

EXPLORING THE PRESENCE OF BEAUTY CAGE IN ACCOUNTING EDUCATION: EVIDENCE FROM INDONESIA

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Abstract

Accounting education is presently trapped into reaching concepts of “beauty”. These are masculinity and colonization. Currently, accounting education is regarded beautiful if it uses masculine approach that relies greatly on rationalism and if it is used to control and maintain *status quo* through colonization. Paulo Freire’s dialogic education liberation, particularly coding as the first stage of reflection, namely Freirean Coding, is employed to define and explore the beauty cage. The article provides evidences that such cage exists in Indonesian accounting education. This research aims to awake consciousness that accounting education must embark a change to liberate itself from the beauty cage.

Keywords: Accounting Education, beauty cage, colonization, Freirean Coding, masculinity, relativity

Beauty

The entrepreneur scans
the lovely model’s skin
for stretch marks, opalescent
microscars, deducting dollars
from her womb .
Is this an evil man?
“The camera doesn’t lie.”
The only truth we know
as we turn each exhausted page

White (1997)

INTRODUCTION

There is a discrepancy in the purpose of education and in accounting education. Education has a purpose to transform culture, to humanize (Surakhmad, 2009: 25), to prepare oneself for eschatological life (Tirtarahardja and Sulo, 2005: 43), and to liberate (Munandir, 2009:9). On the other hand, accounting education has a purpose to prepare students to function as competent professional accountants in an increasingly complex and changing environment (IAESB-IFAC, 2009:51), to enable the provision of information that is useful to present potential investors and creditors and other users in making rational decisions (SFAC No. 1). Clearly, enabling provision of information to limited parties for rational decision-making, or such short-term profane purpose, is not compatible with the long-term even spiritual purpose of education.

The discrepancy is governed by various interactions of interests. Hendrickson (2001) states that accounting education is directed by professional bodies such as the AICPA and major accounting firms who are more concerned on the private interest rather than public interest. Such private interest may spring from corporations’ needs of labor (Mayper *et al.*, 2005, Mulawarman, 2008). To achieve this, accounting education relies heavily on economic rationalism by meeting the immediate needs of business (James, 2008). As a result, accounting education tends to be surface-oriented instead of substance oriented, rational oriented

instead of intuition-oriented, and product oriented instead of process-oriented (Triyuwono, 2010). Most important of all, accounting education has denied eschatological life by denying human's ontological *raison d'être* to be obedient to God The Creator (Triyuwono, 2008), to be the leader on earth (*khalifatullah fil ardh*) as well as a servant to God (*Abdullah*) (Mulawarman, 2008).

Accounting's main purpose is presenting realities. However, there is a dilemma faced by accounting in presenting realities and ongoing debate on the subject, such as that are brought up by Macintosh *et al.* (2000) and Mattesich (2003). Macintosh *et al.* (2000) describe that accounting signs are no longer referring to real objects and event, and it no longer functions according to the logic of transparent representation, stewardship or information economics. This debate may never cease, one may assume rights over others, but there is one thing that must be pointed out as stated by Chamber (2005: 5): "The biggest swindles in the financial world have always produced balance sheets audited by well known firms of accountant".

Thus, the financial statements, so they seem, are the realities that certain interests want to reflect. In this line, Chwastiac and Young (2003:536) believe that corporations, through financial statements, "...silence the negative impact of their activities upon the earth, the hell of war and the beauty of peace, the spiritual, human, and social impoverishment arising from excessive consumption, and the dehumanization of workers". The silence is an effort to beautify pages of financial statements just as White (1997) expresses bluntly in his poem quoted at the beginning of this writing. Beauty could be seen from "each exhausted page" of the financial statements. It is what could be seen. Financial statement's beauty is still exoteric in nature.

As an example, take the case of Enron's collapse. By excessive earning management, Enron has managed to hide large scale of losses and liabilities and that was then audited by Andersen (Unerman and O'Dwyer, 2003). Macintosh *et al.* (2000) believe that accounting practices such as earning management contribute to the process of turning accounting symbols into simulacra¹, where they no longer refer to the reality they represent. In the case of Enron's collapse, it is clear, that while this practice masks the financial statements, supported by auditors' opinions, then the 'ugly' face would stay hidden until the make-up artists (read: accountants) could no longer conceal the suppressed reality.

Beauty is, hence, a concept². As it finds its established concept not just in one's mind but also in a public acceptance, human becomes enslaved with this concept of beauty and thrives to reach this beauty by all means and cost. It becomes a cage. Enron's case has illustrated that exoteric beauty is a concept underlying accounting and accounting education to satisfy certain interests. Apart from exoteric beauty, there is a view of internal spiritual beauty. Such view is held by the Byzantine spirituality that understands beauty as the radiance of God's love (Louth, 2004). As Kimura (2010) delineates "...Beauty is a spiritual experience, and therefore requires the opening of spirituality within."

¹ Macintosh (2000) differed simulacrum to hyperreality. "...simulacrum is a sign, image, model, pretence, or shadowy likeness of something else. Hyperreality refers to the current condition of postmodernity where simulacra are no longer associated with any real referent where signs, images, and models circulate, detached from any real material objects or romantic ideals".

² By placing beauty as a concept, one could also do similar thing to ugliness. The fact is that whether recognized or not, the presence or absence of beauty or ugliness resides in the object. Hence, there is no real distinction between beauty and ugliness. Morris (1935) states that: "Neither the relation of the expressive quality to its object, nor any intrinsic nature of the qualities themselves, accounts for the distinction... The evidence, however, seems to show that these are not qualities, but relational processes between object, with its qualities and their relations, and appreciating mind."

