



## College Students' Use and Reception of Accounting Textbooks: An Indonesian Perspective

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### ABSTRACT

Due to the limitations of accounting textbooks, students do not realize a broader potential of accounting can make to society outside a scorekeeping practice ascribing priority to shareholders. The purpose of this study is to explore how students in Indonesia use the recommended introductory financial accounting (IFA) textbook to understand whether they use it in a way that allows a more nuanced, contextual and broad-based understanding of accounting. Drawing on the results of four focus groups conducted with students who represent four accounting degrees of Indonesian universities, the study reveals that students are strongly attached to the recommended textbook. It seemed they could not get away from having to use the text if they were to succeed in the course. Therefore, the intellectual source of these students was solely the neoclassical economic paradigm, the primary emphasis of which is satisfying the materialist desires of shareholders. This was evident in the perspectives of both students of conventional and Islamic accounting programs.

### *Penggunaan dan Penerimaan Siswa Perguruan Tinggi terhadap Buku Teks Akuntansi: Perspektif Indonesia*

#### ABSTRAK

Karena keterbatasan buku teks akuntansi, mahasiswa tidak memahami bahwa akuntansi memiliki berbagai potensi yang sangat luas di luar praktik pembukuan yang hanya memprioritaskan para pemegang saham. Penelitian ini bertujuan untuk mengeksplorasi bagaimana mahasiswa di Indonesia menggunakan buku teks pengantar akuntansi yang direkomendasikan pada mata kuliah pengantar akuntansi. Secara spesifik, penelitian ini bermaksud untuk memahami apakah mahasiswa menggunakan buku akuntansi dengan cara yang memungkinkan peningkatan pemahaman akuntansi yang lebih bernuansa kontekstual dan berbasis luas. Hasil dari fokus grup yang dilakukan pada empat kelompok mahasiswa dari universitas yang berbeda menunjukkan bahwa mereka sangat tergantung pada buku teks yang direkomendasikan untuk memahami akuntansi. Mereka tidak dapat melepaskan diri dari keharusan menggunakan buku teks jika mereka ingin berhasil dalam pembelajaran akuntansi. Oleh karena itu, dapat dikatakan bahwa sumber intelektual para mahasiswa ini semata-mata didominasi oleh paradigma ekonomi neoklasik, yang penekanan utamanya pada pemuasan keinginan materialis dari pemegang saham. Hal ini tampak baik pada mahasiswa yang mengambil program studi akuntansi konvensional dan akuntansi syariah.

## 1. Introduction

Students are nurtured with learning experiences in school (Jackson, Francis, Kay, & Campbell, 1996). It is the vehicle through which content knowledge and skills are transmitted to students. Several studies show that textbooks play a crucial role in the school system. For example, Vafeas (2013) reported that nearly ninety percent of instructors in higher education recommend one or more textbooks for their courses. Instructors in business schools have considered textbooks as a fundamental element in the preparation of their course contents (Richardson, 2004). Thus, they 'have a profound influence upon the ways in which academics and students construct concepts and practices' (Guthrie, Parker, & Gray, 2004, p. 413). In this sense, textbooks are viewed as an authorized or legitimate source of society's valid knowledge (Crawford, 2003).

They are the devices that convey concepts and principles, for example, how to conduct a medical operation, land a plane, or prepare financial statements. However, accounting literature has indicated that there is a process of socialization of the Anglo-American capitalism within accounting education (Collison, Ferguson, Kozuma, Power, & Stevenson, 2011; Sikka, Haslam, Kyriacou, & Agrizzi, 2007). Studies highlighted that the indoctrination is particularly advanced by accounting textbooks. In other words, instead of being neutral educational media, accounting textbooks solely promote the worldview that prioritizes the interests of shareholders.

The American Accounting Association (AAA) was the first to suggest that accounting education is over-dependence on textbooks. They argued that the situation leads to a passive learning process and fail to develop 'active, independent learners and problem solvers' in accounting education (AAA, 1986, p. 187). The concern coupled with the phenomena discussed above provide the motivation and objective to explore how accounting students in Indonesia use the recommended accounting textbooks. There is no

guarantee that the adoption of certain textbooks will automatically shape the views of the users. We argue that students' views are influenced by the ways they use the textbook, not by merely adopting it. Therefore, besides investigating how accounting students use the recommended textbook, this paper also presents their views on the textbook. It aims to understand how the text is received by students and the extent to which it has shaped their accounting knowledge and general understanding of the discipline. We examine whether their understanding fits in the wider social context that embraces the local indigenous wisdoms.

