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Prophetic Accounting: Disquiet in the Era of Postmodernism

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ABSTRACT

This paper discusses accounting which is seen as a form of value-free ideology. This ideology will certainly follow the flow of thoughts and beliefs of the initiating figures. Moving on from the long journey of upheaval and struggles of western and eastern thought (orientalism vs occidentalism) as well as the dialectical dynamics of thinking among western nations (modernism vs postmodernism) in the realm of philosophy, sociology, methodology and even in practice. It is undeniable that the development of postmodernism in the western world has had a positive impact on the stretching of thinking of Muslim scientists and academics in formulating accounting that contains spiritual values of Divine and Prophethood. Accounting is more egalitarian and not gender biased. Accounting is able to stimulate human behavior into a condition of divine consciousness or God Consciousness as part of its “rebellion” over the reality of accounting that is developing in the capitalistic world.

PRELIMINARY

The development of science is inseparable from the dynamics of changing thought movements of philosophers, scholars, scientists and researchers in various dialectics and discourses on how to see things from different points of view. Every scientist when explaining a concept or theory, first develops several definitions, statements and interrelationships between statements. After that, conceptualize a phenomenon and this will be the basis of a formal theory that will be put forward later. The existence of a “new idea” means that there is a different perspective from the previous one in viewing and explaining the same phenomenon which may not be explained by the previous initiators or was not aware of it. This is what Thomas Kuhn referred to in his book *“The Structure of Scientific Revolution”* as a paradigm (Salam, 2011), a paradigm that current scientific knowledge is a series of previous scientific collections.

The debate about the “positioning” of accounting in the realm of science cannot be separated from different points of view of thought (paradigm). The beginning of the discourse on accounting as both a rule-making structure and practice in business often raises the question of whether accounting is an art or a science. In the 1940s, Kelley accepted accounting as a science and not long in the 1950s, Cullather considered accounting to be closer to what he called “liberal art” or “practical art”. However, both of them do not provide clear criteria for the difference in meaning between science and art, except only based on presumptions and assessments of current issues. Another view comes from Sterling in the 1970s, who positioned accounting from a practical point of view or how accountants define problems, is closer to art than to science. However, if accounting is viewed in terms of method terminology and its role in measuring theory, accounting tends to be more of a science (Wolk and Tearney, 1997 p.28).

During its development, it turns out that accounting has penetrated into the dynamics of dialectics that are so rapidly trying to position accounting in the perspective of natural science or social sciences. Accounting is put as a “scientific guinea pig” testing the current paradigm. Various approach points of view are used such as the paradigm of positivism (functionalism),

interpretivism, critical, postmodernism (see Burrell and Morgan, 1994; Chua, 1984; Gioia and Pitre, 1990) and even spiritualism (see Triyuwono, 2000, 2012; Harahap, 2007) as its “scalpel”.

On the other hand, the development of the sociological discourse of accounting does not stop at how accounting experts view accounting as a social product that contributes to both individual behavior, social behavior and the social structure of society, but also attempts to embed sociological thoughts, even psychology and anthropology on a theoretical framework in accounting areas (Roslender, 1992; Roslender and Dillard, 2001; Triyuwono, 2012; Mulawarman and Kamayanti, 2014). Specifically, Roslender and Dillard (2003) call it an interdisciplinary perspective on accounting which has the aim of obtaining an impact on accounting theory and practice with the dimensions of social processes that surround it. Although there are also those who label it as critical accounting studies such as Lodh and Gaffikin (1997, in Roslender and Dillard, 2003) and Roslander (1992) which emphasize differences in alternative theoretical approaches to accounting ranging from symbolic interactionism to political economy Marxism and poststructuralism / postmodernism.

However, perhaps we will agree that the field of accounting grows and develops in modern times, based on a positivistic functionalist paradigm that is thick with the spirit of capitalism, which, whether we realize it or not, have penetrated and exploited human life and nature. Although there has been ‘resistance’ to the milestone of positivistic functionalist thinking by various other ‘worldviews’ such as interpretive and critical. As the major projects of “critical accounting” and “interdisciplinary perspectives on accounting” are stated by Roslender and Dillard (2003) as a reaction to positivist and functionalist orientations and the motivations that follow. However, the two paradigms are also products born from the “womb” of modernity which in fact still contain various isms that cannot be separated from the views of rationality, materiality and which inevitably ignore aspects of spirituality (secularization).

