



Jurusan Akuntansi Masyarakat Akuntansi Multiparadigma Indonesia



Jurnal Akuntansi Multiparadigma

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## STORY-TELLING AS AN ALTERNATIVE OF TEACHING (CRITICAL) ACCOUNTING THEORY

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Volume 13  
Nomor 1  
Halaman 164-179  
Malang, April 2022  
ISSN 2086-7603  
e-ISSN 2089-5879

Tanggal Masuk:  
**30 November 2021**  
Tanggal Revisi:  
**01 April 2022**  
Tanggal Diterima:  
**30 April 2022**

### Kata kunci:

accounting education,  
accounting theory,  
critical awareness,  
storytelling

### Mengutip ini sebagai:

Kamayanti, A., & Lutfillah, N. Q. (2022). *Storytelling as an Alternative to Teaching (Critical) Accounting Theory*. *Jurnal Akuntansi Multiparadigma*, 13(1), 164-179. <https://doi.org/10.21776/ub.jamal.2021.13.1.13>

### Abstrak – Storytelling sebagai Alternatif Pengajaran (Kritis) Teori Akuntansi

**Tujuan Utama** – Artikel ini bertujuan memberi alternatif metode pembelajaran teori akuntansi secara kritis melalui penyampaian cerita dalam novel *Konpira(kuntan)si*.

**Metode** – Pendekatan konstruktif berbasis Paradigma Nusantara dengan nilai-nilai Islam dan ajaran Jawa digunakan untuk menyajikan cerita dalam *Konpira(kuntan)si*. Selain itu, pendekatan naratif digunakan untuk menggambarkan respon siswa terhadap model pengajaran tersebut.

**Temuan Utama** – Temuan menunjukkan bahwa melalui *storytelling*, mahasiswa dapat lebih memahami teori akuntansi sekaligus membangkitkan pemikiran kritisnya. Mahasiswa menyukai pembelajaran ini karena selain mudah dipahami, proses belajar lebih menyenangkan dan seru. Kesadaran kritis juga dapat terbangun.

**Implikasi Teori dan Kebijakan** – Artikel ini memberikan alternatif strategi pembelajaran mata kuliah teori akuntansi dengan *storytelling*. Pembelajaran ini memungkinkan mahasiswa menguasai muatan materi sekaligus membangkitkan kesadaran kritis.

**Kebaruan Penelitian** – Artikel ini memberikan kontribusi bagaimana diskursus teori akuntansi dapat disajikan melalui karya sastra berbasis nilai Nusantara.

### Abstract – Storytelling as an Alternative to Teaching (Critical) Accounting Theory

**Main Purpose** – This article aims to provide an alternative method of critically learning accounting theory through storytelling in the “*Konpira(kuntan)si*” novel.

**Method** - A constructive approach based on the “Paradigma Nusantara” with Islamic values and Javanese teachings is used to present the story in “*Konpira(kuntan)si*.” In addition, a narrative approach is used to describe students’ responses to the teaching model.

**Main Findings** – The findings show that students can better learn accounting theory and generate critical thinking through storytelling. Students like this learning because, apart from being easy to understand, the learning process is more fun and exciting. Critical awareness can also be awakened.

**Theory and Practical Implications** – This article provides an alternative learning strategy for accounting theory courses with storytelling. This learning allows students to master the material’s content and raise critical awareness.

**Novelty** – This article contributes to how accounting theory discourse can be presented through Indonesian values-based literature



Teaching accounting theory is a challenge especially when this course is placed nearing the end of study. The students have been “filled”, as Freire (2005) would coin in the banking approach of education, with technical competencies, such as learning double entry system and accounting cycle, as well as preparing financial statements. At the end of the study, students are already familiar with “accounting as tool” (Amernic et al., 2009; Brennan et al., 2014; Carlsson-Wall et al., 2016) only, as they have been immersed in courses packed with calculative approach such as financial accounting, cost accounting, management accounting, taxation, and auditing, when accounting is in fact a representation of faith (Mihret et al., 2020; Mulwarman & Kamayanti, 2018; O’Regan & Killian, 2021; Papi et al., 2019). Accounting theory as a course is a “thinking” course as opposed to “technical” courses previously mentioned (Courtois et al., 2020; Gendron, 2015; Korai & Souiden, 2019; Kure et al., 2021).

