



## Is Critical Accounting Research Acceptable in an Indonesian University? Insight from Gramsci's Perspective

Jordan Hotman Ekklesia Sitorus<sup>1</sup>, Hamidah<sup>2</sup> and Tjiptohadi Sawarjuwono<sup>3</sup>

### Abstract

This study aims to investigate whether or not critical accounting research is fully accepted within universities in Indonesia. To support this goal, we conducted interviews with several editors of critical accounting journals. In the analytical aspect, we drew on Antonio Gramsci's thoughts on the concept of hegemony. The results show that critical accounting research has not been fully accepted, especially in the university environment. Intimidation and removal of positions are carried out by authorities who have a closed mindset towards accounting research. Therefore, we recommend that critical accounting research be developed outside the university environment. In addition, critical accounting researchers should form alliances to defend the interests of their oppressed colleagues.

**Keywords:** Critical Accounting, Gramsci, Hegemony, University

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<sup>1</sup> University of Airlangga, Indonesia. Email: jordan.hotman.ekklesia-2022@feb.unair.ac.id

<sup>2</sup> University of Airlangga, Indonesia. Corresponding author, Email: hamidah@feb.unair.ac.id

<sup>3</sup> University of Airlangga, Indonesia. Email: tjiptohadi@feb.unair.ac.id

## INTRODUCTION

A sense from Macintosh (2004) offers an intriguing perspective on accounting science. He expresses anxiety, stemming from his experience in submitting articles, that critical accounting science is being marginalised by global journals. The same sentiment is also expressed by Morales and Sponem (2017), who argue that critical accounting research remains a discipline that is often overlooked due to its association with power. Even Chwastiak (1996) openly highlights top accounting journals that have an interest in perpetuating positive accounting science and rejecting the publication of critical accounting articles. All of these studies demonstrate the urgency of maintaining the existence of critical accounting science.

In a practical sense, this urgency is evident in the experience that befell the University of Leicester academics. In 2021, several academics who had published articles in *Critical Perspective on Accounting* (CPA) and other critical journals were dismissed (see Burrell et al. 2024; Sitorus et al. 2024). The revocation occurred because they published accounting articles, but from a sociological perspective. University administrators believed that articles on accounting should be studied from a pure accounting perspective, rather than being combined with other fields. Unhappy with this action, critical accounting academics from UK universities and the international community called for the hashtag #ULSB16 to boycott the university and resign en masse. This action ultimately ended tragically, with their scholarships still being revoked.

Both of these examples demonstrate that critical accounting research is under pressure to apply its insights to the real world. In addition, researchers are also under pressure to just put their thoughts in scientific articles. Critical accounting research articles are considered a waste in the development of accounting science, so researchers in this field must be eliminated, either in academic positions or research journals. There may even be an interest in making quantitative accounting articles dominate (e.g., Gerboth's argument, 1973). The implication is that there is a need to consider the sustainability of critical accounting research in the future, as at least Carter & Whittle (2018) and Morales & Sponem (2017) have done.

In the face of accounting research dominance, several accounting researchers formed the Alternative Accounting Research Network (AARN). This network was deliberately created by a number of critical accounting journal managers to develop emancipatory forms of accounting (Alawattage et al. 2021). Some of the administrators of this network are editors of well-known accounting journals, including CPA, AAAJ, *Accounting History*, and *QRAM*, among others. Nevertheless, the existence of this network needs to be questioned, as the dominance of quantitative accounting research is

powerful and supported by accounting associations (Roberts, 2018). The accounting manifesto declared by this network also needs to be criticised because all the manifesto values are derived from western values and tend to be anti-eastern values (see queer accounting initiated).

Some accounting researchers have expressed their anxiety in a journal article. Baker (2014) and Gerboth (1973) note that qualitative accounting research, especially in the North American region, is challenging to develop due to the dominance of quantitative accounting research. A similar sentiment was also expressed by Cheng et al. (2022), who found that accounting research in China is dominated by quantitative research, largely due to the country's capitalist ideology. From another perspective, Andrew et al. (2020) also argued that qualitative accounting research is challenging to develop because indexation administrators are more concerned with including quantitative articles in the index ranking. Departing from this research, this research will provide another perspective, namely, exploring whether critical accounting research has been fully accepted within Indonesian Universities.

Based on these arguments, this research aims to explore the anxieties of critical accounting journal editors in developing accounting science. This anxiety is expressed to reflect whether critical accounting research is considered useful or not. Moreover, this research also seeks to explore the pressures faced by journal editors in developing critical accounting research.

