphere, and employee welfare. The empirical data was then analyzed and constructed using a conceptual framework based on Neuro-Psycho Spiritual science premises. The framework uses an interdisciplinary approach, integrating neurosciences, transpersonal psychology, and spirituality. Some Quranic verses are used to strengthen the analysis to build premises that will be used as a tool for construction.

4 RESULT AND DISCUSSION

Data collected from bank employees are reduced and grouped. A very interesting result from this process is that human capital comes to mean a human capital aspect in a broader and holistic concept. Human capital is not only interpreted in the physical aspect as the existing component of the human capital concept but also involves mental/psychological aspects and a sense of divinity, which involves the spiritual aspect.

Researchers use the existing components of the human capital concept, which becomes interesting when interpreted more broadly. According to them, after being grouped, human capital is united with the qualities of physical such as intellectual, skill, and experience, psychological economy, psychological-non economy, and spiritual (Table 2).

Table 2. Form of human capital.

Component of Human Capital	Categories	Form of Human Capital
Individual Capability	Physical Psychology spiritual	Having academic education, skill, and his/her job Capable to manage emotions under work pressure Capable to involve a sense of divinity/intuition/heart in his/her job
Individual Motivation	Physical-economy Psychological-economy Psychological-non economy Spiritual	Motivated to salary, wages, bonus, incentives, fringe benefits, performances allowances, job allowances, awards, facilities, health insurance, pension funds, soft loan facilities, recreational, and other related financial compensations Motivated by lifestyle, prestige, social status Motivated to obsessions, dreams, childhood dream Motivated to work as a form of gratitude to God, work for worship (sincerity)
Leadership	Physical economy Psychology Spiritual	Using intellectual skills and experience, he/she leads company rules for company goals/profit. Using intellectual skills, experience, and heart, he/she leads and gives solutions considering heart without breaking company rules. Empathy, caring, and wisdom for the interest of Lead on guidance from God without ignoring your intuition/conscience/sense of divinity within yourself so all decisions taken are truly guided by God
Work Atmosphere	Physical Psychology	Work-based on company work standards, work Reward and punishment system is professional, full of pressure, passionate, and disciplined. All is done for company profitability Work–life balance and customer satisfaction is the goal. Building family networking with customers and other employees, helping each other, social relation and doing the work together, ethics, and honesty. All is done for company profitability

The above classifications are empirically obtained when the researcher conducts in-depth interviews with key informants. Human capital is interpreted more broadly, not only physically, but also by involving a sense of fellow human beings, the environment, and a sense of divinity within them. This is an intact and holistic model of human capital. The model is similar to the description of the human body, where a human has spiritual, mental, and physical bodies. The spiritual body radiates in mental and physical form. The spiritual body is central and immortal, while the other is mortal.

The forms of human capital at each of these components indicate a shift in human consciousness. Human capital is interpreted not only as physical but psychological and spiritual aspects. Humans process within themselves when interpreting their job, environment, and others. In interpreting their work, individual abilities involve not only physical reasoning but also emotions and intuition/inner voice. Likewise, with the self-motivation component, inner warfare exists within him/herself when the emptiness of the soul cannot be fulfilled with a lot of wages, incentives, and any other worldly welfare that the company provides. Even further, when a human being collides with a situation in which he/she must be able to accept all the “anxiety” in their job with sincerity, and gratitude, then the salary/incentive or whatever is no longer the main motivation for work. There is a sense of anxiety that arises when there is no balance between work and soul. Ultimately, the feeling motivated him more to work than just salary and others. A sense of divinity also arises in oneself as gratitude for the job, considering nowadays not everyone is allowed to work. It is increasingly convincing them that whatever their work is one of the fortunes God has given them. The leadership component is also interpreted more broadly, where leading does not only involve the “ego” in oneself but leads with the heart and considering that it is a mandate from God. So it will provide a work atmosphere that is truly comfortable and conducive, and the effectiveness of teamwork is achieved, which is not only limited to a working relationship between superiors and subordinates but is already a family, a large family as a religious community.