Banking approach is counter-productive in creating critical beings, and in the case of accounting education, critical accountants. We believe in dialogic approach as opposed to banking approach, and we have been using the approach consistently for years of teaching (Kamayanti, 2014, 2018). Accounting theory is especially one of many challenging courses, as it requires students to explore the roots of why certain accounting techniques emerge (Pratama et al., 2020; Riduwan & Andajani, 2021). Accounting theory is, therefore, an awakening course. This article follows Lubbe (2020) and Wong et al. (2021) thesis that argues how accounting can become a discipline has the potential to emancipate since it encompasses values. “conventional” accounting has excluded multiple values, especially universal feminism, which denies participation or liberation (Baldarelli et al., 2019; Davie, 2017; Haynes, 2017; Kusdewanti et al., 2014; Kyriacou, 2016).

Yet, the challenge of shifting students’ paradigm from accounting as a technique to accounting as knowledge derived from certain philosophy is real, especially in vocational study. James (2008) believe that the vocational perspective is “damaging...[since it] is used to serve the interests of the capitalist class, and to create passive, subservient worker”. He further proposes using popular culture in critical and postmodernism paradigms to teach accounting theory. He claims that to relate youths to reality and accounting, popular culture is recommended since it can be found everywhere, cheap and especially now in the fourth industrial revolution, easily accessible. This is why accounting educators, he claims, must also respond to popular culture. James (2009) experimented his class with punk music in teaching accounting theory, as he takes a lot of interest in music and accounting.

If we believe that every practice springs from the environment where it persists, then religious and cultural values are embedded in these prac-

tices, including accounting and literature. Popular culture supposedly is embedded with religious and cultural values, and accounting is embedded with religious and cultural values. By combining literature and accounting, we believe the conveyance of accounting values would be enhanced as to compare it with learning accounting history, concepts, and development of practices from rigid text books. We are especially inspired by “Sophie’s World”, a novel of philosophy by Gaarder (1995), that narrates complex philosophical thoughts in the form of story-telling. The negligence of such literary efforts to convey accounting values, which are truly our nature with all religious and cultural values we believe, has encouraged the making of “Konspira(kuntan)si”.

This paper takes up the challenge to shift accounting education’s factory teaching paradigm or labour producers to “architect of civilization” creators (Kamayanti, 2020), this time through the construction of teaching materials in the form of novel based on *Nusantara* values. *Nusantara* is a name given to this vast archipelago where Indonesia, as a country, resides in. Constructing a novel based on *Nusantara* values means using all tenets of *Paradigma Nusantara*, a paradigm coined by Mulwarman (2022). This paradigm has accelerated since its launch in 2021, showing how accounting can become a weapon of decolonization of science (see articles by Kamayanti, 2021; Mulwarman, 2021; Mulwarman et al., 2022; Setiawan, 2022). This paper further gives empirical evidence that story-telling can enhance students understanding of conceptual accounting framework, concepts, and principles. Further, this story-telling approach encourages students’ critical consciousness.

## METHOD

This research was conducted in two stages. First, constructing story-telling in the novel “Konspira(kuntan)si”. Second, narrating the effectiveness of learning (critical) accounting theory through story-telling in the novel “Konspira(kuntan)si”. Two researchers are involved in this paper: Ari Kamayanti and Novrida Qudsi Lutfillah. Ari Kamayanti is the researcher who constructs “Konspira(kuntan)si” as the novel of accounting and collects empirical evidence on the effectiveness of story-telling as a learning method. Novrida Qudsi Lutfillah assisted in collecting and analyzing empirical evidence as she also taught several classes of accounting theory. This section of the paper highlights the two stages of research.