Now, what shapes the concept of beauty? Previous studies have exposed that accounting (education) is masculine (James 2008; Reiter 1994, 1997; Hines, 1992; Tietz, 2007; Triyuwono, 2006) and is utilized to conduct colonization (James, 2008; Oakes and Berry, 2009; Abeysekara, 2005). Accounting education is driven to fulfill these elements and therefore the concept of beauty in accounting education could be viewed to be shaped by them, as elucidated in the following. Borrowing sinsetizing tradition, this research proposes a question: “how is accounting education in Indonesia trapped into fulfilling the beauty cage of masculinity and colonization?” The research is hoped to be able to awake consciousness that such cage may exist and triggers the urge for liberation.

THEORETICAL FOUNDATION

Masculinity: Overemphasis on Rationalism

Originally, the purposes of education such as stated by Capra (2007:25) reflect feminine values of knowledge, but ever since the spirit of empirical research by Bacon was aroused, knowledge evolves to be masculine since it relies greatly on rationalism. Rationality is one of the characteristics of masculinity or *Yang* (Capra, 2007: 25), and this, as has been shown in SFAC No 1³, has become part of a conceptual framework of accounting theory. Accounting helps to evaluate and allocate resources and assures efficiency for a firm’s internal complexity (Vollmer, 2003). This gives reason for accounting to rely tremendously on rationalism and help to construct the concept of beauty that good knowledge is based on rationalism.

Rationalism is one of the oldest Western epistemology, and epistemology is built from certain paradigm/map of reality (Sumarna, 2005:54-66). Chua (1986) delineates that there are several perspectives or paradigms: Mainstream or positivism, interpretive and critical. These paradigms are being transferred to accounting students as the ways to gain knowledge and become cells that imprison the students from looking at reality (Triyuwono, 2007).

To fill the accounting students with ‘masculine’ accounting knowledge, the accounting education model must be made to detach students from looking at the reality to be able to see objectively instead of subjectively. Accounting knowledge must then be developed by positivism approach that relies on quantitative calculation, ignoring that this approach is vested with certain interests⁴. As a result,

“The central assumption of empirical accounting philosophy in which current educational practices are rooted is the desire to ground knowledge in the notion of an external and transcendental metaphysics such as the positivists’ belief in objective observation which is value free and is characterized as representing reality as it is, exclusive of human values“ (Truan and Hughes, 1999: 27)

Accounting has been built upon a reality that is constructed in mechanistic, cause and effect ontological foundation. As confirmed by Ibn Rushd, denial of causalities (that are the roots of rationalities) implies the denial of knowledge, that

³ “Financial reporting should provide information that is useful to present and potential investors and creditors and other users in making **rational** investment, credit and similar decision” SFAC No 1, par 34. The word in bold is an addition that I feel necessary to point out.

⁴ One of these interests is stated in The Protocols of The Meeting of The Elder of Zion. Directing the spirit and establishing calculation and material needs are imperative, together with destroying fundamental belief in God, is a way for the Jew to conquer the world (Ford, 2009: 331). Hence, putting quantitative calculation as a base of knowledge means that a support has been contributed for Jew domination. In line with this, Sombart’s thesis argues that accounting has a “Jewish spirit” (Funnel, 2001)

nothing in this world could be really known. However, there is a danger of rationality once it attempts to deny the diverse and multi-faceted nature of realities (Safi, 1996: 109-110). Undeniably, rationalities need 'irrationalities'⁵ that would help explain why there is no such thing as a strong market, or a simple error in a regression equation, or as Scott (2009:195) puts it, continued existence of anomalies.

Universities play a great role to breed this culture of calculation and control through inducing knowledge development among accounting students. It is also this quantitative tendency that is claimed to be one of the poverty in accounting discourse. Chambers (2005) states that it is a fallacious arithmetical propriety in accounting that leads to gross discrepancies between the balance sheet and worth of business properties.

Another approach must be taken in to balance this masculinity (Hines, 1992). This is femininity. It must be realized that getting feminine means introducing the female nature that is claimed to be "the irrational side of human nature, associated with qualities such as nurturance and emotion" (Whelehan, 1995: 29). This process would then recognize that both masculinity and femininity are like dynamics of Tao, they co-exist together.

Colonization: Institutional Powers

Accounting is under the power of a complex interrelated structure of institutional powers (political institutions, universities, corporations and market). McPhail (2001: 474) describes that:

"The nature of accounting education (as well as politics, religion and all other forms of education) is determined by the economic conditions of life as they are represented in the relationship between the economic base and the institutional superstructure"

These powers help to construct the concept of beauty that must be attained through accounting education and its production of knowledge. Nowadays knowledge that is derived from education has become detached from its essence. Capra states (2007: 46) that in ancient times, knowledge is obtained to have better wisdom, or as the Chinese sayings delineate "to follow nature's order" and "flow with Tao", but now knowledge is obtained to achieve power and control nature. Education is now generated to transmit knowledge to fill the existing system with human resources with pragmatic roles, not to produce elites that would maintain a nation's freedom. The existing system is capitalism. The better ability shown by universities to do this, the better position they would get in the market of knowledge. The better position they get in the market of knowledge, the more legitimacy the universities have upon distributing knowledge⁶. It is this quest for legitimacy that has caged universities to produce knowledge that is 'politically' correct, instead of just (Lyotard, 2009: 147).

Accounting education is in a similar state. In this line Triuwono (2007) also states that there are powers that have oppressed accounting education; one of which is the power of the market. Similar to this, Irianto (2004) elucidates that the commercialization of accounting services would also alter the development of accounting knowledge. Mulawarman (2008) refers to this as the presence of corporate hegemony in accounting education. As a result, accountants are being used as tools to achieve corporate hegemonies and negate local needs. To

⁵ Feeling, belief, religions and God are considered irrational for the rational, although having feeling, beliefs, religions and God are very rational for human being (Rahman, 1999: 11)

⁶ This cause and effect relation is just a way of explaining how accounting education is formed. However, in reality these elements are intertwined in a more complex relation.

accomplish this, accounting students become object that could resemble deposits. The accounting education is shaped using banking concept of education where students are viewed not more than commodities, investment objects or some empty spaces that need to be filled (Freire, 2004: 191).

