



Deconstructing the Language of Accounting Textbooks to Make Power Relations Visible

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ABSTRACT

The paper is motivated by the realization of the absent of critical engagement research problematizing the mainstream accounting worldview within accounting textbooks in the context of Indonesia. By doing so, this study uses the Thompson's (1990) Schema of analyzing ideology to examine the content of popular introductory financial accounting (IFA) textbooks adopted by universities to reveal how, and the extent to which, the ideological status quo is reflected within these texts. This means the analysis tries to understand how ideological meaning is constructed within the textbooks. The analysis shows that the investigated textbooks portray accounting as an abstracted notion of a practical and calculative tool. Meanwhile, the ideological assumptions and socio-political and cultural background and conflict inherent in accounting are concealed and obscured. The textbooks have not scrutinized the concepts and measurement of accounting beyond employing a shareholder perspective. Consequently, the users' attention is deflected from or glossed over the underlying ideological nature of the textbooks

Mendekonstruksi Bahasa Buku Teks Akuntansi untuk Memperjelas Hubungan Kekuasaan

ABSTRAK

penelitian ini dilatarbelakangi oleh sebuah kesadaran bahwa penelitian akuntansi yang mempersoalkan paradigma dominan akuntansi dalam buku teks akuntansi dalam konteks Indonesia masih sangat jarang. Oleh karena itu, penelitian ini menggunakan Thompson's (1990) schema untuk menganalisis bagaimana dan sejauh mana ideologi status quo mendominasi buku teks pengantar akuntansi keuangan yang populer diadopsi oleh universitas di Indonesia. Hal ini bermakna bahwa penelitian ini mencoba memahami bagaimana ideologi dominan dibangun dalam buku teks akuntansi. Hasil analisis menunjukkan bahwa buku teks menggambarkan akuntansi sebagai sebuah gagasan abstrak yang bersifat praktis dan kalkulatif. Sementara asumsi ideologis, latar belakang sosial-politik dan budaya serta konflik yang melekat dalam akuntansi disembunyikan dan dikaburkan. Buku teks sama sekali tidak mempersoalkan konsep dan pengukuran akuntansi di luar perspektif pemegang saham. Akibatnya, perhatian pengguna tidak terarahkan atau tertutupi dari mendeteksi ideologi yang mendasari buku teks akuntansi.

1. Introduction

Textbooks are still used within education system (McFall, 2005). Not only textbooks serve as a key part of students learning process, but they are also crucial in the eyes of teachers including in higher education (Vafeas, 2013). Textbooks are used in teaching process to assist educators in developing

the content of courses and delivering lecture and tutorials in the class (Ferguson, Collison, Power, & Stevenson, 2007). It is not uncommon that textbooks (especially accounting textbooks) are equipped with teaching manuals to attract more adoptions. Thus, it is logical when Lebrun, Lenoir, Laforest, Larose, Roy, Spallanzani, & Pearson (2002, p.61) explain

that ‘textbooks are conceived as tools enabling the unfolding...teaching process’. This is similar to the conception considered by Johnsen (2001) that textbooks are recognized as important teaching media. It indicates that textbooks still play huge roles in transferring legitimate knowledge to students in schools and universities.

The central position of textbooks in accounting education has been highlighted by previous studies (Wells, 2018; Irsyadillah, 2019; James, 2000; Brown & Guilding, 1993). Accounting textbooks have been regarded as an important source learning and teaching accounting courses offered in universities. Previous studies suggest that the recommended textbooks are chosen by faculty teaching the courses (Ferguson et al., 2007), which signifies that they decide the knowledge that should be taught to the students. Moreover, studies show that accounting courses are structured by following the adopted textbooks, meaning that knowledge from textbooks is not only learnt by students when using them, but accounting educators also ‘help’ these students to master the knowledge conveyed within the textbooks (Wells, 2018). Therefore, it can be said that accounting textbooks have a significant influence on how understand accounting concepts and practices (Golyagina & Valuckas, 2016; Ferguson, Collison, Power, & Stevenson, 2005).

However, it is important to note that textbooks recommended in education system should not only regarded as teaching media without any agenda because as contended by Apple (1992) that textbooks play crucial roles in the process of propagating legitimated ideologies and beliefs. These arguments suggest that textbooks may not be neutral educational media because they could be employed as a mechanism to establish and maintain social relations of domination. With respect to accounting, previous studies have highlighted that that there is a process of indoctrination of the worldview of the ruling class in accounting education (Kamla, Gallhofer, & Haslam, 2012). Therefore, by using certain textbooks, students are

exposed to specific ideologies and beliefs (Boyce, Greer, Blair, & Davids, 2012; Irsyadillah, 2019). In particular, previous research on accounting textbooks have demonstrated that there is an official discourse (orthodoxy), which predominantly controls the accounting discourse (Golyagina & Valuckas, 2016; Sikka, Haslam, Kyriacou, & Agrizzi, 2007). Specifically, the research indicated that accounting textbooks inculcate the accounting discourse of maximizing shareholder value (MSV), which is based on the neo-classical market economic paradigm.