## **METHODS**

This research uses in-depth interviews with three editors of critical accounting journal in Indonesia. The author deliberately chose the three editors with consideration for their roles in the early development of critical accounting research in Indonesia. In addition, the consideration of choosing several editors from this country was carried out because the development of critical accounting research is still not dominant and is still limited to a few journals (see Mulawarman & Kamayanti, 2018; Silaen, 2017; Sitorus, 2019).

All three editors are based in Indonesia, a country dominated by positive accounting research. Nevertheless, they remain committed to promoting critical accounting research through the journals they edit. They are also building a network of critical accounting researchers through the association of a number of alumni of the students they have mentored.

The consideration of only including like-minded informants has a basis in previous research. A number of critical accounting researchers also utilise a single perspective in their articles, be it in their editorial notes or

empirical research. Morales & Sponem (2017) for example provide an editorial note for the development of accounting research in the 25-year Critical Perspective on Accounting. They believe that accounting research researchers should be pioneers in global accounting, bringing their own unique perspectives. In addition, Macintosh (2004) also used his personal experience in recounting a research idea that was rejected by one accounting journal because it was considered too subjective. Not to forget also Gendron (2015), who tells the experience of his colleagues who are exposed to a pay-off mentality in working as accounting academics. There are still many critical accounting researchers who use their personal beliefs to express accounting values in research.

As a matter of publication ethics, we first asked the informants if they were willing to have their statements published. They agreed to have their statements published as long as their names and affiliations were omitted. Therefore, we used pseudonyms (e.g., Scholar 1, Scholar 2) to protect their confidentiality. We also omitted some details so that their whereabouts could not be easily traced.

The analytical technique employed is hegemony thinking, initiated by Antonio Gramsci, particularly in the context of structural analysis. The use of hegemony thinking as an analytical tool is done because accounting research has been dominated by positivism accounting research. In addition, some accounting researchers see that the dominance is due to the role of accounting associations that have an interest in realising accounting research that plays an important role in global industrialisation (Endenich & Trapp 2018; Roberts 2018; Baker 2014). There are accounting researchers who argue that there is discrimination in the global indexing of critical accounting journals (Moosa, 2016; Grossmann, Mooney, & Dugan, 2019).

Gramsci (1959, 1971) viewed structural analysis as a process for understanding the social and political structures in society and how these structures influence the interaction of social classes and social and political processes. He believed that social and political structures not only reflect power relations in society, but also shape them. In this research, the structural analysis materialised with informants' statements, who are journal editors, about their concerns in developing critical accounting research. In addition, the author tried to direct the informants to mention who had been hindering the development of critical accounting research.

After analysing Gramsci's thoughts, the next step is to provide a conclusion on whether critical accounting research is considered to provide benefits or vice versa. The author then provides a conclusion (or even a critical argument) about the picture of the spread of accounting research,

whether positivism accounting research is considered to be the best or vice versa. It is even possible that the conclusion of this research could be used as a tool to attack parties that hinder the development of critical accounting research.

## **RESULTS AND DISCUSSION**

Critical accounting research is well known for challenging established positive accounting theory. This aspect of criticism was already apparent when Briloff (1966), one of the developers of critical accounting research in the United States, criticised the essence of financial statements as a myth that does not reflect the real life of society. This was also seen when AARN was declared by several critical accounting journal managers to connect accounting with social life (Alawattage et al. 2021; Morales & Sponem 2017). Therefore, it is natural that critical accounting research is considered an oddity from the viewpoint of positive accounting research.

This section explains the perception of critical accounting journal editors regarding the development of research. In particular, this section will explain the development of critical accounting research that is not fully accepted in the academic environment. In addition, this section will also provide a form of awareness to all parties to develop accounting research with an open mindset.

### **Critical Accounting Research Rejected from the Start**

This section begins with Scholar 1's exposure to spreading critical accounting research in Indonesia. He is the editor of one of the leading accounting journals, which publishes a significant amount of critical accounting research. However, his thoughts have been disseminated since the early 1990s, when he completed his doctoral education in Australia.

Some researchers consider that accounting research in Australia is dominated by critical accounting research, particularly from the University of Wollongong, where Prof. Michael Gaffikin's students are prominent (see Cortese & Wright, 2018; Irvine, 2017; Silaen, 2017). However, Scholar 1 wants to create his paradigm in developing accounting research in Indonesia. He does not want to create accounting research that follows the pattern of education in Australia. Furthermore, he said:

"I asked (Prof Michael Gaffikin) to give a guest lecture here. In the master's programme, I told him and I also told him about our brochure on this course. In fact, he was surprised that you could make this like this, so he actually did not expect that there was a multiparadigm at this university. In Wollongong, the term

multiparadigm does not exist. So even if there is, it is non mainstream and the strongest is critical" (Scholar 1).

