

The ideological character of accounting textbooks

Insights from Indonesian accounting lecturers

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Abstract

Purpose – The purpose of this paper is to explore the perspectives of accounting lecturers regarding the contents of accounting textbooks. It focusses on the ideological character of introductory financial accounting (IFA) textbooks prescribed in the first year of accounting degrees in Indonesia.

Design/methodology/approach – The ideological analysis is informed by Thompson's (1990) concept of ideology, which was used in a critical sense to refer to its role in serving unequal power relations. Semi-structured interviews of Indonesian accounting lecturers were utilised to collect data.

Findings – In the interviews, the lecturers revealed that the prescribed IFA textbooks focussed on prioritising shareholder interests. The mainstream view among the lecturers was that accounting textbooks realistically exhibited the natural form of accounting, whilst lecturers with an Islamic accounting and finance background notably viewed the character of IFA textbooks as serving an ideological role or permeating propaganda. The latter suggests that alternative worldviews, relevant and nuanced to the Indonesian context, are promoted in accounting education.

Research limitations/implications – The findings presented in this paper should provide a basis for further research into the ideological character of accounting textbooks by analysing the internal structure of accounting textbooks and investigating the broader perspectives of other users and individuals involved in the production of accounting textbooks.

Practical implications – An awareness of the ideological representation of accounting textbooks can provide insights for universities, publishers and policy makers concerned with lecture structure, textbook design and regulation formulation in accounting education.

Originality/value – This is the first paper to empirically explore the ideological character of accounting textbooks prescribed in an Islamic developing country setting.

Keywords Indonesia, Ideology, Accounting education, Lecturers, Accounting textbooks

Paper type Research paper

1. Introduction

Accounting, as a practice and field of knowledge, is shaped by and reflects the concept of Western capitalism, a philosophy accepted worldwide without any significant objection (Kamla and Haque, 2017). In particular, the Western tradition of Anglo-American capitalism, which prioritises shareholder interest, has become the dominant approach to accounting (Collison *et al.*, 2010). This approach legitimises and justifies the prominent use of the economic discourse of growth and profitability to satisfy shareholders rather than contributing to the well-being of the society at large (Mäkelä and Laine, 2011). Business media have consistently portrayed this discourse as the main approach to economic and social affairs (Collison, 2003). Consequently, it has influenced people's attitude, ways of thinking and behaviour. However, the superiority of the capitalistic approach has been challenged by critical accounting studies (Gallhofer and Haslam, 2003). The capitalistic approach has become a major concern in accounting research because the prevailing capitalistic attribute of domination, wherein only a few dominant powers have privileges,



has hindered the emancipation and empowering potential of accounting (Gallhofer and Haslam, 2007). Moreover, there is a strong awareness of accounting's function as a mode of power that establishes and maintains the status of domination in society. Therefore, studies, such as Kamla *et al.* (2012), Cooper (2015), Uddin *et al.* (2018) and Jayasinghe and Uddin (2019), provide an insight into critical accounting research from different perspectives, cultures, values and beliefs. For example, Kamla *et al.* (2012) explored the context of Syria with its socialist economy and Islamic-oriented culture in comparison with the domination of Western economic traditions to further the understanding of social accounting.

Critical accounting research has also explored the area of accounting education (Ferguson *et al.*, 2010; Collison *et al.*, 2011; Boyce *et al.*, 2012; Chabrak and Craig, 2013; Crawford *et al.*, 2014). Evidence from these studies indicates that certain worldviews have legitimised the knowledge of educating and training accountants. This area of higher education continues, almost unquestioningly, to exclusively promote a paradigm that is consistent with the ethical values of Anglo-American shareholder discourse (Collison, 2003). This situation was argued to have been a consequence of largely unequal power relations and social movement history. For example, in the case of ex-colonial countries, such as Indonesia, along with extending and legitimising their positions, they also have to deal with the legacy of colonisation in their accounting education (Kamla *et al.*, 2012); meanwhile, dominant groups continue to control accounting education to maintain their hegemony (Gallhofer *et al.*, 2011). Thus, in developing countries, accounting education has been forced to embrace a position of global subordination at the expense of their indigenous cultures and traditions. Consistent with the critical studies mentioned earlier, this study also furthers the understanding of accounting by contesting the dominant worldview of accounting in the context of Indonesia, with its *Pancasila* and culture influenced primarily by Islam[1]. In contrast to previous studies, this paper draws attention to the concerns of critical accounting studies regarding the ideological status quo of introductory financial accounting (IFA) textbooks from an accounting education standpoint.

While textbooks are generally regarded as apolitical or purely technical devices, the fact is that they sustain ideological virtues (Crawford, 2003; Ferguson *et al.*, 2005). The production of textbooks is intensely political as "some have a very specific agenda of putting forward a political or intellectual viewpoint" (Platt, 2008, p. 170). Accounting literature indicates that accounting textbooks are not neutral educational media because they are solely dominated by cultural representation that is informed by a capitalistic viewpoint (Sikka *et al.*, 2007). This means that accounting textbooks, including those used in Indonesia, are potentially ideological or spread propaganda. Hence, these textbooks could force cultural homogeneities through their endorsement of shared attitudes. While there has been a growing concern regarding the Western domination of the traditional paradigm within accounting textbooks (Kelly and Pratt, 1994; Cuganesan *et al.*, 1997; Sikka *et al.*, 2007; Ferguson *et al.*, 2009), very little empirical research has been undertaken, especially from the perspectives of accounting lecturers in Indonesia, an emerging economy and a predominantly Muslim country. Indeed, even in international accounting literature, this issue has been overlooked in the discussion of the nature and development of accounting education. This study aims to address this gap by problematising the ideological status quo of IFA textbooks.

Using Thompson's (1990) concept of ideology, this study aims to explore the ideological character of IFA textbooks used in Indonesia to reveal the manifestation of power relations. The analysis of textbooks has typically been focussed on their internal structure without proper consideration of how users receive and utilise the text (Thompson, 1990). The fact is that different audiences might use and receive a text differently. This study seeks to examine IFA textbooks from the perspective of its users. Given their substantial role as gatekeepers (Ferguson *et al.*, 2010), both as prescribers of textbooks and arguably the most important factors in Indonesian accounting education, lecturers were questioned regarding their prescribed IFA textbooks. In total, 12 interviews with accounting lecturers teaching at

different Indonesian universities were undertaken to examine their views regarding the content of their prescribed IFA textbooks and thus establish the existence of power relations. Given the contextual particularities of Indonesia, this paper argues that power asymmetries are established and maintained when accounting textbooks only reinforce the Anglo-American capitalistic worldview. This worldview conflicts with the Indonesian indigenous culture and beliefs. Therefore, this study is concerned with not only how lecturers perceive the ideological representation in their prescribed textbooks, but also how they view the potential of indigenous perspectives to serve as alternatives to the status quo. Thus, this study critically explores the Indonesian context, including the uniqueness of the state ideology, *Pancasila* and Islamic cultural values, to challenge the dominance of shareholder primacy in accounting.

Following Thompson's (1990) framework for analysing ideology, this paper contributes to the existing body of knowledge by challenging the dominant accounting ideology by presenting the views of accounting lecturers in the Indonesian socio-historical context. *Pancasila* and Islam are considered the most important ideological and philosophical concepts shaping Indonesian people. This context was largely unexplored in this research area and further, the Indonesian people have not been given a platform to voice their perspectives. These significant gaps in literature must be addressed to understand how accounting educators in non-Western countries like Indonesia respond to their accounting textbooks. This study provides fascinating contributions, especially when previous literature has failed to problematise the status quo of accounting textbooks used in developing countries. In doing so, this paper facilitates a better understanding of how Western worldviews influence accounting education in Indonesia and prevent the development of indigenous alternatives. Appreciating these perspectives could potentially help gain a better insight into accounting educators' perceptions about the ideology of accounting textbooks because by ignoring these contextual realities, accounting textbooks support the social relation of domination. In this context, ideology is constructed by marginalising indigenous values and cultures. A social relation of domination is established and maintained when teaching instruments convey only one particular system of thought while silencing the alternatives (Ferguson *et al.*, 2009).

