

Philosophical Reconstruction of Accounting Education: Liberation through Beauty

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Accounting education is presently trapped into reaching concepts of "beauty". These are masculinity, colonization and relativity. This research criticizes this cage of beauty and proposes alternative view of accounting education form. Currently, accounting education is regarded beautiful if it uses masculine approach that relies greatly on rationalism; if it is used to control and maintain status quo through colonization; as well as if it has no values or regards that all values are at the same levels, which is the essence of relativity. The three are the philosophical foundation of accounting education that represents the characters of secularism. Ontologically, relativity depicts the value upon which accounting education is based that reflects on to its epistemological view of rationalism, and the use of accounting education as colonization tool. By employing integralism-structuralism and binary opposition synergy as methodology, this cage is deconstructed. As a liberated accounting education, it occupies a larger beauty space that it previously resided in. However, at the end of the day, it is realized that there are always concepts of beauty that would like to be achieved, and in the process we are doing nothing less than moving from one cage of beauty into another.

Field of Research: Accounting Education

1. Introduction

What is the relation between accounting, accounting education and beauty? To answer this question, it is necessary to understand beauty as a concept. As beauty 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. Hence, beauty as a concept has become a grand cage. Kant as cited by Mallaband (2002) defines this type of beauty as dependent beauty (*pulchritudo adhaerens*) since it is tightly connected to a concept. There is also free beauty (*pulchritudo vaga*), for examples foliage for framework or on wallpapers that have no intrinsic meaning. They represent nothing or under no definite concept, and can be judged freely (Mallaband 2002). Beautiful skin could be taken as an example for an established concept of beauty. White skin for Asian women is considered beautiful, therefore to gain the perfect white skin, the natural brown skin of Asian people is transformed into white by some chemicals called beauty cream. Despite the danger and cost the beauty cream may cause, the drive to become beautiful is strong. On the other

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hand, tanned brown skin is considered beautiful for European women. Thus, to gain perfect tanned skin, human has invented tanning machine or spent thousands of dollars to have vacation in tropical islands such as Bali to be able to sun-bathe. The illustration about skin shows that beauty as a concept could entrap human into doing what is regarded best.

In the case of accounting education, such beauty concepts have never been defined specifically. Borrowing the sensitizing tradition, we have taken three concepts as our orientation to this study. Blaikie (2000, p. 137) states that:

“In the sensitizing tradition, the researcher sets out with one or few rather general and vaguely defined concepts that are needed to provide an orientation to the research topics. Initially, their meaning will be established by exposition rather than by definition. However, as the research proceeds, the meaning of the concepts will be refined to make them more relevant for their purpose”.

The three ‘vaguely defined’ concepts are masculinity, colonization and relativity. 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 & Berry 2009; Abeysekara 2005) as well as possessing relativity or standing upon certain values (Kuhn 1998; Truan & Hughes 1999; Mulawarman 2007a, 2008). Accounting education is driven to fulfill these elements (masculinity, colonization and relativity) and therefore the concept of beauty in accounting education could be viewed to be shaped by them.

There are consequences of this cage. First, To fill 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. 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 & Hughes 1999, p. 27)

It is also this quantitative tendency that is claimed to the poverty in accounting discourse (Chambers 2005). Max Weber as cited by Powell & Dimaggio (1991, p. 63) has stated that rationalism had become an iron cage that would imprison humanity. In line with this, James (2008) contends that economic rationalism in accounting education would produce harmful effects on individual’s and society’s well being since it is limited, counter-productive and fails to address social inequalities.

Second, accounting education produces accountants who are ‘designed’ to fill roles in 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

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education. As a result, accountants are being used as tools to achieve corporate hegemonies and negate local needs. The accounting education is shaped using banking concept of education where students are viewed no more than commodities, investment objects or some empty spaces that need to be filled (Freire 2004, p. 191).

Third, relativity depicts the absence of value in accounting education. Rationalism together with market oriented education or is purposed to serve the market, eliminates God. If human beings realize their obligations to God, then utmost accountability should be directed to God. This accountability would eventually reflect a wider accountability to all stakeholders: managers, owners, employees, environment and society.