Under an institutional theory, it shows that this homogenization process or isomorphism among accounting education institutions might be brought about by three kinds of mechanism: coercive, mimetic or normative isomorphism (Powell and Dimaggio, 1991: 67). These mechanisms are not always distinct.

For example, a national gathering was held in STIE Perbanas Surabaya in 30-31 August 2007 by IAI-KAPd with the grand theme of Curriculum Development and Innovative Learning Strategy in Accounting for High Education. It could be seen that University of Sebelas Maret Surakarta, University of Indonesia, Politeknik Negeri Malang, and University of Gajah Mada that presented Management Accounting course, use similar textbooks such as Hansen and Mowen's Management Accounting, Nagy's Principles of Cost Accounting and Blocher's Cost Management. The use of the Western text books enables the transfer of the western values to replace indigenous values in Indonesian education that are stated in the UUD 1945⁷ and UU Sisdiknas such as faith towards God, *Taqwa*⁸ and morals. It is a perfect method of a transformation in which a nation is changing its values without much awareness. Held (1980: 45) hence states that education is a subtle apparatus of change.

Under critical point of view, accounting education is an entrapment made possible by accounting power through its association with resources, repetitive routines and language consensus. This has made accounting a tool of colonization. Oakes and Berry (2009) state that there are three types of accounting colonization: coercive, instrumental and discursive.

“Coercive colonization occurs where intentions of controllers are realized through enforced practices... Instrumental colonization occurs where intentions of controllers may be largely realized through techniques such as incentives, persuasion, bribery and propaganda... Discursive colonization occurs where change starts through processes of social discourse, colonization is accepted by most actors...”

The subtlest kind of colonization is discursive colonization. The process of social discourse until colonization takes place is accepted, without being aware of its process, is through education.

Accounting education maintains the formation of accountants who are pragmatists so that it could continue its role to serve the interest of capitalist class and to create passive, subservient workers (Kell as cited by James, 2008). This is far from the purpose of Lifelong Education by UNESCO (United Nations Educational, Scientific and Cultural Organization), where learning is viewed as a continuous process, through formal and informal education for a lifetime with the purpose not just to produce mere workers but also to humanize mankind. Freire (2008: xx) refers to this as a state whereas education becomes a tool used for taming society.

METHOD: FREIREAN CODING

⁷ Par 31, article 3: “government strives and executes a national education system, that would increase faith, *taqwa* and morals...” verse 5: “government advance knowledge and technology by **holding high religion values** and nation's unity for civilization progress and human's welfare.”

⁸ *Taqwa* is an Arabic term that is commonly defined as “God-consciousness.” That is seeking those things that lead to God's pleasure and love, while avoiding those things that may lead to God's displeasure.

Paulo Freire believes that education concept contains philosophical vision that is to achieve liberated humanity (Freire, 2004: 12). It is a prophetic vision based on theology of liberation. The key is to trigger consciousness through dialectic, which would produce education as a practice of freedom. His philosophy lies on the belief that human beings are gifted with the ability to act consciously, and as such, are not passive but active beings who can mediate between self and reality in order to change the world. However, they are captured into the myth created by the powerful elite who wishes to dominate. This condition is called *massification*; a condition that occurs when there is masses' inability to participate in the societal decision-making. The elite dominates, stores, crushes and places fear in the minds of the people. This domination is continued and strengthened by education.

The essence of a dialogue is 'word'. In dialogue, there are two dimensions which are reflection and action in a most basic interaction as praxis. Uttering a word means changing the world, and every human is entitled to word utterance. Dialogue is an act of creation without domination. Dialogic education is a practice for freedom. A naïve thinker sees that the present situation must be normal and the most important thing is to give a "space" for this normality to take place. However, for a critical thinker, the most important thing is to maintain the reality changing as a continuance process of humanization.

Accounting education, as it has been delineated previously, is entrapped in the concept of beauty comprises masculinity and colonization. The most important starting point is recognizing problem in concrete situation or reality. The observed problem is the entrapment of accounting education in the concept of beauty created by masculinity and colonization. Coding is making apparent this oppression by delineating the presence of masculinity, colonization and relativity in accounting education. In order to do this, empirical findings that show the presence of masculinity and colonization in the current accounting education are needed, and data are gathered as presented in table 1.

-Insert table 1-

Informants in this research are key persons in Indonesian education. These are lecturers and/or CPA who are holding important positions in IAI-KAPd (Indonesian Institutes of Accountants- Compartment of Accounting Academics). These are NA, DU, HY, AB; member of BSNP (*Badan Standar Nasional Pendidikan*- National Education Standard Board), YG, and a former member of CES (Consortium of Economic Science), JK. In depth interviews were conducted and transcribed. Apart from interviews, correspondences were carried out through emails. There were also observations taken from accounting education practices, academics journals and accounting national events.

RESULTS: BEAUTIFUL EVIL⁹

This section explains the result of coding through empirical findings. There are three concepts of "beauty" explored which are masculinity, colonization and relativity.

Masculinity and Indoctrination

The discourse on masculinity could be taken up from the accounting textbooks that are commonly used as main literatures in several universities and the role of accounting lecturers as well as how they become effective tools of indoctrination. Texts are cultural products resulted from material and social

⁹ "Beautiful evil" is a term from a poem of Hesiod. It refers to a Greek mythology that human is given by Zeus all gifts called Pandora that comprise deceitful nature in beautiful forms (Post, 2006). I am inclined to use this term since it suits as a metaphor to accounting education; while conducting education in the name of humanization and civilization advances, it is also partly dehumanizing.

practices brought about by dialectic process. These are historical traces caused by class conflicts within the relation between power and knowledge (Cavallaro, 2004:138). Under critical perspectives, accounting texts in accounting textbooks should be seen as a reflection of the dominating class interest.