Additionally, this paper contributes to existing literature by focusing on the ideological character of the IFA accounting textbook used in the first year of accounting degrees in Indonesia[2]. The position of this text within the curricula is critical in shaping the knowledge of accounting students. It is the first accounting text that students encounter in studying accounting and, therefore, it starts informing their views and beliefs. One could argue that these students might gain broader knowledge in other advanced courses, however, it is not easy to change students' views that have been shaped in the IFA course. Moreover, this paper contributes to the literature by encouraging the promotion of critical reasoning in higher education. The essence of tertiary education is in-depth and critical thinking (Boyce and Greer, 2013). This paper offers an opportunity for lecturers to learn how to promote critical learning in the IFA course, especially in the Indonesian context and other countries with cultural values different from the Western dominant views. This paper shows that lecturers may select and avoid certain instruments as well as design and structure accounting courses in a way that promotes critical inquiry. Lecturers choose what to include and exclude and which worldviews they endorse in accounting courses and thus, they play an important role in selecting legitimate accounting knowledge. However, lecturers are also facilitators whose neutrality and objectivity are paramount in accounting education. As such, they should be balanced and objective, especially in presenting contestable ethical values such as Anglo-American capitalism. Thus, the ability to recognise and evaluate alternatives is significant in promoting critical accounting education.

The remainder of the paper is organised as follows: Section 2 presents the theoretical contextualisation, focusing on Thompson's (1990) ideology concept. Section 3 presents the

discussion of the Indonesian socio-historical context. Section 4 describes the research method adopted in this study. Section 5 reports the empirical findings and provides a detailed interpretation and discussion of the outcomes. Finally, Section 6 draws the conclusions of the study by presenting future opportunities in this research area.

2. Theoretical framework

Ideology is a contested concept that does not have a clear and straightforward definition (Eagleton, 1991; Van Dijk, 1998). However, it is a useful framework to explain and evaluate the status quo as it has both a descriptive and prescriptive nature (Thompson, 1990). From the former perspective, ideology has been described as representing certain kinds of belief systems, such as fascism, communism or nationalism (Eagleton, 1991; Van Dijk, 1998). In this sense, ideology represents a set of ideas of social groups that are not necessarily a ruling or dominant class. Thompson (1990) categorised this descriptive nature as a neutral conception of ideology, which is oriented towards descriptions of various ways of seeing, thinking and believing in the world. This conception ignores the possibility that ideas or meanings may be manipulated by those with resources and interests. The other conception is defined by Thompson as ideology with a critical sense that is geared towards evaluating and revealing unequal power relations. In this regard, ideology refers to beliefs that are false in some way or that legitimatises political power and discourse, which constrains what is thought and said (Ferguson *et al.*, 2009). In other words, discourse that is employed to sustain social relations of domination can result in the formation of ideology. Ideology is essentially linked to the process of maintaining asymmetrical power relations. Groups promote their set of ideas as the most rational, reasonable and consistent with the expectations of wider society. Therefore, following the critical notion, Thompson (1990, p. 56) stated very clearly that “to study ideology is to study the ways in which meaning serves to establish and sustain relations of domination”.

Thompson’s (1990) concept of ideology was adopted in this study because it has been disengaged from the neutral sense. Instead, it explicitly assumes the critical or pejorative sense, which is directly linked to “the service of power” and subordination (Thompson, 1990, p. 7). The neutral concept of ideology is not applicable to this study as it is not linked to power, subordination and domination. Ideology is just viewed as an approach to examine the status quo without necessarily aligning it with power relations and domination (Thompson, 1990). Meanwhile, this paper examines the distorted representation of relations of domination in accounting textbooks. The critical concept is the most generally accepted role of ideology due to its ability to recognise power asymmetries. The notion of hegemony and unequal power relations that are explicit within Thompson’s framework is highly relevant to the present study, wherein the extant literature presented above states that “textbooks offer an obvious means of realising hegemony in education” (Griffin and Marciano, 1979, p. 35). Accounting literature highlights that through accounting textbooks, dominant ideologies are maintained and advanced in accounting education. Hence, textbooks can create social conflict because “what is included and excluded in textbooks really signal more profound political, economic and cultural relations and histories” (Apple and Christian-Smith, 1991, p. 3).

Although this study maintains the pejorative view of ideology, it is not necessary that it be erroneous or illusory as ingrained in the Marxist concept of ideology. Thompson (1990) stated that pejoration criteria may be enforced by concealing or masking social relations and by obscuring or misrepresenting real situations. In other words, ideas may be described as abstract from reality, impractical, expressive of dominant interests or maintaining relations of domination. This situation is expected to exist in accounting textbooks since ideological hegemony is evident in accounting education and textbooks (Collison *et al.*, 2011). Thompson’s framework also differs from Marx’s in terms of the

criteria for sustaining relations of domination. Marx focusses entirely on the socio-economic class relations between the Bourgeois and the Proletariat, while for Thompson (1990, p. 58), this domination is only one of the many forms of domination existing within society, including “between men and women, [...] or between hegemonic nation-states and those nation-states located on the margins of a global system”. Thompson adopted a critical approach to emphasise that ideology exists when it serves to perpetuate a system of domination. Such domination is associated not only with the conflict arising between socio-economic classes (other conflicts are also prevalent in society), but also with conditions that create materials or matters that promote domination. Thus, in this study’s context, accounting and accounting textbooks, often considered neutral and thus taken-for-granted (Golyagina and Valuckas, 2016), could also be viewed as apparatus that perpetuates the relations of domination.

Another key reasoning for using Thompson’s framework in this study was that it was primarily developed to analyse the ideological character of symbolic forms[3] (Ferguson, 2007). Thompson stresses that the analysis of symbolic forms should not only focus on the actual construction of texts, but also evaluate the way they are produced, used and perceived, which are also important considerations (Oakes *et al.*, 1994). The present study focusses on examining the reception of symbolic forms by accounting educators. This element is regarded as the most crucial aspect of analysing symbolic forms because it reveals how the meaning of symbolic forms is received by users. Thompson (1990) contended that whether symbolic forms are ideological or not, or the extent to which they are, depends on how they are used and perceived in specific social contexts. Thus, Thompson (1990, p. 305) suggested that the analysis of how symbolic forms are interpreted by audiences must be conducted in the “specific circumstances and socially differentiated conditions within which media messages [symbolic forms] are received by particular individuals”. This aspect is significant because symbolic forms are not always ideological, but may be regarded so if, in particular circumstances, they serve to establish and sustain a relation of domination. Therefore, the examination of power relations within accounting textbooks in this study draws attention to the socio-historical context of Indonesia.

Moreover, Thompson’s framework was employed to demonstrate a critical position towards Western legacies promoting shareholder primacy. The framework provides a useful and highly pertinent perspective for determining the characteristics of ideological existence (Thompson, 1990). Thus, this paper formulates critiques regarding the dominance of Western traditions and challenges it with alternative approaches. Thompson’s critically engaged framework offers theoretical insights to critique the Westernisation inherent in the stable and unitary ideas of culture, identity and context, which are still found in accounting education. The main aim of using the framework as a critical lens is to move towards the achievement of liberation/emancipation. This paper promotes changes in the teaching of accounting in countries like Indonesia by encouraging the adoption of a new, more appropriate and contextual approach to accounting education (Dellaportas, 2015). In the case of Indonesia, the emancipatory and empowering potentials are argued as being achieved when accounting education can challenge the dominant ideological status quo and supplement it with the values and cultures of *Pancasila* and Islam. Given that the Indonesian context is shared by other countries whose socio-political and cultural roots are not derived from Anglo-American capitalism, this paper seeks to draw the attention of global audiences to the transnational aspects of domination in accounting education and to highlight the forms of resistance to the global hegemony.

3. The socio-historical context of Indonesia

It is fair to say that modern Indonesia is a result of a boundary drawn in the archipelago by the Dutch, who ruled Indonesia for 350 years (Frederick and Worden, 2011). Although people

in the archipelago had had knowledge of money before its colonisation, accounting in Indonesia was introduced by the Dutch (Foo, 1988). The establishment of the Verenigde Oost-Indische Compagnie – Dutch East India Company – in 1602 was a starting point for the adoption of the modern bookkeeping system. Accounting education, however, only progressed in 1925 when the Bond Van Vereniging Vor Handel Onderwijs (Trading Teachers' Association) introduced a formal bookkeeping training course. Bond A (basic accounting) and Bond B (intermediate accounting) were introduced and these courses were considered as the foundations of formal accounting education in Indonesia. An accounting degree at the university level was first introduced in the University of Indonesia and the University of Gadjah Mada in 1952–1953, followed by other universities across Indonesia (Hadibroto, 1982). The accountancy profession continued to be dominated by the Dutch until 1952, when the USA began playing a big role in Indonesia with the enactment of Act No. 52 concerning foreign investments. Subsequently, the USA began to influence Indonesia in many ways including investment, aid and education.

