

Paradigma Nusantara for the Advancement of Accounting and Other Social Sciences¹

Achdiar Redy Setiawan

Universitas Trunojoyo Madura, Jl. Raya Telang, Perumahan Telang Inda, Telang, Kec. Kamal, Kabupaten Bangkalan, Jawa Timur 69162 Indonesia
Center for Islamic Management Development Studies, 11700 Gelugor, Penang, Malaysia.

achdiar.setiawan@trunojoyo.ac.id

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ABSTRACT

This article discusses the invitation to realize the advancement of social science in general that is more contextual in the Nusantara. In the context of accounting, there are several approaches that can be used in research, including positivist, interpretive, critical postmodernist and religious. Generally, in the context of Indonesia (perhaps in other places as well), positivism is still the dominant and most widely used paradigm in the development of social sciences. Contextually, in the author's view, when discussing the advancement of accounting science (and also social science in general) in the Nusantara, the paradigm that must be referred to is the Paradigma Nusantara. The results of research using the Paradigma Nusantara are believed to be more appropriate in its implementation because it is in harmony with the natural thinking, feeling and social and cultural behavior of the local community. At the same time, the development of science aims to raise and present the rich treasures of local wisdom whose values have been internalized, explored and practiced by local people. This article is an initial discourse to look at, measure and filter (re)write noble values which are actually more relevant to be used as guidelines for all activities of daily life.

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1. Introduction

The term paradigm for the development of science was first introduced by Thomas Kuhn in 1962 in his book *The Structure of Scientific Revolutions*. His work, which was originally in the form of a collection of essays, is considered a monumental work in the history and philosophy of science. Based on an in-depth analysis of the natural sciences he mastered, especially Physics, Kuhn asserted that science is more revolutionary in nature. It challenges the common assumption that science is cumulatively evolutionary. Kuhn, (2008) describes the revolutionary circularity of the process of developing knowledge in the following lines:

Paradigm I –Normal Science - Anomaly - Crisis - Revolution – Paradigm II

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In Thomas Kuhn's view, paradigm is a central concept in the structural approach to the development of science. The term paradigm according to Kuhn in the post-discourse section of 1962 [1] is used in two meanings. First, the paradigm means the whole constellation of beliefs, values, techniques and so on which are shared by members of a particular society (sociological meaning). Second, the paradigm shows a kind of element in the existing constellation containing concrete puzzle solving, which, if used as a model or example, can replace explicit rules as the basis for solving normal science puzzles that are still left behind (philosophical meaning).

In general, a paradigm is defined as a set of beliefs, values, a view of the world, the way we see the world (Sudarma, 2010). In this view, a paradigm is a set of propositions that explain how the world is perceived. Paradigm can also be interpreted as worldview (English) or *weltanschauung* (German) [2]. Both contain the same meaning, namely the view/perception of the world. The term 'perspective' is also often used interchangeably with paradigm [3].

The paradigm referred to guides the methodology and methods used. In modern Western view is described as the relationship of the three philosophical assumptions. If the paradigm refers to how the world is perceived, the methodology shows how the most appropriate method of developing knowledge is used (logics of inquiry). Furthermore, the method refers to the instrument of collecting and analyzing empirical evidence. Some examples of methodologies include phenomenology, ethnography, ethnomethodology, hermeneutics and so on, while methods refer to types of data acquisition and analysis such as interviews, observations, documentation and others [4–6].

Burrell & Morgan (1979: 17) describe the existence of two dimensions of assumptions about the nature of society to develop social science. The two dimensions are Regulatory Sociology-Sociology of Radical Change and Subjective-Objective. From the two dimensions with the continuum line, Burrell & Morgan, (1979: 21-22) then offer four paradigms for the development of social science, including: 1) Functionalist (or better known as Positivism), 2) Interpretivism, 3) Radical Humanist, and 4) Radical Structuralist. Each of these paradigms is in a quadrant that has two dimensions, namely the sociology of regulation-radical change and subjective-objective [7]. For example, the functionalist /positivist paradigm has the understanding that it is built from an objective dimension and is in the realm of the sociology of regulation/regulation.

In the context of accounting science, unlike Burrell and Morgan, Chua (1986) divides the development of accounting science into three paradigms, namely the mainstream/positivistic perspective, the alternative perspective of interpretivism and the critical alternative perspective. Unlike (Burrell & Morgan, 1979) which divides the critical paradigm into two, radical humanist and radical structuralist, (Chua, 1986) divides the critical paradigm into one paradigm only. In subsequent developments, Mulawarman (2010) added a paradigm of religiosity to refer to the development of science based on religious truth [8].