In the first stage, After years of teaching accounting theories, we have noted several points that must be delivered to shift the understanding that accounting is not a mere tool. First, accounting is designed according to the values believed, and by changing the values, it is possible to change accounting techniques since techniques are just logical consequences. Second, the values of accounting can be seen from the purpose

of accounting, and the conventional purpose of accounting is evermore directed to the interest of capital owners. Hence accounting is capitalistic in nature (Palea, 2018; Parker & Jeacle, 2019; Torre et al., 2020). Third, all accounting principles are consequences of accounting beliefs, termed as accounting postulates; hence since the nature of conventional accounting is capitalistic, then all accounting principles which will then become the basis of accounting techniques, are also capitalistic. Fourth, human (as well as accountants) are the servants of God, and that humans have capabilities to change or emancipate knowledge (including accounting) to develop a true justice of civilization.

By employing the four tenets or kaidah in *Paradigma Nusantara*, which are the nature of *Nusantara* being, integral view of reality, interconnection of religions and culture, and the objective of science is to achieve common welfare or *khairu ummah* to worship God, Ari Kamayanti ensures that these points are apparent in the values conveyed in the “Konspira(kuntan)si” novel. Taking Javanese culture as a starting point that, as stated in one kaidah of *Paradigma Nusantara*, is embedded with Islam as one religion that shapes the culture, Ari started designing a plot story where three best friends interact on a daily basis. Arsyad, Holan, and Niana have different characters, which makes it possible to create various debates on accounting theory issues. This debate is designed to ignite critical consciousness. In this stage, the article will show how Islam and Java, as religion and culture of many *Nusantara* beliefs, become the base of novel construction that integrates accounting discourse in religion and culture.

At the end of the writing of this paper, two sequels of “Konspira(kuntan)si” have been constructed and published out of four sequels. The sequels denote the division of Javanese letters consecutively: *hanacaraka*; *datasawala*; *pada-jayanya*; *magabatanga*. To ensure that the novel meets the criteria of both accounting and literature discipline, two professors of accounting and a community of literature academics were questioned regarding the substance of “Konspira(kuntan)si” as a learning material. Ari Kamayanti has also launched the book at a philosophy community with over 3,000 followers, namely Circles Indonesia, and gained appreciation. This community gave testimony to the novel’s ability to convey philosophical thoughts.

In the second stage, we have the opportunity to teach a class of magister accounting students for half of a semester. The class was conducted May-June 2020, and since the Covid 19 pandemic was going on, the sessions were conducted using online conferences and class applications. The sessions were recorded and posted privately (only class members with the link can see the post) on

youtube. During the sessions, notes of students’ responses were taken, especially when relating the teaching material with the story-telling. The findings are narrated to best portray their evolving understanding. Some transcriptions were made to picture their expressions eloquently.

Learning accounting theory using story telling from novels is also carried out for third-level vocational students. Lectures take place mid-September-December 2022. Students are required to read novels to find out the storyline, main characters, and characteristics. The lecture model with story-telling runs following the discussion of the themes contained in the Semester Learning Plan, which discusses certain material related to the corresponding chapter in the novel. For example, when discussing various accounting theories, students read chapter 7 entitled Positive accounting theory: Are you opportunistic, continued to discuss chapter 10 entitled Whose reality?, and Chapter 11 about Who is Anti-God?. In the next discussion about the conceptual framework of accounting, students read chapter 22, chapter 28, and chapter 32 (the title of each chapter, Apart from Destiny is Protested, Your Intention is Your Practice, and Don’t be Arrogant). Only the first sequel of the novel was used, since the second sequel has not yet been published until the semester was over.

Since the class was also conducted during pandemic, WhatsApp (WA) group has also become a media of communication. We also distributed an online questionnaire for Diploma 4 Management Accounting students, since we have six classes in accounting theory. The purpose of this questionnaire is not to “generalize” and to test causal effects, as usually becomes the tradition of positivism, but to gain perspective on why students like or dislike learning accounting theory using novel. In-depth questions were then asked some students. The names of the students are changed to aliases to uphold publication ethics.

