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Research perspectives in accounting and structuralist view in accounting

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Abstract

There are various different perspectives/visions contained in science, research, paradigms, and accounting standard making. They all demonstrate the richness and diversity of approaches used in the study and research of accounting

topics. This richness and diversity necessitates different perspectives on the methodology used and different visions of the types of researchers interested in conducting accounting research.

Keywords: Interpretive Paradigm, Accounting, Positive Paradigm, Behavioral Accounting

Introduction

The paradigm of research in the field of accounting has always been a never-ending discussion. Why is that? One of the parables of the paradigm is likening it as a window where people observe the outside world or explore the world through their world-view or it can be said as a mental window, where there is a frame that does not need to be proven true because the people who support the paradigm already have a belief. (Salim: 2001) ^[14]. Bhaskar, Roy (1989: 88-90) in Salim (2001) ^[14] defines paradigm as an assumption that is considered true. What needs to be underlined is the "assumptions that are considered correct", because it can create a wide and deep gap when there are other groups who have different paradigms for the same science.

As people living in the present, we have gone through a period of growth in accounting research paradigms and are very grateful when we can study each paradigm in its entirety while still participating in the ongoing development of accounting research. . Accounting as an art and as a science is a difference of view that remains a debate among accounting scientists. Not to mention, the difference in paradigm on the assumption that accounting is more accurately represented by numbers and mathematical models or can be symbiotic with social science and does not generalize the results of the research.

This article discusses how the interpretive paradigm as an alternative paradigm in accounting research, its relationship to behavioral accounting and how the limitations that must be considered by researchers so as not to get out of accounting. However, this article will still discuss the development of the accounting paradigm before entering into the core discussion.

Literature Review

This writing method is based on information obtained from reference books and media mars via the internet and other reliable sources.

1. The benefit of writing for readers is as information for readers to be able to find out information about research perspectives in accounting.
2. The benefits of writing for writers are to add insight, and develop the writer's horizons about research perspectives in accounting.

Writing Method

The systematics of this writing consists of three chapters. The first chapter contains an Introduction, covering the background of the problem, the formulation of the problem, the purpose of writing, the benefits of writing, and the systematics of writing. While the second chapter contains discussion. Chapter three is the last chapter which contains conclusions and suggestions.

Results and Discussion

Acquisition of Accounting Science

Basically we begin to acquire knowledge through concrete experiences that we experience. The uniqueness of some event, ritual or phenomenon leads us to increase the observations and thoughts we make of what is happening. teaches us, if we are motivated enough, to create hypotheses in the form of abstract concepts and generalizations. This moves us to test these hypotheses, to

understand the implications the concept has for new situations and as a process to refine the knowledge we acquire. The above actually describes the process that explains the acquisition of an accounting science, Note that knowledge is of three types:

1. Knowledge-that (knowledge-that) or factual knowledge,
2. Knowledge-of (knowledge-of) or knowledge based on introduction or knowledge based on experience, and
3. Knowledge-how (knowledge-how).

Classification of Accounting Researchers

The diversity of knowledge and the process of acquiring knowledge leads to the need to classify scientists in general and accounting researchers in particular. There are various possible frameworks for classifying researchers in general, including typology.

Typology used by Mitroff and Kilman[4] to generate the researchers' classification:

- a. Abstract Scientist (USA);
- b. Conceptual Theorist (CT);
- c. Conceptual Humanist (Conceptual Humanist-CH);
- d. Special Humanist (Particular Humanist-PH).

Abstract Scientist, a person who uses his senses and thinks, is motivated by inquiry that uses careful methodology and logic, focuses on certainty, accuracy and reliability, and focuses on a consistent paradigm that is simple and well defined.

Conceptual Theorist, someone who thinks and intuitively tries to provide multiple explanations or hypotheses for phenomena that occur by focusing on discovery rather than testing.

Special Humanist, someone who uses his senses and feelings, is concerned with the uniqueness of the human individual in particular. Everyone has a unique meaning of an Abstract theoretical ending.

Conceptual Humanist, a person who uses his intuition and feelings, focuses on human well-being which directs his personal conceptual inquiry towards the good of mankind in general.