These texts, as conveyed in the findings, are masculine. Masculinity becomes a cage because over-emphasis in rationalism has shied away other aspects of human such as subjectivity, feeling/emotion and intuition. By considering rationalism as the beauty that must be achieved, accounting education has produced calculative, objective, and anthropocentric accountants.

The thick culture of calculation and wealth maximization is inevitably apparent in the accounting techniques such as Intermediate Accounting by Kieso *et al.* (2007). Other courses in accounting education, for example, Financial Management course comprises measuring company profits, cash flow, financial performance, time value of money, risk and rates return, stock valuation, *etc.*; again, is profuse with calculation. Accounting is strongly related to measurement issue and this means that calculation is a masculine character that would not and could not be abandoned in accounting education. Yet, it must be noted that calculative technologies have provided distinctive morality for modernity. This gives rise to capital accounting/*Kapitalrechnung*, a term introduced by Max Weber, to boost profit-making venture (Miler and Napier, 1993)

Objectivity requires detachment from reality. Reality is regarded measurable. Ijiri and Jaedicke (1966) as cited by Wolk *et al.* (1992:11) state objectivity as:

“...the degree of consensus among measurers in situations where a given group of measurers having similar instruments and constraint measure the same attribute of a given object”.

Sterling (1975) states that if a practitioner of the accounting art is a truth seeker, he/she is confronted by a host of uncertainties. There are no natural laws of accounting which he/she can employ. Yet, accounting text books especially Accounting Theory is filled with objectivity in building accounting knowledge. Students are stressed on the importance of measuring relation between variables. Subjective approaches such as direct participation and freedom from assumptions that every human is a utility maximizer are not much carried out (Hines, 1992:332). Instead, many textbooks indoctrinate the human negative values; showing lack of faith in the goodness of human; such as these texts:

“Line managers are also unlikely to be “fully honest” in their budget communications if top management mechanically institutes across-the-board cost reduction (say a 10% reduction in all areas) in the face of projected revenue reductions” (Horngren *et al.*, 2006:189)

“When it comes time to discuss the budget, some managers approach the negotiation process with an eye toward protecting their own interests...- financial rewards will come their way. So managers may intentionally ask for budget amounts that will help them achieve their targets but that will not maximize the company’s overall profit” (Horngren *et al.*, 2006:191).

Anthropocentrism is reflected in Horngren, *et al.*’s (2006) Cost Accounting. Emphasis on customers’ interest is placed in texts books, even more at the very beginning of the chapter. This stresses that the utmost importance is customer orientation to obtain profit. There is little concern on the interest of environment, employee and God shown in texts such as:

“Creating value for customers is also an important strategic planning and implementing strategy.” (Horngren, *et al.*, 2006:4)

“Several rewards of moving to a JIT system-more reliable deliveries to customers and greater levels of customization and customer responsiveness...” (Horngren *et al.*, 2006:669)

Masculinity also relates to need to dominate therefore competition is also conveyed as something to be won. This anthropocentric message is portrayed by Hansen and Mowen (2005:6) in Management Accounting textbook. They claim that "...planning is only half the battle". The use of the word "battle" indicates strong sense of the need of conquest and domination. If this notion is argued to have been balanced with ethics, then ethics are depended upon the will of shareholders. Keown *et al.* (2005:21) describe that ethics are governed by the shareholders, "...if they would like to fulfill a sense of social responsibility by passing on any of the profits to deserving causes". This has placed the shareholders as the apex of decision-making regardless the importance of accountability to other decision makers.

Similar notion on profit maximization also recurs in the Intermediate Accounting text book by Kieso *et al.*, (2007:ix). They elucidate that:

"...without high-quality accounting standards, capital markets can not efficiently allocate capital to its best use in building and maintaining our economy and way of life."

Auditing textbook by Boynton and Johnson (2006:21) also stresses the importance of audit by elucidating four economic benefits of audit namely greater access to capital market, lower cost of capital, deterrent to inefficiency and fraud, as well as control and operational improvements. Audit also hinges on profit maximization, as stated:

"The annual audit fee for Microsoft, a Fortune 500 company, was disclosed as \$15.9 million for the year ended June 30, 2004. Clearly economic benefits must accrue from audits to justify such cost."

Profit maximization idea also persists in Financial Management course, and this is being transferred on to the students.

"In formulating the goal of maximization of shareholder wealth, we are doing nothing more than modifying the goal of profit maximization... In effect, under this goal, good decisions are those that create wealth for the shareholders." (Keown *et al.*, 2005:5)

"Inventory management is an important part of profit planning..." (Horngren *et al.*, 2006:653)

By using these textbooks, masculine values are steadily being transferred to students. This condition could be regarded as discursive colonization, where one would gradually accept dominating power through social discourse, which in this case is education (Oakes and Berry, 2009). It could also be regarded as indoctrination. Indoctrination, according to Moore (1966:396) could be described as "...one-sided or biased presentation of a debatable issue, a presentation designed to assure a favorable outcome for a predetermined point of view". Tilaar (2009:148-149) explicates that curriculum is a forced transmission of knowledge. He further delineates that knowledge is capital and capital is needed as a source of power. Indoctrination is a process to preserve existing structure of power. It is, therefore, a means of oppression. Tilaar (2009) believes that under Bourdieu's perspective curriculum functions as *doxa*¹⁰ that manages and directs behavior of the society.

Throughout the four years of study, accounting students are repetitively and consciously molded to surrender to these ideas, ideals, and norms¹¹ as given in the contents of accounting textbooks. What makes this indoctrination effective is the role of lecturers. Peterson (2007:298) summarizes definitions of indoctrination under teaching perspective. Indoctrination occurs if a lecturer:

¹⁰ *Doxa* is a term brought by Pierre Bourdieu that relates to everyday knowledge that is legitimated by commonsensical opinions and not reliant on 'certainty' in any scientific sense (Gardiner, 2006).

