

ISLAMIC ACCOUNTING ANTHROPOLOGY: A CONSTRUCTIVIST METHODOLOGICAL ALTERNATIVE

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ABSTRACT

The aim of this article is to propose an alternative methodological approach that would serve well the constructivists purpose. By embracing interdisciplinary views of Islam, accounting, and anthropology, and by presenting the dialectics of Western anthropology *vis a vis* Islamic anthropology, we introduce Islamic accounting anthropology. As a religious-constructivist or religious-critical approach, this methodology would help emancipate accounting from its positive (self-interest) value that concerns itself with the world capital market, into accounting that would serve the welfare of society according to its contextuality. An Islamic epicentrum society will be achieved by employing Islamic accounting anthropology. As an implication, this approach would evoke consciousness and trigger new accounting alternatives that are more suited for local context, away from orientalist mindset, yet unified through Islam. Accounting education, in turn, should provide a course on (Islamic) anthropology to enhance and maintain consciousness.

Keywords: Islam; anthropology; accounting; orientalism; secular

1. INTRODUCTION

The development of accounting has taken various strands especially since the publication of “Radical Development in Accounting Thoughts” (Chua, 1986) following the “Methodology of Positive Accounting” (Christenson, 1983). Several non-mainstream or non-positivism methodological issues in accounting areas have then been launched into academic discussions (see for examples De Loo & Lowe, 2011; Grafton, Lillis, & Mahama, 2011; Malina, Nørreklit, & Selto, 2011; Modell, 2005), confirming that accounting should be viewed as a social science not a natural science; trying to end a debate fired by Sterling (1975) and Stamp (1981).

In positivists’ hands, society is seen as structure that will strive to continuously form order and pattern. Hence, sociology attempts to understand how society behaves purposively and rationally, and it is utilised to actually impose order and regulation within the social world (Burrell & Morgan, 1979, p. 107). It is, therefore, also known as the positive science of society. Of course, there are strands of critical sociology such as proposed by Marx or Habermas. However as Roslender (1992) argues, its critical aspect diminishes with the development of Talcott Parsons’ structural-functionalism sociology. In this respect, sociology can be regarded as, what Said (2003) explicates, a representation of the West and a mode of its domination to conquer the East.

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We therefore choose to shift studying society from the sociological view that is positivist to anthropological view that focuses on the development of culture to society from human as a starting point. Sociology focuses on social groupings; on the elements or social phenomena as well as relations between these groups (social relations) in cities/towns. It initially focuses on the study of the people abroad (non-Western) in its wholeness. On the other hand, anthropology focuses on the study of people in villages (Fathoni, 2006, p. 6; Koentjaraningrat, 1987, p. 29). Again, this view places anthropology in the orientalist's hands, as the Western feels to be more civilized (to live in town), while the non-Western lives in village with inferior culture or *mentalité primitive*¹. Of course, this inferiority notion can be easily argued if we refer to the anthropological work of (Bathuthah, 2009, p. 209) who narrated a story about a Roman slave named Michael, indicating that the Western can be as inferior in a certain society as the non-Western .

It is because of this fundamental paradigm of sociology, that we decline the use of sociology to view society. If society must break free from the modernity conceptualized by the West, as we have earlier stated, then sociology will not provide solutions to modernity problems. It will, in fact, strengthen 'Western' modernity. Sociology can be said to follow an orientalist's point of view in seeing society, especially Muslim Society, as something to be conquered and controlled. Said (2003, pp. 69–70) further explains that Islam in this sense with all the thoughts of Mohammed, Saladin, Averroes and Avicenna "are fixed in a visionary cosmology- fixed, lay out, boxed in, imprisoned, without much regard for anything except their function. Islam, in this way, is presented as a representation of the West, through their geographical, historical and moral apprehension. Because of this, the West sees the practical function of Islam not its values by using especially gender issues concerning women suppression (Ahmed, 1989, p. 233).

This article posits a view that accounting is indeed a social science that evermore has the power to transform society. Many would argue that it is accounting that causes modernity problems because of its capitalistic nature (Sikka, 2008). We second this notion. As constructivists, we believe that proper methodology would help construct accounting that would transform society and solve modernity problems. This article further takes upon the challenge proposed by Roslender & Dillard (2003) that critical accounting should be discussed not from accounting perspective only but also from other disciplines, in this case Islam and anthropology. It proposes Islamic accounting anthropology as a methodological stance that could be used in light of critical religious paradigm.