American influence in accounting gained dominance when Indonesia faced a lack of accountants after Dutch accountants left the country following the nationalisation of all Dutch enterprises in 1957 (Hadibroto, 1982). Grants and loans were provided by the USA to upgrade accounting education (Foo, 1988). Many students were sent to study accounting at American universities and American professors were sponsored by the Ford Foundation to teach accounting at Indonesian universities. For example, professors from the University of Wisconsin came to teach at the University of Gadjah Mada while the University of California, Berkeley assisted the University of Indonesia between 1954 and 1964 (Hadibroto, 1982). While other universities were still using the Dutch accounting system, these two dominant universities were offering accounting courses in line with the American accounting system. These courses were structured with an emphasis on finance and management as opposed to the administration and economic theory of the Dutch accounting system. The collapse of the “old order” regime and the instalment of the “new order” government in 1966 provided huge opportunities for the full implementation of the American accounting system in Indonesia. The main reason for the adoption of this system was the domination of liberal economists in economic policy making in the “new order” regime (Irmawan, 2010). These economists were absolutely in favour of reforming Indonesian accounting based on the American accounting system. Therefore, the first Indonesian Accounting Standards was entirely identical to the American accounting standards.

The American legacy is still apparent in the present; for example, American accounting textbooks are extensively used in Indonesia (Irsyadillah, 2015). In this sense, one might argue that there is no value to challenging the domination of Anglo-American capitalism in the context of Indonesian accounting education. The fact is that most studies in this area were conducted in an Anglo-Saxon setting and have certainly refined the understanding of how the Anglo-Saxon model of capitalism subjugates accounting education (Collison *et al.*, 2011). Thus, an appreciation of the socio-cultural, political and economic environments of Indonesia promises to provide more insights into whether state specificities influence lecturers' regarding the ideological character of accounting textbooks. While religion might not be the primary value embodied by Indonesian people, it is undeniable that it is an active force in Indonesian society (Azra, 2010). This contention was evidenced; for example, Muslim leaders strongly pushed to declare Indonesia as an Islamic state when Indonesia proclaimed its independence. The Islamic identity should be adopted and declared as the foundation of Indonesian society. However, secular leaders disagreed with the proposal and instead proposed *Pancasila* as the state ideology. After prolonged debate, a consensus was ultimately reached and Indonesia was declared to be constitutionally based on *Pancasila*. For Muslims, *Pancasila* was not considered a secular constitution since the first of its five principles is “Belief in One Almighty God” and the other four principles do not contradict Islam (Ichwan, 2011).

The basic doctrines of *Pancasila* include spirituality, human dignity, unity, democracy and social justice (Pramuka, 1998). *Pancasila* is reflected in Indonesian society, politics and economy. For example, Indonesia is known to practice *Pancasila* democracy, which is guided by the basic principles of deliberation (*musyawarah*) and consensus (*mufakat*). Thus, it is expected that the representatives of the Indonesian people always use deliberation in their decision making to reach a consensus, including in the selection of national and local leaders (Beck, 2013). This value is based on the principle of *Sura* (consultation), which is a fundamental concept of social and political behaviour in Islam. Although *Sura* is still under the Indonesian constitution, it has currently been abandoned and liberal democracy has been adopted instead. A significant section of the Indonesian society is still pushing for the implementation of the constitution when selecting political leaders. Meanwhile, a *Pancasila* economy is expected to be implemented in Indonesia as it is stipulated in the constitution. The main goal of *Pancasila* is to achieve social justice for Indonesian people (Mubyarto, 1984). Social justice is achieved when the distribution of the state's wealth and prosperity is based upon the principles of fairness and justice. Moreover, Mubyarto (1984) outlined some key characteristics of a *Pancasila* economy: the economy should be driven by social and moral considerations; equality should be guided by humanitarian principles; economic policy must be prioritised to strengthen the national economy; co-operatives are the foundation of the state economy; and social and economic justice should be guaranteed. It appears that the ethical values of promoting social justice within *Pancasila* oppose those of Anglo-American capitalism, which solely promotes maximising the interest of shareholders. The ideology of prioritising shareholders has been criticised, for example, by Stiglitz (2001), for its lack of respectable intellectual support for achieving equitable outcomes or social justice. The substantive achievement of the capitalistic doctrine lies only its ability to be committed to the principle that the owners take all in the distribution of wealth (Collison *et al.*, 2010).

Since *Pancasila* is the ideology of all Indonesians, Islam is only one of several accepted religions with no legitimate claim to exclusivity. Islam is a recognised religion under the Indonesian constitution (Morfit, 1981). Moreover, Azra (2010) stated that the five principles of *Pancasila* are based on the historical and ethical values of people living in the archipelago, in which Islam is the most predominant religion, practised by more than 85 per cent of Indonesians. Thus, it is widely accepted that *Pancasila* does not in any sense contradict Islamic principles (Ichwan, 2011; Beck, 2013). Islamic values, such as *Tawheed* (unity of God), *Khilafah* (vicegerency), *Umma* (community), *Adl* (justice), *Ihsan* (kindness), *Hikma* (wisdom) and *Tawadu* (modesty)[4] are consistent with *Pancasila* principles. The teachings of Islam also highlight the importance of advancing social justice in society (Kamla and Rammal, 2013). These doctrines apply to Muslim daily life, including conducting business, wealth distribution and social relations. Indeed, while Islam is perceived by many Muslims as part of their spiritual lives, it also forms an ideological foundation that may provide society with great benefits and promises the mobilisation of justice, fairness, kindness, fulfilment and enlightenment (Kamla *et al.*, 2006). The insights from Islamic faith and its values and principles shape the perspective of Indonesians. In the present study's context, it is argued that from the *Pancasila* and Islamic perspectives, accounting education should be sought "to serve broader social roles, provide holistic, multidisciplinary and religious perspectives" (Kamla and Haque, 2017, p. 12). It is of interest that this study gives voice to the people involved in Indonesian accounting education.

4. Research method

This paper aims to contribute to accounting literature by examining and critically exploring the ideological status quo of IFA textbooks used in Indonesia. Attempting to address this gap in the literature, the study conducted semi-structured interviews with accounting

lecturers to obtain their views regarding the ideological representations in their prescribed IFA textbooks. May (2011) stated that the interview method is a reliable source of data as it provides good insights into the attitudes, opinions, values, experiences, practices and background of interviewees. In particular, semi-structured interviews help researchers to ask a standard set of questions, both closed and open-ended, in a flexible manner (Bryman, 2006). In this study, questions were developed by reviewing accounting literature and the contextual realities of Indonesia, such as the roles of the state ideology and Islam in society. In doing so, the researcher was able to ask specific questions as well as pursue appropriate issues based on the themes that arose during the interview. In general, all interviewees were asked: whether they considered their textbooks to be ideological; the extent to which the texts covered technical and broader contextual materials; whether the texts advance the interests of a particular group; to provide alternative perspectives to the status quo; and whether they found anything in the texts to be absent or contentious. These questions were simply used as starting points for more detailed discussions in the actual interviews.

All potential interviewees were contacted by e-mail to request them to be participants. Their e-mails were obtained from the heads of the accounting departments of their universities. Indonesian universities do not list staff e-mails on their websites. Once an appointment was secured, the interviews were all carried out in the participants' offices or classrooms. Regarding the latter, interviews were conducted after the class, so the researcher observed several classes. While the interviewees were located in different Indonesian provinces, they were mainly situated in the Sumatra and Java islands. In total, 12 IFA course lecturers were interviewed in this study. The participants had a lot of experience and had taught accounting for between 5 and 40 years. Besides being academics, the participants had a range of additional external roles, such as tax consultant, accountant for NGOs, deputy of finance for the vice chancellor, bank independent commissioner and even CEO of a public company. The full profiles of the interviewees are presented in Table I; however, to protect their identity and anonymity, the complete details of interviewees are not revealed. The interviews were conducted in Indonesian since it was the common language of both the participants and the researcher. On average, the interviews were completed in half an hour and at the start of each interview, the researcher outlined the research objective and the role of the interview in the overall context of the study. In each case, the researcher asked permission to record the interview and none objected to being recorded during the interview.