Scholar 1's statement shows a desire to develop different accounting research. Although he is a student of Prof Michael Gaffikin, the accounting research developed is very different. Scholar 1 has an awareness of developing critical accounting research that has many characteristics and is not dominated by a research school. Even Scholar 1's statement inviting Prof Michael Gaffikin to the development of accounting research at his university shows a desire to develop new accounting research.

On the other hand, Scholar 1's statement also shows that Prof Michael Gaffikin allows his students to form or disseminate new accounting research. Although Prof Michael Gaffikin had his own views on accounting research, he did not force his students to follow his thoughts. It is not only Scholar 1 who stated this, but also several researchers who have taught or worked with him (see Cortese & Wright, 2018; Irvine, 2017; Silaen, 2017).

The desire to develop new critical accounting research is not only realised in the accounting study programme, but also in the form of a scientific journal. Scholar 1 and several fellow lecturers established a critical accounting journal. The journal was established as a forum for critical accounting researchers to publish their articles, considering that at that time, quantitative accounting research was very dominant in Indonesia. Regarding the establishment of the journal, Scholar 2, as one of Scholar 1's colleagues, said the following:

"Rarely do journals want to accept that (critical accounting thinking)...and actually what is important is that this is to distribute multiparadigm ideas, so we jointly established a scientific journal. Indeed (the creation of the journal was done) because the idealism is still valid" (Scholar 2).

Scholar 2's statement shows that at that time, accounting research in Indonesia was dominated by quantitative research. In fact, some accounting researchers from Indonesia also agree with this argument because accounting research in Indonesia has been formed from accounting education that prioritises quantitative research for decision making (see Kamayanti, 2016; Kusdewanti et al., 2014; Sitorus, 2019). The implication is that critical accounting researchers have difficulties in publishing their research. Therefore, Scholar 1 and several colleagues took the initiative to form a scientific journal that accommodates all accounting thinking, especially critical accounting.

The passion of Scholar 1 and some colleagues to develop a scientific accounting journal reflects the argumentation of some critical accounting researchers in developing their thinking. One example is when Critical Perspective on Accounting (CPA) was founded, a number of editors were eager to promote critical accounting research to a number of groups (Morales & Sponem 2017). This was also seen when the AARN network was established to form a new accounting that combines accounting and social science (Alawattage et al. 2021; Ghio, McGuigan & Powell 2023).

Although Scholar 1's statement shows a desire to develop critical accounting in a different form, not all parties accept his views. Scholar 1 received criticism several times from the closest circles that the critical accounting research he developed was not in accordance with the concept of accounting that it should be. In other words, the concept created by Scholar 1 was considered strange when compared to conventional accounting theory. This rejection was felt by Scholar 2 in the following quote:

"From the right one, the satire is usually hard and but that's okay, it's even good for us to be dynamic. But there is a strong satire about going through that paradigm. Is that hard satire also what? It's in the room obviously. Yes, that's normal, it's also called a new paradigm, bringing up new ideas, new ideas and more diversity. Where initially the newbie was..." (Scholar 2).

Scholar 2's statement shows that the development of critical accounting research was not fully accepted by accounting academics. When critical accounting research and journals were first established, not all parties were willing to accept the existence of the critical accounting paradigm. Some parties even gave insinuations to those who tried to develop critical accounting research in relation to the research paradigm. Furthermore, Scholar 2 recounted the rejection in the following quote:

""The paradigm is only a foundation. Scientific articles are too short. For me, what is the point of being called a scientific powerhouse that is actually still very short, let alone making a paradigm that has no basis in scientific argumentation. That's funny. Many people come up with new paradigms but are considered to have no arguments. In fact, international articles exist, books also exist. Then, scientific logic also exists. That alone is still crowded, let alone those who do not have that foundation" (Scholar 2).

The aspect of rejection of critical accounting research, based on Scholar 2's statement, is due to the mindset that this paradigm is considered to have insufficient scientificity. Critical accounting research is seen by academics related to Scholar 2 as irrational when compared to quantitative accounting research. Despite the fact that there are already critical accounting articles published in reputable international journals, this research is considered to lack logical arguments to be used in the accounting world.