Accounting Methodology Perspective: Ideography Versus Nomothesis

The nomothesis approach only tries to find the law and apply the procedures that have been conveyed by the exact sciences. Psychology in general has attempted to establish itself as a completely nomothetical discipline. While ideographic sciences seek to understand certain events that occur in nature or in society. Burrell and Morgan provide an in-depth definition of both nomothesis and ideography. The ideographic approach is based on the view that one can only understand the social world by first obtaining direct knowledge of the subject under investigation. He then puts a fairly strong emphasis on approaching the subject and stressing the analysis of the subjective notes produced by "getting into" situations and engaging in everyday activities, detailed analysis of the insights created by such interactions, with subjects and insights expressed in impressionistic notes found in diaries, biographies, and journalistic records. On the other hand, the nomothetical approach is: basing research on protocols and techniques. This approach is symbolized by the approach of the methods used in the natural sciences. He is preoccupied with the preparation of scientific tests and the

use of quantitative techniques in data analysis. Surveys, questionnaires, Personality tests and all kinds of standardized research instruments are the most important tools that make up the nomothesis methodology. What all of the above means for research practice is that in the end it has to make a choice between the following three options: based research on protocols and techniques. This approach is symbolized by the approach of the methods used in the natural sciences. He is preoccupied with the preparation of scientific tests and the use of quantitative techniques in data analysis. Surveys, questionnaires, Personality tests and all kinds of standardized research instruments are the most important tools that make up the nomothesis methodology. What all of the above means for research practice is that in the end it has to make a choice between the following three options: based research on protocols and techniques. This approach is symbolized by the approach of the methods used in the natural sciences. He is preoccupied with the preparation of scientific tests and the use of quantitative techniques in data analysis. Surveys, questionnaires, Personality tests and all kinds of standardized research instruments are the most important tools that make up the nomothesis methodology. What all of the above means for research practice is that in the end it has to make a choice between the following three options: Personality tests and all kinds of standardized research instruments are the most important tools that make up the nomothesis methodology. What all of the above means for research practice is that in the end it has to make a choice between the following three options: Personality tests and all kinds of standardized research instruments are the most important tools that make up the nomothesis methodology. What all of the above means for research practice is that in the end it has to make a choice between the following three options:

1. Carry out both nomothesis and ideographic research and its aggregates
2. Doing nomothesis and ideographic research alternately, using the two methods interchangeably to capitalize on the strengths of both in some cases and overcome the weaknesses of the other methods in other cases.
3. Develop a new science.

Accounting Science Perspective

A. "World hypotheses" By Stephen Pepper

1. Formism

Formism is philosophically connected with "reality" and "platonic idealism" with exponents. The root metaphor is similarity. This assumes that formism focuses on phenomena - objects, events, processes - taken one by one from the source, which tries to identify similarities or differences only through a description, and accepts the results of the decomposition. The main activity is decomposition based on similarities, without considering the sources of similarity itself. The description in formism is divided into three categories: (1) character, (2) specificity, and (3) participation. What appears in formism is that truth is the degree of similarity of a description to the object it refers to. Formism is a theory of truth based on conformity.

2. Mechanism

Mechanism is philosophically connected with naturalism or materialism. The root metaphor is a machine. Like formism, it is an analytical theory that focuses on elements that have their own characteristics rather than something complex or contextual. However, unlike formism, it is integrative in a

certain order and, if enough, can be known. They can be predicted, or at least described, according to need. This type of mechanism-type knowledge has six characteristics:

- a. Like a machine, the object of study consists of parts that have certain locations.
- b. The part can be expressed in quantitative form, according to the main properties of the machine.
- c. The formal relationship between the parts of the object of study can be described as functional formulas or statistical correlations, this is a statement of the interrelationships between machine parts.
- d. In addition to primary traits, there are other characteristics that can be stated quantitatively, although not directly relevant to the object of study: They are secondary traits.
- e. These secondary properties are also related in principle to the object of study because "if there really exists a complete description of the machine, we should wish to find it and describe what kind of principle which can maintain certain secondary properties lies in certain parts of the machine." [8]
- f. Secondary laws signify stable relationships among secondary properties.

3. Contextualism

Contextualism is related to pragmatism. The root metaphor is a historical event or action in context. Unlike formism, contextualism is synthetic, in that it focuses on patterns, a whole object of study rather than isolated facts. Like formism, contextualism is dispersive in that the focus is on the interpretation of facts taken one by one from a whole.

4. Organism

Organism is connected with absolute or objective idealism. The root metaphor is integration as a whole or harmonious unity in terms of timeliness and enduring structure. Like mechanisms, organisms are integrated in the sense that the world is composed of well-ordered and integrated facts that can be deciphered as well as predictable. Like contextualism it is synthetic, focusing on the whole object of study rather than discrete facts. The theory of truth of organisms is coherence based on determination and absoluteness. In other words, organisms propose that there is a degree of truth that depends on the number of facts that are known, and when all the facts are known, because in principle they can be known,

B. Formism in accounting

Formism in accounting involves the search for similarities and differences between different objects of study without considering the possible relationship between them. It can be argued that all knowledge of accounting techniques used in teaching accounting and contained in standard textbooks so far is absolutely formistic. The general rules, models and algorithms used to explain accounting phenomena and to assist the implementation of accounting practices are objects of study that have their own characteristics, which can be compared in terms of the degree of similarity and difference between them.