Empirically, human capital has penetrated not only about materialism which involved the human brain, but also synergy among the brain, lust, heart, and spirit. These four elements form the informants’ perceptions of humans as creatures of God. Materialistic dimensions, such as intellectual, skill, and experience, are indeed one form of their efforts to meet their needs. Intellectual skills and experience are one way to fulfill their physical economy motivation, such as salary, incentives, etc. The needs is also strengthened by Maslow’s theory (Page & Page 2018; Stoyanov 2017; Yahaya 2008), which explains that humans work to meet their physical needs. This theory places physical needs as the first need in human life. Needs are natural and must be met for humans to survive. Therefore, it is natural and justifiable that the main and basic purpose of human work is to meet their physical(material) needs. The theory also suggests that two kinds of motivation move people to meet their needs: deficiency motivation and growth motivation. In general, every creature, including humans, will try to survive. So, one of the human motivations is a fulfilling deficiency. Growth motivation is based on the capacity of every human to grow and develop. Safety, social, esteem, and self-actualization needs are the development of human beings depending on their capacities.

The question now is, what about psychological needs that are currently shifting? Psychological needs are no longer talking about belonging and love and esteem needs, but their motivation to work has deviated from that. Employees work for salary/income, not just to fulfill needs, as Maslow said. Most employees work more on prestige to fulfill a lifestyle. That lifestyle is formed along with their social status in society. Besides that, the lifestyle is also formed due to the work demands and the company’s work culture. On the other hand, the psychological-non economy appears when they work because it has become an obsession or their dream since childhood. Whatever happens to them at work, they will accept and be happy. It could be irrational, but it happened, and they enjoy their work.

On the contrary, at a certain point, when the spiritual dimension is touched, it is empirically found that they finally accept their “anxiety” at work sincerely and return to their nature. Human nature is to worship God in every form of human endeavor. The belief in the “fortune” and blessing of God ultimately motivates them to work. This can be seen in Table 3 below,

Then after they work and get employee welfare in the form of materials and facilities from the company, what do they feel? Empirically, this study found that the amount of materiality, such as a large salary and abundant facilities, does not always make people happy. Instead is a sense of stress because of overloaded work, no time with family, disharmony, and a sense of emptiness and loneliness in the abundant pile of material. But as a survival creature, some of the employees interpret all the anxiety with their spirituality. They kept carrying out their work

Tabel 3. Motivation to work.

No	Motivation	Description
1	To make ends meet	Work to get a high salary to make ends meet
2	To fulfill the obsession /dream of working in a bank	Work because of the obsession that forms in the mind. Salary is the second alternative
3	To get health facilities, work for protection	Work for health insurance
4	To socialize	Working to join with social communities
5	To add knowledge, skills, and experience	Work to increase knowledge, experience, and skills. Income still dominates the main objective.
6	To social status (recognition)	The higher the skill or expertise, the higher Work for social status. Want to get recognition from the surrounding
7	To balance the soul	Work to meet work–life balance. The salary must be in balance with the sacrifice. Still dwelling on the material even though there are thoughts of leaving the material because of feelings of anxiety
8	To worship God according to religious sciences	Work for blessings of God. Income is not the main goal. Therefore, it is possible for them to leave their current jobs if their work is not in compliance with religious teachings. They behave according to their

sincerely. They continue to carry out their work sincerely. There is a sense of gratitude when they have to work on their “discomfort.” when employees have reached this point, salaries, facilities, and other forms of welfare from the company will no longer be the main goal. They continue to carry out their work sincerely. There is a sense of gratitude when they have to work on their “discomfort”. When employees have reached this point, salaries, facilities, and other forms of welfare from the company will no longer be the main goal (Table 4).

Table 4. The feeling when they work.

No	Informant	Grade/Working period	Feeling when working	Status	Reason to keep work/resign
1	Mr. Edi	Senior VP	The feeling of emptiness, There is no work life balance, no time for worship	Resign	Spiritual experience further encouraged him to resign. This is what makes him believe that his work is not in
2	Mr. Yudi	VP	There is a feeling of emptiness in the heart when he works	Resign	Feeling emptiness even though his material needs have
3	Mr. Fadli	AVP	There is a feeling of emptiness in the heart when he works, the fear of death increases his “fear” when he believed that his current work not in accordance with religious teachings. This also causes them to work only hoping for God’s blessing	Resign	There is a belief in him that the work he has been doing so far is not in accordance with religious teachings. So that the decision to resign occurred spontaneously without thinking following his heart even though he must leave the material world and start life with zero points.
4	Mr. Sony	AVP	Not comfortable with his job but trying to enjoy work because of the long journey of his career which has twisted up to this stage	Active	There is a desire to resign, but he did not do it. There is a sense of gratitude to perform well, in his current Position
5	Mrs. Yani	Manager	Sincerity by enjoying work even though there is a feeling of discomfort at work (legowo)	active	There is a desire to resign because she has no an opportunity career advancement due to company regulations.