¹¹ Ideas relates to what one thinks. Ideals relate to values underlying thoughts, while norms are rules that govern how one acts.

“(1) employs a particular type of teaching *method* (2) teaches a certain kind of *content* (3) causes certain educational *outcomes* to occur (4) *intends* to hold students to hold beliefs in a non-rational, non-critical manner.¹²”

Relating to teaching method, JK, a senior lecturer in a distinguished state university, believes that the accounting lecturers in Indonesia “feed” the students with knowledge. In Freire’s term (1972:58-59) this kind of learning process could be referred to as banking concept of education. JK, an emeritus professor in Jakarta, who has experienced the American style of education upon which he takes great pride, commented: “...*cara ngajarnya di sini kan nyuapin... kalau di Amerika gak ada nyuapin gitu*”, (“...the way to teach here is by feeding...in America there is no such thing”). This makes indoctrination more effective. The Western textbooks convey masculine values; even worse, these values are conveyed or “fed” in a non-critical manner.

Accounting education in bachelor program still employs the same method. The students at this stage are used to being “fed” and are in inertia to change. When some of the students are faced with lecturers who give freedoms to search knowledge freely, for example, to comment freely and to read at will, they feel that they do not gain anything at all from the course sessions¹³. On the contrary, they are more contented if all what are needed to be learnt are prepared for them and they are able to finish their targeted task only¹⁴.

Over emphasis on rationality is not only apparent in courses contents and knowledge transfer, but also in building accounting knowledge through research. Mainstream approach that relies on rationalism and empiricism is still viewed as the best approach. I experienced this “sense” of domination several times, one of which while I was gathering data from JK.

Realizing that my research proposal was using a qualitative approach that is thick with subjectivity as opposed to objectivity, which is more feminine rather than masculine in nature, JK was showing dislike. At the beginning of a tough interview¹⁵, he threw the proposal on his desk and said that such proposal would not pass as a ‘suitable’ proposal in his university. He went on further expressing his bafflement on several published qualitative researches in Indonesia.

“Masak satu case study bisa disebut penelitian? Penelitian ya yang seperti kita lakukan di sini”

“How could one case study be called a research? A research is what we do here”

Similar notion was put across by YG, a professor in a state university. He argued that a single case study research that is often done in qualitative/non mainstream would not be regarded as research in Accounting National Symposium (SNA) held yearly by the IAI. The fact that both JK and YG are senior lecturers in leading, well-known state universities confirm the dominating masculine approach (read: statistics-based research) in building accounting knowledge. In fact, this condition also prevails amongst most academics who feel that research that enables “...explanation [to] replace measurement, and understanding [to] replace the

¹² Some words are originally in italics.

¹³ Based on student’s notes of feelings: “...my lecturer does not help.. I think it is useless sometimes” (D; April 21st 2010), “I am confused... why don’t you tell us what you think instead?” (W; April 25th 2010), “It is so tiring...” (R; March 31st 2010)

¹⁴ Based on students’ notes of feelings: “I feel happy because all of my questions have been answered [by my lecturer] (E, April 21st 2010), “I feel good because I understand step by step after the explanation...” (Y; April 21st 2010); “Good, it is all in the book..” (H, April 25th 2010)

¹⁵ The preconception of JK on qualitative research was at first a barrier to establish rapport. However, after subtle persuasion through intuitive approach was carried out throughout the interview, JK started to understand the qualitative perspective. He was becoming friendly, open and relax afterwards.

making of generalizations as “airy fairy” (not “real”) research (Labuschagne as cited by Bowen, 2005:208-209).

Non-mainstream approaches in accounting researches are still taken in jest even among some academics. In SNA 12 Palembang November 5th 2009, during a coffee break after attending a presentation of a qualitative paper, some participants gathered and discussed about the paper, which later won one of the best paper awards in the event¹⁶. They joked that such research was “*gampang*” or easy to do for it analyzed only perceptions on accounting language. They discussed the appropriateness of such research to be called a “research” at all.

These phenomena have indicated that accounting education is a means to indoctrinate masculinity through the use of accounting textbooks, lecturing style and accounting research approaches. The objective and calculative values are transferred through accounting textbooks; and supported by the banking concept of education that successfully silences the students into receiving these masculine values without or with little questions.

Colonization: Shaping Accounting Education through Institutional Powers

There are institutions that help direct accounting education. In Indonesia, especially, these are the IAI¹⁷ (Indonesian Institute of Accountant/*Ikatan Akuntan Indonesia*) through IAI-KAPd (Accounting Academics Compartment/*Kompartemen Akuntan Pendidik*), Consortium of Economic Sciences (CES), government through The Ministry of Education and to some extent the IFAC.

Under the leadership of YG there has been accomplishment of the National Accounting Symposium (*Simposium Nasional Akuntansi/ SNA*), a routine gathering that has been held since 1997 to publish accounting researches, and *Indonesian Journal of Accounting Research* (JRAI). The continuing existence of SNA and JRAI, which has just been changed to an international journal, is considered a success, especially by YG himself. This encourages accounting researches, which is one of the *Tridharma Perguruan Tinggi* (three tenets of high education institutions), although indirectly affects accounting education direction.

AB, the head of IAI-KAPd research department 2006-2008, describes that the head of the accounting departments are gathered once a year to discuss about the various issues in accounting education. HY remarks that the meeting is not limited for the heads of accounting department, but also for financial accounting lecturers. This meeting is usually conducted at the night before the event of the National Accounting Symposium (*Simposium Nasional Akuntansi-SNA*).

On the other hand, the head of the IAI-KAPd until last year, NA, declares that the accounting education compartment has an important role in directing accounting education apart from other institutions like IFAC and the education institutions themselves that possess certain visions and missions.