In sociological discourse, these paradigms tend to be unintegrated (one-sided), focused on specific levels of social analysis with little (or no) attention to other levels (Ritzer & Goodman, 2010). In recent developments, various paradigmatic approaches have been carried out in order to explore the understanding of science from various points of view.

This paper will reveal an understanding of the various developments of accounting science (and social science in general), and then make an offer to use a more relevant and contextual archipelagic paradigm as a basis for elevating the values that apply to the people of the Nusantara (archipelago).

2. Method

This study uses qualitative descriptive approach to provide an initial picture of the emergence of the Paradigma Nusantara in the realm of accounting science development in Indonesia. The description of the various efforts made by several institutions makes the substance of the archipelago paradigm as a reference for the development of accounting science actually implemented.

Content analysis is also carried out to describe research results published in the Jurnal Akuntansi Multiparadigma (or Multiparadigm Accounting Journal, see jamal.ub.ac.id) as a scientific journal that opens space for the dissemination of study results from various paradigms. All the results of the study that raised the treasures of local cultural values were exposed to provide a complete portrait of the bustle of accounting research with the archipelagic paradigm

3. Results and Discussions

3.1. Accounting as Social Science in Multiparadigm Perspective

Accounting is a science that is categorized as living in the realm of social science. So the scientific development approach needs to refer to the social science paradigm. One of the paradigms that dominates the development of accounting science is positivism. So dominant is this paradigm that Chua (1986) termed as a mainstream perspective [3]. At the same time, the term paradigm other than positivism is denoted as non-mainstream. This refers to the assumption that outside the positivist paradigm, research and studies in social sciences, including accounting, have rarely been touched.

The positivism paradigm lays the foundations of thought for the development of social sciences departing from the rules that apply in the natural sciences. Augusto Comte (1798-1857) was the founder of the development of positivistic [9]. This paradigm upholds objectivity. The researcher as the subject must stand outside the object under study to avoid as far as possible the intervention of the researcher into the research problem. With these two basic assumptions (high level of objectivity and subjectivity of researchers kept away), the results of studies in this approach will automatically be value-free. This value-free assumption, as is true in the natural sciences, provides the basis for justification that research findings in this paradigm can be generalized and universally accepted.

The second paradigm is interpretivism. Interpretivism is at the intersection of two assumptions: a subjective approach to science and the belief that society exists in order (regulated) [7]. The task of scientists in this paradigm is to understand deeply about why the regularity of reality occurs [10]. The process of gaining this understanding uses the scientist's humanitarian tools in an intensive process.

Furthermore, the critical paradigm holds that society and the order that surrounds it need to be changed because there has been repression of certain ideologies. This change

process, can be done through a process of awareness (radical humanist) or through a power structure (radical structuralist) [7].

The three modern paradigms (positivism, interpretivism and criticism) claim what is "the truth" in the assumptions they build. This condition gave birth to postmodernism. The postmodern paradigm opposes the existence of a monopolistic truth that creates rules, values and order [10]. The relativity of truth is so exalted in this perspective that it removes the authority of truth so that other voices (including peripheral ones) can also be (and should) be heard.

In the next development, paradigm of religiosity was born (some authors may call it the paradigm of spirituality, although some differ spirituality to religions, since spirituality may stand apart from any religion). The paradigm of religiosity places God (and religion as its derivation) as the main reference for the development of science. The religiosity paradigm was born as a criticism that all of the presented paradigms never discussed or included assumptions about God [4]. This fact is not really surprising. The development of science, in the view of the West, is indeed directed to negate the existence of God. Secularism is an understanding that is the main agenda of the development of modern (and postmodern) science. God (and religion as its implementing institution) does not need to be involved in all matters concerning the development of Western-style science [4].

Further investigation indicates that the development of accounting science today is still dominated by one paradigm, namely positivism. Other paradigms in the social sciences, as indicated in the previous description, such as the paradigm of interpretivism, critical and postmodernism (commonly called the non-positivist or postpositivist paradigms have less (or no) a place in accounting scholarly discourse, especially in the context of research in the Nusantara archipelago [11]. There is also a paradigm of religiosity that came later. By population, Indonesia is a country with the largest Muslim population. However, the strength of the schools of secularism, individualism and other assumptions of modernity in social science, the involvement of God (and religion in it) in social science with a religious paradigm has not yet become the "faith" of the majority of scientists.

