# DOES OWNERSHIP MEAN CREATION?

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We may have the key to a house in our pocket, the harvest of a field in our barn, and a chair we made with our own hands in our room. We describe them all with the same word: "Mine." Such a small word, yet such a bold claim! Behind it lie very different rights, forms of labour, and realities. Carrying the key to a house does not mean that we own it. A house's title deed is one thing; the right to use that house is another. Nor does making a chair with our own hands mean that we have brought its materials, or their natural properties, into existence from nothing. The distinction becomes even more thought-provoking when we turn to accounting records. It is easy to say "mine"; it is much harder to know precisely what that word means and what evidence supports the claim. This leads to a more searching question: Is acknowledging who owns something the same as recognising the evidence of that ownership?

In *The Twenty-Second Word*, Bediuzzaman Said Nursi takes us to a marketplace that brings this question into focus. Various goods, tightly bound bales, and bolts of cloth have been brought to market. One onlooker reasons that only a person of considerable wealth and resources could own such a vast quantity of merchandise. To him, it seems impossible that anyone else could own it all, so he regards the entire stock as belonging to that person. Yet he has not examined every bale or investigated the ownership of each item. If someone were to claim one of the goods, his general conviction would not suffice to establish with certainty that the particular item belonged to the wealthy owner. Having failed to examine each item separately, he could offer no specific evidence to substantiate that claim of ownership.

Another observer, however, takes a different approach. He does not stop at drawing a conclusion from the sheer size of the fortune. He reads the inscription on every bale; recognises the *turra*, the distinctive mark identifying its owner, on each bolt of cloth; and knows whose seal appears on every notice. When he declares that all the goods belong to the same person, he can now point to a mark on each individual item that supports his conclusion.

The first observer arrives at a general conviction by looking at the whole; the second supports his judgment about the whole with evidence found in every individual part.

In the First Flash of the Second Station of *The Twenty-Second Word*, Bediuzzaman explains this distinction in terms of two ways of affirming Divine Unity. The first, *tawhid-i ammi* (the general affirmation of Divine Unity), consists in accepting in general terms that God is One, without equal or partner. The second, *tawhid-i haqiqi* (the true affirmation of Divine Unity), is to recognise the signs of Divine Power and Lordship in each individual being and, through those particular evidences, to affirm the same truth (*Sözler*, pp. 292–293). The point is not that the first affirmation has no value; it is that Divine Unity may also be recognised in each being individually. In the marketplace, a seal indicates

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who owns a particular item. In the universe, by contrast, the sign referred to as a *sikke*, a distinctive stamp, is sought in a being's creation, its properties, and its relations with other beings.

Accounting, too, is familiar with the discipline of examining the grounds on which a judgment rests. When an asset appears in an entity's accounting records, we ask what economic right it represents, whether the entity controls that right, and what event gave rise to it. The 2018 Conceptual Framework for Financial Reporting, which underpins International Financial Reporting Standards (IFRS), defines an asset as a present economic resource controlled by an entity as a result of past events. It defines an economic resource as a right that has the potential to produce economic benefits. Even for readers unfamiliar with accounting, these definitions reveal a distinction that challenges our everyday understanding of "ownership".[2]

When a business leases a building belonging to someone else, it may, subject to the requirements of the applicable financial reporting standard, recognise the right to use that building for a specified period as an asset on its balance sheet.