How can then accounting education break from masculinity, colonization and relativity? By realizing this beauty cage and its consequences, the article proposes how accounting education can be liberated through beauty concepts. It will deal mainly with the philosophical foundation of accounting education, which is rarely discussed in previous accounting research as so claimed by Truan & Hughes (1999).

It is only through philosophical reconstruction, accounting education practice would be freed from its masculine trait, its use for colonization as well as its relativity. This paper hopes to contribute an alternative view of accounting education philosophy that will shape accounting education differently. The paper will be organized as follows: after introduction in section one, the paper will discuss about the philosophy of the conventional accounting education. The third section discusses the methodology utilised to construct the liberated accounting education philosophy and the fourth section will discuss about the form of liberated accounting education philosophy. The paper will be ended with a summary of the discussion.

2. Literature Review

Research on accounting education can be classified into two approaches: prescriptive (what educators should be doing) and descriptive (what educators are doing). However, even those who seems to call for 'revolutionary' accounting education changes, are still in practical level and are striving to satisfy the need of the market (Arnold & Sutton 2007), instead of philosophical level. They believe that accounting education must change to adapt to business needs and changes. Aligned with this idea, Waddock (2005, p. 146) implies that this is contributed by the failure of accounting education that uses economic theories that focus:

“..predominantly on maximizing shareholders' wealth, it considers *only* some stakeholders and fails to educate managers and professionals about all consequences of their decisions, or indeed, about the full range of issues that rightly need to be embedded in accounting statements”.

As Cheng (2007) confirms, curriculum should be redesigned to close the expectation gap between business world and academic practitioners. What Cheng (2007, p. 582) refers to “drastic reform” in the curricula is really focusing in shaping good accountant to become a good business person.

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Under critical perspective, such education reform ensures the production of compliant and pro-capitalist workers, and is designed to support the need of transnational corporations (McLaren 2005). Any change in accounting education that is still in pragmatic level will still retain and enhance this power of market.

It is therefore imperative to tackle the philosophical issue of accounting education since it is only logical that philosophical foundation would determine practice. The present accounting education philosophy as elucidated by Truan & Hughes (1999, p. 27) consists of the following characteristics: (1) an over reliance on empirical philosophy and underestimation of the consequences of factual indeterminacy, (2) an inherently conservative bias that, by naturalizing social phenomena, favors the status quo, (3) a failure to deal, in a systematic way, with the beneficial interests that promote theorizing.

In this way, Truan & Hughes (1999) have confirmed the existence of the beauty cage. Accounting education is regarded beautiful if it puts rational humans as the center of interest, filling up accounting with masculinity. Accounting education is beautiful if it can help maintain order and *status quo* through institutional powers or through accounting colonization. Accounting education is beautiful if it denies spirituality, localities, and rejects the absolute values.

These elements are similar to the three aspects of secularization as delineated by Al Attas (1981, pp. 20-21). Disenchantment of nature pertains to the liberating nature from religious and God. Desacralization of politics is eliminating sacred political power that becomes the agent of political and social change. Deconsecration of values is giving relative values to all cultures, religions that actually have absolute meanings. The making of the concept of accounting education beauty is therefore the very essence of secularization. Liberating accounting education from the grand cage of beauty means liberating it from the concept of beauty, from secularization.

Masculinity is the first element in conceptualizing beauty. Accounting education is beautiful if it can enhance (over) rationalism in students. As delineated, masculinity or overemphasis on rationalism has caged accounting education into quantitative approach tendency in building accounting knowledge. Accounting education is taking this approach (Truan & Hughes 1999). This is a reflection of disenchantment of nature.