2. THE WESTERN ANTHROPOLOGY VIS A VIS METHODOLOGICAL HOLISM

Distinguished anthropologists such as Geertz (1976) and Peacock (1973), who are similar to sociologists, see Islam as functions and classify that there were many levels of Islam in Java (*kyai, santri and abangan*). This is one of the downfall of the Western anthropology that views religion as functions, not underlying values. We take similar stance as Ahmed (1989, p. 234) to affirm that there is only one Islam with various multitude of Muslim societies. In the western concept, religion can be viewed as a historical product. We believe that Geertz (1976) only read religious symbols to uncover meanings without practical analysis that should have comprised examination of

¹ This term was proposed by Lucien Levy-Bruhl which focuses mostly on the existence of religion as *loi de participation, mystique*, and *prélogique*. *Loi de participation* is relating in causalities things that have similarities to spiritual belief (totemization). For example, believing that one soul would unite with a red cacao in Central Brazil. *Mystique* means believing that the universe is ruled by something 'magical' (like God). While *prélogique* is the last stage of primitivism when one starts thinking that God may or may not exist- or the birth of rational thinking (Koentjaraningrat 1987, p. 107).

conditioned, historical faith as well as its articulations (Rudyansjah, 2011, p. 152). To them, religions function as totem that evoke spiritual emotion as proposed by Emille Durkheim (Koentjaraningrat 1987, p. 96).

We will not also use the Western anthropology that is very much orientalist in nature. There are several paradigms in the Western anthropology. Ma'ruf (1986) elucidates that anthropology starts off from physical/biological anthropology with Darwin evolution (Darwinism). The post-Darwinism era produces two strands of streams: Social/Cultural Darwinism with Herbert Spencer and Franz Boas as its prominent figures, and Cultural Evolutionism with Edward Taylor, Lewis Morgan, John Lubbock and James Frazer as its followers. Social/Cultural Darwinism believes that people mentalities are product of ancestral and racial history. Meanwhile cultural evolutionism believes in progressive development from primitive culture towards modern one.

However, the described mapping by Ma'ruf (1986) is just a way to portray anthropology. Unlike Kuhn (1962) and taking similar stance to Ahimsa-Putra (2008), we believe that there are several paradigms in anthropology and that these paradigms can co-exist. Ahimsa-Putra (2008) delineates that there are cultural anthropology ranging from nomotetic approach (such as cultural materialism, structuralism and fungsionalism) to idiographic approach (such as constructionism, difusionism and historical particularism). Keesing & Strathern (1997) describe several strands of anthropology, namely physical anthropology, prehistoric anthropology and social anthropology. Bakker (2000) even proposes metaphysical anthropology.

In large, the Western anthropology is not just viewed as the study of 'primitive society', but also the product of enlightenment era (Rudyansjah 2012, p 1). The definition in itself still retains an orientalist view which confirms that the evolution towards modernity is unavoidable. Anthropology itself was born from the practical need to colonize and is very much Europe-America-centric (Marzali 2005, p. 15). Unfortunately, this anthropology has become a mainstream even for local (Indonesian) distinguished anthropologist such as Koentjaraningrat, a US graduate student, who takes up an orientalist view².

Anthropology in this sense is still positivistic in nature, a term introduced by Weber as disenchanting world, that is very much based on mechanistic function (Rudyansjah 2012, p. 9). We believe that local society has its own unique wisdom and values that may not at all be 'primitive' compared to the West. Therefore, as Chapman (1997) further explains, an anthropologist would need to employ methodological holism which explores all aspects of subjects being studied (economic, language, theological, political, agronomical aspects).

We will therefore turn to Ahmed's Islamic anthropology because of its differentiating tenets to sociology and even Western anthropology. Methodological Holism was proposed by Ahmed (1989) in his writing "Towards Islamic Anthropology: Definition, Dogme, Direction". Methodological holism would analyze a Muslim actor as part of social configurations or *ummah*, as opposed to methodological individualist who sees man in a society as an actor maximizing,

² It should be noted that Koentjaraningrat suggests the exclusion of the anthropological work by a Muslim scholar Ibn Chaldun of the 14th Century because, even if as Toynbee recognises Ibn Chaldun's work as "the greatest work of its kind that has been created by any mind in any time or place", this work is regarded by Koentjaraningrat as a work that does not have much impact on the development of anthropology (Koentjaraningrat 1987, p. 3). His view might be caused by his US education that might transfer oriental paradigmatic position of anthropology.

optimizing and sees that social interactions are interpreted as values gained or lost. In that work, he defines Islamic anthropology:

“...loosely as the study of Muslims groups by scholars committed to the universalistic principles of Islam, humanity, knowledge and respectful tolerance and relating micro-village tribal studies in particular, to the larger historical and ideological frames of Islam. Islam is here understood not as theology but sociology” (Ahmed 1989, p. 231-232).