The understanding that has always been used in interpreting accounting is that accounting is a science and technology to portray the condition or performance of an entity in financial (monetary) aspects. The adage that stands out is that accounting is value-free, objective, quantitative and universally applicable. Even if there are local accounts, it is only a compilation and cannot be standardized universally. This fact is similar to the tagline of Coca-Cola's famous carbonated drink advertisement: "you can drink it anytime, anywhere". The definition of accounting (including accounting standards) which is a convention throughout the world today, when referring to the explanation of the various paradigms above, is very thick with the characteristics of the positivism paradigm.

The dominance of this positivism paradigm in the realm of social science gave birth to a current of rejection from several scientists. Fakhri (2002) suggest that the dominance of positivistic science is a form of "knowledge mastery" to apply knowledge to its technological form. This does not only agree with the assumptions of Western ideology, but is also driven by a desire to control based on two main assumptions: objectivity (neutral, distant, impartial, does not involve non-sensory emotions) and regulatory

(universal social regulation). The world community is placed as an object that must be "surrendered" to be directed and developed towards the goals that have been set. This is a form of colonialism (through) science [12].

It is at this level of scientific awareness that there are struggles for truth values. It is important to re-examine the aspects of social science development that are most essential and appropriate to be applied in the Nusantara. "Where the earth is stepped on, on that very earth the sky must be upheld," is the ancient saying in Nusantara. The meaning is so deep, what applies in the context of space and time in Indonesia, for example, must be a reference or guidance in life. People's lives need to be directed to carry out the norms that have been believed. Thus, the values that become references will be relevant and effective in creating a community structure with local wisdom traditions that they carry out daily. At the same time, the people who are the elements under study are not deprived of the values that have been embraced and believed. This reality is why Paradigma Nusantara is much needed in the development of accounting science, as well as social science in general.

3.2. Paradigma Nusantara as the Most Contextual Paradigm Choice in Nusantara

I read the term Nusantara Paradigm for the first time in the Preface written by Dr. Aji Dedi Mulawarman in a compilation book by Indonesian journal editors [13]. The introduction of the book is entitled "*Menulis Artikel Ilmiah Berparadigma Nusantara*" (Writing Scientific Article in Paradigma Nusantara). Mulawarman as the Head of The Alliance for Management of Scientific Journals with Integrity (see aljebi.or.id) has written at length about the need for social science researchers in Nusantara to use Paradigma Nusantara as their main reference.

The archipelago paradigm rejects Western ontological, epistemological, axiological, methodological assumptions, and replaces them with Nusantara principles, namely *kaidah*. Academically, the sequence of assumption bases in this new paradigm has not been found and widely initiated. In Mulawarman's initial view, the Paradigma Nusantara is a form of paradigmatic dialectic that cannot but exist in the real time and space on which our world is based [13].

If we live in the Nusantara archipelago, then the view of life and all matters in it must adhere to the values that surround it. This Paradigma Nusantara, Mulawarman continued, is an invitation to believe that the Nusantara is one of the centers of world civilization. As the center of civilization, this equatorial country should not be the object of other civilizations. Nusantara must be a subject that has the ability to change itself and also to change others.

This belief in the values of the archipelago is the initial foundation of the *kaidah* of the Paradigma Nusantara. Indeed, research and studies of accounting science that tries to elevate the treasures of local traditional values of the archipelago have begun to surface. There is an awareness movement that is quietly starting to expand massively even though it doesn't say explicitly that it believes the Paradigma Nusantara. The content or substance of the studies carried out utilizes cultural values that are scattered in various regions and are integrated into accounting research topics.

One of the empirical evidences that can be seen regarding the rise of research in accounting science that raises the value of the cultural traditions of the Nusantara archipelago is reflected in articles in the Multiparadigm Accounting Journal (JAMAL). The scientific journal that is currently nationally accredited, Sinta 2 is a pioneer in the development of accounting science with many approaches (multiparadigm). When it was first published in 2010, most scientific journals in Indonesia only accepted research with a positivist paradigm [14]. Prof Iwan Triyuwono is the founder of this journal together with some accounting lecturers in Universitas Brawijaya². JAMAL publication is inseparable from accounting education system in the university, which is also a pioneer in the development of multiparadigm accounting in Indonesia.