## RESULTS AND DISCUSSION

This section comprises two parts. The first part depicts the novel’s construction of story-telling, including the issues raised in accounting theory. The second part delineates students’ responses to story-telling as a teaching mode for accounting theory and consciousness raised.

**Why “Konspira(kuntan)si”?** The novel was initially told in a series of short stories, posted on a personal blog: [kamayanti.wordpress.com](http://kamayanti.wordpress.com). The homepage shows the story as “*Cerita Bersambung Akuntansi (Fiksi-Filosofis)*” (sequential stories of accounting (fiction-philosophical)). There were interesting responses and urges to post more stories as time passed. The stories are written in Indonesian language, and sometimes mixed with Javanese language, since the three fictional characters: Arsyad, Holan, and Niana, are placed on the

Java island. Yet, the stories can be translated into English language, especially with the provision of translation online application.

When 34 short stories were presented in the blog, an idea to compile the stories into a novel came across. Completing it with one additional chapter, the first 35 stories become the chapters of “Konspira(kuntan)si” 1; the first sequel (Kamayanti, 2021a). The second sequel, “Konspira(kuntan)si” 2 was launched in 2022, comprising 30 chapters. “Konspira(kuntan)si” 1 is more concerned with the introduction of different paradigms in accounting, while “Konspira(kuntan)si” 2 is concerned with the interests that lie and the existence of minority interest that continues to provide accounting dialectics. “Konspira(kuntan)si” 3 will further show how accounting is associated with the political economy aspect, and “Konspira(kuntan)si” 4 will deal with the construction of accounting for a better civilization. *Paradigma Nusantara* methodology starts with taking a *Nusantara* value as starting point for viewing reality as integrality (Kamayanti, 2021b; Kamayanti et al., 2022). Ari Kamayanti, therefore, employs Javanese values, those that are contained in Javanese letters, as well as Javanese teaching that are rooted in Islamic teachings.

The Javanese letters are shown in Figure 1. These are not mere letters, but each contains Islamic teaching that is continuously and repeatedly presented in mysterious cards with taking a *Nusantara* value as starting point for viewing reality as integrality (Kamayanti, 2021b; Kamayanti et al., 2022). Ari Kamayanti, therefore, employs Javanese values, those that are contained in Javanese letters, as well as Javanese teaching that are rooted in Islamic teachings.

back to God as the creator of all things; a teaching known as *sangkan paraning dumadi* (Makin, 2016; Puspita et al., 2018; Rahayu et al., 2020).

Since, Ari Kamayanti has completed “Konspira(kuntan)si” 1 and 2, there are 10 letters that have been explored in the two novels. Each letter is sent with a question to Arsyad in the form of a card, deriving the true meaning of the letter in Javanese belief and relating to the accounting phenomena as Arsyad tries to decode the message. Table 1 shows the meaning and the question asked for each Javanese letter. Ari Kamayanti consistently presents these values in accounting discourses. For example, the letter Ta appears in “Konspira(kuntan)si” 2 in a mystery card. Arsyad tries to find the meaning of the letter and relates it to accounting concepts:

*“Arsyad terus berpikir. Akuntansi mencoba menyajikan secara hal secara utuh. Elemen-elemen dalam akuntansi, misalnya yang ada pada laporan posisi keuangan hampir memuat semua hal, mulai dari aset, utang hingga ekuitas. Dalam rangka mendapatkan yang utuh, maka parsialitas yang rinci harus dikumpulkan. Masalahnya, laporan posisi keuangan, pada akhirnya tidak akan bisa memuat realitas secara utuh. Mengapa demikian? Kondisi ini terjadi karena penyajian laporan posisi keuangan terbatas oleh satu prinsip dalam akuntansi yaitu monetary unit. Prinsip ini menegaskan bahwa segala elemen harus disajikan dalam ukuran moneter. Akhirnya, hal-hal yang sulit diukur, pada akhirnya toh harus “terukur” pula, misalnya penyajian goodwill. Akuntan-pun menyadari sebenarnya bahwa prinsip monetary unit yang bersifat kuantitatif*



