

Accounting Research In The Cultural Frame

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***Abstract---** The purpose of this study is to uncover accounting studies in a cultural framework using qualitative research methods and explore the paradigms. The theory developed because of research. There encourage developments in the birth of new approaches so that science is increasingly expanding. Likewise, the argument is growing and encompassing many aspects of human life. So far, accounting research has been dominated by quantitative research methods. But not all accounting research can be investigated by these methods. Qualitative research methods began to be carried out by many researchers, specifically in research in the fields of accounting and culture. It is interesting because each region/ country has its accounting.*

***Keywords---** accounting research, cultural, paradigm, qualitative methods*

I. INTRODUCTION

The quantitative positivism paradigm still dominates accounting research. Though the essence of research is to construct theories that can explain and predict the facts and phenomena of this universe, the standard can change with the emergence of new views. The paradigm shift in science is often a kind of revolution in ways of thinking, imagination, belief, new hope without denying the traditional paradigm. This paper reveals accounting studies in a cultural framework using qualitative research methods and explore the model where so far, accounting research has dominated by analysis using quantitative research methods.

Creswell (2007:3) explains that research methodology discusses the theoretical concept as a method, the advantages and disadvantages, which in the scientific work is continued with the selection of the process to use. In contrast, research method suggests technically about the methods used in the research or the way the research is conducted so that the exposure is the technical methods used in the study.

Philosophically, the research methodology is part of science that studies the working procedures in seeking the truth. The working methods to find the truth as a philosophy is known as epistemology philosophy. The quality of truth obtained in knowledge is directly related to a variety of working procedures.

The quality of the truth obtained as far as epistemological truth and science will only be able to reach the epistemological truth with a suitable working procedure. The epistemological truth appears in the form of a thesis and more now in theory, which will eventually be refuted by other arguments and opinions. Feyerebend (1965) in Moleong (2007) states that a proven method will be maintained until rejected or modified by new facts. The movement of a thesis and theory to the other arguments and theories of science is an ongoing process to obtain the epistemological truth in an attempt to reach the absolute truth. In the religious view, the absolute truth belongs to God. Still, for the secular view, the reality is an astronomical object which truth evidence can only test on a variety of cases.

II.LITERATURE REVIEW

Accounting Research and Cultural Frame

Accounting practice in an area cannot be separated from the environment in which the method located. Matthews and Parera (1993) in Paranoan & Pasanda (2017) confirm this:

"Although the conventional views are that accounting is socially constructed as a result of social, economic, and political events, there is an alternative approach which suggests that accounting may be socially constructing."

That means that accounting can be described as a double-edged sword because it can be shaped by the environment (socially constructed), in other words, that the accounting development is influenced by social factors, economic and forming the environmental as well(socially building). It also ensures that accounting is not a form of science and a value-free practice, but reversely, accounting is a discipline and practice of science loaded with value.

Hofstede (1986) and Mardiasmo (2002) also confirm that the accounting development is influenced by many factors including cultural, economic, legal, social and political environment in which it develops. Accounting practices in a country will be different from other countries, as well as the accounting practices in a region to the other areas due to the differences of culture, economics, social, legal and politics in each country or region. Accounting development is also in line with the increasing needs for financial information that has an impact on the changes in accounting concepts and techniques. Requirements cannot be separated from the environment in which the concepts and methods of accounting are applied so that the new accounting practices should remain aligned with the relationships and the changed economic institutions and the accounting purposes. Alignment in accounting practices will provide utilities for the benefit of all parties.

Many arguments are found in the literature that accounting is strongly influenced by culture. Culture is the most powerful environmental factors affecting a country's accounting system and also how people in the land-use accounting information (Mouritsen, 1989). Gray (1988) explains that cultural values practised together in a particular state will change the accounting culture and affect the accounting system of the country. Belkauoi (2000) argues that religion is necessarily determining the process of consideration/decision in accounting. He also mentions that the accounting in the culture is seen as an intermediary or median. The opinion is also supported by Andrew's research (1997) on the Aborigines. There is a conflict between the government and the Aboriginal culture because of mismatch views on accountability. Various arguments have brought an unwritten agreement that the culture of a country or area influences the selecting of accounting techniques (Eddy *et al.*, 2020).