(continued)

Table 4. Continued

No	Informant	Grade/Working period	Feeling when working	Status	Reason to keep work/resign
6	Mr. Adi	Manager	Sincerity by enjoying work with all the pressures of work demands, policies, and culture	active	Besides, there is discomfort in the work atmosphere but he prefers to fight and go through it all
7	Mrs. Dian	Assistant Manager	Uncomfortable because there is no career advancement	Resign	There is no appreciation related to her education and working periods. Her career was "stunted" due to company policy
8	Mr. Hadi	Assistant Manager	Happy. There is a certain satisfaction in being able to achieve what the company has given by working honestly	Active	There is no intention of resigning because they are still motivated by the fulfillment of life's needs. Even though the work atmosphere is less ethical among employees, he still maintains a code of ethics and honesty in his work. He is very satisfied with the
9	Mrs. Ina	Assistant Manager	Sad because there is no work-life balance. There is no time for the family, the overloaded work. There is no time for the family because she has to work more than normal working hours		There is no intention of resigning. Even though, there is no work-life balance, she felt that what she has achieved now is "a gift" from God. Employees who have the same period of work as her have not reached her position. That is the reason why she responds to all his "inconveniences" with gratitude for her current job. Gratitude to God is the reason she could tolerate "discomfort" in her environment
10	Mrs. Della	Assistant	Glad to be able to achieve work achievements and have a better position than her peers. She has a high salary but there is always a sense of anxiety. She believed there was "something wrong" with her work so she often experienced calamities in her life.	No active/ resign	She felt that what he experienced in her life was not always a blessing. So she thought of giving up all of his work because she felt that his job was not in accordance with religious law

Based on the empirical data above, it can be generally said that human capital is divine resources, which are physical, including intellectual, skill, and experiences, psychological-economy, psychological-non-economy, and spiritual. It is processed at work, surviving with circumstances and increasingly honing human spirituality for receiving everything because of God. The interesting thing from empirical data is that humans can survive amid "discomfort" and continue to work "comfortably". The sense of acceptance (legowo) that arises in humans is a human capital that a persona person can use can use to maintain her/his survival, other persons, and the universe in the life span of this world and the hereafter. On the other side, if he/she believes that his work has deviated from religious teachings, all aspirations, obedience, and everything to the company will be erased with a sense of love for God.

Another interesting thing from informants is that the working period does not affect their perceptions. The fear of losing the "world" is natural when humans consider abandoning everything. It is empirically proven that some humans still use their minds (brain) to think about the world, but surprisingly there is a human who spontaneously leaves his/her work without thinking "what to eat tomorrow." The fear of death, the fear of God motivated them to work for worship and God's blessing.

This sub-chapter basically formulates human capital based on empirical data, which is the informants' perception of human capital. This empirical construction is then used as material to construct a new concept of human capital based on Neuro-Psycho Spiritual science.

5 THE FORMULATION OF GREEN HUMAN CAPITAL BASED ON NEUROPSYCHO SPIRITUAL SCIENCES

Humans are God's masterpieces designed perfectly. Based on neuroplasticity, anyone can become a person as expected just by maximizing the function of her/his brain through practice and experiences. The brain also has other mechanisms related to the activity of chemical compounds in the brain playing a role in the formation of human behavior. Positive thoughts will trigger nerves to release endorphin hormones to work and bring about happiness. Otherwise, when humans do activities with emotions, prejudice, and insincerity, the brain will trigger nerves to release the cortisol hormone to work and cause a feeling of stress and sadness. That is the greatness of the human brain.

External stimuli outside humans trigger the brain to perceive reality and release hormones that will shape our behavior. The ability oneself can also change due to external stimuli that trigger nerve cells to release hormones and form behavior. In this case, these stimuli are intentionally created by a company in the form of work systems as instruments at work.

It could be possible if the employees perceive the stimuli as they think, so the instruments previously intended to improve professionalism motivate employees to work better and improve welfare have a different impact from their original goals. I find another oneself's perception to be triggered by a stimulus that occurred at the bank. I divide it into two major stimulus parts: positive and negative. For negatives stimulus, they are motivated to work as a result of this stimulus. Still, it cannot be avoided when this stimulus triggers nerves releasing emotional hormones, which as the cortisol hormone associated with stress, shame, and fear of punishment. Excessive release of the cortisol hormone and "excessive" motivation for income over a long period have an adverse effect on human beings. Humans become greedy and angry, even behaving dishonestly to get everything unethically. It is very possible to create new humans who are away from divine values because of negative stimuli, especially when the stimuli trigger them for a long time and form habitsthat automatically shape their character.