When analysing the interviews, all interview tapes were first transcribed individually. Once transcribed, the transcripts served as the basis for analysis. The contents of all transcripts were analysed to determine how the lecturers perceived the ideological

Respondents	Gender	Teaching experience	Main research interest
Resp.1	Female	Lecturer/5 years	Finance
Resp.2	Female	Senior lecturer/7 years	Management accounting
Resp.3	Female	Senior lecturer/5 years	Islamic accounting
Resp.4	Female	Senior Lecturer/8 years	Islamic accounting
Resp.5	Male	Lecturer/6 years	Islamic accounting
Resp.6	Female	Lecturer/7 years	Taxation
Resp.7	Female	Lecturer/6 years	Islamic finance
Resp.8	Male	Reader/40 years	Financial accounting
Resp.9	Male	Reader/32 years	Financial accounting
Resp.10	Male	Senior lecturer/10 years	Public sector accounting
Resp.11	Male	Reader/26 years	Finance
Resp.12	Female	Senior lecturer/18 years	Financial accounting

Table I.
Profiles of lecturer
participants

representations in their prescribed IFA textbooks. During this process, the researcher highlighted significant statements and discarded other materials deemed irrelevant to the research objective (Gillham, 2000). If the researcher could not understand certain parts of a transcript, the researcher would play the interview tape again to ensure accuracy of interpretation. Subsequently, the highlighted statements were carefully examined again to determine a set of themes. The emerging themes were then analysed to establish patterns, similarities and differences among the interviewees' perceptions. Finally, the analysis produced a final set of themes and patterns, which became the basis for discussing the problem under investigation. It is important to note that the emerging themes were influenced by not only empirical data (as practised in grounded theory), but also the results of the research questions, the theoretical framework and prior accounting literature analysed in this study (Dambrin and Lambert, 2008).

5. Findings and discussion

The empirical evidence obtained from interviewing the IFA course lecturers in Indonesia were analysed and presented under the following headings: the ideological character of IFA textbooks; perceptions regarding the presentation of other stakeholders; and providing indigenous alternative perspectives.

5.1 *The ideological character of IFA textbooks*

Lecturers were first asked whether they considered their prescribed IFA textbooks to be written from a particular standpoint. The interviewees' responses were consistent in that the accounting texts prescribed in IFA courses were prepared from a capitalist perspective that emphasises the prioritisation of shareholder interests. For instance, Resp.3, who has consistently researched Islamic accounting issues, stated that:

The faculty of economics and business is well-known for its stand on capitalism. By saying this, I mean economics and business education in Indonesia is clearly dominated by a capitalist perspective.

This statement implies that there is an underlying assumption that the textbooks used in business education in Indonesia are dominated by a capitalist worldview, including Resp.3's own prescribed IFA textbook, which the researcher specifically asked about. Resp.11, whose main research was in finance, was even clearer about it:

IFA textbooks promote a capitalist worldview focusing on providing information for shareholders and creditors.

Collison *et al.* (2010) distinguished two forms of capitalism: the Anglo-American capitalism found in the UK and the USA and the social market capitalism that is prominent in continental Europe and Japan. The excerpts above show that the lecturers were aware that their prescribed texts were presented through a capitalistic worldview. They were even more specific that their text promoted Anglo-American capitalism by highlighting that the interests of shareholders, more than all other stakeholder groups, were emphasised throughout the text. This confirms the findings of Sikka *et al.* (2007) and Ferguson *et al.* (2009) who examined the actual contents of accounting textbooks used in the UK. However, the perceptions of the participants in this study contradict some findings of Ferguson *et al.* (2010, p. 516), who stated that some of their interviewed lecturers perceived accounting textbooks to be technical in nature, not necessarily "selling a message". In the Indonesian context, their apparent awareness of the texts' worldview was not surprising as the researcher could still remember that his own lecturer, in his introduction to business course, succinctly explained that the objective of business was *dengan modal sekecil-kecilnya, mendapatkan keuntungan sebesar-besarnya* (with the smallest capital possible, aiming to get the highest possible profits). Although it was not accepted as the general view at the

faculties of economics and business, it was quite widespread with most students coming across the capitalist slogan. This slogan clearly promotes the interests of the owners and controllers of wealth, which is the underlying assumption of Anglo-American capitalism.

Considering the participants' viewpoints and following Thompson's (1990) concept of ideology, it could be argued that the notion of an ethical foundation for the prescribed textbooks is indicative of being ideological as the lecturers themselves explicitly acknowledged that their text promotes the capitalist viewpoint. More importantly, as stated by Thompson (1990), a discourse becomes an ideology when, as in this case, the IFA textbooks represent more concentrated, vertically integrated interests. In other words, the prescribed textbook was hijacked to solely support the hegemony of capitalist discourse. Building upon this conclusion and drawing on previous studies that highlighted the prevalence of Anglo-American capitalist representation in the accounting textbooks used in Anglo-American economies, and with the accounting educators in those countries regarding these characteristics as ideological and propaganda (Collison, 2003), the participating lecturers were asked to comment on whether they considered their prescribed IFA textbooks as being ideological or promoting propaganda.

It was surprising that, although all the interviewees viewed their prescribed IFA textbooks as representing a homogenous worldview consistent with the values of Anglo-American capitalism, most of the lecture participants did not recognise these characteristics as ideological or promoting propaganda. For example, although Resp.8, who had taught accounting for 40 years, agreed earlier that his prescribed text prioritises shareholder interest, he stated that:

Textbooks just convey knowledge. Of course, they are not making any propaganda or being ideological. Accounting is not a doctrine.

Likewise, Resp.2 explained that:

It is wrong to accuse accounting textbooks of being ideological. We should go back to the basic assumption of accounting. It is obviously based on capitalism, but it is not ideological. Instead, it [capitalism] is the natural characteristic of accounting.

Resp.12 stated that the purpose of accounting was to provide financial information to shareholders. Similar to the other lecturers, she did not consider the legitimisation of the power of shareholders over other stakeholders in IFA textbooks as ideological or propaganda. She just perceived the shareholder-oriented approach permeating IFA textbooks as a normal feature of accounting. She noted:

It is true that accounting focuses on providing information to shareholders and creditors. However, I had never thought much about it. I just believe that $\text{assets} = \text{liabilities} + \text{equity}$ is just an accounting equation without carrying any ideological meanings. I just considered it as a pure accounting concept. Financial accounting is greatly rooted in that accounting equation. I have engaged with it since I was in my senior high school. That was thirty years ago. The concept of an accounting equation is still the same and never change.

It was evident that the lecturers could not accept that their prescribed texts and accounting could be judged as ideological or promoting propaganda. They recognised that Anglo-American capitalism underpinned much of what was promoted by IFA textbooks and taught accounting courses as common sense. This finding is in line with Thompson's (1990) argument, presented in Section 2, that although a text upholds ideological characteristics, it does not necessarily have ideological effects. In this case, the lecturers were fully aware of the domination of the capitalist worldview, but they do not consider it propaganda. However, one could legitimately argue that these lecturers disengaged their understanding of accounting from the moral values, cultures and philosophy of Indonesia, which are diametrically opposed to the basic assumptions of capitalism. It is also valid to

argue that although these lecturers could not accept the dominant representation of shareholders as ideological (Thompson, 1990), they should be mature enough to view the domination of the capitalist worldview within their texts as serving an ideological role, especially when confronted with their own traditional values. It is important to note that these lecturers have been educated in the values of *Pancasila* and Islam as these are two mandatory subjects for students in Indonesia from elementary school until university. One would expect that they would be aware that these indigenous values offer social arrangements that oppose capitalism.

Apple (2000, p. 181) suggested that it was “naive to think of the school curriculum as neutral knowledge”. However, the interviewed lecturers naively considered accounting textbooks with a capitalist intent as a natural form of accounting. The fact is that these lecturers are from an Eastern country with a predominantly Muslim society and that is constitutionally based on *Pancasila*, which emphasises the notions of democracy, social equality and justice (Mubyarto, 1984). Despite the distinctive Indonesian context, the capitalist worldview was not considered as an apparatus to establish and sustain social relations of domination (Thompson, 1990). These lecturers, even narrowly, considered the dominant worldview to be unproblematic. They believe that accounting students are not required to understand the contestable values behind accounting knowledge as they only need to master the financial reporting skills required by businesses. These lecturers seem to only care about the future career of their students without being concerned about their ethical development, which is a highly contestable ethical perspective (Collison *et al.*, 2011). For example, Resp.1 argued that:

What is the purpose of students going to university? It is to get a degree that will be useful for their careers. The degree is important for them whether they go for a postgraduate degree or directly join the accounting industry. In this respect, I think Kieso [IFA textbook] plays a very important role because not only does the text provide a theoretical conception of accounting, but it also provides practical cases that are very similar with the real accounting that will be encountered by accounting graduates in the industry. For example, the text provides real cases that occur in Google and Apple. Therefore, I think by using Kieso for learning accounting, students will be more prepared to work in the jobs offered by the accountancy profession. At the same time, I think employers will be satisfied because their employees do not need more training to handle accounting jobs.