Culture is a value and attitude used and believed by a society or a country. Hutgetts and Luthan (1994) reveal that learning is a knowledge in which people use their experience to produce self-attitude and social behaviour. This knowledge will construct values, create attitudes and affect people's behaviour as a member of a public or a particular community.

Culture and society are two sides that cannot be separated. A correct understanding of the community will help us to understand the culture of the organization as a whole and real. Awareness about the importance of religion in shaping an organization's accounting practice or in the community and a particular community gets a more prominent and increasingly important place in the study of accounting science. Then, the study was applied in the context of accounting practices, resulting in the term accounting and culture.

The studies of accounting and cultures were conducted by many researchers, among others: Sukoharsono and Qudsi (2008) revealed the history of accounting in Indonesia, particularly where the accounting system in the era of the Singosari Kingdom; Haurasi (2009) compared the values of the underlying accounting system of western and traditional cultural values in Salomon island; Etemadi *et al.* (2009) examined the influence of culture, participatory budgeting, and management accounting systems on managerial performance in Iran and the result was the application of management

tools and techniques developed in the western countries were not effectively carried out in Iran; Kamayanti (2013) examines accounting research by using the approach of one of the heroes in Indonesia, Tjoet Njak Dhien; Paranoan and Totanan (2015) conducted a study on accountability of karma in Pura Giri Nata, Campoy *et al* (2016) examined the economic impact on cultural heritage using social accounting matrices; Paranoan and Pasanda (2017) investigating the practice of pricing influenced by customary rulers in a culture; Totanan and Paranoan (2018) examine the concept of going-concern in accounting and ondel-ondel metaphors in Betawi culture, Paranoan *et al* (2018) study examines that the behavior of internal auditors in fraud is influenced by religion; Paranoan *et al* (2019) research reveals the expression of internal auditors in fraud by using Bourdieu's practice theory, Bandhaso, *et al* (2019) examines the meaning of profit for the weavers in the Mamasa district, South of Sulawesi.

Accounting is continuously evolving under the needs of the community in which it resides. Accounting is the language and means of communication. It is also an accounting measurement system to provide social and economic information to assist interested parties in making the judgment and informed decisions to control the optimal allocation of financial resources and the goal achievement of an organizational unit (Suwardjono, 2014:1). Accounting that is considered as a measurement tool has a measurement context, which is closely related to the attribute (value). The value shape of accounting means giving the characteristics of numbers to objects or events according to specific rules. Accounting is also used as a tool to discipline the people, for development as well as social and political functions (Sukoharsono and Qudsi, 2008).

Accounting in this study is not only understood as technical skills (knowledge of debit and credit), but also as a social science that is always associated with human as creator, user and modifier of accounting (Suwardjono, 2014). Accordingly, Tricker (1978) in Paranoan *et al* (2013) states that the accounting depends on the ideology and moral of society, accounting is a child of the culture (community) or in other words accounting as a science and practice was formed through complex social interactions (Hines, 1989). Triyuwono (2000) also states that the accounting society is shaped by culture, economic systems, the political and social environment of accounting. Ivest *et al.* (2004: 454) states that the accounting in the development is not only applied in the profit-oriented organization, but it is also widely involved in the non-profit organizations and in social systems of the community.

III. DATA COLLECTION

This study uses qualitative research methods with the type of data used is qualitative data. Qualitative data that is obtaining information by conducting interviews and observations to the informants. Data obtained from the results of field research and library research (Creswell, 2007).

The selection of informants was done purposively where the subject had been long enough and intensively integrated with the activities that were the target of the study. The subject is not just knowing and can provide information but also has lived it seriously. This study examines accounting and cultural studies. So that the researchers chose four informants namely academics and researchers who conduct accounting studies in various fields of science because they know the problem being studied.

IV. RESULTS

Paradigm as a Basis for Establishing the Methods of Accounting Research and Culture

Many opinions say that the research method follows the formulation of the problem or research question set. That is true because the research method is a tool for solving problems. But according to Kamayanti (2013), other things become deeper roots of a research question as a basis for choosing a method. That is the research paradigm or the researcher's

perspective on the reality of the world and even God. Which is, it will direct all the objectives of the research to the research problems. That is formulated to meet these objectives.

Therefore, before starting a study, a researcher must be able to position him in a paradigm. That is what many researchers often fail to do, and it could be due to his ignorance or unconsciousness of the fundamental assumptions of the phenomenon he/her examined.