Consider the owner of a building and the company that leases it. The title deed provides evidence of legal ownership; the lease agreement gives the company the right to use the building for a specified period. IFRS 16 Leases and its Turkish counterpart, TFRS 16, require a lessee, subject to certain exceptions, to recognise a right-of-use asset and a lease liability in its financial statements. The asset shown on the balance sheet is not ownership of the building but the right to use it under the lease. Recognising that asset does not transfer ownership to the lessee. Accounting, after all, is not a court that settles disputes over property rights; it explains how economic rights and obligations are to be reported.[3]

We can ask four different questions about the same building: Who legally owns it? Who has the right to use it? Who built it? And what is the ultimate source of the stone, iron, and water used in its construction, of those materials' properties, and of the laws to which they are subject? The legal basis of ownership is assessed through documents and rules of law; the place of economic rights in financial statements is determined according to accounting standards. The architect's calculations, the engineer's knowledge, and the builder's labour all contribute to the building. Yet none of that labour brought the materials themselves or the laws of nature into existence from nothing. "Owning," "having the right to use," "building," and "being the ultimate source of existence" are four distinct matters that must not be confused.

Here lies the opening for reflection that accounting offers. Recording something in the accounts does not, by itself, explain its nature; we must examine the right and the transaction on which the entry is based. A land registry record provides information about ownership, a lease agreement about the right to use a property, and production cost records about the inputs used and expenses incurred in making a product. Yet none of these records or documents explains the ultimate source of that product's materials, their natural properties, or the conditions that make its existence possible. Knowing which questions accounting can answer matters as much as recognising which questions lie beyond its scope.

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[2] IFRS Foundation, Conceptual Framework for Financial Reporting (2018), paragraphs 4.3 and 4.4. The Conceptual Framework is not itself a standard; it provides the conceptual foundation for financial reporting.

[3] IFRS 16 Leases and TFRS 16 Kiralamalar (Leases), particularly paragraph 22. Their scope and the exemptions for short-term leases and leases of low-value assets should be taken into account. The financial reporting frameworks applicable in Türkiye may differ between entities. Public Oversight, Accounting and Auditing Standards Authority (KGK), TMS/TFRS Standards (2026).

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A farmer buys seeds, ploughs the field, uses fertiliser and water, and incurs labour costs. Accounting brings together the supporting documents for these transactions and helps the farmer calculate production costs and the financial outcome of a sale. But the farmer does not bring the Sun into existence, establish the natural circulation of rainwater, or create the seed's capacity for life from nothing. An ear of wheat grows under conditions that extend beyond the boundaries of the field and cannot be fully represented in the farmer's accounting records. How a plant uses light energy, how water circulates through the Earth, and the biological vitality of the soil are aspects of those conditions that can be investigated scientifically.[4]

The fact that no invoice is issued to the farmer for sunlight does not diminish the part it plays in production. Accounting records economic transactions according to specific recognition and measurement rules; it does not claim to measure the value of everything in the universe or to identify the source of its creation. This distinction invites us to look once more at the ear of wheat itself.

That ear of wheat might never have grown. The seed could have rotted, water might have been scarce, or the season might have been unfavourable. In philosophy and *kalām* (Islamic theology), something whose existence is not necessary in itself, and which could either exist or not exist, is called a "contingent being". The ear of wheat is not the ultimate ground of its own existence. Its growth depends on other conditions; but we can also ask what accounts for the existence of those conditions.

One approach within the classical argument from contingency pursues the inquiry along this chain of causes. We explain how an ear of wheat grows by referring to the seed, water, soil and sunlight. We then ask: what do these, in turn, depend upon? We may trace the seed back to another seed, water to its circulation through the Earth, and the Sun to earlier cosmic processes. Yet if all these, too, depend on other conditions for their existence, have we reached the ultimate source of existence merely by moving from one cause to another?

The argument from contingency begins with the view that the existence of contingent beings, each dependent on others, also requires a sufficient explanation when considered as a whole. Extending a succession of causes that themselves depend on other things does not, by itself, answer the question of what ultimately grounds the existence of them all. On this line of reasoning, the final explanation cannot be supplied by yet another contingent being. It follows that there must be a being whose existence depends on nothing else: the Necessarily Existent One (Wājib al-Wujūd).