IAI-KAPd’s role is more than just SNA and JRAI, although these two are important... IAI-KAPd has a role in the development of IAS and accounting profession in general in Indonesia since the head of the IAI-KAPd is also a member of the IAI National Committee Board (*Dewan Pengurus Nasional*); development of accounting profession and development of accounting education. It must be remembered that education development is not only the

¹⁶ The paper was “*Semiotika laba akuntansi: studi kritis-posmodernis Derridean*”- written by Akhmad Riduwan, Iwan Triyuwono, Gugus Irianto, dan Unti Ludigdo (Universitas Brawijaya).

¹⁷ IAI was established in 23rd December 1957, with one of the purposes was to elevate quality of accountant education in Indonesia. The recent committee, as stated in the academic draft of Accounting High Education Standard, with the period of management 2006-2010 also retains the activity of improving IAI’s role in national accounting education. (IAI, nd)

responsibility of IAI-KAPd but also *Mendiknas* (Minister of National Education) and other institutions. So I think IAI-KAPd has sufficient role in directing accounting education, but not the only one.¹⁸ (electronic mail)

These interrelated powers exist. Presently Indonesian accounting education is also directed internally by the ministry of education. In the ministry of education regulation number 232/U/2000 chapter 3 article 5, accounting education in university level has been determined to have 144 sks (*satuan kredit semester*) at the minimum and 160 sks at the maximum, or how many courses and weight of courses the S1 students (bachelor level) must complete. There are 5 categories in the accounting curriculum which comprise *Mata Kuliah Pengembangan Kepribadian* (MPK), *Mata Kuliah Keilmuan dan Ketrampilan* (MKK), *Mata Kuliah Keahlian Berkarya* (MKB), *Mata Kuliah Perilaku Berkarya* (MPB), and *Mata Kuliah Berkehidupan Bermasyarakat* (MBB)¹⁹. This amount of weight apparently was originally established by the Consortium of Economic Sciences (CES) in Indonesia, as delineated by BA, a senior lecturer in a state university in East Java, and confirmed by WA. CES which was established in 1977 by the Ministry of Education and Culture (Abdoelkadir, 1982) no longer exists, but during its establishment it has exerted power to the government to decree the curriculum's weight in regulations.

JK as one of the members of this consortium stated that the curriculum of accounting education in Indonesia was developed under the "domination" of Economics since the head of the economics consortium was not from accounting major. This he claims, has put too many economics courses in accounting education that the students of accounting do not need in such depth:

Holding on to a tradition is also a specific reason of the accounting curriculum arrangement. However, the fact that most members of economics consortium are educated in the United States of America, have helped shaped the accounting education as decreed in the government regulation. Therefore, besides internal forces within the country, there are various international forces that are stronger in shaping accounting education. If this assumption is held; that the IAI-KAPd has little contribution to the direction of accounting education in Indonesia, then other powerful institutions must be taken into account. As JK has confirmed: "*Globalisasi itu borderless.. anda tahu sekarang itu UUD 45 kalah sama WTO, SAK itu kalah dengan IFRS...*" / "Globalization is borderless... you know now UUD 45 loses against the WTO, SAK loses against the IFRS..." (an interview)

Still in line, DU, a coordinator of East Java IAI-KAPd, describes that as a member of IFAC, IAI must comply to the International Education Standards (IES) as stated in the handbook of international education pronouncement (IAESB-IFAC, 2009:5). The committee of period 2006-2010 describes that it has determined work programs that consist of 9 activities. The eighth activity is the implementation plan of Statement of Membership Obligation 2 (SMO2) IFAC, *i.e.* to produce a blue-print of Education Standards for Professional Accountants and Other Pronouncement. This is confirmed by RY, head of IAI-KAPd education department 2006-2008:

IAI-KAPd has not issued a document or as such that states the direction of higher accounting education in Indonesia. Since the IAI is a member of IFAC and is bound with some kind of commitment (???) to follow IFAC that has published the International Education Standards for professional accountants, IAI-KAPd has finished working on the adoption of these standards. In the standards there are relating statements on the accounting education direction. However, to my knowledge (please do check, Mam.),

¹⁸ Translated

¹⁹ MPK= Course of Personality Development, MKK = Course of Knowledge and Skills, MKB= Course of Skill to Perform, MPB= Course of Behavior in Performing, MBB= Course of Living in Society.

IAI-KAPd has not officially published these standards (although the draft documents are already done).²⁰ (an electronic mail)

As confirmed by HY as an active member of IAI-KAPd, this draft is called the *Standar Pendidikan Akuntan Indonesia*²¹ (SPAI) or Indonesian Accountant Education Standard. She claims that the standards adopt IES guidelines by IFAC and the process of preparing these standards has taken place since April 2007 in University of Indonesia, which was followed by a gathering in June 2007 in University of Padjadjaran. The last gathering was held in STIE Perbanas in the same year. However an intense series of activities of SPAI preparation were then scheduled and carried out as shown in table 2.

-insert table 2-

It is interesting to note the personnel involved in the process. Six team members comprise the head of IAI-KAPd, secretary of IAI-KAPd, executive director of IAI, Accounting Standard Board staff, Coordinator of PPL (*Pendidikan Profesional Berkelanjutan*- Continuing Professional Education) IAI and KERPPA (*Komite Evaluasi dan Rekomendasi Program Profesi Akuntansi*- Accounting Profession Program Evaluation and Recommendation Committee). Out of the 6 members, 2 of them are either graduates or lecturers of an established public university in Yogyakarta.

The team is supported by expert team whose responsibility is to give input in the preparation of SPAI. The expert team consists of 8 people from several private and public education as well as governmental institutions. Out of these eight, two are from the same respectable state university in Yogyakarta, while one person who represents the National Education Standard Board (*Badan Standar Nasional Pendidikan*-BSNP) is also a current professor there. Further, two of the members are also graduates of that university.