The second element is colonization. Accounting education is largely in the form of discursive colonization where change is progressed through social discourse (Oakes & Berry 2009). Accounting education has a dominant, silent role as a source of subjugation and control (McPhail 2001). The most important thing in this aspect is power of the institutions. International Accounting Standard Board (IAESB) formulates the International Education Standard (IES) for International Federation of Accountants (IFAC) and its member countries (IAESB-IFAC, 2009). This shows that the power which constructs the concept of beauty is dominated by certain institutions. Therefore, accounting education is beautiful if it could maintain *status quo* of governments, institutions and mainly market power over the direction of education away from the

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transcendent purpose of education that ideally should end in human. This is a reflection of desacralization of politics.

Third, accounting education is regarded beautiful when it negates spirituality and religions, but on the other hand, when it submits these values into accounting, it denies absolute values and places all values at the same level, which is the highlight of postmodernism. This is relativity (Sugiharto 2008, p. 191) that reflects deconsecration of values. Accounting education, ideally, must be a spiritual transformation. Nasr (1975, pp. 79-95) states that spiritual transformation would result in actions that are derived from integral will and enlightened intelligence, since human would be one with his/her center of existence.

The three concepts are the philosophical foundation of accounting education. Philosophy is built upon assumptions, such as assumptions about society and social science proposed by Burrell & Morgan (1979). These assumptions would determine the ontology, epistemology, methodology and the use of knowledge.

3. Method: Structuralism-Binary Opposition Combined

To reconstruct liberated accounting education philosophy, a structuralism approach, proposed by Mahzar (1983) is employed. Structuralism relies on the idea of binary opposition (Cavallaro 2007) but this is extended to mutually inclusive or paired epistemology (Triuwono 2006) to synergize the beauty elements. Mahzar's (1983) structuralism/integralism seeks to find pattern. It stands on the assumption that all cultures collect signs into a fundamental structure. The main idea of structuralism is binary opposition or pair of contrasting signs *e.g* bad-good, dark-light, masculinity-femininity (Cavallaro 2001, p. 39). The binary oppositions of masculinity, colonization and relativity are obtained from empirical practices of accounting education, through academicians, students as well as from inserting local and spiritual values from Indonesia.

Mahzar (1983, pp. 23-53) in reconstructing Islamic philosophy has devised prism, superprism and spectrum comprising elements of Islamic philosophy. Similar prismistic-structuralism approach to reconstruct accounting education form would be used, that would analyze the structure of accounting education in its binary opposition elements.

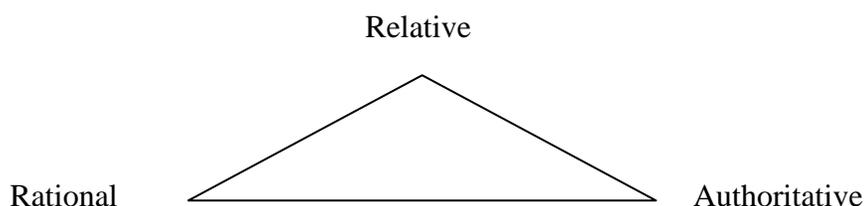
However, in this structure, "paired" epistemology philosophy is assumed in the accounting education reconstruction. This notion which is put forward by Triuwono (2006, p. 143) believes that different elements would generate tremendous power if they fill and strengthen each other; or mutually inclusive instead of mutually exclusive. The use of Mahzar's (1983) structuralism becomes relevant as it helps shape the 'abstract' philosophical and conceptual form of accounting education into a more 'concrete and tangible' form.

4. Discussion: Accounting Education Reconstruction: Beauty Crystal

The philosophy of a liberated accounting education, like any philosophy, must be described based on its assumption. The main assumption is assumption about God. There are several views about God. Some postmodernists view God as ranging from supernatural entity to natural entity Griffin (2005); from polytheism to monotheism (Gaarder 1991, pp. 171-172). Liberated accounting education philosophy is based upon the belief that God is the One creator of the universe and rejects such postmodernists' views as well as polytheism. "God is the core of normativeness... an end, an end for all other ends, a chain of ends" (Faruqi 1998, p. 2). Therefore, there can not be two or more Gods, which is the spirit of *tawhid*: there is no god but God. This assumption would bring consequence that all assumptions that follow (assumptions about social science, assumption about society, relation between theory and practice) must be God-laden. There is no relativity in God for all relativity would end in God as the Absolute. Relativity only lies in concepts and interpretations of concepts but even so they must follow the will of the Absolute. Islam means total surrender to this will or law (Rahman 1999). Only by believing in this *tawhid*, one could really be liberated because he/she becomes conscious of the relativity that is unstable, uncertain, vague; and hence he/she would understand that the only truth is the Absolute. All that are relative are recognized as temporary truths leading to a notion that the Truth is the end where all relative values dissolve and unite.