This is our starting point to devise analysis tool specifically for accounting. However, we will not take the stance of using Islam as sociology since it will only take us back to seeing it (Islam as a religion) merely as a function. The anthropological commitment to the principle of Islam as value or theological is essential to bring the actual practices in line with Islam as a belief.

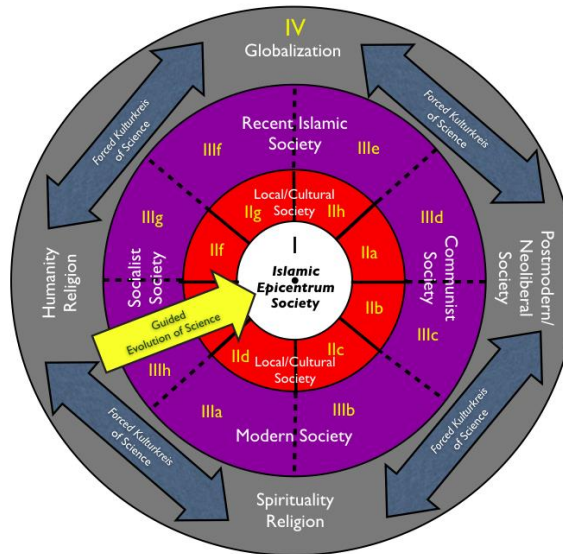
3. ACCOUNTING IN ITS QURANIC AND CONTEXTUAL RELATION TO BUILD ISLAMIC ACCOUNTING ANTHROPOLOGY

Accounting, even Islamic accounting, development has followed orientalist view that evolution of accounting should follow the line of Western modernity. The conceptual framework has the spotlight on the capital owners for the purpose of financial reporting. The AAOIFI, for instance, has placed great emphasis on promoting capital market (see aaoifi.org and its recent events for Capital Market Authority in January 2016). This nature of (Islamic) accounting create modernity problems in the strengthening capitalism through accounting secularization.

In this section, through the Islamic Accounting Anthropology as an applied anthropology, we offer solution to these problems. To map where Islamic anthropology and to define its boundary, we will attempt to illustrate the present anthropology and society formation as a result of modernization (See Figure 1).

We need to understand that placing anthropological assumptions before constructing IAA is imperative for it helps prevent being trapped in orientalism again. Without these assumptions, we would fall into the kind of anthropology that is utilised to “the shaping of colonial and Orientalist discourses of exotic others, primitive cultures and traditional customs” (Elmarsafy, Bernard, & Attwell, 2013)

The present society we are currently living in, is in large led to a postmodern society (area IV) that demark boundaries between countries and cultures. Postmodernism is characterized by relativity in all aspects of life and science. Through globalization and humanity religion in a postmodern society, society has been developed by a forced *kulturkreis* (evolutionism and difusionism). There are societies that still takes the form of modern, communist, socialist and Islamic societies that still retain its specific characters but are in the process of influencing and adopting one another (Area III). There are also small numbers of society that are still in the form of indigenous societies with clear-cut unblemished cultures (Area II) such as the Amish in America or the Badui in Indonesia.

Figure 1: Islamic Anthropology Assumptions

Conventional anthropology (evolutionism, difusionism, cultural core) is moving horizontally or slightly vertically in its approach. For example, cultural evolutionism by Edward Taylor, Lewis Morgan, John Lubbock and James Frazer, would study people and society formation from primitive to modern (Western) society. This kind of anthropology would cover the evolution from the local culture to the modern culture; from inner towards the outer circle (e.g. Area IIc-IIIb-IV or IIb-IIIc-IIIb). Social/Cultural Darwinism by Herbert Spencer and Franz Boas may cover cultural cores and difusion to other cultures (e.g. Area IIc-IIb-IIa or IIIId-IIIc-IIIb). These studies are based on rational objective-subjective anthropology, with certain interest such as transformation of society to modern one, or colonization of society.

Islamic anthropology has one main goal that is to achieve an Islamic Society (order) where localities are the main ingredients with *tauhid* as the integration values as well as tool. Islamic anthropology in essence is an applied anthropology, in a sense that it is a guided anthropology geared to transform society (not in an orientalist view) from chaos (modernity/capitalism/secularism) society to an orderly society with equal respect to any cultures. Guided anthropology will become a tool to transform society from any chaotic state to Islamic society (Area I); which is an inward movement (from outer to inner circle). Being an applied anthropology, Islamic anthropology can be designed to fit other areas of disciplines such as accounting, management, business, agriculture, etc.