It is condition that fosters the “disquiet “ of postmodernist advocates by carrying out critical rebellions against modernist projects which are considered responsible for the destruction of the order of human life, creating a deep gap between

capital owners and workers, arbitrary exploitation of nature and waning beliefs religion which is transcendental (meta-narrative) by imposing a relativism view of truth. In other words, Triyuwono (2012) states that the failure of modernism is due to its inability to see the essence of humanity as a whole, tends to think “logocentrism” which is totalitarian and emphasizes more on practical and functional aspects by insulting values or ethics (value-free).

Postmodernists, especially Muslim thinkers, by proposing the Islamic paradigm thesis (Kuntowijoyo, 1999) have attempted to make a prophetic-based accounting figure that is more egalitarian (vs egotistical) and gender-unbiased (masculine vs feminine) capable of stimulating human behavior in conditions of divine consciousness. or God Consciousness (Triyuwono, 2012) as part of his “rebellion” over the reality of accounting that is developing in the capitalistic world.

Moving on from these thoughts, in this paper, I would like to describe how accounting is seen as a form of ideology that is not value-free, both accounting as - to borrow the terms Mathews and Parera (1993) - socially constructed and socially constructing. By starting to give a little explanation about the framework of the debate of Western orientalism and Eastern *Occidentalism* in order to show a long historical trajectory that more or less shapes the ideologization of thinking in accounting. Further discussion regarding the realities of accounting in the culture of capitalism, accounting ideologies and the final changes towards prophetic accounting.

LITERATURE REVIEW

The Struggle of Western and Eastern World Thought

The discussion about orientalism does not vis a vis the west and Islam, but if traced from various sources of reference, it will be read that the orientation of the orientalist studies is an attempt to create a “grand design” of misdirection of Muslims. Why do I say that? Because the study of orientalism already has a long tradition - tens or even hundreds of years - in the Western academic world which tends to be used as a Western ideological tool to carry out hegemony of colonialism and new imperialism in

the East, especially the Muslim world.

They want Muslims to follow in the footsteps of those who always question and challenge the truth of their holy book (Arif, 2008). So that gave rise to the so-called Enlightenment Age, where they felt free from the shackles and oppression of dogmatic thinking among church “ulama”, by removing as far as possible the way of acting and believing in religion and God in all aspects of their life (read: secularization). Orientalists with studies clad in academic-scientific clothes that seem objective and authoritative, they invite Muslims to criticize the Qur’an, Hadith and various rules of the Shari’a, so that it raises the doubts of Muslims about the teachings of Islam itself (Arif, 2008).

Some literature states that orientalism is an understanding or teaching about the eastern world, especially Islamic countries from a western perspective. There are also those who say that orientalism is the thought of experts from the west who try to study eastern issues, concerning religion, customs, language, literature and other issues that attract their attention to eastern matters. In another view, Orientalism is a style of thinking based on the ontological and epistemological distinctions made between East (the Orient) and West (The Occident).

In the view of Edward W. Said (1978), orientalism is not just an academic discourse but also has political, economic, and even religious roots. Using Foucault’s ideas on discourse, Said views Orientalism as a western style to dominate, restructure and have authority over the east. By examining orientalism as a discourse, Said could understand the systematic discipline of European culture in managing and even producing Eastern studies in political, sociological, military, ideological, scientific and imaginative terms during the post-enlightenment period.

Furthermore, Said stated that politically, research, studies and Western views on the oriental world were aimed at the political interests of European colonialism to dominate Muslim areas. During its heyday, Muslims controlled nearly a third of the world. This is what makes the European nation “stifled”. They feel that the world civilization belongs to them and not to the eastern nations. They think that the Eastern nations are backward, ignorant and do not have an advanced civilization like them. Therefore, by all means the European nation tried to expand in the form of colonialism

and imperialism. This is their effort to restore their glory (western nations) and driven by natural wealth in eastern countries has become a special attraction for Europeans to be controlled because of the limited natural resources in their countries. The colonialism and imperialism committed by Europeans to the East is known by the motto 3G, namely Glory, Gold and Gospel: glory, economic wealth and evangelism.

If we look at the historical background of the emergence of orientalism, we will understand the various views linking orientalism with colonialism and western imperialism over the east. Although many versions are recorded, in general the birth of orientalism was a result of disharmony relations between the west represented by Christianity and the east represented by Islam which culminated in the Crusades (1096-1270). The desire of the west to conquer the east (Islam) is to study and study all things related to Muslims, not to believe in their beliefs, but to look for weaknesses that can be used as weapons to fight, dominate, colonize both with military, political, social, approaches. culture and even thought (Arif, 2008).