Figure 1. Javanese Alphabets

**Table 1. Meaning of Javanese Letters and Their Use in the Novel as Values**

Letter	Javanese Meaning and Simple English Translation	Question Asked (“Konspira(kuntan)si” 1 & 2)
Ha	<i>Hana hurip wening suci</i> Life is willed from the Most Holy	What is the limit between being and not being?
Na	<i>Nurcandra, gaib candra, warsitaning Candara</i> Humans’ hopes should be directed to God’s Light	What differs light from darkness?
Ca	<i>Cipta wening, cipta mandulu, cipta dadi</i> Direction and purpose is towards The One	Where do you fall down to worship God?
Ra	<i>Rasaingsun handulusih</i> True feeling arises from the love of the heart	Feeling or Thinking?
Ka	<i>Karsaningsun memayuhayuning bawana</i> The will should be directed toward the world welfare	What are the use of the world?
Da	<i>Dumadining dzat kang tanpa winangenan</i> Receive lives as they are	What is your life for?
Ta	<i>Tatas, tutus, titis, titi lan wibawa</i> Totality in vision and meticulous in viewing life	Partial or Whole?
Sa	<i>Sifat ingsun handulu sifatullah</i> I love the way God loves all	Is there God’s nature in you?
Wa	<i>Wujud hana tan kena kinira</i> Humans’ knowledge is limited, yet the implications are unlimited	A philosopher or a preacher?
La	<i>Lir handaya paseban jati</i> Flow your life based on God’s guidance	What is the meaning of returning to God?

*tatif ini menyebabkan ketidakutuhan pelaporan, maka muncullah catatan atas laporan keuangan. arsyad heran. Mengapa jika demikian monetary unit tetap dipertahankan menjadi prinsip akuntansi apabila prinsip tersebut dilanggar sendiri oleh para akuntannya?* (Kamayanti, 2022:26–27).

“Arsyad kept thinking. Accounting tries to present things in their entirety. Elements in accounting, for example, those on the statement of financial position, contain almost everything, from assets to debt to equity. To obtain the whole, the detailed partialities must be collected. The problem is, the statement of financial position, in the end, will not be able to contain the reality fully. Why is that? This condition occurs because the presentation of the statement of financial position is limited by one principle in accounting, namely the monetary unit. This principle asserts that all elements must be presented in monetary terms. Finally, things that are difficult to measure must ultimately be “measured”

anyway, such as the presentation of goodwill. Accountants are actually aware that the principle of monetary units, that are quantitative in nature, causes incomplete reporting, so the Notes to Financial Statements appear. Arshad wondered. Why, if so, monetary unit is still maintained as an accounting principle if the accountants themselves violate the principle?” (Kamayanti, 2022:26–27).

The three characters are set to represent different paradigms. Arsyad is the critical one, as he is raised in a family who has great concerns about arts and culture and encourages him to have free thought. Niana is an interpretive girl, a single child raised by a single mother since her father passed away when she was a child. She has economic difficulties but she and her mother are always thankful and happy. Holan, is the rich casanova boy, with pragmatic view of life. His father is a successful accountant and raises him to follow his path. The three characters are developed and their different views made it possible to present discourses relating to accounting concepts and practices. New characters are continuously being added to show the complexity of reality. For exam-

ple, Gendis is introduced in “Konspira(kuntan)si” 2 who has Islamic paradigm and a green-environment lover.