The argument about the scientificity of critical accounting research is reminiscent of Jennings' (1958) statement about pure research in accounting. As president of the AICPA, he argued that accounting research should be empirically tested to fulfil industry needs. The implication is that accounting research that does not have a rational basis, such as quantitative, is seen as odd.

Jennings (1958) argument is also not always accepted by accounting academics, especially in the United States. One such rejection came from Gerboth (1973) who criticised Jennings' opinion that accounting research should not use intuition. In fact, he also said that Jennings' argument was nothing more than a political element in order to highlight the interests of multinational companies in accounting research. Other researchers such as Briloff (1990) and Persson et al. (2015) also criticised Jennings' statement for making accounting further away from the existence of society.

Scholar 3 is a colleague of Scholar 1 and Scholar 2 who together helped develop critical accounting journals. Scholar 3 was even affiliated with Scholar 1 and Scholar 2. Regarding the rejection of critical accounting research, Scholar 3 also conveyed his argument:

"As academics and journal managers, we have often experienced rejection. We often get intimidation in the form of insinuations from fellow lecturers, both in terms of our views on accounting and the journals we manage. Our research is often called strange and baseless. But the rejection makes us even more motivated to improve the quality of our journals and research" (Scholar 3).

Scholar 3's statement makes it clear that critical accounting research is not always accepted by all accounting circles. Based on Scholar 3's experience, critical accounting research and journals are seen as unscientific and have a strong foundation. In fact, Scholar 2 also experienced pressure by fellow accounting academics because of the accounting science and

journals he developed. Scholar 3's statement also clarifies Scholar 2's statement regarding the rejection of critical accounting research.

The aspect of rejection experienced by Scholar 1, Scholar 2 and Scholar 3 in Gramsci's (1959, 1971) view is part of cultural hegemony. He stated that capitalism dominates the social structure and society. In this context, the statements of Scholar 1, Scholar 2, and Scholar 3 provide the reality that quantitative accounting research dominates the structure and development of accounting research, resulting in the rejection of critical accounting research. Even Chabrak et al. (2019) and Lautour et al. (2020) also illustrate the difficulty of developing critical accounting research in their area of work.

The next section will provide a more detailed description of the resistance experienced by the three informants, especially in the university area. A more detailed explanation of the university environment and the rejection of the existence of critical accounting research is done because the three informants work as lecturers and develop accounting research journals owned by the university. In addition, the critical accounting research developed by the three informants was initially developed in the university environment.

### **Refusal of Accounting Research Conducted under University Control**

Accounting research and universities are inseparable. Universities, as a forum for academics, have a contribution in developing accounting research in the aspects of the learning process as well as the output and outcome of education. In addition, it cannot be denied that the development of accounting journals and research is always initiated and implemented by the university community. Therefore, discussions and discussions related to accounting research cannot be separated from the culture held by universities, especially accounting departments.

What is interesting about the role of universities and the development of accounting research is that there is an element of hegemony in it. This hegemony can be seen from research conducted by Bigoni (2021) and Papi et al. (2019). They found that in Italy universities were directed to develop accounting research and curriculum that accommodated Nazi interests. On the other hand, Ferreira et al. (2022) found that accounting students in Brazil were directed to publish as many articles as possible in English to improve university rankings. Some of these studies show that universities basically have reference values or beliefs in developing accounting research to be implemented in their culture.

The element of hegemony was also felt in the university environment where the informants developed critical accounting research. When Scholar

1 decided to develop critical accounting research, there were colleagues who rejected the idea. Furthermore, Scholar 1 stated it as follows:

"I formulated the idea of this accounting research. Initially, there were those who disagreed. There were four members of the drafting team, two people immediately agreed because they understood what I meant. The other two people did not understand the idea so they refused" (Scholar 1).

The story from Scholar 1 shows that critical accounting research is not easy to implement in the accounting education curriculum. This argument is in accordance with the statements of several critical accounting researchers, such as Dillard & Vinnari (2017), Gendron (2018), and Morales & Sponem (2017) who state that the accounting education curriculum is designed to develop quantitative accounting research. In addition, Scholar 1's statement also shows that developing critical accounting research is very difficult to do because positive accounting science has dominated the mindset of lecturers and other accounting academics.