This study focuses on introductory financial accounting (IFA) textbook because of its significance in shaping students' understandings and ideological beliefs about the 'language of business'. It is the first accounting textbook engaged by students who studying business degree in Indonesia. This study, however, focuses on the students of accounting department, so that the textbook is considered significance for the introduction, socialization, and indoctrination of accounting students. Studies suggest that an over-reliance on textbooks could inhibit the development of critical thinking, in which accounting tends to be understood from its narrow focus and rules-based procedural approaches (Philips & Philips, 2007).

We argue that if an accounting course is structured and delivered almost exclusively around a specific textbook, students are likely to be indoctrinated by the worldview promoted by the textbook. For example, accounting textbooks repeatedly expose students to the preparation of the income statement and balance sheet. According to Wells (2018, p. 7) it will encourage students 'to overgeneralize this experience to represent their understanding of accounting'. This concern is not exclusive to the Indonesian context as the essence of tertiary education worldwide is to prepare a critical thinker. For example, Indonesia just replaced rules-based to principles-

based accounting standards. Of course, students should be able to exercise their critical abilities to identify the different implementation of the standards. However, this paper is concerned on the ability of students to think critically about cultural and ethical values underpinning the standards and accounting.

Accounting curricula at university level is not enough to conform only the logics of accounting as a technical practice, or to prepare students passing CPA exam. Instead, university students need to be exposed to critical thoughts and enquiries, through which they learn ‘how’ to do something and ‘why’ something is done from different perspectives. IFA course and its related main sources of knowledge needs to take this issue into considerations by providing students the environment that allows them developing their critical skills. Universities should not only concentrate on the inculcation of the qualities and skills of the socially approved system, but they should also promote the advancement of learning through the encouragement of critical engagement (Boyce & Greer, 2013; Chabrak & Craig, 2013).

Sustainability notions have recently been considered as a basis of alternative form of financial organizing (Wyness & Dalton, 2018). These issues have also reflected in IFA textbooks. For example, side notes about ‘people, environment and society’ are now found within some of American IFA textbooks (see Weygandt, Kimmel, and Kieso, 2017; Warren, Reeve, and Duchac, 2017). By incorporating social and environmental issues, it shows an awareness about the importance of providing multiple perspectives of business in IFA textbooks. They provide students with materials to ponder the implications of business on society and environment.

In the Indonesian context, however, these elements are not enough to achieve a comprehensive and critical learning process. We expect students should be made aware of the Indonesian ideology and cultures, which teach different economic worldviews from the one

promoted by American IFA textbooks. Although the ideology and cultures are not currently the dominant forces of economic policies, but they have influenced and continue to dictate how economy and business should be operated in Indonesia.

Indeed, learning is as a process of constructing knowledge and skills that takes place in a social context (Lucas, 2000). Thus, this paper would also bring Islam into the discussion. Azra (2010, p.7) explained that ‘Islam in fact forms an obvious layer of Javanese and, by extension, Indonesian cultures’. More importantly, one of the most important pillars of Muslim faith is paying zakat, and a big portion of zakat comes from business that is operated according to Islamic principles and values. Thus, accounting for zakat is one of the biggest issues in Muslim society. According to the Islamic rules, those businesses including big corporations with billions of assets are mandated to pay zakat annually from their business operation.

Zakat should be paid and managed according to zakat rules and principles. Therefore, Islamic accounting and finance is among the most popular disciplines introduced at universities to meet the increasing demand for Islamic accounting graduates with the necessary skills. More importantly, Islamic financial institutions (IFIs) are also growing significantly in Indonesia (Mukhlisin, 2017). Our concern is that although Islamic accounting programs are claimed to be different from conventional degrees, they also use American accounting textbooks. This paper discusses how both students of conventional and Islamic accounting programs used IFA textbook in Indonesia.

Overall, this paper would contribute to the body of knowledge by exploring the elements of usage and reception of accounting textbooks from a students’ perspective, in order to understand whether IFA textbooks were used it in a way that allows a broader and contextual understanding of accounting. This type of research is still being

overlooked in Indonesia. This study confirms earlier research on accounting textbooks (Wells, 2018, Ferguson, Collison, Power, & Stevenson, 2011) that accounting education could not solely rely on accounting textbooks to achieve a critical learning process because the texts fail to represent a balanced perspective to accounting. The main contribution of this study is to show that Indonesian students do not have a more nuanced understanding of accounting due to the fact that the recommended textbooks have not incorporated more contextual understanding of accounting. In particular, universities in Indonesia are highly dependent on foreign accounting textbooks.

Moreover, we wanted to address that students were not encouraged to use the recommended accounting textbooks in a way that allows a more contextual and broad-based approach to accounting. For example, students are allowed to understand and challenge the prevailing ideology of the textbook by exposing them to new ways of thinking which are more contextual. Therefore, after examining how IFA textbooks are used in Indonesia, this paper is able to make some recommendations that can facilitate better use of textbooks. We believe these efforts will improve the effectiveness of learning accounting in Indonesia or countries sharing similar dominant Islamic cultures. In particular, the findings would be beneficial for instructors, students and publishers for the future use and development of accounting textbooks.