How can Islamic accounting anthropology be applied in accounting research? We will elucidate by taking a local accounting practices in a traditional market in a Javanese tribe, as a diachronic study. An observation in traditional market of Malang, Java, Indonesia conducted recently in August 2015, indicated the thick spirituality of worship (*ibadah*) that is different from the partial

Islamic PLS concept captured Islamic accounting³. We once observed and interviewed a traditional market trader and produced a field note:

An elderly woman in her late 40s was selling vegetables in the market. She was friendly and carrying out traditional trading activities. One of her teeth has been replaced with gold, and she wore several gold bangles on her arms. As she counted her money at the end of the day, she was happy for she has received so much *barakah* from Allah SWT. She would use her *rizq* that day to keep her business going and to buy more gold; not to view it as asset, but to keep them to perform *haj* in the future.

This anthropological approach as shown in the *habitus* of local muslim trader to viewing accounting is necessary to abstract Islamic values that would enable the development of accounting away from the capitalistic Western accounting approach.

Through this integrated synchronic-diachronic anthropology approach which is Islamic accounting articulated approach, Mulawarman (2007) has found that *maisyah-rizq-maal* trilogy based on *barakah* is the core of accounting. *Maisyah* is the effort exerted by human to find *rizq*, and in this collection of *rizq*, assets or *maal* is formed. This concept is under the umbrella of *tauhid*, yet is developed through the study of local Islamic practices as well as the tracing of the prophet life (synchronic study).

As a consequence, this study also finds that such Islamic accounting should have impact on creativity recognition (financial and social accountability), compliance recognition (Halal and Thoyib), *zakah*-based valuation, limited accrualization that refuses Time Value of Money (TVM) concept (because of its *gharar* character) and *Al Hisbah* valuation to protect local market. Further, to avoid falling into the trap of self-interest, *Zakah* should become the main discourse in Islamic Accounting Mulawarman (2006).

When the root of the words *riba* and *zakah* (obligation in Islam for the haves to distribute their wealth to the poor) are juxtaposed, they seem to have the same meaning that is growing, developing or adding. However, there is a difference, *zakah* means natural growth and also means sacred, while usury means growth but not natural and does not have a sacred meaning. *Riba* itself, actually means to grow in the form of matter, which is not at all bad in Islam, because God also uses the word *riba* in the context that brings benefits. Such meaning is used while describing the rain water that "turn on" and "fertilize" the earth by growing various plants. As confirmed in the Quran, "And you see the earth is dry, then when We send water on it, then live and be properous is the earth, and grow a variety of beautiful plants" (Sura 22:5).

Zakah is the contrary concept to self-interest. The tendency to follow (capital) market, will also be different to *Al Hisbah* concept in the era of the prophet until the golden era of Islam has given definite boundary that market can not be free to determine prices. The government should have

³ The PLS concept from Islamic finance is clear from the Western trap of self-interest, since it carries '*adalah*' (*'adl=just/fair*) concept between capital provider (*rab al maal*) and entrepreneur (*mudharib*) in case of *mudharabah* financing. However, this financing is captured by Western accounting, the PLS is reduced back to income as bottom line because it uses Income Statement that requires profit in all accounting accounts. PLS' *adalah* is diminished as transactions must be represented in Profit Sharing and (or) Revenue Sharing accounting techniques.

mechanism to control prices in order to protect the local market, especially in the globalisation era (Mulawarman, 2012).

This study shows that different accounting theories that sprung from different values will surely produce different accounting practices. Islamic accounting anthropology can be not just a tool to emancipate accounting from capitalism but also a way to achieve Islamic *epicentrum* society. In this society, there will be accounting practices that are very Quranic and contextual as a result of synchronic-diachronic approach in Islamic Accounting Anthropology.

The most effective way to awaken consciousness is through education, in this paper specifically, accounting education. If accounting education is led to recognize national and *ummah* consciousness, different results may arise. Kamayanti, Triyuwono, Irianto, & Mulawarman (2012) finds that breaking away from the pragmatic philosophy cage of the current conventional accounting education towards *tauhid* accounting education has given empirical evidence that God and *ummah* consciousness can be awaken both in lecturers and students. We have conducted accounting education in Universitas Brawijaya by employing integration between accounting and religious values⁴ and bringing about consciousness. Accounting education is not simply viewed as transferring practical knowledge of accounting, but also inducing critical consciousness in the spirit of local wisdom and religiosity. Table 1 shows the result of the response of students in various accounting classes, when the anthropological view about diffusion of how the Western culture has penetrated accounting was introduced. The students can realize that IFRS can be seen as a dominating culture being forced into the Indonesian accounting. This is of course better than having a status quo for accounting discipline.