Using structuralism, the existing beauty concept could be displayed in (illustration 1) as a triangle with each point representing 'rational' (to refer to masculine approach in accounting education), relative (to refer to accounting education values) and authoritative (to refer to the powerful norms or order that govern accounting education in order to colonize). Accounting education has been placed, or trapped, in this space. It seeks to fill the limited space by over-reliance on rationality (which will result in overemphasizing it), colonization (which negates local needs and wisdom) and relativity (which loses fundamental absolute value). The center of knowledge is human, instead of God and objectivity that shies away the irrational (God) is deemed the most appropriate epistemology, as per Comte's belief that theological thinking is the lowest order of thinking (Glasner 1992:65). The absence of Absolute Value (relativity) means that God is not part of building knowledge. The lines connecting these three concepts represent their structural building because the ontological assumption of the present accounting education (relativity) would direct its epistemological assumption (masculine/rational) and the use of knowledge to maintain colonization that is authoritative in nature.

Illustration 1: The Beauty Triangle

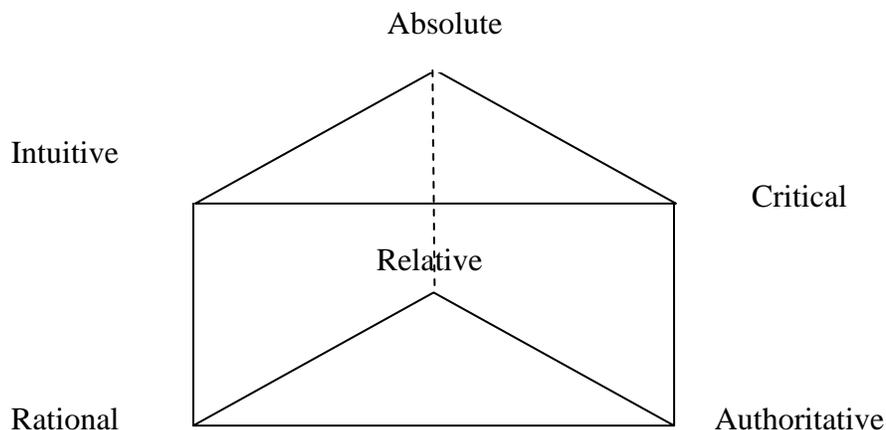


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These three points must be complemented. Another triangle could be drawn to balance the previous triangle with each point representing the natures of accounting education/ the binary oppositions of the present beauty concepts; namely “intuitive” (to refer to femininity), “absolute” (to refer to the Absolute Value/ Godliness value) and “critical” (to refer to the ability to counter colonization or to serve local needs). They could be regarded as binary opposition to “rational”, “relative” and “authoritative” respectively. Over-emphasis on rationalism could be balanced with femininity, which refers to subjectivity, such as emotion and intuition. As a consequence, accounting education practice should enable students to develop all senses through bringing dialogic values into accounting education practices. The present accounting education should not only be useful to satisfy the needs of large corporations, but it should also consider local needs. Unfortunately, education has aimed for “objective happiness” *i.e.* happiness that encompass only short-instantaneous happiness such as material/wealth possessions. Bringing love of God would balance the happiness of world and eschatological life in accounting education.

If these points are connected with lines, the two triangles are bound together to obtain a three-dimensional shape, in the form of a prism. Now, the beauty concept has been extended, and accounting education would fill a larger space, compared to the two dimensional triangle drawn earlier. This prism, as shown in (illustration 2), would represent the first alteration to accounting education assumptions about knowledge, excluding the assumption about God.