The findings above were based on work scrutinizing accounting textbooks recommended in accounting education establishments in developed, Western countries. For example, having analyzed management and IFA textbooks adopted by higher education institutions in Scotland, Ferguson et al. (2005, p.41) stated that ‘what students learn from the recommended accounting textbooks...is that an accounting decision or action is only appropriate if it maximizes shareholder wealth (or in the case of management accounting texts, that it meets with managers and owners objectives)’. This critique, in justifying a critical perspective on capitalism operating within a capitalist framework, opens the door to the important contribution that this paper makes to this field of work. It throws into sharp relief the notion that, if a critical perspective is relevant in a capitalistic society, it is certainly at least, if not more relevant in the context in which capitalism is expected to cease from existence i.e in a Muslim, non-capitalist context. This contribution to knowledge is conducted by exposing and identifying the hidden meaning and the interests concealed and served within the investigated IFA textbooks. Indeed, the text analysis in this study is to surface the hidden worldview that serve certain society.

In the context of Islamic, developing and postcolonial countries like Indonesia, the ideological character of textbooks used in accounting education is still an overlook area of accounting research. This study attempts to fill the gap by surfacing and

making clear the ideological status quo of IFA textbooks. In doing so, this study uses the Thompson (1990) Schema of Modes and Associated Linguistic Strategies of Ideology to examine the content of popular IFA textbooks recommended by universities in Indonesia to reveal how, and the extent to which, the ideological status quo is reflected within these texts. This means the analysis is concerned with examining the language used by IFA textbooks in the construction of ideological meaning, although the authors have not necessarily been made aware with the ideological nature of their texts. A close interpretive examination of the content of IFA textbooks is conducted in order to understand the linguistic strategies used by the texts in establishing and reinforcing the dominant worldview.

The rest of the paper is structured as follows. Section 2 outlines the literatures related to the present research. Section 3 presents the methodology adopted in this paper. Section 4 reports on the empirical findings and analysis. Section 5 draws the conclusions of the research.

2. Literature review and hypotheses development

Apple & Christian-Smith (1991) noted that textbooks should be considered as both apparatus that deliver knowledge and socialize cultures and ideologies. Regarding the latter, this phenomenon has been highlighted by previous studies examining the ideological representations of financial accounting textbooks recommended in a Western context (Ferguson et al., 2005, 2006, 2007, 2009, 2010, 2011). These studies include aspects of production, contents, use and reception of financial accounting textbooks. For example, Ferguson et al. (2006) explore the views of twelve authors and other people involved in the production of IFA textbooks regarding the contents of their accounting texts. Those people expressed the view that their textbooks inculcate the interests of Anglo-American capitalism, whereas alternative viewpoints are inadequately addressed within the texts. The interviewees argue that this happens because of the

accreditation requirements of accountancy bodies mandating accounting textbooks recommended in universities to be written in accordance with their guidelines.

The ideological status-quo of profit maximization for shareholders is also prevalent within the actual construction of the textbooks and manuals used in Scottish universities and professional accounting education (Ferguson et al., 2005, 2009). These studies conclude that although accounting texts are considered to convey purely technical aspects of financial reporting, their analysis show that the texts maintain ideological nature, in which primacy is accorded to shareholder and managers. Meanwhile, the discussion of alternative issues such as ethics, corporate social responsibility, sustainability, human rights and corporate scandals are ignored by the textbooks. Regarding the aspects of accounting textbooks' use and reception by accounting students and lecturers, Ferguson et al. (2007, 2010, 2011) reveal that accounting educators perceive their adopted textbooks to be solely inculcated with the view that the needs of shareholders should be prioritized as compared to other stakeholder groups. The recommended texts have also prevented students from understanding other business model apart from shareholder primacy. For that reason, these studies suggested that the underpinning paradigm of the texts should be made explicit is for students to critically learn and challenge it, and thus advance their critical abilities.