The rejection experienced by Scholar 1 lasted for a long time. Scholar 1 revealed that the rejection lasted two years since the idea was expressed. To overcome the rejection, Scholar 1 gathered team members who agreed and rejected in a discussion forum. Furthermore, Scholar 1 said:

"...for about two years the proposal was not followed up. When we (the drafting team) were in a city for a conference, I saw that all the team members were there. Finally, I invited them to a meeting. At that time, my friends and I stayed at a hotel. I invited a meeting to decide whether to continue or stop (the idea). Then, out of the two people who disagreed, there was one person who finally agreed (changed his opinion). Yes, we finally decided to continue. One person remained silent, which means that he may still disagree. Maybe until now he does not agree. Finally we formulated the curriculum" (Scholar 1).

At first glance, Scholar 1's statement shows that critical accounting research has gained legitimacy at the university. Accounting education that embraced a critical accounting research-based curriculum was finally approved and organised at the master's and doctoral levels at the university. Nevertheless, resistance still existed, especially when critical accounting journals began to be created at the university. This was felt by Scholar 2 in the following quote:

"Moreover, if you are new, you have not been accredited, the satire is harsh. Especially those from positive circles. Usually the satire is harsh. But it's okay, the satire is even good for us to be dynamic. But there is a strong insinuation about the paradigm. The satire is in the classroom. We consider it normal because it is a new paradigm, bringing up new ideas, new ideas and more multi-disciplinary" (Scholar 2).

Scholar 2's statement further shows that the existence of critical accounting research is not favoured by accounting academics, especially those who consider that the positivism mindset is the absolute truth. Accounting academics who have a pattern of absolute truth (especially in the research aspect) have difficulty accepting changes or something new from accounting. In addition, academics with such a mindset tend to have a desire to put down colleagues who have different views, especially in the classroom (Wolcott & Sargent 2021; Reilley & Löhlein 2023).

The intimidating pattern of accounting thinking reflects the arguments of Morales & Sponem (2017) and Wolcott & Sargent (2021) on the aspect of critical accounting dissemination. They perceive that the biggest obstacle in the dissemination of critical accounting research is the existence of fellow academics who still have a closed mindset (assuming that the research understanding believed is an absolute truth). They also consider that intimidation is always experienced by critical accounting researchers because such thinking is considered to disrupt the "comfort" of accounting education. Therefore, they gave a warning to critical accounting researchers to always be careful in spreading their thoughts.

On the other hand, what should not be forgotten from the dissemination of accounting research is the guarantee of power. Accounting research (especially the critical approach) is difficult to teach to students when there is no guarantee of power. In this case, power is needed to legitimise or guarantee the spread of knowledge. In addition, power is also needed to provide defence or guarantee the movement of each party involved in the dissemination of knowledge.

On this aspect of power, Scholar 3 also shared his experience in establishing the accounting journal. Scholar 3 felt that the critical accounting journal was established because at that time the dean and chairman of the accounting department were the ones who approved the accounting thoughts made by Scholar 1. Furthermore, he recounted this experience in the following quote:

"But all of these. The non-positivism ones too, especially the non-positivism ones because it's rare that journals will accept critical accounting thinking. Actually what is important is that this is to distribute accounting research ideas. Indeed, because the idealism was still running and at that time Scholar 1, the chairman of the accounting department, and the dean of the faculty of economics were still in power in the faculty of economics so communication was easier. So this journal was established" (Scholar 3).

Scholar 3's statement displays the diction of several parties who helped initiate the establishment of a scientific accounting journal. These parties are in favour of critical accounting research and hold positions within the university. However, Scholar 3's statement shows the diction "still in power" which means that currently those who support the existence of critical accounting research at the university are no longer in the top position of power.

The diction "still in power" conveyed by Scholar 3 ultimately shows that supporters of critical accounting research no longer hold important positions in university. Currently, the university where Scholar 1 designed critical accounting research is controlled by those who support quantitative accounting research. In fact, Scholar 3 no longer works as an accounting lecturer at the university. In addition, Scholar 2 also did not get a position in the university, except to be the editor of the journal that he managed from the beginning. Furthermore, Scholar 2 and Scholar 3 described in more detail the behaviour of the authorities in the following quotes:

"Since the dean of the faculty was a quantitative researcher, my friends and I who developed critical accounting research were restricted. The structure of the accounting education curriculum was changed in such a way as to follow the interests of the industry and accounting associations. In addition, colleagues who held strategic positions were removed from their positions. Even my colleague (Scholar 3) was also dismissed from his position as a lecturer because he was too critical in teaching accounting thinking. The implication is that we have difficulty in teaching critical accounting research. Even the current accounting education curriculum has been changed following the wishes of the accounting association and input from industry so that alumni of this university are ready to work after graduation. The idealism in the dissemination of critical

accounting research has now been lost since the curriculum change" (Scholar 2).