Illustration 2: The Beauty Prism



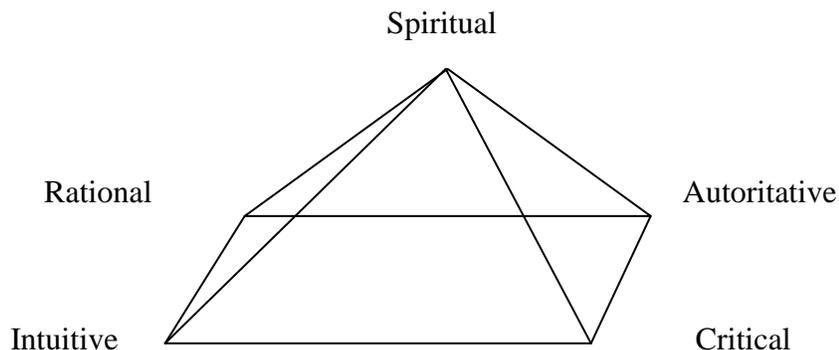
The lines that connect rational to intuitive, relative to absolute, as well as authoritative to critical nature respectively represent a *continuum* between the natures of accounting education. However, since there should be no *continuum* between the relative and the Absolute (based upon the assumption of God described earlier), then one exception should be made. Relative must dissolve in the Absolute as one point that connects all points. The assumption about God changes the prism into pyramid or crystal shaped form (illustration 3).

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The *continuum* can explain the proportion of the end-concepts of beauty that accounting education should possess. This means that accounting education should comprise of all beauties, though, regarding the *continuum* there would be a different approach pertaining to different courses classification as described later in this chapter. The pyramid brings about a consequence that the Absolute must be present in all concepts as the peak in the form of spirituality. Relativity exists only in the *continuum* but stops when it reaches the Absolute. At this stage of the structuralism approach, the dissolution of the relative into the Absolute is represented as “spiritual” nature.

In the continuum of rational and intuitive nature, the question as to whether technicality possessed by accounting students would be replaced by intuition is answered. There is no doubt that accounting relies heavily on technicality, but that does not mean intuition is left out. It would still be present in technical courses but would not take as much space as technical development for students.

Illustration 3: The Beauty Crystal



In the *continuum* of authoritative and critical nature, it is realized that accounting education is inevitably directed by the power of professional bodies and the market. It would be wise not to ignore facts that most accounting students are prepared to be workers that should possess the skills to fill their needs. However, these needs must be balanced with the realization that other interests are also at stake; such as local institution, cultural preservation and a nation's freedom.

Accounting education allows the search of new domains of accounting by guarding the Absolute. **Relativity is allowed as long it is in the corridor of the Absolute Value.** This spirit is in line with Mulawarman's (2009, p. 103) *tazkiyah* or purification of soul that would keep humans away from being lost in the search for knowledge or worldly causes in life. Accounting education might stay in the mainstream or move away from it but not forget the existence of the Absolute Value. For example, in some courses, students could be encouraged to search for other values in their environment, cultures and socio-economic lives but these values must be in the permissible area of the fundamental value: recognizing and admitting the existence of God.

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The beauty crystal provides much more flexibility compared to the triangle. It provides a base to the development of liberated accounting education. It could change the present accounting education's philosophy, school, concept and practice. The transformation to liberated accounting education through beauty (the insertion of 'other' beauties as well as synergizing them with the previous beauty concepts). As masculinity is balanced with femininity, the authoritative approach is balanced with the critical approach, relativity is recognized only in the presence of the Absolute in the form of spirituality, and they produce synergy in the form of unity.

To induce these beauties into accounting education, courses such as "Accounting History", "Accounting and Religions", as well as "Accounting and Culture" should be provided to the students. It is also helpful to provide courses that are proposed by Mulawarman (2007a) on "Basic of Knowledge Philosophy", "Qualitative Research Methodology", as well as "Accounting Anthropology" and "Sociology" and its practice, "Ethics and Intuition in Accounting", and "Accounting Fraud". The latter is more common nowadays. Multiparadigm approaches that have been carried out as specific courses (Triyuwono 2010) could also be integrated into the curriculum. This would require a lecturer who is continuously critically conscious as well fundamental changes in the content of accounting courses.