C. Mechanisms in accounting

The accounting mechanism includes not only the search for similarities and differences between the objects of study but also and especially for quantitative relationships that allow for parsing and forecasting. The mechanism in accounting is

also the search for empirical regularities between different phenomena through various forms of statistical correlation.

The mechanism in accounting focuses on achieving a more in-depth description and a more perfect presentation in order to describe a concise representation of the logic that connects the parts of the object of accounting research.

Another problem faced by mechanisms in accounting is the indirect assumption that:

- a. Size has no difference (invariant), and
- b. The relationship between sizes is not invariant.

5. Contextualism in accounting

Contextualism in accounting focuses on the interpretation of independent facts obtained from a set of facts according to a specific context that will create a pattern or gestalt. The facts contained in each pattern are assumed to experience changes and accept new things. In addition, they will be differentiated based on their nature and texture.

Contextualism in accounting research and on the analysis of facts that are only directly verified. The facts are specific to a particular situation. So the final result will have a limited scope.

6. Organisms in accounting

Those who apply organisms in accounting will focus on a specific gestalt as the object of their study, which consists of well-organized and integrated facts that can be described as well as predictable. Like mechanisms in accounting, organisms seek the determination of empirical regularities among disparate phenomena through various forms of statistical analysis. But unlike mechanisms, the search for empirical regularities is narrowed down to specific gestalt contexts.

Organizations in accounting will indeed rely on the availability of native databases, focusing on specific contexts that will recognize the uniqueness of the data and harmonize them into a more complete accounting holon, and as a result will provide a more comprehensive underlying structure. Organisms in accounting also need to identify the sequence of steps that culminate in a telos, a detailed overall structure. Accounting Developments From Time to Time The paradigm of a science has always experienced evolution and revolution as long as humans are still on the throne in this world. Scientists, academics and practitioners have made very significant contributions to this journey, including accounting science. The debate of opinion in scientific journals is one form of the process of developing science itself. In accounting, even the debate includes defining accounting as "art" (art), "science" (Ghozali: 2004) [6], or technology (Nofianti: 2012) [12]. The definition of accounting at first was indeed an "art" that was read in accounting textbooks in the 1960s where one of them was the definition of Pyle and White (1969) that accounting is "the art of recording and summarizing transactions, business witnesses and interpret their influence on the activities of the economic unit" (Ghozali: 2004) [6]. Furthermore, Ghozali (2004) [6] argues that the debate over the definition of accounting as an art began in the 1970s, where accounting academics began to reject the definition of accounting as an art and gave the opinion that accounting is a science so that the development of accounting must be a science. .

The definition of accounting as a science was eventually known as positive accounting with the pioneers being Watts and Zimmerman (1979) where they had an article that

received an award from the AICPA award for notable Contribution to The Accounting Literature with the title "Towards a Positive Theory of Theory". Determination of Accounting Standards". The article has made positive accounting theory the dominant accounting research paradigm based on qualitative empirical and can be used to justify various accounting techniques or methods currently used or find new models for the development of accounting theory in the future (Setijaningsih: 2012) ^[15]. Positive accounting provides specific contributions and explanations to this pattern and provides a clear framework for understanding accounting and encourages relevant research where accounting emphasizes the prediction and explanation of accounting phenomena. In other words, positive accounting theory in accounting is to explain (to explain) and predict (to predict) the choice of management standards through an analysis of the costs and benefits of certain financial disclosures in relation to various individuals and the allocation of economic resources (Setijaningsih: 2012) ^[15]. Then the accounting research that has developed is positive accounting research with several pillars that are considered as the benchmark for positive accounting research (Belkaoui, 2004: 182) ^[15], namely:

1. seriespossible actions at each period within the time horizon
2. A function that returns the results of events that occurred during the period in question
3. Probabilistic relationship between past and future events
4. Information system events and omens, including past and future omens
5. A set of decision rules as a function of the sign

It can be seen that positive accounting emphasizes explanations and predictions (prediction), so that a positive approach always determines various factors that may affect rational factors in the accounting field (Setijaningsih: 2012). Even today, accounting research using this positive paradigm still dominates and mostly uses mathematical models and statistical hypothesis testing. Especially in well-known accounting journals such as The Accounting Review, Journal of Accounting Research, and Journal of Management Accounting Research (Ghozali: 2004) ^[6].