Bediuzzaman does not reject this classical approach. Yet, in demonstrating God's existence and Oneness, he does not invariably lead the reader to the far end of a chain of causes. In the Thirtieth Window of *The Thirty-Third Word*, he says that rather than tracing causes to the farthest reaches of the universe in search of where their succession ends, "it is more certain and easier to demonstrate a stamp peculiar to the Creator of All Things on everything" (Sözler, p. 684). Instead of seeking a remote starting point, then, we can examine the signs present in the creation of a single being close at hand.

Consider how a grain of wheat grows into a particular ear of wheat. Why does it develop a structure characteristic of this plant rather than some other form? Under what conditions do the roots grow into the soil, the stem develop, the ear form, and the plant remain alive? The workings of these processes

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[4] For photosynthesis and the carbon cycle, see NASA Earth Observatory (2011), The Carbon Cycle; for the water cycle, see U.S. Geological Survey, Water Cycle. These sources address physical processes; they are not cited as evidence for the metaphysical inference.

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are matters for botany. Bediuzzaman, however, poses a further question about the same event: What does it signify that a being emerges with particular attributes from among countless possible states, its attributes selected and arranged with such measure? In the Thirtieth Window, he considers this determination in terms of Knowledge, Will and Wisdom (Sözler, pp. 684–685).

To understand this reasoning, we may also step into a carpenter's workshop. A saw, a hammer, nails and sandpaper are used to make a chair. The saw cuts, the hammer drives the nails, and the sandpaper smooths the surface. Yet the hammer does not know what shape the chair should take; a nail does not decide where each piece belongs; and the saw cannot envisage the finished result towards which the different tools contribute. Their distinct operations come together in a single work through the knowledge, choices and ability of the craftsman who uses them for a particular purpose. A tool's performing its task is not the same as a work's being brought into being through deliberate knowledge and choice.

Moreover, the craftsman has not brought the chair into existence from nothing. He finds the wood, iron and their natural properties already in existence; drawing on his knowledge, labour and skill, he makes a chair from these materials. The craftsman's labour is real, and the tools perform definite functions. Yet the craftsman is not the creator of the materials he uses, nor can the tools, by themselves, command all the conditions that make the chair's production possible. Making something from materials that already exist is one thing; bringing those materials, their properties, and the laws governing them into existence is another.

In the "Seeds of Reality" section of The Letters (Mektûbât), Bediuzzaman states: "An actual effect has not been given to causes, for divine unity and glory require it to be thus." He then explains that causes serve as a veil to Divine Power (Mektûbât, p. 468). This statement does not deny the material processes observed in nature. Water circulates, seeds germinate, and light is used in photosynthesis. Yet explaining how these processes take place is not the same as attributing to causes an independent power to bring things into existence by themselves. What Bediuzzaman rejects is not the observable operation of causes, but the claim that true creation belongs to them.

In a production cost sheet for a chair, direct materials, direct labour and manufacturing overheads are shown separately. The sheet identifies the cost of making the chair and the elements that make up that cost. It does not, however, explain the ultimate source of the materials used, their natural properties, or the laws that govern them. Likewise, knowing the roles played by the seed, water and sunlight in the growth of an ear of wheat does not require us to attribute independent creative power to these causes. Accounting does not directly prove God's existence; nevertheless, its discipline of distinguishing an observable transaction, the basis underlying it, and the question it answers can contribute to reflection.

In the Third Flash of the Second Station of The Twenty-Second Word, Bediuzzaman considers the life of a single living being in relation to the entire universe. Its nourishment, growth and continued existence depend on many conditions beyond its own body. Soil, water, air and sunlight cannot be considered separately from the life of an ear of wheat. On this basis, he argues that, to create a living being and be its Sustainer in the true sense, one must "hold the whole universe in the grasp of one's power" (Sözler, p. 295). An agent who depends on conditions provided by another power cannot be the absolute Creator of that living being, for such a Creator depends on nothing else.