Paradigm is a worldview or apervasively adopted perspective. And it contains the ontological assumptions, epistemological, and specific value system. In the standard, there is a collective consciousness shared by a community. There are two primary components of the paradigm, basic principles and intersubjective awareness. The basic principles are the theoretical assumptions that refer to the system of metaphysical, ontological, and certain epistemological. At the same time, intersubjective consciousness is the collective consciousness of the basic principles that are adhered together to establish a way of communication that has the same frame of reference.

The view of the paradigm is also presented by Sarantakos (1993:30) who states that paradigm as something that can explain, how the world can be understood by simplifying the complexity of the real world as well as informing the researchers and scientists in general about what is important, legitimate, and rational. Meanwhile, according to Kuhn (1993), paradigm as a set of fundamental beliefs that guide one's actions, whether actions in daily life or scientific inquiry. Next, he defines it as a set of assumption and beliefs concerning: the assumption that "considered" right (as given). Kuhn states that the development of science apply through what is called the scientific paradigm is a theoretical framework or a way of looking at and understanding the nature, which has been used by a group of scientists as a world view. When a scientist notices a phenomenon and interpret the meaning, the scientist uses a scientific paradigm to give sense. Kuhn call the group of scientists who have chosen a collective view of nature (i.e., cumulative science paradigm) as a "scientific community". The term scientific community does not mean a group of scientists who work in a place. Still, a scientific community that has a shared paradigm of an experimental nature have a common language, values, assumptions, goals, norms, and beliefs.

The experts proposed various of paradigms include Burrell and Morgan (1979:22) who mapped the thought into four standards: 1) the functionalist paradigm, 2) the interpretive paradigm, 3) the radical humanist model and 4) the fundamental structuralist paradigm. The fourth paradigms have different characters that can be clearly seen. Chua (1986) presents a pattern of thought further by sorting into three, namely: 1) the functionalist or positivist paradigm, 2) the interpretive paradigm, and 3) the critical paradigm.

Sarantakos (1993) adds one more paradigm on the paradigm developed by Chua (1986), so it becomes four, namely the postmodernist standard. With the development of accounting research with a variety of existing rules and referring to Burrell and Morgan and also Chua, Triyuwono (2009) initiated the diversification of mind mapping into five standards. The paradigms include: 1) the positivist paradigm, 2) interpretive paradigm 3) critical paradigm 4) postmodernist paradigm and 5) spiritualist paradigm. The differences of these various paradigms can be seen from the way of looking at reality and do the scientific discoveries viewed from three aspects of questions: ontological, epistemological, and methodological. Functionalist or positivist paradigm is also known as quantitative approach or positivistic or mainstream. In contrast, the interpretive paradigm, the critical paradigm, postmodernist paradigm and spiritualist paradigm are known as qualitative approach or non- positivistic or nonmainstream.

Until today, accounting and management researches are still primarily dominated by the paradigms of positivism and quantitative. Whereas, the nature of research is to construct a theory that can explain and predict the facts and phenomena of the universe. Therefore, it is not wise if we just sanctify one paradigm that we consider right and scientific and deny or even infidel the other standards (Sudarma, 2010).

But along with a variety of social change, the emergence of new colours in the field of research has a significant impact on accounting research. The development of accounting research does no longer just hold on positivistic approach but has spread to the diversity in which the multiparadigm discourse is intensely rolling under the development of science. Sukoharsono & Qudsi (2008) states that :

" It's not surprising that later, justifying accounting not only from one dimension is flourishing. Biography, phenomenology, grounded theory, critical ethnography, and case study have a great chance to draw accounting science closer to the social context."

The above statement is an essential step in developing accounting. Researches that use multiparadigm approach carries out the accounting of the confines that have tended to handcuff and been hesitant to the positivism approach.

The methodology used in many accounting and culture research is a qualitative research method, which is a process of research and understanding based on a technique that investigates social phenomena and human issues. In this approach, complex pictures are made, examine the words, detailed report of the respondents' views, and conducted studies on the natural situation (Creswell, 1998:15). Bogdan and Taylor (Moleong, 2007:4) suggest that qualitative methodology is a research procedure that produces descriptive data in the form of written and spoken words from the people and the observed behaviour.