Accounting Researchwith a positive approach sees humans as a unit that is passively described in an objective way as contained in the results of accounting research such as contingency theory of management accounting (Govindarajan, 1984; Hayes, 1977; Kwandwalla, 1972), Information processing mechanism (Libby, 1975), efficient capital market research (Ball and Brown, 1968), and Agency Theory (Baiman, 1982) which are theories that emerge to find objective or general reality (Ghozali: 2004) ^[6].

In every analysis carried out, the positivist school considers itself as a neutral, objective and value-free observer of the observed accounting phenomena (Indriantoro, 1999). In fact, positive accounting tries to find objective "truth" by manifesting reality in the form of numbers. Morgan (1988, 480) says it is a numerical view of reality, where this view highlights aspects of reality that can be measured quantitatively and builds an accounting framework such as the flow of costs, revenues, and values by ignoring aspects of reality that cannot be measured. measured quantitatively. With these assumptions and conventions, the world of reality is reduced to a world of accounting numbers.

Over time, the existence of such a rapid positive accounting

has begun to attract criticism from various parties, especially accounting academics. One of the criticisms was conveyed by Sterling (1990). Sterling criticizes positive accounting in three parts, namely (Setijaningsih: 2012):

1. The two main pillars related to the study of phenomena and
2. value free
3. Basic economic assumptions rooted in positive economic theory
4. Sciencerooted in logical positivism and actual and potential achievements

As inthe previous paragraph, that accounting research with a positive approach is mostly done by using numbers or mathematical constructs. Sterling gives an opinion that mathematical construction is only able to capture the reality of data in the form of information contained in financial statements which will then be represented by mathematical constructions without looking at the real conditions or events behind the data or accounting processes. In other words, accounting research with this positive paradigm ignores social factors or social reality so that the results obtained from the research do not reflect the actual situation in society, especially with the generalization nature of the positive paradigm. In other words, This depiction has created a process of dehumanization in the analysis of numbers and documentation of monetary accounting and humans are only placed as nothing more than technical organ variables to maximize environmental utility and deny the fact that humans are active in socially capable of reconstructing reality. life. This is where the thought of creating a new paradigm in accounting research is increasing.

Furthermore, the more comprehensive thoughts of accounting researchers are emerging and provide new alternatives to the accounting research paradigm. One of the ideas that contributed to providing an alternative paradigm of accounting research is Chua. Chua (1986), suggests that the perspective of accounting research has been guided by dominant assumptions by leading to "worldwide problems" with "scientifically acceptable evidence", even though since the 1980s there have been there are leading accounting researchers who have argued that accounting is a multiparadigm science (Belkaoui: 1981) in Kamayanti (2016) in the midst of ongoing debates regarding the relationship between accounting science, theory, and practice in organizations. Chua's research has deep meaning for accounting researchers with the same understanding because his writings entitled "Radical Developments in Accounting Thought" were published in the journal "The Accounting Review" in 1986, where this journal is always filled with research- research that uses a positive approach (Kamayanti, 2016:23). Alternative paradigms or assumptions given by Chua are "mainstream", interpretive, and critical paradigms. The theory of the Interpretive paradigm was also coined by Burrell and Morgan (1979: 29), as one of 4 types of social science research paradigms in addition to the radical humanist paradigm, the radical structuralism paradigm, and the functionalist paradigm. The Interpretive Paradigm in Burrell and Morgan (1979) states that this approach expresses the real reality and argues that the social world is the emergence of social processes created by individuals. who cares. In order to obtain a deep understanding, it is necessary to explain the subjectivity and awareness of the researcher in carrying out his research. Burrell and Morgan's theory is

discussed in the journal Chua (1986: 603) with several criticisms, namely (1), the use of the term "mutually exclusive dichotomies (determinism v. voluntari.), namely that in a "mutually exclusive" condition, humans are voluntaristic or deterministic, and cannot be both at the same time (Kamayanti, 2016: 24), (2) Burrell and Morgan's misunderstanding of Kuhn's (1962) theory of support for the choice of paradigm the irrational, (3) the potential for the formation of relativity over the truth and reason of the 4 paradigms constructed, and (4) the doubt or ambiguity of the difference between the "radical structuralist" and the humanist paradigm. According to Kamayanti (2016: 25), both the paradigms adopted by Chua (1986) and Burrell and Morgan (1979) are missing an important element, namely the assumption of God in science. Furthermore, this resume will focus on the Interpretive paradigm only. and cannot be both at the same time (Kamayanti, 2016: 24), (2) Burrell and Morgan's misunderstanding of Kuhn's (1962) theory of support for an irrational paradigm choice, (3) the potential for relativity to be formed on the truth and reason of 4 the constructed paradigm, and (4) the doubt or ambiguity of the difference between the "radical structuralist" and the humanist paradigm. According to Kamayanti (2016: 25), both the paradigms adopted by Chua (1986) and Burrell and Morgan (1979) are missing an important element, namely the assumption of God in science. Furthermore, this resume will focus on the Interpretive paradigm only. and cannot be both at the same time (Kamayanti, 2016: 24), (2) Burrell and