Under critical perspective, this formation of committee board (7 out of 12 graduates or lecturers, which is more than 50%) shows that there is an institutional prevailing domination in the process of SPAI preparation. Although this supposition might seem tendentious, YG, as the founder of IAI-KAPd, agreed that this state university has been the center of accounting education direction in Indonesia. Especially in the direction of SNA and JRAI, he realizes that this notion is present amongst the academics. For this he assured that;

"...kami ingin orang tahu bahwa SNA dan JRAI tidak dikuasai aliran tertentu [mainstream]...aliran alternatif kami beri tempat juga di SNA."

*"...we want people know that SNA and JRAI is not dominated with mainstream,...alternative stream we also give place in SNA."*²² (An interview, 29th April 2010, Yogyakarta, 18.55)

The words "*kami beri tempat*" or "we give place" have in fact shown domination of JRAI and SNA. It is similar to saying that a "little" proportion is allocated for non-mainstream approaches from a majority of positivistic researches. The words have confirmed limitation of permit for alternative researches. "Giving place" is similar to an exercise of power by the oppressor to control the extent of contribution and publication made by non-positivistic researches.

The publication of articles in JRAI proves this thesis. Up to this date, there are only seven qualitative articles²³ published since the founding of JRAI in 1998

²⁰ Translated

²¹ The draft title is still in dispute. Some prefer the title "accounting"/"akuntansi" instead of "accountant"/"akuntan" since the standard is not directed for accountant but for accounting education.

²² translated

²³ Vol 1, No 1, January 1998 : "Saling Peran (Interplay) antara Akuntansi dan Budaya Perusahaan, Penelitian Empiris dengan Metode Interpretif Etnografis" by Eddy R. Rasyid, "Trust (Amanah) Management and Accounting Implication" by Iwan Triyuwono, "The Boom of Colonial Investment Dutch Political Power in the

out of over 200 articles. What is more interesting is the fact that between 2000-2008, there were no qualitative researches published. Since JRAI has full access to all researches in SNA, supply of “good” qualitative researches should not be difficult to obtain. As an example, the best paper in SNA Padang²⁴ in 2006 which happened to be qualitative-oriented, should earn the privilege to be published in JRAI. In spite of that, it was turned down. Of course, if there were additional data as to how many qualitative and quantitative researches have actually been submitted and turned down, comparison could be made thoroughly. Nevertheless, the power exerted by the institution to marginalize qualitative researches was apparent, when in 2009, winning classifications of SNA were made for papers in several domains (financial accounting, management accounting, *etc.*), yet the qualitative approach was made as one separate domain. This truly reflects an essence of “*kami beri tempat*”.

Despite the issue of domination, the slight time difference between scheduled and realized activities shows that IAI-KAPd has put all efforts to form the SPAI. It also shows the eagerness to comply with the IFAC education standard as published in the International Education Standard (IES). The process shows that other institutional power (the government i.e. the BSNP) has taken part to shape the accounting education direction in Indonesia. This is done to ensure that accounting education standard does not stand apart from the governmental policies.

However, the most important issue in the SPAI preparation is in its contents that have adopted the IES-IFAC guidelines. A comparison of SPAI and IES (1-8) shows that SPAI translates and summarizes IES (1-8). In delineating IES 1, for example, IAI-KAPd has eliminated descriptions on the purpose of the standards that is to acquire “...professional knowledge, professional skills, and professional values and ethics...”.

When the draft was ready, it was presented for public hearing in Yogyakarta. Even then there were debates surrounding its coming publication. Some senior accounting lecturers, as HY explained, feel that the standard is only suitable for professional education instead of bachelor (S1) level. According to HY, SPAI is designed for both professional education and bachelor level, more importantly, the bachelor level since she claims that professional education is just an extension of the bachelor level. These debates were an obstacle to the SPAI publication.

DU describes that there would be a gathering in a state university in Malang, East Java, as a sequential attempt to produce an architectural design of accounting education in Indonesia, but again this is still a plan. The efforts to develop the standards came into a halt since then, because of the coming implementation of IFRS in Indonesia. IAI-KAPd is more concerned on training the IFRS trainers, as the accounting lecturers should be able to teach IFRS to accounting students. Once more, this shows that accounting education in Indonesia is dynamically changed by various external forces. This condition is similar to normative isomorphism. As delineated, the IES published by the IAESB-IFAC puts training instead of transcendental values as the core of education. The

History of Capital in Indonesia” by Eko Ganis Sukoharsono, Vol 2, No 2, July 1999, “A Study of the Emergence on the Urgent Issues Group in Australia” by Sujoko Eferin, Vol 3, No 2, July 2000, “Konsistensi Praktik SPI dan akuntabilitas pada LAZIS” by Iwan Triyuwono and Roekhudin, Vol 12, No. 2, May 2009, “Eksistensi Laporan Nilai Tambah Berbasis Rezeki” by Aji Dedi Mulawarman, and Vol. 12 No. 3, September 2009, “Implementation of rHOL on Management Accounting Learning Process (An Extended Ethnographic Study)” by Ari Kamayanti and Aji Dedi Mulawarman.

²⁴ This qualitative research was “Rekonstruksi Teknologi Integralistik Akuntansi Syariah: Shari’ate Value Added Statement” written by Aji Dedi Mulawarman, Iwan Triyuwono, and Unti Ludigdo.

accounting education, by following the IFAC framework, would therefore be directed for the market that uses the products of education for its needs.

The purpose of the standards is to ensure the uniformity of accounting education in Indonesia. Ironically, although standards developing processes have produced accounting curriculum, IAI-KAPd has no monitoring device of compliance. Accreditation body in Indonesia (*Badan Akreditasi Nasional Perguruan Tinggi- BAN-PT*), that also evaluates accounting program in university level, has its own standards of accreditation that are detached from IAI-KAPd's standards. Hence as HY elucidated "...IAI-KAPd has no power" (an interview). However, since the accreditation officers are also members of IAI-KAPd, they do have influence though could not be regarded as significant to BAN-PT.