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In this proof of Divine Unity[5], Bediuzzaman draws our attention from the creation of a single living being to the attributes of Knowledge, Will and Power that encompass the entire universe. The conditions that sustain the life of that being are related to the universe as a whole; we therefore cannot confine its true Creator's authority to that one creature alone. The conclusion concerning Divine Unity is clear: the true Creator of even a single living being must also be the Creator of the entire universe. Thus, starting from a single being, Bediuzzaman presents a reasoned inference[6] showing why the act of creation cannot be divided among separate, independent powers.

Nor does the matter end when the ear of wheat first comes into being. As it grows, its connections with water, light, air and soil persist. In Bediuzzaman's understanding of qayyūmiyyah (Divine Self-Subsistence), the continued existence of a being depends on Divine governance just as its coming into existence does. Al-Qayyūm, the Self-Subsistent One, is He whose existence depends on nothing else and who sustains all other beings in existence. In The Thirtieth Flash, Bediuzzaman explains that if the sustaining relationship of Divine Self-Subsistence were withdrawn from the universe for even an instant, existence could not continue (Lem'alar, p. 340). In this understanding, creation is not a system set in motion once and then left to itself; beings depend on God's Power at every moment, both for their coming into existence and for their continued existence.

This brings us to the question of God's Oneness. To affirm that a being has an ultimate ground of existence is one question; to demonstrate why that ground must be one is another. Two farmers can cultivate the same field because both have limited knowledge and power; they depend on one another and on natural conditions. The reasoning concerning Divine Unity, however, asks whether there could be two deities, each in need of nothing, each possessing absolute power over the same being, and each endowed with an entirely independent will. To compare the cooperation of limited human beings directly with the existence of two absolute Creators would be to overlook this distinction.

In the discipline of kalām (Islamic theology), the burhān al-tamānuʿ examines the possibility of a conflict between two absolute wills. If one wills that a particular being should come into existence and the other wills that same being not to exist, these contradictory outcomes cannot both occur. If either will is thwarted, it becomes difficult to regard it as absolute. But could two deities not always will the same thing? This objection deserves serious consideration. To agree in practice is not the same as necessarily to have an identical will. If two distinct, absolute deities are posited, we must also explain in what respect they truly differ and how one and the same act of creation could be attributed to two independent Creators. In kalām, this second difficulty is considered under the burhān al-tawārud.7

The arguments of burhān al-tamānuʿ and burhān al-tawārud begin by supposing that more than one absolute deity exists and examine the logical difficulties that follow from this assumption. Bediuzzaman, however, also presents a different line of reasoning for establishing Divine Unity. Here

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5 Burhān: In logic, a demonstrative proof based on premises regarded as certain, from which a certain conclusion follows.

6 Istidlāl means reaching a conclusion through reasoning from evidence. In Ishārāt al-Iʿjāz, Bediuzzaman writes: "Inference from an effect to its cause is also called a burhān-i innī. A burhān-i innī is more secure against doubt" (Nursî, 1989a, p. 86).

7 Burhān al-tamānuʿ concerns opposing decrees issued by two absolute wills; burhān al-tawārud addresses the problem of attributing the same act of creation to two independent Creators. Muhtaroğlu, N. (2020). "Tanrı'nın Tekliğine Dair Tartışmalar" [Discussions on the oneness of God]. Tasavvur, 6(2), 1153–1164.



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his starting point is not to posit two deities and explore a possible conflict between their wills, but to begin with the creation of a single being and reason from it to the Creator of the entire universe.

The reasoning is this: No being in the universe is entirely independent of all others. A mosquito's eye depends on the body of the creature to which it belongs; the mosquito's life, in turn, depends on air, water, sunlight and many other conditions. Therefore, the One who truly creates that tiny eye, together with all the relationships on which its existence depends, must also have authority over every condition that makes its existence and continued life possible. For true creation cannot depend upon conditions brought about by some other creative power. The conclusion concerning Divine Unity is clear: the Creator of a mosquito's eye cannot be separate from the Creator of the Sun. Whoever is the Creator of a single being must also be the Creator of the entire universe. Thus, the notion that creation can be divided among independent deities is rejected. In this line of reasoning, every being is understood as the work of a single Power whose authority encompasses the whole universe.