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2. Table 1

Table 1: Interpretive Paradigm Perspective By Chua (1986)

No	Perspective	Explanation	Other Important Points
1	Confidence on Knowledge (<i>Beliefs about Knowledge</i>)	1. Investigation which gives scientific explanation of the intentions behind human actions 2. Its adequacy is assessed through the criteria for logical consistency, subjective interpretation, and the actor's approval of the explanation/interpretation written or understood by the researcher (p.164)	1. Strongly recommended to do observation on research participants, case studies, and ethnographic work 2. Actors/informants are studied in their daily life
2	belief in social and physical reality (<i>Beliefs about Physical and Social Reality</i>)	1. Social reality emerges, created from individuals, and through human interaction 2. All actions have meanings and intentions that are a reflection of social and historical practice	1. The Social Framework has been formed 2. Social conflicts are mediated by general schemes that have been used to carry out and have social meaning
3	the relationship between theory and practice	Theory is only needed to explain action and strengthen understanding and understanding of how a social framework is formed and reproduces	1. Theory can be used as an umbrella which is then derived from methodology to research methods 2. Existing theories are used in the discussion section of research results to show the novelty of the research or comparison of research findings (Kamayanti, 2016:56-57)

Chua (1986: 615), divides assumptions or interpretive paradigms into 3 (three) perspectives, namely: (1) belief in knowledge (*Beliefs about Knowledge*), (2) belief in social and physical reality (*Beliefs about Physical and Social Reality*), and (3) the relationship between theory and practice which is illustrated in table 1.

Seeing the explanation above, it leads more to social research, then how is the implementation of the interpretive paradigm in accounting research? Chua (1986: 615-619) describes and provides examples of research on pen systems.

Budget control by Boland and Pondy (1983 in Chua (1986) which describes the budget not as a fixed and permanent

object, but can change roles when it is treated as a budget in general or when it acts as a tool for the interests of certain groups. Nurhayati (2015)) also argues that the development of accounting cannot be separated from the development of the social world so that in order to explain the phenomena that exist in the world of accounting, it is necessary to seek a deepening of meaning through an interpretive paradigm. Furthermore, Somantri (2005) in Darmayasa and Aneswari (2016) and states that accounting is a - is a practice or implementation of science that is closely related to organizations, people, the environment, and ideology and influence the development of society and vice versa. In

addition, Scapens (2008) in Darmayasa and Aneswari (2016) reveals that the Interpretive paradigm is able to enrich the building of science in the description of organizational theory, sociology, social theory, and politics. Thus, the interpretive paradigm in accounting science becomes an oasis that can be useful for the development of accounting science and for society as a land for accounting implementation itself. If the positive paradigm uses more numbers as a parameter and views accounting as a fixed and static object, then the Interpretive paradigm can humanize accounting (Nurhayati: 2015) because the interaction of accounting with the social environment is very influential in accounting decision making itself. Nonetheless, researchers must

First, learn and understand well about the techniques of conducting research using an interpretive paradigm so as not to get trapped in a positive paradigm that may have previously permeated the mindset and patterns of daily life in understanding accounting and its practice. I also still have to study this paradigm from the very beginning to be able to understand and put it into practice.

3. Social sciences in accounting research and behavioral accounting

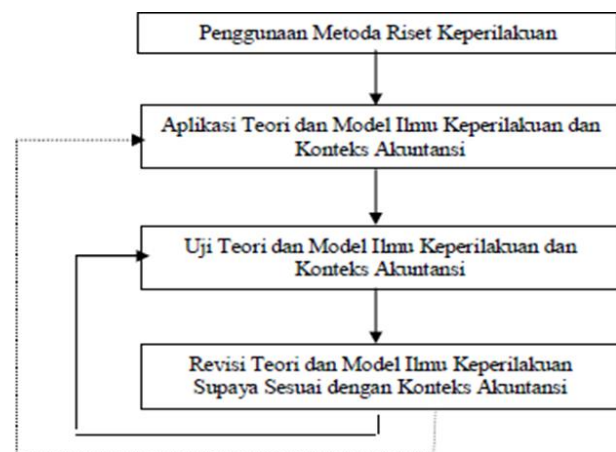
Accounting has undergone revolution and evolution over the years and continues to this day. Not only understanding the definition of accounting itself, whether as an art or a science or a technology, but the process also includes research in the field of accounting. The statement that accounting is not only an art but also a science also gave birth to a positive accounting paradigm that led accounting research to be represented by numerical views or numbers, mathematical models, and objectivity or generalization of research results around the 1970s. pioneered by Watts and Zimmerman (1979). Until finally, there were also criticisms of this approach, such as from Chua (1986) and Sterling (1990). The ideas proposed are based on the thoughts of social researchers such as Burrell and Morgan (1979) and other social researchers. This gave birth to an alternative paradigm in accounting research, namely the interpretive paradigm. On the other hand, there is a branch of accounting science that has collaborated with social science, which is known as behavioral accounting or behavior accounting, which is accounting research.