The rest of the paper is structured as follows. The following section provides an overview of the literature concerning business and accounting textbook research. The next section outlines the research design, which is followed by findings and a discussion of the results in relation to key literature. The final section draws some conclusions.

## **2. Literature review**

Prior studies have attempted to link the dividend policy puzzle to various theories. This

paper is of particular interest to governments, textbook authors, instructors, students and the users of accountants as sources of reflections about how accounting textbooks are used in Indonesian universities. One of the main benefits of textbooks for students is that they ‘provide uniform content for individual college students to study according to their own ability, [and] motivate greater involvement...’ (Besser, Nan, & Stone, 1999, p.5). This means students may engage more intensively and deeply with the textbooks. At their own pace and in their own space, students would be able to re-read and crosscheck complex aspects, concepts and terminologies.

This could happen because, as research has revealed, ‘students find textbooks easier to read than primary source material, which leads to higher ‘self-efficacy perceptions for understanding the course’ and more ‘motivated behaviour’ for students’ (Besser et al. 1999, p.5). However, empirical evidence has shown that university students spend very limited amounts of time reading textbooks. For example, Vafeas (2013) explored how marketing undergraduates in the UK used their core textbooks and found that the students rarely completed their reading assignments. They did not typically finish reading the whole chapters of the recommended textbooks. Moreover, if they do read the textbooks, they mostly skimmed the materials instead of engaging more deeply with the texts. In general, the textbooks just functioned ‘as a handbook of definitions to help with the completion of coursework and as a revision aid for exams’ (Vafeas, 2013, p.245).

Regarding accounting textbooks, despite limitation in terms of its domination in western contexts, they have been researched from different point of views. In general, the literature in the field can be clustered into three subsets, the first of which examine the production of accounting textbooks (Ferguson, Collison, Power, & Stevenson, 2006). The second set of studies was

concerned with the examination of the content of accounting textbooks (Wells, 2018; Golyagina & Valuckas, 2016; Ferguson, Collison, Power, & Stevenson, 2009; Laksmana & Tietz, 2008; Sikka et al., 2007; Cuganesan, Gibson, & Petty, 1997; Kelly & Pratt, 1994). The third set of studies explores the selection and use of accounting textbooks (Hammond, Danko, & Braswell, 2015; Ferguson et al., 2011, 2010; Phillips & Phillips, 2007; Smith & DeRidder, 1997; James, 2000; Manninen, 1997; Brown & Guilding, 1993). The literature indicates that there is an increased interest in this area of research, in which the main issues have been explored by examining textbooks of financial accounting, management accounting, auditing and taxation. We believe these studies have contributed to the changes made within accounting textbooks as revealed earlier the changes made by Weygandt et al., 2017 and Warren et al., 2017.

With respect to the use of accounting textbook which are the focus of this study, for example, Ferguson et al. (2010), conducted a survey and interviews with university and professional students, revealed that both groups of students used the prescribed textbooks differently. In the case of university students, some students mostly relied on lecture notes and tutorial materials and did not buy the textbook, whereas other students used the prescribed text as reference guides in case there was something that was difficult to understand. For professional students, textbooks were typically used to prepare for exams.

The same findings were shown by a survey performed by Jones (2010) on students and instructors across universities in the US. It was undertaken to determine how students used their financial accounting textbooks. Jones (2010) found that recommended textbooks were important for students, but, they used them primarily as a source of examples and descriptions to help them to complete their homework. Therefore, Jones (2010) concluded that students were not reading textbooks, but rather, that they

are referencing them. In other words, it could be said that students did not appropriately engage with their recommended textbooks.

Philips and Philips (2007) also explored the reading habits of accounting students. In their study, they used learning journals as a method for collecting data on how 172 students experienced reading 13 assigned chapters of their prescribed IFA textbooks. The study found that most of students (78%) read the materials at home while watching TV, babysitting and working at a job. A small percentage of students (15%) read the materials in a library. Regarding reading strategies, students usually used either sinking (in-depth reading) or skimming (quick reading).

Philips and Philips (2007) also found that some students read the assigned reading or chapter before it was covered in the lecture while others preferred to read the chapter after it has been covered in the class. Given these findings, Philips and Philips (2007) suggested that instructors need to actively encourage their students to acquire better reading habits. Ferguson, Collison, Power, & Stevenson (2007) did find that instructors engage textbooks deeply into their learning process, in which students are encouraged to use them in both lectures and tutorials. However, for some instructors, textbooks just become a supplementary reference, while lectures and tutorials are delivered based on materials developed by the instructors by drawing on their own research. Overall, these studies show that textbooks are important in accounting courses, in which if lectures are not underpinned by a textbook, this learning source still serves as a backup for students to develop their knowledge.