Evidence of conflict of interests highlighted in the preceding review of the extant literature is also prevalent within management accounting textbooks examined by earlier studies (Kelly & Pratt, 1994; Cuganesan, Gibson, & Petty, 1997). The most striking nature shown by these studies is that accounting textbooks are simply used as a vehicle for the legitimization of worldviews coming from neo-classical economic theory. The texts are extensively employed to transmit values and beliefs of pursuit of shareholder wealth maximization. Shareholders are the only group in the process of

creating wealth in business organizations that should have their interests prioritized. However, students are not provided with discussion that may make them understand the background and aftermath of the underlying paradigm. Nonetheless, some would argue that the identity of accounting education system has become hybrid (Kamla, 2007), the reality remains that indigenous wisdoms, cultures, and ideologies have been continuously downgraded (Gallhofer, Haslam, Kim, & Mariu, 1999). The culturally sensitive education has become so questionable in this globalization era, whereby the idea of promoting multiculturalism in educational institutions seems to have been abandoned. Instead, one's point of view of truth would be forced as everyone truth, and ethical and moral values derived from it are enforced to be universal and common norms. Therefore, this study considered it important to reveal the ideological nature of IFA textbooks, so that the users are aware about it and be more prepared to offer the alternatives.

3. Research method

To understand how, and the extent to which, the ideological status quo is reflected within IFA textbooks, this study conducted textual analysis. The aim of textual analysis is to analyze 'the structural features and relations of discourse' (Thompson, 1990, p.286). Thompson (1990) added that when analyzing the symbolic forms or discourses such as accounting textbooks there are several types of analytical approaches that can be employed. These include semiotic, narrative, conversation, syntactic and argumentative analyses. However, as Thompson (1990) states, the selected method(s) of analysis/es will be dependent on the specific objects and contexts. Thompson (1990, p.289), for example, suggested that the speeches or discourses of an official or a government minister are well suited to argumentative analysis, 'since such discourse is often presented in the form of an argument: a series of claims or assertions, topic or themes...often with the aid of rhetorical flourishes, to persuade the audience.' In another case, Thompson (1990)

suggests that semiotic analysis is best suited to analyze advertisements. Thompson (1990, p.285) stated that 'semiotic analysis can do much to illuminate the ways in which ads and other symbolic forms are constructed' and 'it can help to identify the constructive elements and their interrelations, by virtue of which the meaning of a message is constructed and conveyed'.

To perform this process of textual analysis, this paper draw on Thompson (1990) Modes and Associated Linguistic Strategies of Ideology (see table 1.1). This schema is used to facilitate a formal analysis of the language used. It is specifically developed for outlining various modes of operation of ideology and typical strategies of symbolic construction within which meaning may serve to establish and maintain social inequality. In applying Thompson (1990) schema, for example, Makela & Laine (2011) used conversation analysis, because they explained that the two researchers might deeply discuss and intently share their findings and interpretations of the discourse conveyed in the letters of CEOs on a conversational basis. They adopt the schema for examining the ideological representations of the letters of the CEOs of two Finnish firms. Following Brasier's (2002) study, Ferguson et al. (2009) employed a qualitative form of content analysis. They explain that the method is used to reveal the underlying meaning within the texts. Due to the inherent nature of this study and theirs, therefore this paper follows the work of them. In other words, when analyzing the internal structure of the investigated IFA textbooks, this study employs a qualitative form of content analysis guided by Thompson (1990)) schema.

This study adopts a qualitative content analysis to analyze the four IFA textbooks recommended by universities in Indonesia (see table 1.2). The selected textbooks were decided after reviewing several syllabi of IFA courses of universities in Indonesia. The qualitative content analysis method was performed by systematically reading and examining all words contained within the main body and side

notes of the investigated IFA textbooks. The close reading process aimed to identify and highlight characteristics (words, phrases, and sentences) that

corresponded with Thompson (1990) linguistic strategies. Some words, phrases and sentences are presented as excerpts in presenting the findings.

Tabel 1. Thompson’s (1990) Schema of Linguistic Strategies of Ideology

Mode of operation of ideology	Linguistic strategy	Explanation
Legitimation	Rationalisation	Justifies or rationalises social relations
	Universalisation	Argues that institutional relations that serve a few groups are benefiting everyone
	Narrativisation	Current social relations are located within traditions and stories from the past
Dissimulation	Displacement	Using a term that would normally refer to something else
	Euphemisation	Shift in descriptive language that gives the social relations a positive “spin”
	Trope	Figurative use of language, such as synecdoche, metonymy and metaphor
Unification	Standardisation	Standardisation of language and symbols to create a union of individuals or groups
	Symbolisation of Unity	Adaptation of a shared set of symbols to create a collective identity among the groups
Fragmentation	Differentiation	Emphasis of differences between groups
	Expurgation of the other	Creating a common enemy to unite people in opposition
Reification	Naturalisation	Presenting situations as natural and as the outcome of natural or historic processes
	Eternalisation	Portraying situations without their historical background
	Nominalisation	Actors and action within a sentence are turned into nouns

Adapted from Ferguson et al. (2009, p.900)

In other words, this study focus the analysis on the segments of the textbooks that relate to Thompson’s (1990) linguistic categories. This means that the qualitative content analysis employed in this study assumed a deductive reasoning instead of an inductive one, because ‘a list of categories’ used for coding purposes were provided by Thompson’s (1990) schema.