The title “Konspira(kuntan)si” bears two words: konspirasi (conspiracy-in English) and akuntansi (accounting- in English). Ari Kamayanti deliberately employs a postructuralism approach of giving bracket to provide a pause between “conspira-ccountan-cy” hence, as Derrida (1968) would refer as difference, not using the proper spelling “difference”, to establish sameness though unidentical; and to give temporal/spatial meaning for those who read it. Some opinions regarding this title have been captured in the event of book launching. Some accountants immediately refuse to read upon knowing the title for they think that it corners accounting as something “evil”. The book’s cover also highlights Javanese letters, every sequel brings up five letters. Therefore, in four sequels all twenty letters would be covered (see Figure 2). The choice of number nine and also zero bears the significance of perfection as well as the utmost realization that in the end, everything will be absolved except the existence of God; the very existence of Tauhid. The chess pawns are also images chosen to depict how accounting is not only a tool for disclosing financial information but also a media of power through political (economical) game.

Not only letters, but Javanese numbers are also raised as sacred in the novel, since accounting is much concerned with numbers due to its thick technical nature. Ari Kamayanti spent one chapter discussing the sacredness of numbers in “Konspira(kuntan)si” 1; chapter 33 entitled “If Numbers are Sacred, Accounting is Sacred”. She tries to relate spirituality and numbers contextually in Javanese tradition, which should trigger questions on the objectivity of accounting numbers.

*“Yaa, itulah om, justru karena angka itu, akuntansi dianggap ilmu teknik ob-*

*jektif, padahal sebenarnya mengapa angka dikalkulasikan dan disajikan tergantung pengambil keputusan kebijakan akuntansi yang dipakai. Dan kebijakan akuntansi itu sifatnya subjektif. Padahal angka itu dalam ilmu Jawa nggak objektif lho Syad. Angka itu sakral. Jadi kalua pakai pemikiran seperti ini maka akuntansi seharusnya sakral...Gak dimulai dari 0 om?” tanya Arsyad saat Pak Bangun menyerahkan hasil coret-coretannya [angka Jawa]” (Kamayanti, 2021a: 209-210).*

*“Justru tidak, dan disitulah sakralitasnya...angka Jawa dimulai dari 1 atau siji yang menalbangkan ketauhidan- Tuhan yang satu...dan diakhiri dengan nul yang artinya kosong, hening, ketiadaan. Representansi bahwa apapun perwujudan ciptaanNya akan musnah. Seandainya sakralitas ini masih ada pasti laporan keuangan tidak hanya sebatas angka. Kalau angka sakral maka akuntansi seharusnya menjadi sakral. Kalau angka representasi Tuhan, maka akuntansi juga representasi keberadaan Tuhan. Lalu mengapa sakralitas tersebut sekarang raib?” (Kamayanti, 2021a:211)*

“Yes, that’s uncle, precisely because of these numbers, accounting is considered an objective technical science, when numbers are calculated and presented depending on the decision maker of the accounting policy used. And [the choice of] accounting policies are subjective. Actually, numbers in Javanese science are not objective, you know, Syad. Numbers are sacred. So if you use this kind of thinking



Figure 2. The Cover of the First Two Sequels of “Konspira(kuntan)si”

then accounting should be sacred. Not starting from 0, uncle?” asked Arsyad when Mr. Bangun handed over his scribbles [of Javanese numbers]” (Kamayanti, 2021a:209-210)

“Indeed it is not, and therein lies its sacredness...Javanese numbers start with 1 or siji which symbolizes tauhid—the one God...and ends with nul which means empty, silent, nothing. Representation that any manifestation of His creation will perish...If this sacredness is still there, surely the financial statements will not only be limited to numbers...If numbers are sacred, then accounting should be sacred. If numbers represent God, then accounting is also a representation of God’s existence. Then why is this sacredness now gone? (Kamayanti, 2021a:211).

Since this story-telling is teaching material, many references from a scientific journal and textbooks in the story are incorporated as a note at the end of every chapter. The debates between the three friends enable the author to present different paradigms in accounting as well as integrate values or faith of accounting, both religious and cultural. “Konspira(kuntan)si” 1 comprises accounting issues such as accounting and capitalism, accounting and culture, nature of men and positive accounting theory, going concerned, as well as conceptual accounting framework. “Konspira(kuntan)si” 2 discusses accrual accounting, accountant ethics, Corporate Social Responsibility (CSR), Balanced Scorecard (BSC), qualitative characteristics of accounting information, Islamic accounting, and Islamic capitalism. All these issues are always integrated with a philosophical view such as individualism, existentialism, capitalism, and postmodernism and are challenged by the cultural-religious view. One of the views in Javanese culture is *alon-alon asal kelakon* – or slow but accomplished, that is placed vis a vis modern world that prioritizes speed and accuracy.