Tansi that does not only look at accounting numbers or numbers, but emphasizes on the non-accounting side which is considered to affect organizational or company decision making. The emergence of behavioral accounting is a breakthrough for dissatisfaction with the results of normative accounting and positive accounting which only puts forward numbers, the reality on the ground that the research results are not able to overcome the problems that actually occur at the practical level, because so far they have ignored social and cultural factors in In addition, positive accounting scientists have had an open-ended awareness of other social sciences so that behavioral accounting emerged (Norhadi: 2006).

This behavioral accounting research, when viewed from the name and definition, should also agree with the criticism directed at positive accounting research that places humans or actors who make up social situations as passive objects because research focuses more on numbers. However, research in the field of behavioral accounting is also still dominated by a positive paradigm (Kusuma: 2003 and Meyer & Rigsby (2001) in Kuang (2010) ^[8]. The question is, why

did I include this discussion of behavioral accounting research in an article with the theme of interpretive paradigm for ri- accounting set? Because the interpretive paradigm puts forward social theories as well, while an accounting researcher, regardless of the paradigm used, it is not permissible to lose the sense of accountancy in the works he produces. It must be remembered that cultural and social studies should not dominate over accounting (Kamayanti; 2016:105). According to the author, with a good understanding of the concept of behavioral accounting, an accounting researcher is able to control himself in writing his work so that it is not too dominated by socio-cultural studies that stay away from accounting science. This subsection will present a brief understanding related to behavioral accounting from some of the research that has been carried out. an accounting researcher is able to control himself in writing his work so that it is not too dominated by socio-cultural studies that stay away from accounting science. This subsection will present a brief understanding related to behavioral accounting from some of the research that has been carried out. an accounting researcher is able to control himself in writing his work so that it is not too dominated by socio-cultural studies that stay away from accounting science. This subsection will present a brief understanding related to behavioral accounting from some of the research that has been carried out.

First of all, we remember that accounting is a function of providing information services that are used for making economic decisions. Based on this point of view, accounting information can be divided into two, namely financial accounting information and management accounting information. Financial accounting information is intended specifically for external users, generally investors and creditors. Management accounting information is intended for internal parties, namely company management. Behavioral accounting is part of science



4. Picture 1

Evolution Behavioral Accounting Research

Source: Burgstahler, Sundem, 1989. The Evolution of Behavioral Accounting Research in The United States, 1968-1987, Behavioral Research in Accounting Accounting. Vol 1:75 in Kuang (2010) ^[8]

Accounting whose development has been increasing in the last 25 years. This is marked by the birth of a number of journals and articles related to behavior such as Behavior Research in Accounting. Behavioral research can be traced back to the 1960s or earlier, since double entry was

discovered by Lucas Pacioli (1494). The more real monumental works of research on behavioral accounting are the Controllship Foundation of American (1951) which investigated the impact of budgets on humans and the Hofstede & Kierd (1970) study, which raised the topic of accountant and non-accountant behavior by the accountant function. - Si and non accounting (Ishak & Ishak, 2004) in Kuang (2010) [8].

Hadayati (2002) in Norhadi (2006) explains that as part of behavioral science, behavioral theories are developed from empirical research on human behavior in organizations. Thus, the development and shift in behavioral accounting need not be doubted, considering that accounting products and the accounting process itself involve individuals, groups, communities and the state (stakeholders), so that their development must involve behavioral products in the environment that surrounds them. The accounting information provided is generally in quantitative form, namely:

In the form of monetary units. This is in line with the definition of accounting put forward by the Accounting Principles Board (1970). Accounting is a service activity. Its function is to provide quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions. In contrast to financial and management accounting, behavioral accounting presents non-financial information. The information provided can be in the form of motivation, turnover rate, absenteeism, leadership style, organizational culture, and others, which are often qualitative. This information can be used as a companion to financial information, thereby increasing the user's ability to make decisions. In addition to enriching financial information, Studying behavioral accounting can add insight to accountants at the time of making and designing accounting systems. For example, how participation in budgeting can improve managerial performance is one of the most studied behavioral accounting topics currently (Argyris, 1952; Cherrington Cherrington, 1973; Milani, 1975; Brownell and McInnes, 1986; and others in Kuang (2010). Although the results of behavioral accounting research are often contradictory, knowledge of behavioral aspects in Milani, 1975; Brownell and McInnes, 1986; and others in Kuang (2010).). Although the results of behavioral accounting research are often contradictory, knowledge of behavioral aspects in Milani, 1975; Brownell and McInnes, 1986; and others in Kuang (2010).). Although the results of behavioral accounting research are often contradictory, knowledge of behavioral aspects in

5. Table 2

Table 2: Use Research Methods in the 1998-2003 BRIA Article

Penggunaan Metoda Penelitian dalam Artikel BRIA 1998 - 2003							
	Tahun						Total
	1998	1999	2000	2001	2002	2003	
Eksperimen	3	3	7	5	6	5	29
Survei/ Kuesioner/ Interview	3	4	4	4	5	1	21
Studi Kasus	0	0	0	0	0	0	0
Teoritis/ Nonempiris	7	0	0	3	0	0	10
Total	13	7	11	12	11	6	60

Source: Kuang (2010)

The accounting process helps accountants improve the effectiveness of using accounting data.

Although relatively new, research in the field of behavioral accounting was started by Ferguson, in the 1920s; then Dent, in 1931; and Argyris, in 1952 (Lord, 1989). In its development, research in this field went through several phases (Kuang: 2010) [8]. Figure 1 shows how the stages of development of behavioral accounting research are.

Topics were classified using Birnberg & Shield's (1989) taxonomy which was modified by Meyer & Rigsby (2001). Based on Meyer & Rigsby (2001) in Norhadi (2006), behavioral accounting research topics are classified into:

1. Managerial control, is a study that covers aspects of the managerial control system initiated by Argyris (1952) and developed by Hofstede (1967). Research in this field is generally concerned with participation, leadership style and the role of feedback.
2. Accounting information processing, is a field of research that examines the overall decision model or decision process of various types of users of information.
3. Accounting information system design, is research with a broader focus than accounting information processing. Research in this field focuses on aspects related to activities in corporate information systems.
4. Auditing, including internal and external auditors, is an area of research that focuses on the various types of expertise possessed by auditors. According to Birnberg & Shield (1989) (supporting Joyce & Libb's, 1982) there are three paradigms in the auditing literature, namely: policy-capturing studies, probabilistic-judgment studies, and pre-decisional behavior studies.
5. Organizational sociology, is a field of research aimed at answering questions in a broad scope. Research that belongs to this field includes examining the influence of the environment on organizational accounting systems, the factors that cause accounting information systems to change over time, the role of accounting in organizational politics, and others.
6. Historical/categorical/future research, As the name implies, articles aimed at recording the evolution of behavioral accounting research, classifying the various schools within the BAR, or providing insight and motivation for future research fall into this category.

6. Table 3

Table 6: Characteristics of Research in the Interpretive Paradigm

Criteria	Interpretive
Research purposes	Carry out understanding, meaning and reconstruction of social actions
Role theory	As a step in compiling a description and understanding of the community group to be researched
Nature of knowledge	It is a reconstruction of individual thought which then develops into a community consensus
Common-sense role	The power of theory comes from everyday life which must be used by citizens to the fullest
Knowledge accumulation	More reports from the reconstruction of thought ; as if it comes from own experience
Scope of explanation	ideographic
True explanation	Conformity of good will for those who are aware of learning
Good evidence	Embedded in the context of social interaction
Quality Criteria	Trusted and genuine and can contain misunderstandings
Values and ethics	Values are an integral part of social interaction
Voice	"Passionate participant" as a facilitator with many choices and the ability to reconstruct

7. BAR research design, includes articles that discuss how to improve the quality of BAR research through subject

- selection, experimental design, measurement problems, data analysis methods, and others.
8. Accountant career path, covers research topics such as turnover, job satisfaction, mentoring, peer relationships, supervision, and others.
 9. Ethics, covers issues relating to ethical action in accounting.
 10. Etc, is a field of research that does not fall into the nine categories. Usually includes the welfare of the subject, stress in the academic world, etc. other.