The war between East and West did not stop until the Eastern countries were freed from colonialism by Western countries. The orientalism approach has changed its form, although the orientation and rationale are still the same, namely the motivation for glory, economic wealth and the spread of Christian values. The difference is, if in the past orientalism was promoted by European countries, now it has shifted to America as a representation of the Western nations who spearheaded this orientalism movement. Colonialism and imperialism still happened, but it was not done physically (in war). They carry out colonialism and imperialism of thought, economy, art and culture. With the culture and thoughts of modernism, materialism, rationalism, capitalism, hedonism, and other isms that contain western ideologies (read: westernization), they try to erase the identity and originality of Eastern civilization (Hanafi, 2000).

As a result of the resistance carried out by the East against the West, Occidentalism was born as a counter and resistance to Orientalism. According to Hanafi (2000), Oksidentalism was created to deal with Westernization which has a broad influence not only on culture and conceptions, but has also

threatened the independence of eastern civilization (Muslims), and has even penetrated into everyday life styles, language, and manifestations of life. Hanafi emphasizes on the existence of three critical attitudes without having to be offensive or defensive, namely critical of the old tradition, critical of the west and critical of our reality.

Where there are seven challenges facing the people today, which he calls "our attitude towards reality" or "theory of interpretation". The seven challenges according to Hanafi (2000) are a) liberating the homeland from external attacks of colonialism and Zionism, b) universal freedom against oppression, domination and dictatorship from within, c) social justice facing the gap between rich and poor, d) unity facing divisions and diaspora, e) growth against social, economic, political and cultural backwardness, f) self-identity in the face of westernization and g) mobilization of mass power against apathy.

To answer this challenge, Hanafi tries to elevate the dignity of the Eastern nation (Hanafi terms Ego) from the inferiority by making it the subject of the study and fighting the superiority of the western nation (the other) by making it the object of study. Hanafi also criticized the attitude of some Muslims in responding to the west and westernization with frontal rejection as a form of safeguarding the identity of the ummah which has been largely eroded by "westernization" currents. Hanafi also criticized the attitude of some others who considered that not everything from the West was bad where Muslims took a lot of benefits from the progress of Western nations. Hanafi tries to juxtapose these two attitudes with attitudes towards reality. Ego is important as a shield in facing the onslaught of western thought and culture, because the relationship between ego and the other is a relationship that is opposite, not a relationship of equality. However, the attitude of accepting the other is also not a wise attitude, there must be an active, critical and analytical attitude to recognize the other civilization as part of resistance to orientalism.

Hassan Hanafi (2000) states that the ego of Occidentalism is cleaner, more objective, and neutral than the ego of Orientalism. Hanafi's occidentalism aims to end the myth of the other which feels that it represents all mankind with its various arrogances and arrogance. The task of thinkers and researchers

from the East, especially Islam, is to reconstruct the philosophy of European history, especially the 18th and 19th centuries, which made it the pinnacle of the glory of the western nation only as a “small arc” by exploring and evoking the history of philosophy of the eastern nation from its long sleep. Because according to Hanafi, historical philosophy marks the greatness of a civilization of a nation. His occidentalism is considered to pave the way for the condition of Muslims (and Arabs), from an inferior state to being equal with the West, from intellectual darkness to enlightenment of scientific discourse, to building a new civilization.

RESEARCH METHODS

Accounting Reality in Capitalism Culture

In this section, through the literature study approach, I try to explore the realities of accounting that are generated from the building of modernism which embraces the values of western capitalism whose existence is imposed on the eastern world by means of its orientalism thought.

The discourse on capitalism developed in the world of modernism as a response to the post-second world war crisis as an attempt by capitalism to transform itself so that economic expansion could continue. This transformation includes restructuring the relationship between economic, political and social domains and “re-scaling” the relationship between the different scales of global, regional, national and local social life that lead to the realization of an unlimited global capitalism. This is imposed on the “post-socialist” economy as the perceived best way for system transformation, economic reform and reintegration into a global economy (Fairclough, 2003).