The principle argument above is that the prescribed text with its shareholder focus is an apparatus that helps students to be ready to work in the accounting industry when they graduate. In this sense, it can be argued that accounting education is only focussed on business-oriented education and students' attention is moved away from broader accounting roles and social interests. This suggests that accounting education has been moved away from promoting critical thinking and has left a contextual vacuum. The lecturers ignore the fact that their accounting education solely propagates Anglo-American capitalism as long as the technical aspects of financial reporting needed by the industry are transferred to students. Another reason highlighted by the lecturers was that existing accounting practices are the most rational form of accounting and are unproblematic in anyway because it has been adopted across jurisdictions regardless of the ideology of the nation-states. In other words, they believe that accounting with its underlying capitalist values do not permeate propaganda as it has been proved to be compatible for use by people with different belief systems. Basically, they believe that accounting is merely a tool to be more accountable without any ideological intent. Resp.9 narrated:

Capitalist states need accounting as well as socialist ones. If accounting is not in place, how they will be responsible and accountable when they exploit the state's resources. Therefore, accounting is everywhere including in China, Cuba and Russia. Another example, Malaysia regulates the price of primary commodities such as rice and oil. It is a socialist practice but Malaysia is a capitalist state as its stock market is continuously being developed.

However, this study also had a minority that explicitly regarded accounting textbooks that only promote shareholder primacy as ideological. This assessment was offered by lecturers that taught and researched Islamic accounting and finance. For example, Resp.4 stated:

It is ideological. As I mentioned earlier, the text is so shareholder oriented. Moreover, we could not find any discussion about accounting for the environment and the wider role of accounting towards other aspects [social matters]. It is so explicit that the interest of accounting presented in the text is focused on shareholders.

Likewise, Resp.3 believed that:

The textbooks focus so much on shareholders as the financing providers in the stock markets. It emphasises the technical aspects of preparing financial reports to satisfy individuals in stock markets. This emphasis is found throughout the text from the very beginning when the users of accounting are outlined. For me, it is a propaganda.

Given the views of interviewees presented above, an assessment of their background could be of a special relevance. Examining the background of the eight lecturers who perceived the worldview underpinning their text as common sense indicates the substantive influence of their Western education. They were mostly educated at the Master/Doctoral level at Western universities. Acknowledging that these educational backgrounds influenced these lecturers' opinions, these findings are consistent with studies examining international students studying accounting in the USA, the UK, Canada, Australia, New Zealand and part of Western Europe (Cho *et al.*, 2008; Saravanamuthu and Tinker, 2008). They argued that these students were socialised by "the US systems of neo-classical economics" (Saravanamuthu and Tinker, 2008, p. 133). This process should also be the case of Indonesian students studying in the US and other Western universities. Many Western accounting graduates become intellectual elites who play an essential role in deciding the direction of accounting education in Indonesia. It can be argued that a network of Western-educated accounting elites has become local collaborators in the advancement of the capitalist order. This suggests that the role of education as an integral conduit of sustaining social relations is not marginal. More crucially, in Indonesia, American accounting textbooks have been used for a long period of time. This engagement has certainly contributed to shaping accounting graduates' views including the lecturers who participated in this study. However, it is interesting to see the distinctive views held by lecturers that teach and research Islamic accounting and finance. It was noted in Section 4 that four participants had an Islamic accounting and finance degree. One could tell from the quotations above that, compared to the mainstream view, these lecturers were fully aware of the dynamic of power relations in the accounting realm. One reason that explains this situation is that the Islamic accounting discourse has historically been concerned with the issue of equality, unlike the capital market ideology.

Other than the deterministic notion of capitalism (Collison, 2003; Kamla *et al.*, 2012), it is not clear why the worldview promoting the prevailing shareholder supremacy paradigm appears to be the most dominant ideology in accounting education, even within essentially non-capitalist cultures such as Indonesia. As Resp.9 stated above, accounting is suitable for use by everyone regardless of their cultural and belief systems. Accounting underpinned by capitalist ideology is considered as the only tool for being responsible and accountable. The problem is that it is evident in today's world, where Anglo-American capitalism dominates, inequality and poor social performance have increased (Collison *et al.*, 2010). Gallhofer *et al.* (2011) argued that the Western style of accounting rooted in capitalism was crudely forced upon nations worldwide irrespective of whether it suited their nature and development. This means that this conventional accounting serves an ideological role as the accounting consensus itself is advanced by powerful interests (Gallhofer and Haslam, 2007). In other words, power asymmetries are established and sustained through the promotion of

Anglo-American capitalism in IFA textbooks. Therefore, Collison (2003) suggested that this propaganda needs to be uncovered more often and rigorously to better understand its nature and conduct, which will ultimately create more democratic and pluralistic accounting. In this context, this paper aims to shed a light on how IFA textbooks could be utilised as propaganda tool to satisfy powerful capitalist interests in accounting education. Consequently, this will trigger a critical response of providing a more pluralistic, democratic and contextual understanding of accounting, especially in social contexts not rooted in Anglo-American capitalism.

5.2 Perceptions about the presentation of other stakeholders

It has been argued that accounting, in a broader sense, is a mechanism of accountability to a broad group of stakeholders[5], not just the shareholders (Kuasirikun, 2005). This section discusses stakeholder representations from two different perspectives: the lecturers' opinion regarding how their prescribed IFA textbooks covered different stakeholders and how did the textbooks introduce the different accounting users of to their students in the IFA course.

In terms of the textbooks' coverage, all participants claimed that "at the beginning, the text outlines the internal and external users of accounting" (Resp.3). Similarly, Resp.10 stated that "Warren [IFA textbook] lists all stakeholders, such as shareholder and creditors in the earlier pages of the text". However, the lecturers highlighted that the specific accounting information needed by those stakeholders was not elaborated in detail. In other words, the stakeholders were mentioned but a proper discussion of their roles was ignored. Interviewees were in broad agreement that their prescribed textbook prioritised the interest of one accounting user group, the shareholders, throughout the text. The response from Resp.7 was fairly typical, stating that their prescribed text:

[...] focuses on accounting for commerce, which emphasises the provision of information for shareholders. Indeed, I could say the text is biased to a specific group of accounting users, the shareholders.

Resp.4 concurred with this notion of limitation but acknowledged that the textbook was not adequate to illustrate the different accounting information needed by different stakeholders:

It is true. Kieso [IFA textbook] is deficient in that respect. The text does not elaborate on the roles of accounting for other stakeholders. But, maybe, that deficiency is by design as it is an introductory course, in which students just need to learn the principles of technical accounting skills.

In general, they were all aware that their prescribed IFA textbooks emphasise the provision of useful information for market players and finance providers. Resp.1 explained that:

The textbook is written from the perspective of corporate accounting, which focuses on understanding the technical skills of preparing financial reports for shareholders and creditors.

The excerpts presented above are in line with the finding of previous studies that examined the contents of accounting texts used by universities in Indonesia that multiple stakeholders were only mentioned superficially (Irsyadillah, 2015). Ferguson *et al.* (2009) also observed the same when evaluating the contents of accounting textbooks used by universities and professional education in the UK. According to Thompson (1990, p. 62) this notion certainly exhibits ideological characteristics because the text "deflects attention from, or glosses over existing relations or processes" by only presenting accounting in a way of privileging a certain group over the others. This ideological nature is conclusive because the prescribed textbook legitimises the power of particular group and according to the lecturers, other users were not portrayed in the same way as shareholders. Moreover, Thompson (1990) pointed out that a discourse promotes an ideological characteristic when, for example, as in this case, IFA textbooks discuss fewer stakeholder themes as compared to the shareholders' themes.

Relations of domination are maintained through the acceptance of the meaning embedded within the text. Hence, it is interesting to understand whether there is an adaptation process to adjust the dominant discourse in the IFA course to accommodate context, or if there only exists an integrative process of fully following the discourse without any modification. Whether either one is practised, the researcher believes that the social relations of domination would still be maintained, although its degree might be different. The term “adaptation” itself is suggestive of the degree to which the discourse must be modified to sustain its domination. Therefore, the lecturer participants were asked how they covered multiple stakeholders in their IFA course.

The views of the lecturers seem to suggest the adapted use of the prescribed textbook for the purpose of covering different stakeholders. They generally held the view that, although the discussion of different accounting information users were not comprehensively covered in the text, the potential of this type of engagement in the classroom was seen as important by all of the interviewed lecturers, with the views of Resp.10 being typical in this regard:

I apply some approaches when teaching the IFA course. At first, I discuss business and financial reporting, whereby students are introduced about the purpose and urgency of financial reporting and the users of financial reports. In doing so, students will have some knowledge and understanding about accounting and business. Afterwards, I focus on discussing the main concerns of the introductory accounting course, which are the steps of preparing financial statements.