Qualitative research method emerged as a paradigm shift in looking at reality/phenomena/symptoms. In this paradigm, social reality is seen as a holistic/ whole, complex, dynamic and full of meaning. The qualitative research method is often called naturalistic research method because the research is conducted on the natural conditions (natural setting) and is also called as Ethnography method because initially this method is more widely used for the study of cultural anthropology. It is also called qualitative research method because the data collected and the analysis is more qualitative (Mudjiyanto, 2009).

Non-positivistic research method or qualitative research method is used to examine the condition of the natural objects in which the researcher is a crucial instrument. The data collection technique is triangulation (combined), data analysis is inductive, qualitative research and the results emphasize more on the meaning than on the generalization. Objects in qualitative research is a natural object or a natural setting that is not manipulated by the researcher so that the conditions at the time of entering the research object, being in the object, and after coming out of the purpose relatively unchanged.

Data criteria in this research are definitive data that is actually taking place as it is, not just visible and spoken, but the data that contains the meaning of the seen and spoken. Obtaining the exact data requires multiple sources of data and various data collection techniques. When the data collected is questionable and yet to achieve certainty, then the research should be continued.

In the non-positivistic research, the data collection is not guided by a theory, but by the facts found during the field survey. Therefore, the data analysis is inductive based on the facts found and then construct a hypothesis or theory. So, in qualitative research, the data analysis is conducted to build a belief, whereas, in quantitative research, the data is analyzed to test the hypothesis. Creswell (2007) says, "The main strength of this technique is in hypothesis generation and not testing." So the analysis conducted in this study since researchers develop proposals, implement data collection in the field until the researchers get all the data.

The selection of qualitative method in Paranoan research (Paranoan & Pasanda, 2017), for example, regarding price determination research is to provide a new perspective on the overall concept of pricing (holistic), it can understand the behaviour/action of individuals in implementing pricing practices that applied based on the cultural values/local wisdom. This is in line with the suggestion by Moleong (2007:6) that qualitative research is a research that aims to understand the phenomenon of what is experienced by the subjects in a holistic manner (e.g., behaviour, perception, motivation, and action) and by a description in the form of words and language in a specific and natural context by utilizing a variety of

natural methods. Myers (2009:5) also expresses that qualitative research is designed to help us to understand people and what they declare and do, so as to understand the social and cultural context in more depth at which the person lives. By using a qualitative approach, we expect to explore the sociocultural sphere in which accounting has a side of the area.

One of the paradigms used in qualitative research is the interpretive paradigm. The interpretive builds social science with the subjective approach in which to interpret reality by describing it in-depth and entrenched. Knowledge for this paradigm is not used to explain and predict but to understand that the purpose of the research is to understand the accounting practice in the society can be achieved. Science is formed on the assumption that social reality is not a concrete existence but instead built from the objective-subjective experiences of each individual. So, the social reality created from the results and interpretations and concepts of the individual and how he forms the meaning of the argument (Burrell and Morgan, 1997; Chua, 1986). Interpretive researchers put forward the interpretation of a social reality that results achieved is greater, and the researchers have a wider room to interpret the object so that the research uses the interpretive paradigm to explore the meaning of pricing practices to understand the way of thinking and life of the society every day.

Ethnography as a research method in Culture

One of the methods used in the interpretive paradigm is a method of ethnography. The purpose is suitable in many accounting and culture research because ethnography is the work of describing a culture to understand a way of life from the native's point of view, to do with life, to get opinions on his world (Spradley, 2007:3).

Why ethnography? It becomes an important question that needs to be answered when accounting researchers decide to use ethnography as a research method. The perfect answer that is often explained by researchers is because researchers take the object of research in a particular culture. That seems to be a logical argument because the word ethnography comes from the word ethnos, which means learning. But this argument is not right. Ethnography is the essence of cultural anthropology. Ethnographers are expected to learn about culture, not just to understand the culture (Kamayanti, 2013).

Etymologically, the word comes from the Greek ethnography, which means a description of the people or literally, "cultural studies". The term is an anthropologicaethnography that arises from the cultural anthropology. Ethnography is an embryo of anthropology, born on the first stage of development before 1800. Initially, ethnography is the result of the record when the European explorers in search of spices in Indonesia. They recorded all the exciting phenomena encountered during their journey, among other customs, community composition, languages, and physical characteristics of the tribes (Koentjaraningrat, 2011:14; Spradley, 2007:7). In the perspective of science, ethnography is an approach to a research method that aims to examine an object that is associated with the culture of a community or a social community by describing the way they think, live, behave and such as it is (Kamayanti, 2013). According to Spradley (1997:3), ethnography is to describe the activity of a culture in which the main goal is to understand the way of life from the native's point of view.