Tabel 2. The Investigated IFA Textbooks

Code	Textbooks	Type of Textbooks
USA-1	Reeve, Warren and Duchac (2007), <i>Principles of Accounting</i>	International textbook
USA-2	Weygandt; Kimmel and Kieso (2007), <i>Financial Accounting</i>	International textbook
INA-1	Soewardjono (2011) Akuntansi Pengantar (<i>Accounting Principles</i>)	Local Textbook
INA-2	Soemarso (2009) Akuntansi Suatu Pengantar (<i>Accounting Principles</i>)	Local Textbook

David & Sutton (2004, p.205) explained that deductive reasoning involves the establishment of lists by which the data are coded before the data itself

are collected, while inductive reasoning requires the production of codes after the preliminary reading of the data. Therefore, Thompson’s (1990) linguistic strategies have assisted this study in determining the kind of communicative practice employed by IFA textbooks in constituting and reproducing social relation.

4. Results and discussion

Having analyzed all of the investigated texts, the findings ensuing from the analysis are presented and discussed in this section. Throughout the investigated textbooks, several common themes were found in accordance with the approach used in this paper. Thus, the findings are reported and discussed in accordance with Thompson’s (1990) five modes of how ideologies are operated: legitimation, dissimulation, unification fragmentation, and reification.

Legitimation

To begin with, the analysis show that the four IFA textbooks recommended by Indonesian

universities are engaged in a constant search for legitimation. Legitimation is a process of making sense and justifying the representation of power relations, so that it is accepted as appropriate and generally supported and promoted (Thompson, 1990). For example, one prominent theme that was identified throughout four textbooks that accounting is recognized as the language of business. Three out of four investigated textbooks even explicitly portray that accounting is 'the language of business'. This emphasis appears, for instance in INA-1 (p.30):

'It is generally accepted that accounting is the language of business. Therefore, in order to be able to communicate in business, people need to understand accounting.'

This is a strategy of rationalization employed to explain the logic and philosophy for the existence and use of accounting (Thompson, 1990). It is argued that the presentation of accounting as the language of business is not problematic in itself. However, as shown in the following quotation, that accounting is portrayed as the medium for communicating 'business numbers'. There was no mention of the roles of accounting associated with social and sustainability issues or a broader discussion of accountability that is increasingly important in doing business. The purpose of accounting is still rationalized using a traditional shareholder perspective.

'In business, accounting and financial statements are the means for communicating the numbers. If you don't know how to read financial statements, you can't really know your business.' (USA-2, p.2).

As all of the investigated texts perceive accounting to be the same as a language, one would argue that the task of assimilating communication in this manner could be considered similar to the process of learning a language; a standard has to be established and learned in order to make accounting

reports convey the same meaning to all users. Consequently, the vocabularies and concepts of accounting (costs, prices, sales, profits, losses, principles, methods, frameworks, and standards) should be understood by both prepares and users in order to effectively engage and communicate in business. For example, INA-1 (p.30) illustrates this as follows:

'Budi is the owner of a clothing factory. He got new project to produce soldier uniforms. Hence, new tailors are required. He asks his staff Ali to find them. To do that, Ali goes to a tailoring training center, in which people are trained to make clothes. In the center, he finds that there are women and men and adults and youngsters who are so skillful in making soldier uniforms. Ali wants to write a report to Budi. Of course, Ali knows exactly what to say to Budi, but to convey the correct messages, Ali has to use agreed grammatical guidelines, so that Budi understands the messages correctly.'

Nevertheless, the illustration above seems to forget that accounting is not totally similar to language, in which understanding the 'grammatical guidelines' could be deemed sufficient in mastering an initial grasp of a language. For accounting, besides the 'grammatical guidelines', it also needs to be operated in the real world, in the social systems of business organizations and accounting users (Boyce et al., 2012; Bracci & Llewellyn, 2012). Therefore, if only one identical 'language of business' is used, or in other words, if accounting is not defined through a consideration of social, cultural, philosophical, and ideological particularities, relations of domination are established. For that reason, it is flawed to consider accounting as the language of business. Nonetheless, the empirical evidence shows that both local and international textbooks have identically recognized accounting as the language of business.