In the "Seeds of Reality" section of The Letters (Mektûbât), Bediuzzaman expresses the foundation of this reasoning with striking brevity: "For everything is tied to everything else." He then offers two further statements: "Whoever created the mosquito's eye, created the sun," and "Whoever ordered the flea's stomach, ordered the solar system" (Mektûbât, p. 468). In these statements, the evidence for Divine Unity is sought not merely in the vastness or order of the universe, but in the relationship of even the tiniest being to the universe as a whole.

In The Thirtieth Word, the same thought is expressed through a single particle: "That is to say, whoever owns a particle must also own all the places it enters" (Sözler, p. 553). As it moves through different structures, it encounters conditions particular to each; wherever it goes, it forms part of a wider order. Bediuzzaman argues that the Power which creates and directs that particle in harmony with all its relationships must be the Owner not only of the particle but also of the order to which it belongs. In this reasoning, which opens from a single particle onto the entire universe, the evidence is not some distant endpoint of a chain of causes, but the very being itself.

Here, asking "Who owns something?" is not quite the same as identifying the owner of an item in the marketplace by examining the seal it bears. The mark in the marketplace tells us to whom a particular item belongs; the sign in the universe, when read in the light of Divine Unity, points to the true Owner and Creator of that being. What these two approaches share is a refusal to stop at the outward appearance of a claim: both seek the evidence on which it rests. An accountant examines the economic right underlying an entry in the records. Bediuzzaman's understanding of tawhid-i haqiqi, the true affirmation of Divine Unity, directs us instead to recognise the distinctive Divine stamp in every being. The former is a technical and economic inquiry; the latter is a demonstrative inference from the work to its Maker.

The discussion of the ene, the human "I", in The Thirtieth Word brings us back to the word "mine" with which we began. Bediuzzaman describes the ene bestowed upon human beings as a vâhid-i kıyasî, a comparative unit of measurement (Sözler, pp. 536–537). By reflecting on their own limited knowledge, will, power and ownership, human beings seek to understand the Divine attributes. But using one's limited ownership as a measure of comparison does not mean that human ownership and God's absolute ownership are of the same nature. A land registry entry shows the right of ownership over a property; a lease agreement, under specified conditions, gives rise to the right to use it; and the craftsman's labour is a genuine act of production. None of these, however, amounts to the power to

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bring all the conditions of a being's existence into being from nothing.

Let us now revisit the examples with which we began, looking at them in this light. A company's recognition of a right to use a building on its balance sheet does not mean that it legally owns the building. Nor does a farmer's calculation of the production cost of wheat explain the ultimate source of sunlight, rainfall or the life within the seed. Accounting provides information about the rights represented by its records and the economic transactions to which they relate. The perspective of Divine Unity, turned towards the book of the universe, seeks to discover true ownership through the signs found in the creation of an ear of wheat, a mosquito and a particle.

A person may buy, use, work on or sell an item of property, while recognising the value of their own labour and the rights they hold. None of this, however, means that they have brought its materials, natural properties and every condition of its existence into being through their own power. Recognising a seal in the marketplace helps us identify to whom a particular item belongs. In the deeper way of seeing that Bediuzzaman teaches us, every being in the universe bears a distinctive stamp pointing to its Creator. To understand the limits of what we call "mine", then, is also a first step towards looking more carefully at the question: "To whom does everything belong?"

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***Translation note.*** *The English renderings of passages from the Risale-i Nur have been checked against the published translations cited above, particularly those by Şükran Vahide. All page references to Sözler, Mektûbât and Lem'alar refer to the Turkish editions listed in the references.*

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