In the same fashion, Resp.1 articulated that:

Yes, I did explain about all prospective stakeholders at the start of the IFA course. It is not only shareholders, but also other users who have an interest in a business corporation. For example, customers have an interest about the profitability of corporations, so that they can make sure that corporations are able to continue producing the products.

Whilst they principally agreed to discuss various stakeholders, several participants argued that the IFA course should focus on the technical understanding of financial reporting and a broader discussion about the stakeholders could be considered in more advanced courses:

Prompt information about the stakeholders may be discussed at the beginning of IFA course, but there is no need to explain the specific information required by those stakeholders. This course should focus on topics about preparing financial statements. (Resp.6)

It might be important, but it should not be incorporated in the introductory accounting course. It can be covered in more advanced accounting subjects. (Resp.12)

The lecturers were enthusiastic to show that they had exposed students to the existence of various stakeholders in their IFA course. However, based on their comments, they were clearly made in the context of the accounting paradigm with a narrow focus on financial performance. They did not suggest that stakeholders need a combination of financial and non-financial information such as the social, political and environmental impacts of business activities. It also implies that the lecturers just follow the text and explain how stakeholders, such as shareholders, creditors, suppliers and governments, use the information provided in financial statements. Meanwhile, other non-financial information needed by other stakeholders was not addressed in the course. Thus, such an indirect claim of adapting the dominant interpretation ignores the role of context in the production of power (Thompson, 1990). The fact is that they continue to produce and reproduce hegemony conditions as intended by the IFA text by ignoring the equal roles of all stakeholder groups. This means that ideology plays a constitutive role in the social construction of reality. Thus, power relations are constructed through the institutionalisation of the dominant interests of capitalist ideology (Thompson, 1990).

The previous discussion highlighted the perceptions of what the researcher recognised as mainstream lecturers. They were not really interested in incorporating a serious discussion about accounting information needed by stakeholders beyond financial concerns.

However, the non-mainstream lecturers, who were mainly from an Islamic accounting and finance background, were more committed to inculcating a culture of balancing the interests of different stakeholders in the IFA course. These lecturers specifically prepared teaching notes when discussing stakeholders. The researcher was not able to obtain these notes but believes that the hegemonic discourse of advancing shareholder interests was greatly criticised in them. The different types of information concerning society and the environment as expected by various stakeholders should have been points in the lecturers' notes. This assertion is made because the researcher's engagement with these lecturers confirm that they focussed on the Islamic perspective when discussing accounting users. Lewis (2001) stated that stakeholder conceptions are deeply embedded in Islamic accounting and the weaknesses of maximising shareholder value is acknowledged and challenged in the discourse. Moreover, Kamla (2009) acknowledged that the Islamic perspective states that the actual social role of business is not only to increase shareholder wealth, but also to oversee the needs of multiple stakeholders. Therefore, the non-mainstream lecturers instilled ethical and religious dimensions in their discussion of accounting information users to make students aware of the equal rights of various stakeholders. For example, Resp.3 explained:

Before students learn the core materials of IFA course, in the first two sessions, they are introduced to the role of accounting and the users of accounting information. Teaching notes were provided, so that students would be able to participate in the discussion on the topic. For us, the issue of stakeholders is one of the most important aspects of our IFA course as it is the main concern of Islamic accounting.

Likewise, Resp.4, who taught an Islamic accounting programme, commented that:

We provide our students with lecture notes when discussing the users of accounting information. It aims to provide reading materials that introduce students to the Islamic perspective, which emphasises the equal rights of all stakeholders.

Thompson (1990) stated that ideology can constitute the meaning formations that are built on and around the relations of domination. It may be supported by some audiences or resisted by others but depends on their social histories. The ability of non-mainstream lecturers to recognise the propagandising role of their prescribed IFA textbooks has resulted in the formation of resistant meaning constructions. This is different from the mainstream lecturers who were only able to frame the interests of stakeholders within the dominant worldview. They showed no attempt to break away from normative actions. Meanwhile, the small action of the non-mainstream lecturers in providing an alternative has contributed to the alteration or reproduction of social systems. Accordingly, social reality is not constituted by the ideological discourse inculcated by their prescribed text but instead is a product of conscious resistance to the prevailing hegemony conditions. In this case, social reality should have been influenced by the Indonesian socio-historical context. However, for the purpose of the course as a whole, they still recommend the same textbook dominated by shareholder primacy. It can be argued that this is the result of the complexity of accounting education in Indonesia. It might also indicate a lack of the resources needed to produce alternative text; institutional selection of the text; or the maintenance of the text's legitimacy. Nevertheless, these lecturers have engaged their students beyond the shareholder discourse by introducing Islamic accounting. In this sense, their students have been encouraged to critically think and question the current dominant philosophical assumption of accounting. This issue will be further discussed in the following section by presenting the views of the lecturers about providing indigenous perspectives.

5.3 Providing indigenous alternative perspectives

Recognising the operational character of capitalist propaganda within accounting education has led to a proposal for reforms to replace this arbitrary worldview of maximising

shareholder wealth with an alternative such as that provided by an Islamic worldview (Lewis, 2001; Kamla, 2009). Studies have also suggested that accounting education needs to be delivered such that it acknowledges the wider context, particularly that within which accounting operates, to achieve a more nuanced understanding of accounting (Dellaportas, 2015). Given the distinctive Indonesian socio-historical context, this paper calls for an increased appreciation of indigenous perspectives “to connect students to the social realities of accounting” (Dellaportas, 2015, p. 445). Therefore, this study investigates whether Islam and *Pancasila* could be regarded as an alternative moral principles that could be introduced in Indonesian accounting education[6]. As discussed in Section 3, Indonesia is culturally, ideologically and philosophically influenced by Islam and *Pancasila*. These two alternative perspectives were offered to the lecturer participants.

Following Islamic principles, accounting is expected to instil “notions of justice, social equality and concerns for the natural world” (Kamla *et al.*, 2012, p. 1177). Moreover, Kamla *et al.* (2006, p. 260) explained that “Islamic principles have a very general relevance in respect of concerns to govern our environment with its accounting implications”. This is diametrically opposed to conventional accounting, which emphasises the interests of shareholders and is disengaged from contextual realities. It is also from this perspective that calls have emerged for better accounting in terms of engaging moral considerations. Gambling and Karim (1991, p. 2) stated that “amoral accounting is neither essential nor desirable – and is, in fact, strictly impossible”. Therefore, the positive values of Islam are expected to be followed in business practice[7]. This paper argues that these values should be introduced to all accounting students in Indonesia, especially at the beginning of their accounting degree programme, to provide a more contextual accounting education. Confirming their views quoted earlier regarding the presentation of multiple stakeholders, lecturers with an Islamic accounting background expressed very positive attitudes towards the potential of values, principles and insights included in the Islamic worldview. They were strongly against the domination of capitalist ideology and offered Islamic values as alternatives. For example, Resp.5 stated that:

Well, in order to solve the problem of wealth concentration, we need Islamic moral values. In Islam, the concept of monotheism could guide business practice which has mainly dominated by the ideology in which the rich get richer and the poor get poorer.

Likewise, with a direct reference to IFA textbooks, Resp.4 suggested that the Islamic worldview should be incorporated in text to balance the dominating traditional worldview:

The new development of accounting should be covered within accounting textbooks. In particular, the IFA text should consider Islamic perspective that is different from the dominant worldview of maximising shareholder wealth.

Resp.7 stated that:

Our prescribed textbook is just so technical. It lacks a thorough discussion of accounting information that balances the interests of stakeholders. For example, we cannot find anything about how business entities should be responsible for the environment, employees, community and customers.

The statements indicate a notion that was widely rejected by accounting educators in other parts of the world, arguing that students studying the IFA course are not intellectually ready “to the extent that they could fully appreciate the contestable values implicit in accounting” (Ferguson *et al.*, 2010, p. 517). However, the statements quoted above show a strong awareness of the dominant presence of the Anglo-American capitalism within accounting education and textbooks. Thus, these lecturers show a very strong desire to emancipate them from their instrumental nature of supporting the dominant system’s authority. Regardless of their reasons, the objections by these lecturers to rely entirely on

the existing textbooks could be regarded as a form of resistance against capitalistic domination. Kamla *et al.* (2012) stated that although the colonial states were ruled and dictated by colonialists, they did not stop resisting the occupation, wherein the resistance could be manifested in different forms and executed in different ways. This form of resistance could be a way to challenge the current aspects of globalisation maintaining colonialist views (Gallhofer *et al.*, 2011). Accounting texts to a large degree have functioned as a political tool, which is repressively employed in society to embrace, reproduce and maintain a particular worldview, one which draws on the values and assumptions of Anglo-American capitalism.