The analyzed textbooks have not only presented accounting as a reliable and robust communication instrument, but they have also convinced readers to accept that it is a robust economic tool. For example, USA-2 (p.2) illustrates this notion with a quote from Harold Geneem, the former chairman of IT&T: ‘to be good at your business, you have to know the numbers’. USA-2 (p.2-3) further explains the quotation by giving a case example:

‘When Jack Stack and 11 other managers purchased Springfield Remanufacturing Corporation (SRC) for 10 cents a share, it was a failing division of International Harvester...Stack decided that the company’s only chance of survival was to encourage every employee to think like a businessperson and to act like an owner. To accomplish this, all employees at SRC took basic accounting courses and participated in weekly reviews of company’s financial statements. SRC survived, and eventually thrived...Many other companies have adopted this approach.’

Again, the narrative above illustrates a discernible chain of reasoning used to justify accounting as a potent tool. In this regard, accounting is claimed to have the appropriate expertise to operate as a rigorous economic instrument that may create financially and economically successful business organizations. This is because accounting is viewed as an instrument that is valuable in the process of making informed business decisions. This is a perspective that pervades the framework of the key international standard setting bodies (Finningham, 2010). In other words, if you do not understand and use accounting, you may not have the strategy to run a successful business. As a result, everyone is forced to believe that it would be impossible to run and be involved in business without accounting. With reference to Thompson’s schema, this type of rhetoric is the realization of the strategy of rationalization, in which

by portraying accounting in that way, the texts may gain support from their varied audiences.

Besides the strategy of rationalization, the analyzed textbooks also employ the strategy of universalization to claim legitimacy. In the first place, when seeing the textbooks’ illustration of accounting users, one will directly recognize that every stakeholder group needs distinct types of accounting information (O’Dwyer, 2002). However, the textbooks were quick to underline that the most superior clients of information produced by accounting are shareholders and creditors. For example, INA-1 (p.29) states that:

‘Although accounting information is produced for the public at large, it is important to identify the dominant users of information provided by accounting and those who can take advantage (free ride) from information provided for the dominant users. Financial accounting model that is widely studied (and also taught in this textbook) is based on the assumption that shareholders and creditors are the dominant users of accounting information.’

The excerpt above shows an explicit universalization of accounting information, in which the information provided for shareholders and creditors is also considered appropriate for all other stakeholder groups (Ferguson et al., 2007). Therefore, there was only very limited explanation forthcoming regarding the accounting information needed by other stakeholders. The explanation only focused on how the stakeholders used the accounting information in financial statements. Therefore, it can be concluded that the textbooks consider that the financial statements intended for shareholders and creditors should also be enough for the other stakeholder groups (Ferguson, Collison, Power, & Stevenson, 2009, p.903). Moreover, it can be argued that by presenting accounting in this way, the textbooks universalize the Anglo-American accounting model, which emphasizes the financial performance of business organizations (Doupnik & Perera, 2009).

Again, unequal relations of power are established and maintained here because the textbooks do not adapt the presentation of accounting in response to the socio-political circumstances of Indonesia.

Dissimulation

Another modus of operandi used by the textbooks is dissimulation. According to Thompson (1990), the use of the dissimulation mode of ideology aims to deflect the attention of the audience away from negative interpretations by concealing or abstracting the reality. Overall, this study found one strategy of dissimulation employed within the investigated textbooks, which is displacement, which was practiced through the portrayal of accounting as similar to science.

All of the analyzed texts tried to portray accounting as similar to a science. For example, INA-1 (p.7) stated that 'like medical, statistical and management disciplines, accounting is actually 'feeding' from pure science'. This is a typical depiction of accounting across all textbooks. It shows how the textbooks use a rhetorical tool (displacement) to explain the accounting discipline to students (Amernic & Craig, 2004). The discipline is considered similarly to complex science. Therefore, although the importance of accounting practice has been generally recognized, it can be argued that they portray accounting as a science discipline to increase the image of accounting.