The accounting discourse is presented in a dialog, often in debates between the critical Arsyad and the pragmatic Holan. Ari Kamayanti brings up an idea to be seen from different perspectives, although she tries to drive readers to open up to non-mainstream ideas of accounting by integrating Islamic beliefs and nationality into the discourse. The following scene gives this example:

“Gratis?”, Holan terperanjat. “Kalau aku jadi ibumu kutarik bayaran les dong. Katakan saja sekali datang bayar dua puluh ribu aja, sudah dua ratus ribu dapat per pertemuan. Sebulan dapat delapan ratus ribu,” hitung Holan sambil memandang langit-langit

sanggar...Nggak semua tentang uang, Lan. Kita sudah bersyukur masih ada yang mau belajar tari tradisional seperti Remo atau Golek. Tujuannya adalah melestarikan budaya bukan cari uang. Nggak pakai paham kapitalisme,” sanggah Arsyad...Aku itu heran sama kamu Syad. Memang apa sih yang salah dengan kapitalisme?” Holan memulai. “Kayaknya semua orang pengen deh jadi orang kaya. Coba tanya siapapun mau miskin atau kaya, pasti jawabannya pengen kaya. Kalau kamu kaya, kamu bisa sodaqoh. Jadi kalau mau bantu orang harus kaya...Tumben bawa-bawa sodaqoh, Lan,” sahut Niana, “biasanya yang penting laba...Nah itu juga, memang apa yang salah dengan pengen dapat laba?” sambung Holan. “Aku pikir kok munafik ya kalau bilang manusia gak pengen untung. Ada peribahasa mengatakan juga lebih baik tangan di atas daripada di bawah. Di Islampun dianjurkan untuk memberi kepada fakir miskin. Gimana bisa memberi kalau gak kaya” (Kamayanti, 2021a:130-131).

“Free?”, Holan was surprised. “If I were your mother I would make the students pay for tutoring. Let’s just say that once you come, you pay twenty thousand, you get two hundred thousand per meeting. In a month, you get eight hundred thousand,” counted Holan, looking up at the studio ceiling...It’s not all about money, Lan. We are grateful that some still want to learn traditional dances such as Remo or Golek. The goal is to preserve culture, not earn money. We don’t use capitalism, ”argued Arsyad...I question you, Syad. What is wrong with capitalism?” Holan started. “I think everyone wants to be rich. Just try asking anyone whether he wants to be poor or rich, the answer is, of course, rich. If you are rich, you can give to charity. So if you want to help people, you have to be rich...It’s a wonder you talk about charity, Lan,” said Niana, “usually what matters for you is profit...Now that too, what is wrong with wanting to get a profit?” continued Holan. “I think it’s hypocritical to say that humans do not want profit. There is also a saying that it is better to have a hand on top rather than under. In Islam, it is recommended to give to the poor. How can you give a charity if you are not rich” (Kamayanti, 2021a:130-131).

In the plot, Arsyad’s parents are cultural practitioners. Arsyad’s father is a lecturer in the cultural study, while his mother is a cultural dance teacher. In this atmosphere, the discussion about the importance of profit is brought up. The discussion goes further to religious beliefs concerning profit and how accounting adopts the concept of profit not similar to Islamic teaching. In this particular scene, Ari cross-referenced the story with Weber’s protestant ethics and the spirit of capitalism- to show how faith can be the basis of accounting practice.

In other sections, paradigmatic articles such as “Radical Developments in Accounting Thoughts” (Chua, 1986) or even critical articles such as “Silences in Annual Reports” (Chwastiak & Young, 2003) were added. These journals and scientific references are integrated into the story through the three friends’ debate on everyday life issues throughout the novels.