Therefore, Manninen (1997) recommended that critical reading is essential to be adopted by university students because, it allows them 'to elaborate what assumptions are silenced in the original text' as textbooks are 'built on many choices and concealments' (p.287). For Ferguson et al. (2011) the messages embedded in textbooks are mostly hidden or unplanned; in effect, they

may not attract the attention of critical consciousness of students as they go through the route of peripheral cognitive processing. It is of interest, therefore, this study attempts to address the following research question:

RQ: How the prescribed introductory financial accounting textbooks are used and appropriated by accounting students?

### 3. Research method

The module that forms the basis of this study is a first-year module that is mandatory for all business and economics students at faculty of economics and business in Indonesia. This study focused on the students of accounting program who just completed an IFA course. The participants represent four accounting degrees of Indonesian universities. The institutions are situated in Java and Sumatera islands, where the majority of higher education students are studying in Indonesia. The universities could be grouped to represent the elites, the less ranked, public, and private universities. Three of them offered conventional degrees while the other one was the first university that established a stand-alone Islamic accounting program.

The latter institution was selected to see the comparison between conventional and Islamic accounting programs. We first approached the heads of accounting departments in each university to conduct the focus group. None rejected it and they even recommended some IFA instructors to help us arranging the actual focus

groups. We were not given free access to students, so that we cannot randomly select the participants. They were selected by their instructors, but they were fully consented and may refuse to participate in the focus groups at any stage. All selected students participated in the focus groups until the end.

The student participants represented different classes on the IFA course as there were more than one classes opened in each university. For example, there were fifteen classes at one of the sample university. Eventually, six students from the same university consisting of male and female students were put in a group.

The participants are those individuals considered to be experienced and knowledgeable on the issue being investigated (Sarantakos, 2005). We were not provided information about the level of students' ability by their instructors, but based on their engagement in the focus group, we considered our participants to be in a range of medium to high ability. We also know that some of them who came from social class at high school have learned accounting while others who were from science class did not have knowledge about accounting. They were all Indonesians coming from different provinces of Indonesia as it is very common students of higher education go to different regions to study, but it is predominantly in universities located in Java Island. The following table shows the profiles of the participants of the focus groups.

Table 1 Focus Group participants in each university

	University A (Conventional Degree)	University B (Islamic Degree)	University C (Conventional Degree)	University D (Conventional Degree)
Female	3	3	2	3
Male	3	3	4	3
Total	6	6	6	6

Focus group is defined as a form of organized interview in which a number of individuals are involved in a setting (Blackburn, 2000). The rationale behind choosing focus group is that accounting textbook studies are mostly approached through a text analysis to understand the meaning, interview or survey to understand individual perceptions. Focus group is not the same as a face to face interview, in which only an interviewer and an interviewee are involved, or a survey, which is in many ways rather more inflexible as the researchers just rely solely on written accounts. Researcher cannot make direct encounter with individuals under-investigated to understating the context. Meanwhile, focus group allow a dynamic and active discussion on the identified topics, in which a wide range of perspectives will be obtained from the individuals involved, the interaction among participants and the context (Gillis & Jackson, 2002). This approach was chosen because it was hoped that students would be more comfortable and active as they are together in a small group.

The researcher also believes that students would be encouraged to offer their opinions and beliefs as the discussion was not only with the researcher but also with their fellow students. We saw that they were more encouraged to offer their opinions as the discussion was not only with the researcher, but also with their fellow students. Given the students were coming from the same university, they seemed to be freer to comment, challenge, provoke, build on and judge the topics being asked by the researcher as well as other participants' opinions and perceptions.

This approach has also empowered our participants to volunteer statements as they were not obliged to respond to every question being asked (Vaughn, Schumm, & Sinagub, 1996). If we selected individual, face-to-face interview, a student might be mentally forced to answer all questions as there is no other participants that would volunteer the answer. This situation might not provide an opportunity for the researcher to

generate more in-depth, comprehensive, and robust results and understandings for the matter being investigated. Qualitative method adopted were crucial in enabling us to explore a comprehensive information about how students with their prescribed accounting textbooks and how they perceive the content of their course texts at first hand.

According to Sarantakos (2005, p. 250) the discussion group 'must be large enough to provide a basis for a reasonable discussion but not too large to become uncontrollable'. Krueger (1994) suggests that 8 to 12 participants are suitable and reasonable. However, a smaller group of 4 to 6 participants has been used in accounting education research (see for example Ferguson et al., 2011). The focus group is coordinated by a facilitator or moderator, who leads the discussion by introducing a specific predetermined and limited topic (Blackburn, 2000). In the actual focus group, the moderator was helped by an assistant in order to better understand the content of focus group for analysis purpose.