Based on a content analysis of publications in JAMAL for the period 2010 to 2021, there are 58 articles containing studies of the Paradigma Nusantara. The publication in JAMAL shows that the development of accounting science in Indonesia has shown a strong local culture. Cultural themes enter into various accounting scientific topics, including: a) Financial Accounting (Rizaldy, 2012 ; Amaliah, 2016; Amaliah & Sugianto, 2018; Tumirin & Abdurahim, 2015; Riduwan & Andayani, 2019; Musdalifa & Mulawarman, 2019 ; Anindita & Hamidah, 2020; Lutfillah & Sukoharsono, 2013; Rahmawati & Yusuf, 2020; Totanan & Paranoan, 2018) ; b) Management Accounting [25–27]; c) Shariah Accounting [28,29]; e) Public Sector Accounting [30–33]; f) Auditing [34–37]; g) Taxation [38,39]; g) Accountant Professional Ethics [40]; h) Cultural Accounting [33,41–44][45–50]

Since JAMAL opened the faucet for acceptance of multiparadigm accounting study articles, managers of other scientific journals in many institutions have also begun to accept non-positivistic studies. This has an impact on the expansion of studies that elevate the cultural values of the archipelago. Several accounting scientific journals identified by the authors contain studies based on Indonesian culture, including: a) ATESTASI (nationally accredited ranked 2 by UMI Makassar); b) ASSETS (nationally accredited ranked 2 by UNIPMA Madiun); c) JIAB (nationally accredited ranked 2 by Universitas Udayana Bali); d) JRAAM (nationally accredited ranked 3 by Politeknik Negeri Malang); e) INFESTASI (nationally accredited ranked 4 by Universitas Trunojoyo Madura)

The praxis of other Paradigma Nusantara can also be seen from the movement initiated by MAMI³ (Indonesian Multiparadigm Accounting Society). Referring to the www.mami.or.id page (downloaded August 28, 2021), the organization which was founded in 2013 is a forum for gathering and communicating accounting researchers (academics and practitioners) who seek to encourage and initiate the development of

² I have joined the JAMAL management team since the second edition of Volume 1 August 2010. Since then, I am still involved as a board of editors and reviewer of scientific journals who are still consistent in opening up space for publication of accounting research with these various paradigms. Since its establishment, Prof. Iwan Triyuwono has been the chief editor and assisted by Dr. Aji Dedi Mulawarman and Dr. Ari Kamayanti in its editorial board.

³ MAMI was founded by six members of the presidium, all of whom at the time came from the Department of Accounting, Universitas Brawijaya. Since its establishment, MAMI has been chaired by Prof Iwan Triyuwono. I am also an administrator of MAMI (Madura Region Coordinator)

accounting with various paradigms (multiparadigm). One of the main interesting programs from MAMI is the implementation of a national conference and call for paper entitled TEMAN (*Temu Masyarakat Akuntansi Multiparadigma*). TEMAN (in Bahasa Indonesia means 'friend') is held every year with a theme that always raises local cultural values.

The hallmark of TEMAN is basically doing accounting construction based on local culture. The participants are invited to discuss and practice building accounting referring to the treasures of local cultural values. The local traditions that are so rich in various parts of Indonesia are the raw materials for the development of accounting science that is unique to the Nusantara archipelago.

TEMAN has been carried out eight times: a) TEMAN I in 2013 at Brawijaya University entitled Malang-an Accounting (raising Javanese cultural values, especially traditions in the city of Malang); b) TEMAN II in 2014 was held at Hasanudin University Makassar by raising the title of Makassar Accounting (raising Makassar cultural values); c) TEMAN III 2015 took place at Udayana University Denpasar entitled "Bali-an Accounting" (raising Balinese cultural values); d) TEMAN IV in 2016 located at Mercu Buana University Jakarta entitled Betawi Accounting (raising Betawi cultural values); e) TEMAN V in 2017 located at Tadulako University, Palu entitled Kaili-an Accounting (raising Kaili cultural values); f) TEMAN VI in 2018 located at Airlangga University Surabaya entitled Suroboyo-an Accounting (raising Javanese cultural values the Surabaya version of the city); g) TEMAN VII in 2019 at the University of Jember entitled Pandhalungan Accounting (raising Pandhalungan cultural values); and TEMAN VIII at Universitas Muslim Indonesia raising *Sulappa Eppa* as Bugis values. All TEMAN events initiated by MAMI are a joint movement to promote local culture as the main value that should be the basis for developing the most appropriate accounting knowledge for this motherland. The research results discussed at each TEMAN implementation are accounting encyclopedias that consciously emphasize the importance of bringing good values prevailing in local space and time to accounting science discourse.