Kuang's research (2010) ^[8] takes an inventory of behavioral accounting research published in the prestigious journal Behavioral Research in Accounting (BRIA) and several other journals, and is a development of the research of Kusuma (1999) and Meyer and Rigsby (2001), finding that the method The research used in behavioral accounting articles can be divided into: (1) Empirical by using experiments, surveys/questionnaires, and interviews. (2) Non-empirical, if the article is theoretical. Subjects can be divided into student and non-student respondents who can work as accountants/auditors, managers, and others. If in a research article there are two or more types of subjects used, the researcher includes all of them in the analysis. The analysis of the use of the type of subject only applies to research with an empirical research design.

Table 2 below shows the trend of research methods used by articles published in the journal BRIA in the period 1998 to 2003. Consistent with the results of research by Mark and Rigsby (2001), the results obtained by Kuang (2010) ^[8] also shows that the "Case Study" as the only research method that is not so positive even "never at all" is used by researchers in the behavioral accounting field. Or in other words, the research method used is still a research method with a positive paradigm or empirical research method even though the chosen topic is non-financial as described in the previous paragraph.

Accounting Research and Paradigm Interpretive Why does the author relate behavioral accounting in the discussion of this interpretive paradigm? It is none other than because in the interpretive paradigm, a study places the researcher and the researched as a part that should be well studied in order to be able to understand deeply a phenomenon or event either in a person or in a daily life or a thought and belief. - nan. For example, in revealing actions a government treasurer in his daily life carries out the function of a treasurer or explores the confidence of a village head in managing the APBDes. As specifically presented in table 3 below which identifies the characteristics of research in the interpretive paradigm, several authors mention the following (Salim (2001; 75-76) ^[14] in Ludigdo (2011):

It can be seen in table 3 above that research with an interpretive paradigm really gives meaning to the social conditions at the research site, both from the actors, actions, thoughts, and this kind of thing not only using accounting science, but will use sociology, psychology, and science. even culture in reviewing and compiling the research. Meanwhile, the scope of behavioral accounting research, as described above are: (1) Managerial Control, (2) Accounting Information Processing, (3) Accounting Information System Design, (4) Auditing, (5) Organizational Sociology, (6) Historical/ Categorical/ Future Research, (7) Design Behavioral Accounting Research (BAR), (8) Accountant Career Path, (9) Ethics, (10 Others, such as

subject welfare, stress in the profession, etc. (Kuang: 2010) ^[8]. The classification of the scope of research in behavioral accounting is very helpful for researchers to stay in their teachings as scientists in the field of accounting and do not get caught up in discussions of social, cultural, or psychological or human resources. Even so, point (10) is "other", leaving an open space that can still be explored for accounting researchers.

However, big challenges are open for accounting researchers who choose to conduct research with an interpretive or non-positive paradigm. Sanctions and suggestions were said several times from fellow accounting researchers who were still loyal to the positive paradigm of accounting, namely by asking "Where is the accounting?" or "This is only for certain situations, how can it be called a research result if it can't be generalized?". The noble goal of the interpretive paradigm is to present tacit knowledge (Kamayanti: 2016), or hidden knowledge of an event, phenomenon, or action by providing the deepest facts, uncovering the hidden, so that people can understand what is behind a number. , actions, or attitudes become instantly struck, especially for novice researchers who do not fully understand the philosophy and nature of the interpretive paradigm. The author, as a beginner, often experiences this both as a guide and as a researcher.

According to the author, although so far, even in prestigious journals like BRIA, behavioral accounting is still empirically researched, however, the 10 classifications of behavioral accounting research types presented by Meyer and Rigsby (2001) in Kuang (2010) ^[8] will be very helpful in providing guidance or guidance for researchers so as not to get out of the way of accounting when conducting accounting research with an interpretive paradigm. Thus, the fear of the notion that accounting research that uses an interpretive paradigm will discuss more about cultural, social, psychological, or human resources sciences can be gradually eliminated and the researcher's self-confidence will arise.

7. Conclusion

The interpretive paradigm is present when accounting researchers consider the positive paradigm to be unable to bring out an honesty of a reality, and is only able to analyze numerically, mathematical models, and generalize everything that results in the failure of research results to solve problems at a practical level. Research with a positive paradigm ignores humans and social processes as the shapers of social conditions themselves. Meanwhile, behavioral accounting as a field of accounting, was born when positive accounting researchers began to realize that accounting is not just a collection of numbers analyzed by various mathematical models, which in turn will distort accounting itself. however, non-financial factors can also be analyzed by involving other sciences such as social science, culture, and psychology which can later influence important decision-making in the accounting field. Behavioral accounting has 10 specifications in the field of study which, according to the author, can be used as a guide or fence for accounting researchers who conduct research with an interpretive paradigm in order to keep holding on to their accounting even though until now many behavioral accounting research is still using this methodology. empirical or positive paradigm.

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