Through such education, some students realized the domination of Western accounting through IFRS. These statements are examples of their attitudes towards IFRS accounting:

“IFRS development is shaped because of various interests. Investors and capital market are the point of interest...So must we keep on being trapped in the Western thought? We have cultures that are different from the West. We can not assume that they are the same. With such variety of cultures, Indonesia could have thrived more...This Western trap has created death for Indonesian creativity”. (Kurnia, an accounting master student 2012)

“I will explore my knowledge to develop accounting that will be more beneficial for all. I must inspire my students to do the same, not to use accounting as tool of evil. This exploration will be employed by digging up local values and Islamic teachings. I will ensure that Islam will be in every stage of knowledge development”. (Sonhaji, an accounting Ph.D student 2012)

⁴ Universitas Brawijaya is a public institution, that is not characterized with Islam/ not Islamic university. For this reason, we uses the spirit of Al Faruqi's *Pax Islamica*, where to enter into *Pax Islamica* is never meant as conversion to Islam, but entry into a peaceful relationship where everyone is free to convince and to be convinced (Al Faruqi 1986, p. 9).

Table 1: Students' Response on IFRS Adoption in Indonesia

| No | Class | Courses | Agree with IFRS | Doubtful about IFRS | Disagree with IFRS | Total |
|----|----------|-------------------------------------|-----------------------|---------------------------|--------------------------|-------|
| 1 | Bachelor | Business Ethics and Profession | 5 | 5 | 12 | 22 |
| 2 | Master | Multiparadigm Accounting | 3 | 2 | 5 | 10 |
| 3 | Master | Critical Socio-spiritual Accounting | 0 | 0 | 4 | 4 |
| 4 | PhD | Postmodern Accounting Research | 3 | 5 | 9 | 17 |
| | | Total | 11 | 12 | 30 | 53 |
| | | Percentage | 20,8% | 22,6% | 56,6% | 100% |

Source: Data collected from University of Brawijaya 2012-2013.

As proven, an integrated accounting education will spark consciousness not just for oneself but also inspiration to others. In Universitas Brawijaya Indonesia, the seventeen years establishment of multiparadigm accounting⁵ enable values integration into accounting to take place. As a result, there have been several new accounting views that proposed various accounting practices that are Islam and local based in accounting anthropology. Alimuddin, Triyuwono, Irianto, & Chandrarin (2011) find the local determination of price setting that is different to the conventional price setting by employing *bayani*, *burhani* and *irfani* as research method. Ekasari (2014) reconstructs vocational accounting education through Islamic Javanese local wisdom.

IAA will trigger alternative research approach that incorporates local wisdom and accounting with Islam; not just to form new accounting practices suited with local and Islamic norms, but also to reconstruct civilization. In this way, it is possible to conduct inter and multidisciplinary studies that are more holistic. Areas of research that may be developed are amongst others:

1. Accounting and local Islamic culture
2. Islamic accounting education
3. History of accounting and Islamic influence
4. Islamic Management accounting
5. Islamic Behavioural accounting

This phenomena suggests that accounting education must be geared towards anthropology that is detached from its orientalism-secularism concept. Integrating Accounting Anthropology into accounting education curriculum becomes the key to this change, especially for the postgraduate levels.

4. CONCLUSION

This article has proposed an alternative methodology in constructionism paradigm, namely Islamic Accounting Anthropology. This strand of anthropology is different to the Western anthropology because it seeks to establish an ideal society: Islamic Epicentrum Society that retains Islam as the core foundation of values, yet enables the development of accounting according to its contextuality. A synchronic-diachronic approach as well as the Quran have become the starting points to devise accounting.

⁵ Multiparadigm accounting is a term introduced in the University of Brawijaya that explains the various approach (positivism, interpretivism, critical and postmodernism) to study and develop accounting (Irianto *et al.* 2012)

To enhance the development of accounting that would serve the welfare of the society (*ummah*), consciousness that nobody is above anybody; equality amongst human; must be introduced. The most effective way is through accounting education. We suggest that accounting education must comprise a course of anthropology, not the Western secular anthropology, but the anthropology that denies the idea that the Western is better than the non-Western, or in other words, orientalist anthropology.

ACKNOWLEDGEMENTS

We thank Joseph Mula of University of Southern Queensland who had given substantial input to this article.

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