Ethnography, which is the description of the culture of a society, comes from a long time relationship so that an ethnographer is not only to do the interviews with several informants but more important is the observation while participating in the public life (Riemer, 2008; Magnum 2011). Ethnographer actively participates in the group under research and focus on the meaning of behaviour, language, and social interactions within the group (Sukoharsono, 2006).

The core of ethnographic research is an effort to pay attention to the meaning of the actions of the events experienced by the people who want us to understand which is expressed through the language and actions that govern their behaviour or in other words a system of meaning by Spradley so-called a culture (Spradley, 1997:5). Spradley argues that culture refers to the knowledge acquired that people use to interpret the experience and spawn social behaviour. Limiting the definition of culture as shared understanding has changed the emphasis of the various phenomena to a focus on the meaning of multiple events. Furthermore, Spradley (1997:11) argues that ethnographers make conclusions of culture

through three things: 1) from what people say 2) from the way people act, and 3) from the various artifacts left behind. In the context of this study; from what people say, ethnographers conducted in-depth interviews to the informants; from the way people act, ethnographers observed/profound observations of behaviour and action of the Torajanese society in terms of cultural practices in their daily lives. From various artifacts left behind, ethnographers collected multiple documents relating to pricing practices, such as a notebook of *Petua' Tedong*, buffalo ad in a local tabloid, photographs and recorded conversations of the actors associated with the tradition of buffalo prices. Ethnographer must collect three types of data sources to ensure the success of the system description of the cultural meaning in a community.

Ethnographic research is conducted not only in the field of sociocultural anthropology, but also extends to other areas such as sociology, psychology, and various other disciplines including accounting knowledge to understand the cultural practices, human beliefs and behaviour. This was stated by Adams (2012:339): "Although ethnographic methods derive from the discipline of sociocultural anthropology, because of their potential for producing insight into human actions and behaviour, they have come to be embraced by sociologist, psychologists, and other social scientists interested in gaining insight into human behaviour. Ethnographic methods fall into the broader category of qualitative methodologies and are aimed at understanding cultural practices, human beliefs and behaviour, and sociocultural changes over time."

Ethnographic research is used in exploring and describing the accounting life amidst social interaction. Ethnographic research does not merely observe human behaviour, but also make sense of the action that can be framed in the presence of accounting science.

The construction of the pricing concept in this research emphasizes on the development of local wisdom that is based on spiritual/cultural values that exist in the Torajanese community. The research method by utilizing local knowledge is also supported by the opinion of some experts. Budiman (1984) says that need to explore the elements of philosophy and social science research methods. That is born of ideology/indigenous people of Indonesia has understood the philosophy of the social science that the majority came from the West do not necessarily correspond with the state of the society in Indonesia. Sitorus *et al.* (2017) reveal Pancasila fight against Positive Accounting Theory. Ludigdo and Kamayanti (2012) conducted a study based on accounting ethics by placing Pancasila. That laden with ethical subjects and social life of the state as liberators of Indonesian accountants from the hegemony of western values embodied in the International standards while Triyuwono (2006) conducted research using extensive symbolic interaction by incorporating the elements of local wisdom. Furthermore, the results of ethnographic research are an understanding of the culture of a particular society is dense and detailed to understand the accounting behaviour of society.

V. CONCLUSION

So far, research in the field of accounting is still dominated by quantitative research. Though various paradigms can be used to conduct research in the field of accounting, especially accounting research related to culture. Some informants stated that not all accounting research can be done with quantitative methods, therefore we need to examine more deeply the use of qualitative methods.

Although accounting and cultural research are increasingly in demand by researchers, accounting research using qualitative methods is still much debated. Accounting is not just numbers and tables, but it is further explored and describes the life of accounting during social interaction. Indonesia and other countries in the world that have various cultures are moving objects for researchers to examine further the role of religion in influencing accounting practices in an area/society. The research methods used can vary, one of which is qualitative and ethnographic research methods. These studies give a new colour in the field of accounting, which has so far been mastered by quantitative approaches so that it can enrich the findings in the accounting field in the future.

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