However, global capitalism with its “golden child” global economy has had a tremendous impact on universal social welfare. Countries no longer pay attention to even reduce protection of their people in facing the free market / global market. There is an increasing gap between poor and rich, increasing feelings of economic insecurity and stress and intensifying the exploitation of labor. Unlimited growth also poses a serious threat to the environment. Global capitalism has also given birth to a new imperialism, in which international financial institutions under the supervision of the USA and its wealthy allies (eg IMF, World

Bank) impose discriminatory restructuring of the economy, and often have disastrous consequences. Another form of the new imperialism is the use of military action in the “war on terrorists” in the form of facts imposed as part of efforts to integrate international economies. The result of all this is disorientation and eliminating power economically, politically and socially by adopting radical alternatives and contributing to the end of public debate and weakening democracy (Fairclough, 2003).

In fixing its nails on the world, capitalism bases itself on the concept of liberalism and has become a strong foundation for capitalism in gripping the world. In summary, there are three main characteristics of this liberal concept, namely individual freedom to compete freely, recognition of private ownership and pricing based on free markets. And to perpetuate its political dominance, the idea of neo-liberalism was raised in the form of state intervention in price formation based on free markets through statutory regulations (Rizky and Majidi, 2008 p. 233) as a result of multilateral political pressure through trade management cartels such as the WTO and the World Bank. In the foreign policy approach, the use of political means, economic pressure, diplomacy and even military intervention is carried out for the sake of opening up foreign markets within the framework of free trade. As well as to increase the efficiency of corporations, neoliberalism strives to reject or reduce labor rights policies such as labor wages and other collective bargaining power rights.

From a macro perspective, it seems clear that the impact resulting from the new wave of capitalism has “shattered” the joints of life that are not limited to space and time with the language of globalization. On the other hand, of course, the macro impact will certainly have an impact on a narrower scale (micro), including accounting in it. This can be viewed from the formulation of the structure of accounting theory which is defined as basic assumptions, definitions, principles and concepts (Wolk and Tearney, 1997) as well as in implementation from the standpoint of the culture and language behind it. As stated by Tricker that accounting is a child of the culture in which accounting is located. If associated with the context of the existence of current accounting (modern accounting), it is very clear that accounting

is growing rapidly in the new dimensions of capitalism.

In 1919, Sombart had revealed a strong correlation between accounting and capitalism (see Kam, 1990; Chiapello, 2003) by stating that accounting with his double-entry technique came from the same origins as capitalism. Sombart believes that the double-entry accounting system is one of the technological devices that support the development of capitalism because accounting affects two important characteristics of capitalism by using the language of profit-making and economic rationality.

In describing the role of accounting in obtaining profit in capitalism, Sobart (Kam, 1990 p.24) explains that it is through capitalist companies (corporations) that are used in making profit in two aspects of accounting, namely a) separation between owners and managers, thus enabling companies to grow into large corporations to support the capitalist system and b) full use of capital flows through business entities by applying capital accounts to nominal accounts for various transactions then to financial statements in the form of profits and finally back to capital accounts. Apart from that, accounting also plays a role in formulating the concept of capital quantitatively, namely capital is defined as the amount in the capital account. The existence of this quantitative capital concept reveals the clearer meaning of the language of profit maximization.

Then what about the role of accounting in influencing aspects of economic rationality in the concept of capitalism. Furthermore, Sobart (Kam, 1990) explains that the role of accounting is to simplify the calculation process for production and consumption (use of goods and services) because only transactions that affect firms are recorded and presented in monetary units. Thus, accounting allows an analysis of the company's operating activities and preparation of plans for future improvement of the company, or in other words accounting enables planning and control aspects to be carried out. In another aspect, accounting also plays a role in preparing a conceptual framework to explain the nature of the capitalist economic system through the use of language terms such as assets, liabilities, capital, income, expenses and profits. So that the language of accounting is used as a tool for capitalists in rationalizing economic decisions

that provide maximum benefits for themselves. More than that, accounting also contributes to the effectiveness of the implementation of the capitalist economy by providing relevant information for the efficient allocation of resources.

In the course of accounting in the era of modernism with the values of capitalism it is considered to have caused the birth of various social pathologies, namely: dehumanization, alienation, discrimination, racism, unemployment, the gap between rich and poor, materialism, consumerism and cultural and economic hegemony. These various pathologies are important reasons for the claims of thought postmodernism against modernism, including Muslim postmodernists who offer alternative Islamic thought / paradigms with phenomenal work in the field of accounting in the form of Islamic accounting.