Ironically, lectures with the strength of will required to engage the Islamic perspective excludes the mainstream lecturers, several of whom were completely unaware that Islam could be an alternative. The mainstream view was that IFA textbooks and courses were not the place for religious values. Although they were aware that their prescribed textbook inculcates accounting education in Indonesia using a shareholder-oriented approach, these lecturers were still committed to their understanding that their IFA textbooks and course were appropriate and fit for its purpose. There was a clear sense that they felt it is not their responsibility to amend, change or revise the content of the course, regarding it as being in “its correct form” as is. Their belief was that IFA textbooks should emphasise the transfer of the procedural knowledge of financial reporting. This view indicates that the current Anglo-American capitalist-oriented model of accounting has dominantly displaced local traditions in accounting education. The fact is that the shareholder wealth assumption comes from neo-classical economics, which is closely associated with capitalism as the dominant political ideology. It could be argued that by only focusing on one particular worldview, financial accounting textbooks are indoctrinating accounting education (Collison, 2003) and that the users of textbooks are being dominated because their knowledge is only defined by hegemonic values, whereas other forms/alternative knowledge is not acknowledged. The lack of awareness among the lecturers about the potentiality of Islam could be a result of consistent propaganda, wherein these lecturers and potentially most accounting educators in Indonesia are not aware of being the target of propaganda (Collison, 2003). Resp.6 shows her complete obliviousness of Islamic value potentials:

When I was an accounting student, we used the same textbook [Kieso]. So, I do not understand when you said about Islamic perspective in accounting. What do you mean by promoting Islamic principles in accounting?

However, most lecturers were familiar with Islamic accounting, although they did not see its potential. For example, Resp.11 noted that:

People stop talking about *halal* [lawful] or *haram* [forbidden] of *riba* because they lose interest in it. Now, Islam in accounting. I do not think so.

Other lecturers recognised Islamic accounting as merely a new emerging research area in accounting or a branch of accounting. In other words, Islamic principles are not considered as an alternative that could replace or enrich the discourse of the existing conventional accounting. In this respect, Resp.8 explained:

If we talk about change, we have experienced a lot of development in accounting. Now, we have Islamic accounting; public sector accounting; accounting for non-profit organisation, etc. Before this, we just knew about financial and management accounting.

Turning to *Pancasila*, the participants were again divided into the same two groups. The mainstream lecturers did not see any significance in introducing other perspectives, including *Pancasila*, into IFA textbooks or courses. As explained in Section 3, all educated Indonesians are aware that *Pancasila* is the national ideology based on the traditional philosophy of the Indonesian people. They know its principles come from values cherished

by the indigenous people from generation to generation for a long period of time (Morfit, 1981; Beck, 2013). Its values of religiosity, humanity, unity, democracy and social justice represent a significant departure from the political ideology of capitalism (Pramuka, 1998). For example, it represents the distinctive nature of democracy practised in Indonesia as compared to liberal Western democracy. Its principles are also closely associated with the Islamic system and concepts rather than the system based on Western capitalist ideology. Its first principle accommodates the interests of the minority with their different religions as part of one Indonesia. Interestingly, although the lecturers have knowledge about *Pancasila*, the mainstream view indicates no willingness to promote it in accounting education. The following statement indicates their ignorance regarding the same:

I know capitalism and socialism, but it is not the concern of IFA courses. I do not want to talk about social justice or constitution. It is not my concern. It is fine if you think that the accounting textbooks we adopt promote the Anglo-American capitalist ideology. It is not my responsibility as a lecturer because I do not break any rules. If it is illegal or not suitable with Indonesian system, it [accounting with its traditional worldview] is automatically not adopted in the university. Finally, I would say I do not care about socialism or capitalism. (Resp.8)

Resp.11 stated that:

Now *Pancasila* in accounting, I do not even think people want to start the conversation. Accounting is a well-established instrument of accountability.

In contrast, the non-mainstream lecturers posited *Pancasila* as an alternative worldview that may be exposed in accounting education. For example, Resp.7 commented:

Yes, I think accounting should consider something like this [*Pancasila*] because it teaches the values believed and cherished by Indonesian people. Capitalism has been greatly ingrained in business education. However, we do not have textbooks that provide an alternative perspective, which is more contextual. Therefore, I do not rely entirely on Warren [IFA textbook] in my class. I also tried to introduce students with other perspectives.

Resp.4 agreed but suggested it may not be inappropriate for the introductory accounting course:

Pancasila promotes the philosophical and ideological values of Indonesia that may be covered in accounting education. However, this kind of issue should be discussed at the end of the accounting degree. Moreover, in order to be more focused, it may be covered in an accounting subject, such as accounting theory.

The discussion above highlights that accounting education in Indonesia has heavily been influenced by the dominant social paradigm, as indicated by their difficulty to accept and be optimistic about applying alternative perspectives. The fact is that the Islamic and *Pancasila* viewpoints have been ingrained within Indonesian society. However, these accounting lecturers seem to have been enthralled by the free market worldviews. Meanwhile, the cultural heritage, teachings and values in Islam and *Pancasila* seem alien to the people involved in teaching accounting. In other words, although the dominant Indonesian culture and religion govern the lives of Indonesians, it is not reflected in the training of future business leaders. One possible explanation is that Islam and *Pancasila* are simply viewed as moral guidelines that are only used when convenient or that it is merely a divine activity practised individually, disengaged from social and business practices. Another possible reason is that the long relationship of Indonesian accounting education with American textbooks makes them seem unproblematic. Therefore, it is evident that none of interviewees relate the clear capitalist intent of the IFA textbooks to propaganda, although this is a theme that has widely been discussed in accounting literature (Ferguson *et al.*, 2009). The lecturers were completely unaware of this issue. If the researcher's assumption is correct here and the evidence indicates

that it is, this view strongly indicates their (apparently unquestioning) acceptance of the Anglo-American capitalist ideology in Indonesia, a country whose natural socio-political and cultural roots are not those of the Anglo-American capitalism. If this is the case, it is clear that they view Indonesia as privileged in being able to keep the legacy left by Western lecturers. Accordingly, they are not concerned about the potential, if not actual, problems associated with the continued use of American accounting textbooks.

It is worrying that although there have been consistent calls for the development of critical awareness in the accounting education field (Boyce *et al.*, 2012), in the contemporary global environment, accounting education still operates within the single framework of the dominant Western capitalistic view. Considering the socio-historical context of Indonesia, the penetration and domination of the mainstream accounting doctrine in Indonesian accounting education exemplifies the continuation of the colonial status or Western hegemony in the current global order (Kamla *et al.*, 2012). It also shows that Indonesians are powerless regarding globalisation (Gallhofer *et al.*, 2011) or at least believe they are. Perhaps even worse, they do not even realise that they have a role to play in their emancipation from Western dominance. Thus, it should not come as a surprise to find then that capitalist ideology is so deeply entrenched in the IFA textbooks used in Indonesia because the idea of private ownership has been imported into the country following over 300 years of Dutch colonialism. The associated capitalist penetration can therefore be seen as the start of a system to intensify capitalism in the postcolonial period. In this case, accounting textbooks could play a significant role in maximising capacities and skills based on cultural values promoted by the capitalist system. It can be argued that, similar to the education system in the Indonesian colonial period, the inculcation of the mainstream accounting worldview in accounting education is implicitly implemented in Indonesian postcolonial education. Therefore, the meaning conveyed within IFA textbooks used in Indonesia has been constructed for the purpose of power, which explicitly serves the interest of a Western accounting model.

6. Conclusion

This paper explored accounting lecturers' perceptions about the ideological character of IFA textbooks prescribed in the first year of accounting degrees in Indonesia. The findings indicate that all the lecturer participants cited that their IFA textbooks focus on shareholders, thereby persistently promoting neo-classical economics. The use of Thompson's (1990) concept of ideology in this study was useful in identifying this emphasis as being ideological since it can analyse the modes through which ideology operates. In this context, it is operated by explicitly and dominantly propagating the Anglo-American shareholder discourse. In many respects, the IFA texts can be accused of advancing propaganda. It is propaganda for an ideology because the lecturers provided evidence that accounting is not presented as an instrument used equally by multiple stakeholders. Instead, accounting is portrayed only as a tool to maximise the shareholder interests. This fits with Collison's (2003) reasoning that by prioritising the shareholders, for whom accounting information is prepared, the Anglo-American capitalistic view is supported. It is ironic that Western accounting "brands" are dominantly inculcated in the Indonesian context, while Indonesian state philosophy and ideology are influenced by *Pancasila* and Islam (Pramuka, 1998; Gallhofer *et al.*, 1999; Kamla and Haque, 2017).