Moreover, the term 'the accounting equation' was used by three of the investigated texts when introducing accounting. The texts explained the term as the foundation of double entry accounting and the basic foundation for the accounting systems of both small and large firms. Thus, students are expected to be familiar with it otherwise they would not be able to understand firms' reports. This is different from previous studies stated that accounting should not be understood in a vacuum, but it is influenced by socio-political, and cultural contexts, so that an absolute objectivity is inexistence (McKernan & Dunn, 2003; Amernic & Craig, 2004). However, one of the sampled local texts written by INA-1 did not

use 'the accounting equation' to introduce accounting. The author considers it to be an abstract tool, which makes it difficult for students to comprehend the reality of accounting in practice. This is different from other similar textbooks published in Indonesia or the West. Nevertheless, although the Indonesian local text did not use the accounting equation, it can be argued that it still followed the root of Western accounting, because the text mainly presented accounting as a non-problematic and calculative science (Jones, 2010), as has been discussed previously this text (INA-1) considers accounting as part of pure science.

Unification

The employment of the unification mode of ideology is aimed to unite or bring together individuals or social groups-in spite of their differences (Thompson, 1990). According to Thompson (1990), one way to create a union is to establish the need for a standard framework that could be promoted and supported together across different social groups. In regard to accounting, most countries have developed and/or implemented a set of accounting standards and procedures identified as the generally accepted accounting principles (GAAP). It is a set of authoritative principles and general guidelines for accounting practitioners and form the basis for much accounting education. Across the four investigated texts, a specific accounting standard was not addressed. However, they noted that GAAP has been used as a basis for the discussion of accounting techniques and practices throughout the texts. The imported texts adopt US GAAP while Indonesian texts refer to Indonesian GAAP. It is interesting to speculate why these textbooks need to stress that they have incorporated GAAP. It is possible that they want to show that they have followed the accepted framework and it is the same across other textbooks, so that the texts could be recognized as reliable teaching media. Nevertheless, it can also be argued that they want to propagate that accounting has

standardized framework that unite difference and conflicting interests.

Moreover, USA-2 introduces IFRS in each chapter as a side note. It explains that more than one hundred countries adopt international accounting standards (sometimes called as iGAAP) (USA-2, p.9). This representation could have been created to promote the view that standardization is needed in accounting in order to unite the differences in accounting practice across countries. However, one would argue that this is the process of imposing capitalist doctrine or standardizing the accounting practice even in the countries that have different economic and political system (as the text, for example, is used in Indonesia). Samuels & Oliga (1982) state that IASs are too focus on promoting the narrow aspects of business activities. In addition, Kamla, Gallhofer, & Haslam (2012, p.1182) explain that 'recent orientations of all Arab countries towards a market economy are usually accompanied by adoption of IASs/IFRSs as a basis for their practices'. The problem is, of course, these representations were not critiqued in the textbooks although IFRS is traditionally shareholder value-orientated, which have been revealed as highly robust cycles of self-interest maximization (Gallhofer & Haslam, 2007).

Likewise, the shareholder view is also clearly represented by the Sarbanes-Oxley Act as discussed by both USA-1 and USA-2. They explain that the Act was introduced in the wake of the collapse of Enron in order to maintain investors' confidence over public companies. One could directly infer that the code was designed to protect the wealth of shareholders. Again, not only do the texts neglect to mention and discuss the primacy of shareholder interest buttressed by the Sarbanes-Oxley Act, but they also fail to engage with the social and ethical considerations of that primacy. The incorporation of this standardization of accounting into the IFA textbooks, on the one hand, could not be judged as a form of domination as it is adopted for a rational pedagogic reason. On the other hand, imported textbooks, they are being used in countries such as

Indonesia, which differs from the US socially, economically, culturally, and politically. Therefore, assuming that the majority of Indonesian accountancy students intend to remain in Indonesia, they are learning 'general guidelines' which are generalizable neither to the social nor the accountancy context in which they are to be applied (Boyce et al., 2012). As the matter of fact, the guidelines are only wholly generalizable to the US practice.

The symbolization of unity strategy was also employed by the texts to strengthen the influence of the ideological representation. All of the investigated textbooks consider double-entry accounting system established by Luca Pacioli as the primary characteristic of accounting used across countries. This recognition was, for example, made by USA-1 (p.151):

'Regardless of these differences [the structure of financial statement], the basic principles underlying the accounting equation and the double-entry accounting system are the same in Germany and United States.'

The passage above propagates that, in spite of current distinctions between global accounting practices, they still share the same basic identity, namely Pacioli's double-entry system. However, the basic assumption of their symbol of unity was not made explicit and discussed by the texts. As mentioned earlier double-entry bookkeeping accounting is the system that planted the basic principle of capitalism (Chiapello, 2007).