YG confirmed this. He stated that IAI-KAPd may 'dream' to design uniformity of accounting education in Indonesia, but any standard would not be sufficient since it has no legal power. The only way to do this is by persuading large, well-known public university to take up the standard and the rest would follow. This condition could be explained by mimetic isomorphism; a condition that is reached through imitation with certain prominent universities as agents of change.

"Profession does not have power over high education...S1, S2, S3...that is what I remind my colleagues...what is IAI..it can not affect education. If I said Intermediate Accounting is eliminated, what could IAI do? IAI has problem to affect education...except IAI assures them, assures UI, UGM, UNAIR...all will follow.. Where is IAI's power? S1's curriculum is this..what right does IAI have? Indirect influence yes...but direct?...IFAC suggests this that...high education institutions might not agree...IAI has no power unless towards the PPAk²⁵. (An interview, Yogyakarta)

When YG stated that IAI has no power, he has put his institution above IAI. Even with the preparation of SPAI, IAI would have no power if it does not involve the BSNP. The presence of BSNP in the committee is with aim that the result of final draft could be submitted and decreed by government. YG described his role in BSNP:

"[di] BSNP, yang akuntan kan saya. Kalau menurut saya ok saya bilang ke temen-temen ok... saya akan bikin standar. Kalau itu standarnya BSNP, itu mengikat...karena pemerintah memberi power kepada BSNP."

"[in] BSNP, I am the accountant. If I said ok, I will tell my colleagues that it is ok...I will make the standard. If it is the standard from BSNP, it binds...because the government gives power to the BSNP²⁶." (An interview, Jogjakarta)

In this light, it could be seen that the power in directing accounting education could be under the hands of few individuals such as YG. These individuals with seniority could determine decisions of several institutions.

Under critical perspective, colonization of accounting education occurs in discursive level. The IFAC, that is market oriented, exerts its professional authority to its member countries to comply with SMO, including the IAI. The IAI in return develops accounting education standard (SPAI) as prescribed by the IFAC. Since the IAI has no legal authority, it joins with the BSNP, who has binding power over education institutions, in the formation of SPAI. There are also issues of dominating education institutions and few individuals that indirectly have become the centers of accounting education. The IAI must consider this if the standards are assumed to be carried out by all education institutions.

²⁵ translated

²⁶ translated

CONCLUSION

It can be concluded that the present accounting education is brought about by dialectic forces, entraps it into masculinity and colonization. These are the concepts which accounting education in Indonesia wants to fulfil. These make up the beauty cage! Textbooks convey masculine traits, which is over-emphasis on rationalism. Some evidences show that the indoctrination has successfully been carried out and that these two traits (masculinity and colonization) exist in current education practice. Experienced lecturers feel that the teaching method mostly applied is banking concept of education that views students as deposit. Similar feelings are found amongst the students. They feel that studying should be conducted in rational way and they prefer and are comfortable with lecture method, instead of some modes of learning that encourage criticality, intuition and spirituality. In this light, it could be concluded that banking concept of education as delineated by Freire (1972) persists. It has probably become a habit, a dogma that has been embedded into the students' minds since childhood.

It is also found that accounting education direction is governed indirectly by the IFAC through SMO2. As IFAC member country, IAI must comply with these regulations. For this, IAI-KAPd has worked to adopt IFAC's standard by developing Indonesian education standards (SPAI). SPAI preparation is filled with the issue of institutional domination, considering the members of committee involved. One public university that has been eminently known by academics to lead accounting education through SNA and JRAI, also seems to be dominant in the process of SPAI development. This university is strong with its masculine "mainstream" approach in building accounting knowledge.

Since IAI-KAPd has no direct legal power over education institutions, the preparation of SPAI also involves BSNP. Again, it could be seen that the one and the only accountant member of the BSNP who would have a say in the governmental decree also comes from the same dominating institution.

It is this issue of domination that has actually become a means of directing accounting education in Indonesia. Under institutionalization perspective, accounting education undertakes mimetic isomorphism. Education institutions would follow or imitate dominant public universities in the local area. However, under discursive colonization scrutiny, these dominating institutions (professional bodies, high education institutions) are exercising their influences on others. The prevailing masculinity and colonization found in existing accounting textbooks and education practices are transferred without all constituents' realization and accepted through 'taken for granted' social discourse. The entrapment of accounting education has been established in such way. Unless we are conscious of this entrapment, we will keep on residing in this beauty cage without the urge to liberate. Or maybe, we are comfortable enough as we are now. Aren't we?

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Table 1. Freirean Coding

Beauty Concept in Accounting Education	Research Methods/Data Collection
<u>Masculinity:</u> Over emphasis on rationalism	Descriptive analysis of accounting textbooks, interviews with accounting lecturers and students.
<u>Colonization:</u> Institutional powers	Descriptive analysis of accounting education historical and political background, interview with accounting lecturers that are involved in accounting education direction in Indonesia.

Table 2. Schedule and Realization of SPAI Preparation in 2008

	Activities	Schedule	Realization	Output
1	Study on the standards of education/best practices from several sources (desk research)	5-14 Nov	5-14 Nov	Academic Script
2	Workshop of desk research result	17-19 Nov	17-19 Nov	Preliminary draft (1)
3	Workshop of preliminary draft with BSNP	26 Nov	25 Nov	
4	Preparation of Standard draft	26-28Nov	25-27 Nov	DRAFT (2)
5	Public hearing with users, head of accounting department education as well as professional education	3 Des	3 Des	DRAFT (3)
6	Standard Draft Refinement	10-12 Des	10-11 Des	FINAL DRAFT
7	Draft submission	15 Des		

Source: Compiled from IAI-KAPd documents