All focus groups were conducted in *Bahasa* as it is the language of both the researcher and the participants. As suggested by focus group guidelines the participants should understand the purpose of focus group before the discussion begins (Gillis & Jackson, 2002). Therefore, before each focus group started, we informed the participants about the objective for undertaking the focus groups. Then we also asked their permissions to record the discussion. All groups allowed us to voice record the discussions. These records are securely kept by the researchers. To be more effective, we prepared a set of questions covering our areas of interest as the focus group discussion guide.

The open-ended questions were developed by reviewing previous related studies and the Indonesian context. Before these questions are used in the actual focus groups, they were reviewed by several experts who are familiar with this topic. By having a list of open ended

questions, we could ask the same questions in all of the focus groups, and at the same time, we could also follow up on a question if an extended response seemed to be required. Therefore, the themes or topics that came up in the discussion could be discussed and followed up in more detail. On average, the focus groups were completed in one hour. There was no student leaving the room during the discussion. In the end, when each focus group was finished, we thanked all of the participants for giving us their time and their contribution to our research.

In analysing the focus groups, this study followed Gillham (2000). As suggested all interview tapes were firstly transcribed one by one. Once they were finished, the transcripts served as the basis for analysis. The contents of all transcripts were read one by one to discover the meanings that explained how students perceive the purpose of accounting and the objective of business. During the process, the researcher highlighted substantive statements and discarded other materials deemed irrelevant to the research concern. If the researcher could not understand certain parts of the transcript, the researcher would play the interview tape again to ensure the accuracy of interpretation of the meanings. Next, those highlighted statements were re-analysed to determine a set of themes and patterns. These patterns were not only established by comparing the discussion between focus groups, but they were also extracted from comparing the statements provided by each participant within a focus group. Finally, the analysis produces a final set of themes and patterns that became the basis for discussing the problem under investigation.

#### **4. Results and discussion**

The empirical evidence obtained from focus groups are presented in three separate sections. Section one seeks an understanding regarding why students possess the recommended textbooks. Section two explores how students use their textbooks. Section three provides a reflection on

how students engage with the content of their prescribed accounting textbooks, particularly the ideological representations made in their textbooks.

#### **Why students owned the recommended textbook**

Before presenting how students use and view their recommended textbook, we first explore whether they own the textbook and what are the reasons for having one. Responses were consistent among the participants and groups that although not all of them purchased a new textbook, they did own it through different ways including buying used textbook from friend or internet, borrowing friends' or senior students' textbooks or made a photocopy of the text for each chapter covered in the class or the whole text at once.

In our own teaching experience in Indonesia, we did see that instructors together with students attempted the questions provided in the textbooks in the class. We also saw the same experience in our sample universities as there were two focus groups arranged to be conducted in the class after the students completed the lecture. Basically, students were required to have and take the prescribed texts to the class.

According to them, their instructors said that they could not follow the learning process without the textbook, especially for IFA course where students learn the basic skills of financial reporting. None of the students mentioned borrowing the texts from the library, possibly because the textbooks were just available in limited numbers. More crucially, students cannot rely on university libraries as they do not always provide textbooks with the latest edition or most of the time the recommended textbooks are not available.

Indeed, students confirmed that they owned the textbook because their course instructors required them to have the text when asked why they owned the textbook. For example, Student A3 stated:

'I bought the textbook because it was made compulsory by the course instructors. She even

arranged the purchases so that we could buy the text together.'

Similarly, Student B2 noted:

'I had the recommended textbook because it was required by our course instructors. We were required to read textbook before coming to the class.'

Besides it was mandatory to have the textbook, the students also expressed other reasons of owning the textbook. For example, Student D1 recognized the quality of the textbook for learning although she also pointed out that the course instructors mandated every student to have the textbook:

'The course instructors did require us to have and read textbook, but I also personally realized that the recommended textbook was very useful and good because it was so complete and comprehensive. So, it was really worth to purchase one.'

Another student who have family business considered that having the textbook was a way of acquiring complete knowledge.

'Actually, my father forced me to study accounting as he himself did it after at first completing an engineering degree. For me, studying accounting is not only about being an accountant [getting into a profession]. Instead, it is indeed about the accounting knowledge that is really important to do business. Therefore, the textbook is very important to learn more knowledge than relying on the class lecture.' (Student C2)

For others, such as Student A1 who studied science at high school considered the textbook to be really helpful to learn accounting step by step. He straightforwardly said that the text was purchased because he wanted to engage with it deeply and systematically:

'The textbook recommended by our instructors was very detailed and comprehensive. I never learned accounting before, but now I could understand accounting by patiently reading the textbook. Thus, I think it is really good text because it is suitable for beginner like me.'