"I had a bad feeling when the elected dean had a quantitative research pattern. When critical accounting education at the university was created, he was one of the people who disagreed with the idea. When he came to power, many of our colleagues were removed from their positions because they wanted to develop critical accounting research. All strategic positions were held by his colleagues who had a quantitative accounting research mindset. To top it off, I was dismissed from my position as a lecturer. In fact, I was one of the most productive lecturers in terms of research and success rating in teaching" (Scholar 3).

Scholar 2 and Scholar 3's statements are in line with the #ULSB16 tragedy at the University of Leicester. At that time, the dean and structure of the University of Leicester School of Business decided to revoke scholarships to a number of students who developed qualitative research, especially critical approaches. In addition, a number of lecturers from the university were dismissed from their positions for developing critical research. Some of the names we know such as Ronald Hartz, Peter Armstrong, and Sam Dallyn were also victims of this policy.

What is interesting about the rejection of critical research at the University of Leicester is the main reason. Perriton et al. (2022) found that the main reason for the rejection was the desire of the dean and his staff to make the University of Leicester a competitive institution with other Russell Group institutions and considered critical research to reduce the quality of competition. On the other hand, Becker & Lukka (2022) also considered that the publication of critical articles by a number of academics at the university triggered the displeasure of the authorities. Therefore, it can be said that the main reason for the rejection is due to the interest to kill critical accounting research.

Based on the argumentation of Scholar 1, Scholar 2, and Scholar 3, there is something interesting about the rejection of critical accounting research. The rejection experienced by the three informants is seen by Gramsci (1959, 1971) as an attempt to disrupt the hegemony of power. Hegemony occurs when there is an absolute pattern of thinking about something, be it thoughts, patterns of life, or other aspects of social life. When there are parties who try to change this pattern of thought, the ruler will make every effort to get rid of them (Mantzari & Georgiou 2019; Bigoni 2021; Green 2018; Li & Soobaroyen 2021).

The rejection experienced by Scholar 1, Scholar 2, and Scholar 3 can be said to be an attempt to get rid of critical accounting research. The positivism-based accounting mindset can be said to have become an absolute truth so that contradictory accounting research must be eliminated. The authorities use their authority by shifting or dismissing the three informants from strategic faculty positions (except journal managers) in order to restore the dominance of quantitative accounting research. In this aspect, the three informants act as anti-hegemonic parties.

### **Reflection: Should Critical Accounting Research Survive or Not?**

This research essentially shows that the development of critical accounting research is difficult to do as long as it is still done only within the university. University are already controlled by people who think accounting research should be quantitative, such as the pure science view (as described by Alvin Jennings) in accounting. In addition, when university are controlled by quantitative researchers who are resistant to change, critical accounting researchers are always intimidated or discriminated in the classroom. The implication is that students are always indoctrinated or taught by lecturers or faculty rulers so that they are not interested or want to develop critical accounting research. In fact, some researchers also found that the doctrine also affects students' grades (see Burton et al., 2023; Ferreira et al., 2022; Kamayanti, 2016; Sitorus, 2019).

This finding is consistent with the research of Baker (2014), Cheng et al. (2022), and Gerboth (1973) that critical accounting research is difficult to develop because of the dominance in accounting education. They see that modern accounting education has been designed to shape students into individuals who prioritise rationality and decision-making based on quantitative aspects. Although they have not explored the pressures experienced by critical accounting researchers like this study, their findings could be a justification that there is very little room for critical accounting researchers to develop their thinking in university. They have to really fight the accounting education system that has been dominated by quantitative research culture and supported by the university authorities (the dean and a number of faculty officials).

The thing that needs to be considered for critical accounting researchers to spread their thoughts is the accounting education curriculum which is already dominant with elements of capitalism. This is evident from Scholar 2's statement that the structure of the accounting education curriculum has changed following the wishes of the accounting association or input from industry. In addition, research by Dong et al. (2023) and Dzuranin et al. (2018) also found that the structure of the accounting

education curriculum has been designed so that students have the competence to make data-based decisions and rational judgements so that quantitative accounting research is needed in the modern curriculum. In fact, Gebreiter (2022) also criticised that university and accounting departments are currently designed to create agents of corporations.