In the next turn, there is also an awareness movement carried out by the Peneleh Research Institute (PRI). The institution which was founded in 2015 under the auspices of the Peneleh Jang Oetama Foundation is concerned with strengthening the anchor of local culture. Taking the essence of the thought of the national hero HOS Tjokroaminoto, PRI undertook a series of activities entitled "Siding Research Agenda" (referring to taking sides to those marginalized interests to achieve justice). Research, in PRI's view, must be loyal to the side of marginalized communities (www.pri.or.id). There is a strong sense of empowerment there. There is respect for local traditional values as well. Cultured Religious (*Religius Berbudaya*), a term that is so closely related to Tjokroaminoto's thought, is continuously revealed in a series of activities related to Peneleh partisan research in various villages in Indonesia.

In order to strengthen research tools, PRI also organizes research methodology training. One of the interesting activities was the "Paradigma Nusantara Methodology Parade" and the 'Nusantara Methodology (Paradigm) School'. The school, which is due to the Covid19 pandemic being held online, aims to invite the widest possible use of accounting (and other social science) researchers to utilize the Paradigma Nusantara as a

large umbrella for their studies. The following are posters of two PRI activities that explicitly use the term Paradigma Nusantara.

Figure 1. Posters of PRI Introducing Paradigma Nusantara



Source: *pri.or.id* (2021)

The first activity entitled Paradigma Nusantara Methodology Parade contains explanations and discussions regarding the research that has been used in this paradigm. Some of the methodologies introduced by the researchers, most of whom are alumni of the Postgraduate Accounting Program, Universitas Brawijaya, include a) Ki Hajar Dewantara; b) HOS. Tjokroaminoto; c) *Adat Basandi Syarak, Syarak Basandi Kitabullah* (Minang); d) Pakubuwana IV; e) Yudi Latif; e) Gayatri (History of Majapahit Kingdom).

The next activity is the Paradigma Nusantara Methodology School. The school, which is also held online and free of charge, discussed the use of the Paradigma Nusantara in social science research. The content consists of: a) research design; b) design of methodologies and methods; c) data collection methods; e) data analysis methods; e) presentation of results and writing of articles on the Paradigma Nusantara.

Several implementations of the utilization of Paradigma Nusantara are the first step to constructing a research paradigm which, if examined in depth, is the most relevant for the people of the Nusantara archipelago. Practically accounting researchers have been implementing it in Indonesia.

4. Conclusion

The development of accounting science has been carried out with various perspectives. Although the majority are still dominated by research with the positivism paradigm, studies with other non-positivistic paradigms have also begun to be busy. However, in the modern perspective, the positivism, interpretivism and critical paradigms (also the postmodernism paradigm) do not involve divine religious truth in scientific development. The strength of the secularistic tradition, separating the profane and the sacred, is the main reason why many researchers do not include divine values in their knowledge.

In the context of Nusantara, the approach to religiosity is inadequate. The values of local cultural traditions also need to be mainstreamed. Borrowing the term taught by HOS Tjokroaminoto, “cultured religious”, the development of accounting science, as well as social science in general, needs to internalize the values of goodness in the cultural elements of the archipelago into the realm of scientific research discourse. Moreover, most of the cultural values cannot be separated from the roots of the religious values they profess. The involvement of God and the cultural elements adopted in a study is an effort to strengthen the roots of community values. The infiltration of foreign cultural values that are often not in harmony with local cultural values can be prevented by strengthening research (and its results) that raise this treasure of local wisdom.

The presence of the Paradigma Nusantara in approaching accounting (and other social sciences) will give a grand color to the development of science, especially accounting. The various endeavors of accounting academics in Indonesia regarding the Paradigma Nusantara are an interesting new awareness to continue to be echoed and inflamed by all accounting academics and practitioners. In a state of full awareness of the importance of this Nusantara archipelago's cultural roots, we can dream of Nusantara as the center of world civilization. Good values from various corners of the archipelago are widely disseminated and endeavored to become the basis for the formulation of public policy. The drafting of the concept of community development needs to indicate the importance of adhering to cultural roots that are full of wisdom and wisdom. When this kind of awareness has settled, the archipelago has triumphed by (to borrow the term of the first Indonesian President, Soekarno) standing on its own feet. Sovereign and independent from colonialism in the name of science, God willing, *Insyallah*.

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