### **How students use the recommended textbook**

The results of focus groups show that the recommended textbook was used differently by students of IFA course in Indonesian universities, even when they attended the same course at the same university. However, the majority of the students seem to have greatly embraced the prescribed texts in their learning process. They considered it as their primary source of learning. For example, student C2 explained that:

'When I attended lectures, I just randomly took notes because I have textbook to understand more deeply the topics discussed in the class.'

Likewise, Student A4 commented:

'It was difficult to study if we just attend the lecture. I personally think the textbook recommended by the instructor has helped me to have a deep understanding of accounting concepts and techniques.'

In similar fashion, Student D3 explained:

'I did not read other learning resources because we cannot even finish materials covered in the recommended textbook.'

Several students across focus groups indicated that although they read the textbook, they learned a lots from their instructors in the class. They always printed the PowerPoint slides to make it easy to add notes from the lecture because slides will be used for the revision. Given this evidence, one would suspect that these students might just read the textbook to clarify PowerPoint slides and instructors notes. However, as shown in the quote below, the students of IFA courses were held under the circumstances, in which they were exhorted to engage with the prescribed textbooks. Instructors expect students to read the textbook and do some background work for themselves.

It means the received authoritative knowledge of accounting is only reified and codified within the textbooks. These students can rely on PowerPoint slides and lectures, but they still need to consult the recommended text, especially when they need more detailed explanations for certain topics or the instructors did not explain everything in the class:

‘I relied on PowerPoints and lectures, but the course instructors may not explain everything about certain topics in the class. She might forget to do so. Therefore, I should read the prescribed text to gain more understanding, especially those topics related with numbers.’ (Student D6).

For Student B4, PowerPoint slides and lectures are easier to understand compared to the textbook:

‘I mostly used the Power Point slides to revise, because it had been summarized into a simple presentation. Moreover, I think it is very difficult to understand the text alone without explanation from the instructor.’

Similarly, Student A4 explained:

‘I found a bit difficult to understand certain topics by only reading the textbook. Therefore, I mostly relied on lectures to understand the topics. The instructors focused directly on the core issue of the topics. Thus, it made us easy to follow and understand it.’

Our evidence also show that students read textbooks because they were asked to complete the exercises questions and to prepare for the exams. In other words, although students might only read those parts of the text relevant to the exercise questions, the bank of exercises have made the students read the textbooks, and the instruments have helped the course instructors to ‘force’ their students to engage with the prescribed textbooks.

‘The text is very important to me to be able to answer the exercise questions that are available at the end of each chapter and to prepare for the exams.’

Student D2 also read the text for exam study:

‘Yes, sometimes I read the textbook in the class when the lecture took place or if the time for exams was very near.’

Besides reading the recommended textbooks, several students also engaged with other similar textbooks or learning sources to obtain better understandings of the topics covered in the course or to complement the textbook. Some students mentioned that they read the Indonesian local textbooks. We think they did it because they could not fully understand the English textbook, but one of the universities adopted translated American

textbook. One possible explanation for this to happen may be due to the poor quality of the translation of the text or, indeed, certain concepts of accounting discussed in the text were difficult to comprehend. Among these students there were students who earlier mentioned that their primary reference of learning is the prescribed textbook. It seems these students read the Indonesian textbook to increase or clarify their understandings.

‘I read Indonesian local introductory financial accounting textbook.’ (Student B1)

Student A3 read business newspaper:

‘I often read business newspapers to see financial statements. Taking accounting course has given me knowledge to understand the financial statements prepared by public corporations whose shares traded in the Indonesian Stock Exchange.’

Student D2 read materials on the Internet:

‘Yes, sometimes I found it difficult to understand the textbook. Therefore, I tried to find more simple materials on the Internet.’

However, no student visited the websites of their prescribed textbooks. In this regard, for example, Student A5 explained:

‘No, I never went to the website. The prescribed textbook alone had provided huge learning materials for us to learn. So, I did not need any other materials.’

### **Students’ view about the content of the textbook**

The views of student participants about the content of their prescribed textbooks are explored in this section. First of all, students were asked to explain the expectation differences among stakeholders (e.g. customers, trade creditors, loan creditors, employees, general public, governments, managers and shareholders) in accounting. They were in broad agreement that accounting produces financial statements that report business information of a business organization.

They believed that all accounting users can take benefits from the statements. To examine whether the students had an awareness of broader stakeholder concerns, all of our participants were asked about the purpose of financial statements for

specific stakeholders. While they were not really sure how employees and the general public would use the statements, the students were far more articulate to elaborate the roles of financial statements for managers, shareholders and creditors.