Another consideration that university cannot be used as a reference for developing critical accounting research is the accreditation instrument which is determined by the wishes of the industry and accounting associations. We cannot deny that accounting associations and industry have a very significant role in shaping the accounting education curriculum. This role is due to the main objective of modern accounting education is to create graduates who are ready to work in the industry (Wolcott & Sargent 2021; Alam, Ranasinghe & Wickramasinghe 2020). Students are moulded so that they act in accordance with industry needs and are able to contribute "positively" to the interests of accounting associations. The implication is that idealism in research, which is the hallmark of critical accounting researchers, does not become an outcome in accounting education.

We recognise that there are some universities that still open a platform for critical accounting researchers to work. Some universities that we encountered still open the widest possible space for the development of critical accounting research, including inviting speakers and guiding students to produce critical research. However, the main factor for the openness of these universities is that they are still controlled by deans who are involved in critical accounting research. Beyond this factor, the number of quantitative accounting researchers, especially from among lecturers, still dominates so that they may one day replace the position of the critical dean. In fact, some of the universities we encountered eventually experienced a decline in the number of critical research because of this power struggle.

On closer reflection, we never know how long universities will continue to close themselves off to critical accounting thinking. It could even be that universities are actually designed to increasingly close themselves to the development of critical accounting research. With the increasingly massive accounting education curriculum and the role of accounting associations and industry, every university is "forced" to follow the market's wishes or not get a high ranking in accreditation. In addition, universities are really forced to produce graduates who are ready to work in the world of work so that instilling idealism in students becomes impossible.

A clear example of the decline in the quantity and quality of critical accounting research publications is the Frankfurt School. This school was originally established as a research institution that criticised positivism and

capitalism thinking. Many researchers from this university are used as a foundation in building critical accounting research, such as Claus Offe, Habermas, Horkheimer, and others. In the accounting aspect, there are a number of researchers who use their thoughts as a basis for research such as Alam et al. (2020), Gaffikin (2011), Mantzari & Georgiou (2019), Tweedie (2018), and others. However, the university has rarely published critical thinking research and has become an institution that adheres to a market-based education curriculum. This is the paradox of a critical research culture in university.

Based on this argument, critical accounting researchers cannot expect that universities can be a friendly place to develop their thinking. Universities are already controlled by quantitative accounting researchers by utilising their power and market-based curriculum. In addition, through the intimidation received by critical accounting researchers, there is a tendency to exclude them in the university environment. Therefore, critical accounting researchers have to choose between being idealistic researchers or going with the flow by teaching accounting science that has been approved in the market-based curriculum. There is no space that can bridge the two choices.

The decision to develop critical accounting research will ultimately come back to the critical accounting researchers themselves. When they decide to keep developing critical accounting research, they must be prepared with all the consequences that will be faced. They must be prepared to be unpopular or ostracised from the university environment. Conversely, when they choose to get a brilliant career in the university, they must abandon the idealism of critical accounting research.

Based on the thoughts of Gramsci (1959, 1971), critical accounting researchers should form an accounting association that accommodates critical accounting research. Like a hegemony that has taken root, a new platform or system is needed to create a counter hegemony as a form of resistance. It should be fought for by a number of like-minded people, not on behalf of individuals (Mantzari & Georgiou 2019; Alam, Ranasinghe & Wickramasinghe 2020; Bigoni 2021; Donne 2022; Chino 2017). In other words, critical accounting researchers cannot develop their thinking individually. They need a platform that is developed jointly to fight the hegemony of accounting research that has been dominated by quantitative research.

The formation of this association is also needed as an advocacy body for critical accounting researchers. They need legal defence to prevent intimidation. The incident with Scholar 3 and a number of academics at the University of Leicester shows that there needs to be a defence for every

critical accounting researcher. Without an association in charge of defending their interests, they will have difficulties when they experience intimidation. We also need to recognise that universities have very strong financial resources and relationships so it is very easy to get rid of one or several people who do not fit into the accounting curriculum.

In addition to associations, critical accounting researchers also need to work with a number of recognised experts in accounting and sociological research. This step is similar to that taken by researchers from the University of Leicester. They brought in Prof Gibson Burell, a sociologist from the UK, to gain support or legitimacy for their cause. Through this move, a number of accounting academics from other universities in the UK and other European countries also voiced their struggle. Despite the fact that the struggle is still ongoing as of this writing, forming associations and inviting experts is a necessary step to create an anti-hegemonic social movement.

This research did not aim to seek generalisations on the acceptability of critical accounting research. We realise that in other universities critical accounting research is also growing rapidly. However, the findings of this research were made to show that critical accounting research has not been fully accepted in accounting education. It is at this point that we would like to open eyes to the need for advocacy towards accounting researchers in the country.