Of particular concern is that the logic of Anglo-American capitalism has naturalised the views of the accounting lecturers. The mainstream views among them were that the ideological character of capitalism realistically represents the nature of accounting. In other words, for these lecturers, accounting with its shareholder orientations is considered as the real form of accounting. They argued that, in accounting practices around the world, whether it is conducted in an Islamic or socialist country, a similar form of accounting can

be observed (Kamla *et al.*, 2012). Thus, they argued that there is nothing to be concerned or apprehensive about the current nature of accounting. This notion proves that subordinate groups often just accept the prevailing conditions and constraints imposed by powerful elites as natural or common sense (Eagleton, 1991). The indirect operation, as suggested by Thompson (1990), is evidenced here, wherein the propaganda to further the interest of the sponsor to sustain relations of domination and to spread its supremacy is often covertly executed. In other words, the domination of an Anglo-Saxon capitalist perspective in IFA textbooks could not be regarded as “true propaganda” because the individuals involved in the construction of these textbooks could not possibly have any intention or “self-interest motive” to present the texts in that way (Collison, 2004, p. 35). Although in this case, the propaganda masterminded by its “original sponsors” is still being transmitted to its audience (Collison, 2004, p. 35). Therefore, the widely accepted and taken-for-granted view of shareholder discourse as non-ideological is not entirely the mistake of the participant lecturers. However, notably, lecturers from an Islamic accounting or finance background were aware that accounting as a tool that only propagates shareholder primacy as ideology or propaganda. Perhaps, this realisation arises from the fact that the teaching of Islamic accounting “places little to no emphasis on the maximisation of profit (or shareholder wealth)” (Kamla *et al.*, 2006, p. 253), and greater focus on accommodating multiple stakeholders (Lewis, 2001; Dusuki, 2007).

Contrary to the lecturers from an Islamic accounting and finance background, the mainstream lecturers were not really clear about the nature of their engagement with multiple stakeholders in their IFA class. However, they were sure that it was not important to consistently emphasise the needs of all stakeholders throughout the course and if they did, they only focussed on owners and finance providers. They did not acknowledge in the course that other stakeholders may, for example, be concerned about the human rights policies and practices of business corporations. For them, this information was simply not part of the IFA course as it was not covered in financial statements. Thus, students were not engaged into a wider discussion of accounting beyond the narrow economic performance provided in financial statements. It can be argued that besides students needing to be provided with a different accounting perspective, there is also clear evidence that accounting information is used by multiple stakeholders. For example, recognising that accounting information is used by multiple stakeholders has facilitated the emergence of new accounting practices to meet their diverse interests such as through sustainability report, integrated reporting and intellectual capital statements (Ousama *et al.*, 2012; Andon *et al.*, 2015; Anifowose *et al.*, 2017; Tiwari and Vidyarthi, 2018). Thus, based on practical needs, it is rational to assume that IFA textbooks and courses, wherein accounting students first encounter accounting, should properly discuss the entire range of stakeholders and their interests. Otherwise, the media could be used to reify the relations of domination in the broader social system and provide conditions for resisting the dominant discourse.

Considering conventional accounting as natural could be the reason why the mainstream lecturers strongly hold the view that students do not need to understand other perspectives. It seems this belief has been embedded deep within the accounting education structure in Indonesia. Meanwhile several lecturers believed that accounting could incorporate alternative perspectives, i.e. one that may be more in line with the local context of Indonesia. They believe that accounting education should go beyond the narrow focus on traditional shareholder financial interests towards other interests and foci that are more relevant to the culture of the society in that context. Consistent with the work of others in this area (Gallhofer *et al.*, 1999; Kamla *et al.*, 2012), this belief suggests that an indigenous understanding of accounting is crucial to advance change and emancipatory notions of accounting in both local and global settings. In Indonesia, Islam and *Pancasila* are so

contextual because they represent the cultural and ideological values of Indonesian people. *Pancasila* requires anyone involved in business and economic activities to adhere to its democratic and cooperative values (Pramuka, 1998). Islam also obliges individuals in business ventures to follow values such as justice, kindness, honesty and staying away from destructive values (Kamla *et al.*, 2006). This kind of social responsibility is essential in Indonesia because it is a vestige of obedience to the state's ideology, and in Islam, it is a sign of submission to God (Lewis, 2001). Unfortunately, the prescribed IFA textbooks fail to promote this notion and most of the lecturers were broadly in agreement with the practice.

This paper has suggested that accounting education in Indonesia spreads propaganda, which is viewed as the nature of Western accounting. One of the reasons for this happening is the continued use of textbooks imported from Western countries. More crucially, these textbooks are not adapted in text for use in the Indonesian context. Further work considering different accounting textbooks and teaching materials would provide valuable insights leading to the possibility of more comprehensive judgements regarding the ideological representations of accounting textbooks and its domination in Indonesian accounting education. The combined analysis of the internal structure of accounting textbooks and perspectives of commissioning editors and people involved in the publication of the texts could also be conducted to strengthen this argument. Colonial and globalisation facts could also be brought into the discussion of largely unequal power relations. Perhaps, the reception and use of accounting textbooks among students, as suggested by Thompson (1990), would enhance the understanding of how the notion of shareholder primacy is transferred to students. The researcher believes that the way lecturers use the prescribed accounting textbooks will have a significant impact on the way students see and conceive accounting in Indonesia, whether a partial or more holistic notion of accounting.

Notes

1. Islam plays a significant role in the development of the Indonesian society and is considered the traditional culture of Indonesia. Azra (2010, p. 7) explained that "Islam in fact forms an obvious layer of Javanese and, by extension, Indonesian cultures". With a population of over 250m, Indonesia is recognised as the largest Muslim nation. Thus, Islam has profoundly shaped and is likely to continue to shape Indonesian culture as well as influence the outlook of its followers. However, the Indonesian constitution was created by Indonesian leaders to be based on *Pancasila* (Ismail, 1995). *Pancasila* comprises two *Sanskrit* words, *panca* meaning five and *sila* meaning principle, and is the overarching ideology of the Indonesian state. It refers to five inseparable and interrelated principles including: "belief in the one supreme God"; "just and civilised humanity"; "the unity of Indonesia"; "a people's democracy led by wisdom through deliberation and representation"; and "social justice for the whole of the people of Indonesia" (Ismail, 1995). *Pancasila* and Islam are discussed in more detail in Section 3.
2. This research considers a prescribed textbook as one that a course lecturer selects as a compulsory reference while recommended textbooks are not essential but serve as supplemental reading for students who wish to gain deeper understanding of the course.
3. It is acknowledged that a broad range of actions, utterances, images and texts are produced by subjects and are recognised by them and others as meaningful constructs (Thompson, 1990). In this sense, the IFA textbooks examined in this study are considered as symbolic forms (Ferguson *et al.*, 2009). Therefore, the term "symbolic forms" used in this paper refers to IFA textbooks.
4. According to Kamla *et al.* (2006), Shariah principles play a central role in guiding the daily lives of Muslims, including their business activities (see also Lewis, 2001).
5. Following the ASSC (1975) corporate report, when surveying stakeholder coverage in accounting textbooks prescribed in the UK, Ferguson *et al.* (2010) identified nine stakeholder groups of users of accounting information including shareholders, analyst/advisers, managers, trade creditors, the government, customers, employees, the general public and NGOs.

6. This question is relevant because the Indonesian Institute of Accountants (IAI) has explicitly mentioned in its preamble in 1998 that *Pancasila* forms the underlying values for training accountants in Indonesia. Moreover, as explained in Section 3, the majority of Indonesians are Muslim and Islam, in a wider context, has been adopted as an alternative to oppose the domination of Anglo-American accounting (Lewis, 2001; Dusuki, 2007; Kamla, 2009).
7. Islamic values include *iqtsad* (moderation), *adl* (justice), *ihsan* (kindness par excellence), *amanah* (honesty), *infaq* (spending to meet social obligations), *sabr* (patience) and *istislah* (public interest). At the same time, negative values, such as *zulm* (tyranny), *bukhl* (miserliness), *hirs* (greed), *iktinaz* (hoarding of wealth) and *israf* (extravagance) should be avoided (Kamla *et al.*, 2006).

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