The philosophical foundation would also govern the practice of accounting education. The crystal provides a sound basis to reconstruct classifications of competencies in accounting courses based on the *continuum*. Since liberated accounting education tries to achieve rational, intuitive, critical and spiritual competencies, then perhaps classifications could be established for High Rational-Spiritual (HRS), High Intuitive-Spiritual (HIS), and High Critical-Spiritual (HCS) competencies courses. Such a classification would also help build competencies achievement measurement by students using the Beauty Crystal. **Note that spirituality, which represents character of the Absolute, would become the bond that ties all courses together in Spirituality.** The success of this implementation would depend largely on lecturers' capabilities to explain the Absolute throughout courses. These classifications should be supported by education practice. In concrete, a syllabus and each session course organization must provide a good enough guidance for the lecturers to carry out liberated accounting education.

As an example, classification of high rational-spiritual courses could be done by analyzing technical mastery expected from each course. High technicalities are expected from courses such as Introduction to Accounting, Intermediate/Financial Accounting, Advanced Accounting and Cost Accounting. These courses are governed by accounting standards (SAK/GAAP/IFRS) and therefore would possess a more authoritative nature compared to courses such as Organizational Behaviour, Behavioral Accounting, Strategic Management and Accounting Information System. Currently, technical courses do not provide space for relativity and at the same time, they do not introduce Godliness value in accounting techniques.

Other classifications might follow according to institutions competencies goals that would suit their predetermined 'competitive advantage'. For example, Accounting

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Theory that might be open to criticism and to generate innovative ideas from local cultures and values might be classified as a High Critical-Spiritual (HCS) Course. Business and Professional Ethics course that would be considered laden with values that allow local wisdom concerning ethics might be classified under High Intuitive-Spiritual (HIS) course. Management Accounting course that might be considered filled with materialistic-capitalistic interests and therefore needs insertion of other interests could either be classified as High Critical-Spiritual (HCS) or High Intuitive-Spiritual (HIS) course depending on the institution tendency of competence building.

5. Conclusion

The discourse on accounting education philosophy brings awareness of the three concepts of beauty that are the very philosophical foundation of the present accounting education. Relativity provides its ontology as it pertains to value; masculinity relates to its epistemology since it gives guidance on how accounting education should be carried out; while colonization is the purpose of accounting education. This cage brings consequences: anthropocentric accountants, corporate hegemony and negation of God in accounting education.

To liberate from this cage, we are offering alteration in accounting education philosophy. Philosophy has underlying assumptions. The main assumption in a liberated accounting education is the Assumption about God, that is recognizing that there is no god but God. These three concepts are reconstructed by employing Mahzar's (1983) structuralism and Triyuwono's (2006) paired epistemology. By synergizing the present beauty concepts with other beauty concepts into accounting education, the triangle is balanced and is transformed into a prism. Then as the first assumption takes place, relativity dissolves into the Absolute, and the prism evolves to a crystal with the peak of spiritual nature in a liberated accounting education.

This research has therefore answered the challenge of questioning accounting education philosophy (Truan & Hughes 1999). It has also sensitized previous research on accounting education masculinity (James 2008; Reiter 1994, 1997; Hines, 1992; Tietz 2007; Triyuwono 2006), colonization (James 2008; Oakes & Berry 2009; Abeysekara 2005) as well as relativity (Kuhn 1998; Truan & Hughes 1999; Mulawarman 2007a, 2008)

The next agenda should be the preparation of conscious educators and fundamental changes in accounting courses contents. Even if we are moving from one cage into another, this process is a worthwhile effort to take. It is a part of salvation for civilization, humankind and most of all, a realization of worship to the One God. It is our hope that, perhaps, someday we would be liberated enough to finally admit who and what we are, the true beauty inside us, instead of living in a conceited reflection of others.

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