RESULT AND DISCUSSION

Accounting Ideologization

Based on the previous discussion, it became clear that the struggle of thought between the West and the East and how accounting was formed from the conditions of the modern world which contained the values of capitalism, forced me to try to interpret accounting as a form of ideology that had an impact on the concepts of thought attached to it.

Accounting cannot be separated from the human element as an accounting actor, both in conception and practice and various aspects that influence it. On the other hand, the accounting building is formed through the foundation of thinking and assumptions developed from the reasoning and interpretation results of individual accounting actors who interact with each other in the accounting environment both in scientific discourse and practice. So that accounting according to Suwarjuwono (2005) is never separated from the influence of values (not free value) and interests (interest) and the social context in which accounting is applied.

The ideological nature of accounting is defined by Cooper and Hopper as critical accounting, namely thinking about accounting and doing it in a critical way. Given the role of accounting in organizations and society, in Burchell's view, it is a large and wide area that has not yet mapped

its complexity. Among the many issues that are developing is the need to consider the relationship between the role of accounting that is stated and the role that accounting actually plays in practice. Accounting is presented as a self-establishing basis that provides means for increasing the need for accountability, increasing efficiency in the organization, providing useful information for owners of capital in making investment decisions and making significant contributions to management control. As a legitimate institution, accounting and accounting systems develop with the process of creating, distributing and gaining power in the interests of the elite. It functions as an element of elite ideology, legitimizing the actions of elites and thereby explaining their power to society (Roslander, 1992).

This is termed by Roslander (1992) as “the ideological nature of accountancy”, namely the phenomenon of the ability or power of accounting to influence the environment (society). Then Roslander relates it to Cooper and Hopper’s thoughts in the form of critical accounting terminology, which is thinking about accounting and doing it in a critical way. In another perspective it is referred to as Interdisciplinary Perspectives on Accounting (Roslander and Dillard, 2003) which view accounting from the perspective of other disciplines. Given the role of accounting in organizations and society, in the view of Burchell et.all (Roslander, 1992), it is a large and wide area where its complexity has not been mapped.

Among the many issues that are developing is the need to consider the relationship between the role of accounting that is stated and the role that accounting actually plays in practice. So far, accounting is presented as a basis that provides meaning to increase the need for accountability, increase efficiency in the organization, complete useful information for owners of capital in making investment decisions and make a significant contribution to management control. As an institution, accounting and accounting systems develop with the process of creating, distributing and demonstrating their power for the benefit of the elite (read: capitalists owning capital). Its function as an element of elite ideology is to legitimize the actions of elites and thereby explain their power to society (Roslander, 1992).

Tinker and Cooper (in Roslander, 1992) claim that accounting is pervaded by the assumptions of capitalism and that accountants accept the capitalist socio-economic institutional structure. As a result, accounting is seen as a means of continuity and legitimacy of today’s social, economic and political plans, namely as an ideology. The political economy approach in accounting research is seen as having three key attributes, namely normative, namely making explicit decisions; descriptive, explain and interpret accounting in action; and critical, namely recognizing the nature of accounting problems, especially the concept of the public interest.

The accounting profession and its role in ideology drew attention to the sociologists involved in the development of critical accounting. According to Wilmott (Roslander, 1992) the purpose of critical accounting from an academic perspective is to enrich and broaden public debate, including research conducted by influential groups including the accounting profession. A research objective is to deconstruct accounting authority in order to facilitate an alternative context of accounting where the meaning of its existence generates and allocates scarce resources which are deemed to be substituted through democracy which results in a form of publicly accountable practice.

Some of the results of the critical accounting debate process produce products such as corporate social reporting or your social environmental accounting, namely the process of providing information designed for the implementation of social accountability or social responsibility and human resource accounting, namely accounting related to preparing management with the information needed to managing human resources more effectively and efficiently and reporting to shareholders the value of company assets over human resources (Roslander, 1992).

Towards Prophetic Accounting

Even though accounting has an ideological nature as explained earlier, at the level of reality, this ideology will of course follow the flow of thoughts and beliefs of the initiating figures. As stated by Triyuwono (2000) that if accounting is born in a capitalistic environment, the information conveyed, economic decisions and actions taken will of course also contain capitalistic values which in turn the

reality it creates is capitalistic. Moreover, if it is related to the 'endless war' between orientalism and occidentalism, then of course it will be full of ideological values between the west and the east (read: Islam).