This direction of thought led to the formation of accounting associations such as the formation of AARN which was initiated by a number of critical journal editors. The founders of this organisation feel that modern accounting has provided a destructive space in research and action (Alawattage et al. 2021). Quantitative accounting research is felt by them to provide social inequality because it favours a few parties. In addition, they want to shape accounting research with an interdisciplinary approach, which is not accepted in the logic of pure sciences (Reilley & Löhlein 2023; Tweedie & Hazelton 2019; Maran, Bigoni & Morrison 2023). Therefore, they need to feel that there is a platform that accommodates critical accounting thinking.

What is unique in the formation and activities of AARN is that there is no institutional affiliation. The founders of AARN represent only the journals they manage and their status as critical accounting researchers. In addition, many AARN members only represent themselves as someone who does not work at a particular journal or affiliation. In fact, our investigation also found that the network is not formally affiliated with any particular university. The implication is that they have the freedom to express their freedom of thought. Moreover, with AARN's cross-country network and the existence of online technology, it is easier for them to organise research

development activities or discussions without having to worry about interference from universities.

Another consideration for forming an alliance like AARN is that the number of critical accounting research networks, especially in Asia, is still small. AARN was indeed founded by a number of editors of critical accounting journals in Australia and Europe, where both regions already have many critical accounting researchers and are supported by the existence of accounting journals that accommodate such thinking. In contrast, there is no specialised association of critical accounting researchers that talks about critical accounting research specifically. In fact, there are many critical accounting graduates from Asia, especially adherents of the school from the UK and Australia, such as Efferin & Hutomo (2021), Irsyadillah & Bayou (2022), Triyuwono (2016), and others.

We realised that there is an accounting association created by Scholar 1 to spread critical accounting thinking in Indonesia. The organisation was formed in 2013 with the aim of being a forum for critical accounting researchers to develop their thinking. We have also been a member of this organisation from its inception until now. However, this association is still running at the level of spreading critical thinking and organising conferences. In other words, the nature of this association is still just a gathering place for researchers. In contrast, other issues that are actually being faced by critical accounting researchers (such as pressure or intimidation) are still not discussed at the organisational level.

On the other hand, although there is AARN at the international level, we do not directly recommend critical accounting researchers to join this network. We only recommend critical accounting researchers to form a network of accounting researchers that operates at least within the national scope. The choice to join accounting alliances such as AARN is not recommended because we realise that every critical accounting researcher has values and ideals that become the foundation of their research. These values and ideals are the reason why we do not recommend critical accounting researchers to join existing accounting organisations. In addition, some of the issues that make up the AARN manifesto are very sensitive (such as LGBT and diversity) (see Alawattage et al., 2021). Of course, these issues create reluctance for critical accounting researchers who make religion the foundation of research.

Regardless of whether the formation of this association can actually materialise or vice versa, the independence of critical accounting researchers must continue to be voiced. Critical accounting researchers must get the widest possible platform in developing their thoughts. We hope that in the future critical accounting researchers will get a forum or

institution to protect their thoughts. In fact, in the future critical accounting researchers must support each other and provide solidarity for the struggles of their colleagues who are intimidated by university hegemony.

## **CONCLUSIONS**

This research shows that critical accounting research are still not fully accepted due to the strength of accounting institutions and academics which are still dominated by quantitative accounting research thinking patterns. Critical accounting journals and research are seen as something that does not have a strong foundation to be applied to the world of theory and practice. In addition, the element of intuition which is one of the characteristics of critical accounting research is considered strange because it does not fit the logic of positivism. The implication is that critical accounting researchers also experience intimidation in the teaching world, making it difficult for them to develop their knowledge.

The university, as an educational institution, cannot be an institution that can be used as a foundation for developing critical accounting research. The accounting education curriculum has experienced the hegemony of quantitative accounting research. Accounting lecturers and students are directed to produce accounting research and products that can be used in the industrial world. In fact, the accounting education curriculum which is dominated by positivism content actually makes it difficult to develop critical accounting research.

This research recommends critical accounting researchers to develop accounting journals and research outside the university. Critical accounting researchers should have the freedom to develop their knowledge. No one should undermine or interfere with their scholarship. The implication is that they should create a critical accounting research association that is not affiliated with the university so that they do not experience intervention. Through critical accounting research associations, they can spread their research ideals to a number of people without being disturbed by academics or university.

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