Other examples of using the symbolization of unity strategy come only from USA-2 (p.705) who writes that 'a recent U.S. accounting standard gives companies the 'option' of applying fair value accounting...This makes U.S. accounting more similar to international standards'. The fact that the US GAAP is based on historical cost by default, but the option is provided to adopt fair value for certain kinds of assets and liabilities (generally financial instruments). The interesting thing is the manner in

which the text recognizes the similarity between US GAAP and IFRS as being straightforward suggesting a united or common approach where fair value is a symbol of 'our unity'. The manner also indicates that we have to retain a sense of control and power over ideological representation if we want to sustain our belief. More importantly, USA-2 (p.9) also states that 'the differences between U.S. and international standards are not generally significant'. One could argue that emphasizing the similarities is a very safe strategy to sustain a sharing ideological representation (Chelli & Gendron, 2013).

Fragmentation

Fragmentation is another mode through which an ideology may operate (Thompson, 1990). Under this mode, instead of perpetuating relations of domination through unifying individuals in a collective form, those peoples and factions that could produce threat to those in power are fragmented and thus weakened. Having analyzed all of the examined texts, this study found just three examples of using fragmentation modes. First of all, USA-1 (p.151) employed the strategy of differentiation; this mode emphasizes 'distinction, differences and divisions between individuals and groups' (Thompson, 1990, p.65). This approach was accomplished by highlighting the differences in balance sheet forms between the US and Germany:

'BMW group prepares its financial statements under German law and German accounting principles. In doing so, BMW's balance sheet reports fixed assets, followed by current assets. It also reports owner's equity before the liabilities. In contrast, balance sheets prepared under U.S accounting principles report current assets first followed by fixed assets and then current liabilities followed by long-term liabilities and owner's equity.'

It is clear how the balance sheet in the US and Germany is structured. However, the philosophical

assumption behind the distinct differences apparent in the nature of the balance sheet presentations was not offered in USA-1. Therefore, the readers may be left to assume that the difference is stressed in the text in order to provide a sense that the US version of the balance sheet is more helpful and informative than the German one. This is because fixed assets are listed first in Germany, (a sign of bank-based or creditor-oriented systems) whilst in the US current assets are reported first, with a resulting emphasis on the importance of shareholders. As discussed earlier, all of the investigated textbooks considered shareholders as the most vital users of accounting information while stating that other stakeholder groups could benefit from the information provided for shareholders. The balance sheet is crucial for shareholders because it provides information on whether or not the corporations in which they invest are proficient in creating real value. The value is influenced by how much liquid assets can realize. The liquid assets are hugely important for shareholders because if the corporation is liquidated, they may predict how much assets can be converted into cash and with a large volume of liquid assets the firms could pay more dividends and/or repurchase shares.

In USA-2, the strategy of differentiation is mostly used to highlight the distinction between the IFRS and the US GAAP. For instance, the textbook highlighted how incredible that China has adopted the IFRS in 2007. Although the US GAAP and IFRS is different, the positive tone is made in the textbooks because the basic assumption of both the US GAAP and IFRS is the need to maximize the interests of shareholders. In other words, both accounting standards are underpinned by the Anglo-American capitalism (Gallhofer & Haslam, 2007). On the other hand, the Chinese GAAP before 2007 is differentiated from the US GAAP and IFRS by depicting it as an unreliable set of accounting standards. One would argue that the differentiation is particularly made due to the fact that the Chinese

GAAP was underpinned by socialist ideology (Haverty, 2006).

USA-2 also used the strategy of ‘expurgation of the other’ in order to propagate the notion of differences, by identifying companies operating in countries with less developed accounting and legal practices. USA-2 (p.29) states that ‘the Sarbanes-Oxley Act significantly increased the accounting and internal control requirements for corporations’. In addition, in a later page, the text (p.101) explains that ‘many foreign companies do not have this requirement, and some U.S. companies believe that not having it gives foreign firms unfair advantage in the capital markets’. In other words, USA-2 wants to indoctrinate readers with the notion that by introducing the Sarbanes-Oxley Act, US corporations have been able to prevent fraud and errors thus protecting shareholder wealth and increasing the confidence of investors. On the other hand, in those countries which have not developed and implemented the same legal practices, their corporations should be resisted and expurgated, because they do not have a sufficiently reliable internal control system in place to prevent fraud and errors. Thus, there is a suggestion that the Sarbanes-Oxley Act or some other instruments with a similar code of conduct should be introduced in every country because these represent the best and most appropriate practice. The corollary is that, without such a system, international corporations that follow the code, particularly the US firms that have implemented Sarbanes-Oxley Act would essentially shun companies in such countries. Nonetheless, one may also conclude that the text attempts to propagate the notion that those countries with no legal instrument like the Sarbanes-Oxley Act could be denounced as opponents of economically efficient development throughout the world.