Students from Islamic and conventional were all on the same page that their prescribed IFA textbooks explained financial statements to be useful for managers, shareholders and creditors in making business decision, but went no further. Nonetheless, the students were quick to point out that their recommended textbooks were very limited in discussing accounting information needed by different stakeholders. It was very clear to them that their textbooks allocate very limited space and effort to explain the accounting information needed by different users. They mentioned that the topic was briefly covered at the beginning of the textbook, where the focus of discussion was on financial statements produced by the accounting system with just an outline sketch of ways stakeholders could use them. For example, Student B1 commented:

‘Do you mean Kieso? [the recommended text] This textbook focuses on explaining about accounting cycle, starting from how to record transactions in journals to how to prepare financial statements. With respect to the users of financial statements, the textbook just provides some very introductory information.’

Likewise, Student A3 pointed out:

‘It is just very simple introduction in the first few pages of the textbook. For example, the text mentions that financial statements are prepared for owners for them to make business decision.’

As the students only found that representations in their IFA textbooks, we investigated further by asking whether they thought their textbooks discussed shareholders more than all other stakeholders. The participants were in broad acquiescence that the interests of shareholders are prioritized throughout the textbooks. They claimed that their textbooks only present accounting as a way to provide business information to

shareholders and creditors while other users just take benefits from the same statements.

In other words, they wanted to say that the accounting they learned prepares information without considering the interests of all users. For the majority of them, the prioritization was not problematic, and it was considered as the natural form of accounting subject. Some of them voice a strong belief that the texts have covered the actual notions of accounting:

‘I think the real accounting works like that in practice [accounting is a tool to provide information for shareholders to be used in their business decision making]. Therefore, we have no choice and that what we should learn.’ (Student C5)

While other students such as Student D4 indicated that she somehow wanted to learn accounting that accommodates broader range of stakeholders’ needs, but realized that the textbooks were all the same:

‘We had no choice because our instructors selected the textbook. Moreover, there was nothing we can do as the fact that all IFA textbooks were all the same.’

The majority of Islamic accounting students were also acceptance by the fact that their recommended IFA textbooks prioritize shareholders throughout. Using the textbook was considered as a non-problematic practice as long as the alternative (Islamic) perspective is provided in the lecture.

‘Although we are studying Islamic accounting program, I think we should understand conventional accounting as well, because it is the basic principle of accounting. Therefore, for me, it is not an issue to use the textbook for to learn IFA course. Our instructors could introduce Islamic perspective as well in the class. For example, we were introduced the users of financial statements in the context of Islamic accounting.’ (Student B1)

However, two students from Islamic accounting program disagreed with the texts. They were wondering why the university recommended the conventional IFA textbook for them to study the very basic of accounting:

'I disagree with the idea of using conventional IFA textbooks in Islamic accounting degree. I always ask why we should learn conventional accounting; why don't we directly start learning the Islamic one. Therefore, people also ask what the difference between conventional and Islamic accounting is.' (Student B2).'

Given all participants agreed that their prescribed IFA textbooks discussed shareholders more than all other stakeholder groups, they were queried whether they considered their text as being ideological or permeating propaganda. The question was inspired by earlier study by Ferguson et al. (2006) who asked the same question but to individuals involved in the production of accounting textbooks. We considered it appropriate to ask this type of question to students because we felt that they would understand it regardless of the fact that they were still in their first year of an accounting degree. Nevertheless, we did ensure that we explained the question as fully as possible in order for them to understand. My full question and explanation were presented as follows:

'Do you think of your recommended IFA textbook as being ideological or permeating propaganda? By this question I mean is the text used as a medium to promote certain point of views, understandings or ideologies to the readership?'

The resultant comments, particularly from students of conventional accounting degrees, indicated that they were not sure if the textbook could be used as propaganda. Even if it were the case, the students believed that this would not influence them. For example, Student D2 commented that:

'I do not know that our textbook is used to transmit propaganda. However, if I know that the text is really used to promote certain ideology, as an Acehese people who have

been learning Islam since we were very small, I think we will not be influenced.'

Student C2 also did not think their IFA textbook was used to inculcate certain worldviews, because, for him, propaganda sets a very bad agenda, especially when the targets are not aware of it, in other words, Student C2 understood the negative connotations of indoctrination inherent to propaganda:

'I am surprised that there is also propaganda in this context [accounting and accounting textbook]. I think the most dangerous propaganda is happening when the targets are fully unaware with it. Someone is unconscious that she/he has been targeted, it is really bad. I think accounting textbooks do not do this. Instead, they just promote accounting skills.'

By contrast, although some of Islamic accounting students expressed their happiness and willingness to learn conventional accounting, all of six students from the group were in agreement that their IFA textbook is making propaganda by promoting 'interest' (*riba* or usury)<sup>1</sup>:

'I think there is propaganda in the accounting textbook we used. I found in the text that they extensively promote interest [usury]. The text introduces the definition of interest and how to calculate it? In fact, it is not suitable with Islamic perspective.' (Student B2)

This study provides evidence that all students personally engaged with the recommended IFA textbook, whereby it has become the predominant learning resource of accounting program and thus certainly accounting students.