On the other side, when employees perceive their work, the feeling of patience, empathy, and care for customers emerges when the nerves release the oxytocin hormone. This hormone is responsible for the love feeling that bonds human relationships. In other words, oxytocin binds people in harmony. Serving customers well, even though the final goal is the incentive, it still triggers nerves to release the oxytocin hormone and endorphins. It brings a sense of happiness and love. Serving customers with empathy and sincerity creates a positive culture in doing something or actions.

What about the spiritual dimension? Spirituality means connectedness with God and all creatures by using the human spirit (soul). There is a sense of peace when we feel a closeness with God. Spirituality is related to the spirit (soul) of the human heart. The heart functions as a transmitter between us and God.

All efforts, so long as we do it sincerely, draw us closer to God. The connectedness can only be felt with a sense of peace, happiness, gratitude, and so on. For example, they are happy when they help customers from difficulties without expecting compensation. All are done with sincerity. The senses of empathy, care, and assistance show a connection with God. The senses also trigger oxytocin and endorphins hormones in perceiving human capital.

Based on the empirical data above, they realize and aspire to a sense of peace and freedom. But they have trapped the system they cannot get away from. They do not have enough bravery to leave the world. At this time, they can only accept and work at their best sincerely. Sincerity is one way to connect with God. It proves that there is still spirituality in their souls even though it is still in the form of a sense, not yet an action to get out of the circle of the material income trap.

Every human being indeed owns spirituality. God breathed the soul into humans when humans were still in the womb. Newberg in his book, also states that God has designed the brain in such a way that humans are always connected with God. God gives the brain, heart, and lust. The heart is the transmitter between humans and God. The brain is affected by the heart and lust in controlling all activities. How to harmonize the brain, heart, and lust should be used as a solution to control external stimuli. Controlling emotions (lust) and “accept” whatever the condition worse or god is a way to harmonize the heart, brain, and lust.

Emotions could be controlled through good habits, values, culture, knowledge, and religion. That is why, for mature and established individuals, no matter how hard the emotions are felt, they can control and express them politely. This is because they have the ability to recognize, feel, and control the emotional impulses experienced through the role of the sensory cortex and the hippocampus related to perception and memory. Serving and helping customers with difficulties patiently is also an exercise and becomes a good habit that stimulates nerves to release oxytocin hormone to control emotions. Work culture also affects emotional control. Excessive emotions will have a bad effect on the body, thus emotional management is essential for survival. The sense of patience is also an emotion that may connect a person with God. That proves that human absolutely is divine creature which has brain, heart, and lust. The ability to harmonize brain, lust, and heart in every condition is the real human capital.

Based on the empirical data, intuition, and the results of the *tafakur*, it could be formulated a holistic concept of human capital that I call Green Human Capital including physical, psychological, and spiritual dimensions. Thus, the premise of Neuro-Psycho Spiritual (NPS) based Human Capital is the integration of physical human capital, psychological human capital, and spiritual human capital owned by an individual as her/his work involves individual capability, individual motivation, leadership, work atmosphere, and effectiveness of teamwork that have economic, noneconomic, psycho and spiritual values intellectual and skill, psycho managed (harmony), and divine sense in the heart, obtained by gratitude and God blessing of their working.

6 CONCLUSION

Green Human Capital based on NPS is the divine capital in humans. It is very much influenced by the level of one’s awareness and response to stimulate things from the environment. The response of the brain in capturing information outside forms different perceptions. This study shows that the existing component of human capital is interpreted in physical, psychological, and spiritual aspects. External stimuli when they work, such as policy, system, culture, and social effect, create a positive attitude such as empathy, helpful, and sincerity. Vice versa. It could emerge as negative behavior such as unethical behavior, fraud, and crime. The harmonization of the brain, lust, and heart in working which expected to raise awareness of divine love that brings the company to real sustainability. The greatest human capital is when he has surrendered himself, his work, and everything only to God’s blessing. Human capital is not defined as physical interests, but it has manifested itself into psychological human capital and spiritual capital.

Green Human Capital has been enlightened and is expected to raise awareness of the divine love (*mahabbatullah*) of accounting users. In a broader range, it is expected that accounting is also enlighten enlightens people to build heaven on earth as a stepping-stone for a happy life in the hereafter. Therefore, divine love of Green human capital is indispensable. This divine love is universal, transcending the teachings of various religions. Everyone can use any religious teachings to awaken her/himself.

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