Reification

The final mode is reification, whereby meaning is propagated through what Thompson calls ‘a quasi-natural’ manner, i.e., a process of naturalizing and eclipsing ‘the social and historical character of

social-historical phenomena’ (Thompson, 1990, p.65). Through this mode, all textbooks that has been examined rely on the eternalization strategy to reify their supported worldviews. In other words, certain techniques come to be ‘set in stone’ or taken for granted. More specifically, the strategy of eternalization was used in two of the texts. Both of the foreign textbook noted that business organization should be recognized in the form of proprietorship, partnership or corporation. USA-1 (p.4) state that ‘the three types of businesses:...service, merchandising and manufacturing-may be organized as either proprietorship, partnership or corporation’.

The way the textbooks present business form indicate that they are only promoting private productive entities that are capable of creating personal incentive. However, they do not elaborate any historical contexts that rationalize these forms of business organizations. Thus, it is clear that the textbooks just present the business organization forms as something fixed and eternal (Ferguson, Collison, Power, & Stevenson, 2009; Mäkelä & Laine, 2011; Chelli & Gendron, 2013). By contrast, the Indonesian local textbooks (INA-1 and INA-2) not only classify business organizations into proprietorship, partnership, or corporation, but they also include state owned enterprises and cooperatives. In this context, although the textbooks did not provide socio-historical background on the business organizational forms, they did include business institutions that exist in the Indonesian context. In this sense, they are not only promoting business organization forms that are commonly found in capitalist states, but also the ones that are operated in a Pacasila economy or socialist market economy (Mubyarto, 1984; Haverty, 2006). The problem is that having categorized business organizations in that way, the rest of the texts did not relate to that context in any form subsequently. The content of their IFA textbooks was specifically focused on introducing accounting used by general business organizations, which are similar to the approach employed in the foreign texts. The problem is that having categorized business organizations in

that way, the texts did not relate to that context in any form in the rest of the textbooks.

5. Conclusions

The primary aim of this study is to show how the IFA textbooks recommended by universities in Indonesia inculcate capitalist ideology. Using Thompson (1990) schema, this paper has sought to provide insights on how a variety of ideological strategies are used in the discourse to establish and maintain the underpinned worldview, based on Anglo-American capitalism (Ferguson et al., 2005). It was mobilized through legitimation, dissimulation, and reification modes of ideology and their related linguistic strategies. Though the other two modes of ideology were also employed, they were not prevalent in all of the examined textbooks. These findings are apparently consistent with arguments put forward by several studies carried out in Western countries that their examined accounting textbooks inculcate a capitalist worldview, which emphasizes the interests of shareholders above all other stakeholder groups (Sikka et al., 2007; Ferguson, Collison, Power, & Stevenson, 2009; Wells, 2018). This suggests that the textbooks analyzed in this paper have successfully fulfilled 'a crucial economic role in the maintenance of liberal neo-classical economics' in accounting education of Indonesia (McPhail & Gray, 1996, p.28).

The paper has also highlighted that within all of the examined textbooks, accounting is only presented as an abstracted notion of a practical and calculative tool. The analysis shows that the textbooks conceal and obscure the ideological assumptions and socio-political and cultural background and conflict inherent in accounting through the 'guise of technical rationality'. However, if we review the recent past (over the past couple of decades), we can conclude that financial accounting textbooks have always been this way (Ferguson, Collison, Power, & Stevenson, 2009; Gordon, 2011). In this sense, the textbook is naturally constructed as an authoritative source of

knowledge by means of which students are only expected to learn rather than challenge. Moreover, it is hard to deny the roles played by institutions, such as professional accounting bodies, accounting standard setters, the accounting industry, business corporations and the government in emphasizing such reductionism in teaching accounting to future generation of accountants and business leaders.

In this sense, the texts cannot be accused of not being explicit about emphasizing the dominant worldview or rationales and consequences of accounting. They may just fulfil what is being asked for by the market (Thompson, 1990). However, accounting journals have published a significant number of studies regarding the importance of being ethical, conceptual, contextual, and theoretical in accounting education (McPhail & Gray, 1996). It can be argued that to some extent this issue should be addressed in textbooks, but it seems they have failed to pay much attention to this matter. Hence, accounting continues to be delivered in a conventional and traditional way (Ken McPhail, 2001; Collison, Ferguson, Kozuma, Power, & Stevenson, 2011). One may reasonably argue that this is a process of continuation and enhancement of unequal power relations in society, in which people have been ensnared by the primacy of Western perspectives. Hence, one may suggest that the presentations of accounting knowledge within accounting textbooks should be changed, in which the invisible and hidden assumptions should be made explicit. Thus, users would have a framework for more critical reflection.

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