If we refer to the history of the birth of orientalism, it is clear that it must be realized that the birth of orientalism coincided with the birth of other isms that were prevalent in the western world. And the paradigm used also refers to the paradigms that developed at that time, such as relativism, rationalism, empiricism, humanism, capitalism, socialism, liberalism and so on. What distinguishes it is the goal or orientation of orientalism, namely the effort to carry out hegemony and colonialism in the form of western imperialism and colonialism against the east, especially Islam. It must also be realized that accounting is a product of modernism built by the west with various ism content inherent in it. Accounting as a social science is also a science and its practice that cannot be separated from capitalism. Triyuwono (2000) states that if accounting is born in a capitalistic environment, the information it conveys contains capitalistic values. Then the economic decisions and actions taken by a person based on this information also contain capitalistic values. Finally, the reality that is created is a capitalistic reality.

Mulawarman and Kamayanti (2014) view accounting as a tool developed based on belief (religiosity), even accounting itself is a belief. This is based on the writing of Luca Pacioli in his book *Summa de Aritmetica*, "In the name of Good" when writing in double bookkeeping which indicates the value of spirituality in accounting. Although Mulawarman and Kamayanti (2014) consider that the "father of accounting" adopts accounting when interacting with Muslim trading activities.

In essence, accounting is not value free. Because accounting can also be seen as a form of spirit and carrying the values of orientalism which aims at colonialization and imperialization of the economic life of Muslims in order to "enslave themselves" to the spiritual beliefs of materialism and capitalism. As Mulawarman and Kamayanti (2014) who consider that there has been a collapse in accounting and even Islamic accounting because it cannot be separated from the trap of neoliberalism.

On the other hand, from the point of view of accidentalism, many experts have tried to "fight

and rebellion" against the concept of accounting from the west by looking at and placing accounting in its proper place in the eastern frame (read: Islam) or at least making accounting that is cooler by Islamic nuances. In this realm, I believe that there have been many studies carried out by Muslim academics, from comparing western accounting with historical accounting studies from the east, or adding Islamic values in western accounting, to those trying to reconstruct accounting buildings on the basis of Islamic law.

This condition has caused anxiety among Muslims - in this paper, especially in Indonesia - in responding to the onslaught of western imperialism and colonialism, including in the realm of accounting. One of the Muslim leaders in Indonesia, Kuntowijoyo (1999) initiated what he termed the Islamic Paradigm. In his book, even though he writes with a historical approach, Kuntowijoyo tries to formulate a social prophetic science paradigm (the term used by Triyuwono, 2012) by transforming and interpreting Islamic history in Indonesia. Then develop a classification and elaboration towards Islamic reactualization which is based on ideational, social and political aspects as well as cultural and institutional aspects.

According to Kuntowijoyo (1999), Islam is a paradigm of the Qur'an which seeks to change society according to its ideals and vision of social transformation. This view is an answer to the developing theories of social and social change (Marx, Weber, Durkheim) which are considered to have paradigmatic, ideological and philosophical biases. Islam has its own internal dynamics in response to the urge for continuous social transformation, namely the aspiration to uphold *amar ma'ruf nahi munkar* (QS. 3: 110) in society within the framework of belief in God. Kuntowijoyo (1999) redefines *amar ma'ruf* as humanization and emancipation, while *nahi munkar* is an effort of liberation that cannot be separated from transcendence (faith in God). Furthermore, Kuntowijoyo stated that in every society, regardless of structure and system and at any historical stage, the ideals of humanization, emancipation, liberation and transcendence will always motivate the transformation of Islam. Islamic transformations that are filled with prophetic views of change that lead to the characterization of the Islamic paradigm in social transformation.

Kuntowijoyo (1999) offers the concept of social transformation in the form of the need for a change from the level of normative consciousness to the level of scientific awareness by making efforts to make the value system contained in the Al-Qur'an and Sunnah be associated with history, problems and social symptoms empirically. The effort made is to translate Islamic theology and derive its premises from a theoretical level, namely by conceptualizing them in the language of science in order to view reality objectively (theory construction). And in turn, these Islamic social theories can be used to engineer a form of transformation of cultural structures and social structures in society.