The findings suggest that accounting education in Indonesia is strongly attached to the recommended textbook, in which students could not get away from having to use the text if they were to succeed in the course. Students that use the textbook are typically only exposed to one subset of ethical reasoning, financial utilitarianism (Ferguson et al., 2011). It confirms the findings of

<sup>1</sup> 'Technically, *riba* refers to the addition in the amount of the principal of a loan according to the time for which it is loaned and the amount of the loan' (Lewis, 2001, p.120).

previous studies, but our findings proved further to suggest that the over-dependence on textbook has contributed in a less contextual and broad understanding of accounting. Our student participants did not realize a broader potential of accounting can make to society except of accounting as a scorekeeping practice ascribing priority to shareholders. Therefore, it is our argument, based on our findings and their analysis, that accounting education in Indonesia has been driven by hegemonic forces, which socialise, or more appropriately, indoctrinate Indonesians, with the dominant Western worldview of accounting, the maximising shareholder value (Collison et al., 2011).

Our study reveals that the way students use their recommended textbook has made them understand accounting from a narrow viewpoint without any intellectual challenge to the Anglo-American logic underpinned their text. Indeed, although the prescribed textbook is dominated by the idea of maximizing the interests of shareholders, the majority of students, except those students enrolled on an Islamic accounting program, were not exposed to alternative perspectives. Even those taking the Islamic program appear to have been seduced by much of the received view of the purpose of accounting.

Despite the radical promises of the Islamic accounting education program to promote a more balanced and contextual approach to accounting, it fails to introduce accounting through Islamic perspective embodied Islamic principles of unity, equity or social justice and human development (Dusuki, 2007; Lewis, 2001). What we wanted to say here is that accounting through an Islamic perspective was not introduced in IFA course of an Islamic accounting program, which the very first accounting course is taken by accounting students. Of course, due to the contextual realities, we argue that those Islamic principles are also essential to be promoted within conventional accounting program because it is the dominant culture of Indonesia. Otherwise, values entrenched through colonialism

and supplemented by the increasing world dominance of the Anglo-American capitalism can be seen to be having their toll in Indonesia.

Given the findings of this study, we want to make two main recommendations regarding the use of accounting textbook to promote more contextual and broad approach of understanding accounting in Indonesia. Given the context of Indonesia is also shared by other countries including its Islamic, eastern, and developing characteristics, our recommendations will also have implications beyond Indonesia. Firstly, we hope to raise awareness of the impact of Western accounting textbooks in non-Western countries.

The political and economic bases of those texts should not displace attention of students from their local wisdoms that, in Indonesia, is mostly influenced by its constitution and Islam. Secondly, if imported accounting textbook is still recommended in accounting courses as for example, universities in Indonesia have been dependent upon for decades, it should be adopted in a way that allows and promotes critical understanding of the text. Moreover, it should be supplemented with other materials that may introduce students to a broader perspective of accounting, which could be more compatible with the way of life of people in the country. It is expected that students would be able to develop accounting knowledge through a critical, social or a political lens. Thus, students will understand equally accounting as an economic and social practice (Dellaportas, 2015).

## **5. Conclusions**

This paper reported on Indonesian students' use and reception of accounting textbooks. Our findings show that students are dependent on the prescribed textbooks to develop their understanding of accounting. They are very rarely read and engaged with other textbooks or learning materials. This situation could be the reason why only students from an Islamic program considered their prescribed textbooks as ideological or propaganda,

whereas all students from conventional degrees held the opposite opinion. Indeed, as students taking conventional degrees were only taught with that perspective written in their accounting textbooks, they were not guided towards considering an alternative. Furthermore, since whatever they do and they see, accounting is dominated by the idea of the Anglo-American capitalism, capitalism becomes an unproblematic worldview for students, indeed, and they are likely to see it as the way for them to develop a career.

Therefore, it can be said that students' views are heavily influenced by the texts, which offer no alternative perspective on the practice and purpose of accounting other than the Anglo-American capitalistic one. This assertion is based on evidence presented in this paper whereby it has been seen that the participating students were, in essence, fully directed to by the mainstream accounting perspective, the Anglo-American capitalism. It is important to highlight that the findings presented in this study are based on four focus groups represented by four universities.

This research limitation can be tackled by doing further work considering alternative research methods including questionnaire survey to include more students from different universities. Future research can also be approached by interviewing or surveying accounting educators to understand how they use accounting textbooks in their teaching. This would strengthen the argument regarding the impact of accounting textbooks on understanding accounting.

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