This Islamic paradigm is then used as a basis for thinking and acting for several accounting experts in formulating accounting concepts and theories (especially in Indonesia) such as Harahap (1999) who introduced Islamic accounting or Triyuwono (2012) with its Islamic accounting concept. In the view of Triyuwono (2012), Islamic accounting is part of an effort to build a social prophetic science in accounting (if I call it prophetic accounting). By deriving the messages of the Qur'an and the Sunnah of the Prophet into the form of sharia accounting theory to provide guidance for accounting practices that are in accordance with sharia.

In his sharia accounting formulation, Triyuwono (2012) uses the dimension approach of faith, knowledge and action in understanding organizational culture and accounting practices carried out by Islamic financial institutions, both profit-oriented and non-profit. Triyuwono (2012) illustrates the theory of Islamic accounting as knowledge that is used as a guideline and direction of the basis for accounting practice (action) which intertwine interferes with one another (like two sides of a coin). And both (knowledge and action) must be framed in faith / tauhid (faith) which is likened to the side of the circle on a coin. Thus it is hoped that the sharia accounting theory can create and stimulate the formation of a monotheistic economic-business reality, namely a reality filled with divine power networks that encourage humans to translate their attitudes and behaviors in carrying out economic accounting practices in accordance with Sunnatullah (Triyuwono, 2012).

Using Kuntowijoyo's point of view, Triyuwono (2012) describes Kuntowijoyo's humanist,

emancipatory and transcendental concepts into the realm of his Islamic accounting as philosophical principles. Humanists are described as an understanding that sharia accounting theory is humane in accordance with human nature and can be practiced according to human capacity in interacting with others and practiced in everyday life. Emancipatory and liberation are described as sharia accounting efforts in carrying out significant transformations of existing modern accounting theory and practice in the form of a liberation movement from pseudo-ties, forces and ideologies that shackle modern accounting towards broad, holistic and enlightened thinking in a framework. sharia. Transcendental means that Islamic accounting crosses the boundaries of the accounting discipline itself, the material world (economics) by enriching itself through the service of other disciplines such as sociology, psychology, phenomenology, anthropology and the values of other religious teachings. In this context, Triyuwono (2012) adds the theological concept as a rationale for sharia accounting which not only provides information for economic decision making, but also has transcendental objectives as a form of human accountability and responsibility towards God, to fellow humans and to the universe.

Furthermore, Triyuwono tries to lower the philosophical principles of sharia accounting into the basic concept of sharia accounting which consists of: instrumental, socio-economic, critical, justice, all-inclusive, rational-intuitive, ethical and holistic welfare. This basic concept will later become the basis of thought and justification for the formulation of sharia accounting theory, standards and practice.

From the perspective described by Triyuwono in his sharia accounting or other Islamic accounting experts, we can feel the stretching dynamics of dynamic thinking in interpreting and even reconstructing views that breathe religious spirituality. As a form of liberation from oppression and hegemony of the western scientific paradigm that is far from divine values. Sharia accounting is also an answer to the restlessness and anxiety of the people towards the impact of damage resulting from the enactment and "implementation" of modern accounting theoretical concepts and practices towards prophetic accounting.

CONCLUSION

It is undeniable that the development of postmodernism in the western world has had a positive impact on the stretching of thinking of Muslim scientists and academics in formulating accounting that contains spiritual values of Divine and Prophetic (Prophetic) values. Moving on from the long journey of upheaval and struggles of western and eastern thought (orientalism vs occidentalism) as well as the dialectical dynamics of thinking among western nations (modernism vs postmodernism) in the realm of philosophy, sociology, methodology and even practice. The anxiety of the postmodernists in responding to the hegemony of the power of modernism which is increasingly prevalent in various spheres of life has become irresistible. Opposition and resistance to capitalistic values contained in the womb of orientalism and modernism continues to roll in

a string of sharp criticisms for his failure to fulfill his promises (Rosenau, 1992) as well as in concrete works to create a value-laden life order (value laden) as the answer to a value-free order.

The presence of prophetic accounting or sharia accounting in the realm of intellectual life, both academically and practically in organizations, is evidence of the strong desire to break the tradition and domination of “mainstream” accounting thinking which is full of the interests of the capitalists. In fact, it is not impossible if accounting could be used as a medium and a tool for orientalists to restore their imperialist existence. The various jargon of standardization, harmonization, globalization, and much touted and “forced” in their implementation could be a new form of imperialism. Therefore, the existence of accounting based on divine and prophetic values framed in the Islamic paradigm becomes an “oasis” in the midst of an arid “desert” of accounting science.

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