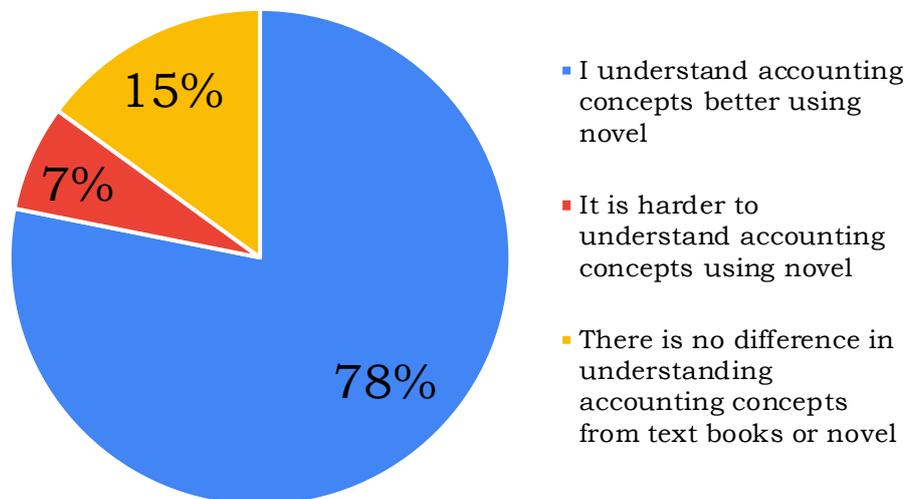
The “legitimation” that the novels can be accepted as a literature/artwork has been accomplished as Ari Kamayanti has presented the novel in a literature community; HISKI (*Himpunan Sarjana Kesusastaan Indonesia*), and it was recognized as such. She presented the work in a national seminar, “Sastra dalam Perspektif Lintas Disiplin” or Literature in Cross-Disciplinary Perspectives in 2022. In the event, she represented accounting discipline, while another “extreme” discipline in the seminar was mathematics. Two accounting professors from different state universities recognised this work as being “one of a kind”. One professor stated that he had not seen such footsteps in combining literary art and accounting. The other stated that this was the first time he had ever read such work. Circles Indonesia, a community of philosophy whose members majority come from *Sekolah Tinggi Filsafat Driyarkarya*, once held a book discussion (KUBU- Kupas Buku) on 23 August 2021. The event was attended by over 200 participants, mostly not accoun-

tants, and the discussants felt “Konspira(kuntan)si” 1 could convey and relate many philosophical thoughts to accounting and reality. The discussant was a doctorate student of Philosophy from Universitas Gadjah Mada and a theological student from Cambridge (See <https://www.youtube.com/watch?v=Yfb6WFk68xY> for the recording of the event).

**“This is fun!” responses of students.** Since “Konspira(kuntan)si” 1 publication in 2021, we have used the novel as supplementary or complementary reading materials. This is because “Konspira(kuntan)si” 1 has not yet incorporated all issues that become the materials in the accounting theory course. Being complementary means that some chapters are read after a certain topic has been covered in the curriculum.

The students enjoy story-telling method. They express that this method is taking away the stress of learning. They use emoticons in WAG discussion, which indicated the students felt truly relaxed during class. In the discussion in magazine students can criss-cross the materials in the syllabus. For example, in one session, positive accounting theory was brought up, and “Konspira(kuntan)si” 1 was read to discuss how Arsyad rejects the notion of opportunistic human by quoting teaching in Islam. The discussion would then cross to the conceptual framework, nature of humans and financial statements as a consequence. This shows how accounting thoughts could not be contained to one topic only. The realisation that culture and accounting can interrelate can also be brought up when a chapter about *alon-alon asal kelakon* was discussed. The modernity requires speed while tradition requires process that would reflect in financial statement preparation.

Figure 3 shows the percentage of students understanding accounting concepts after reading this novel. We distributed questionnaire to third-level diploma iv of management accounting students who are taking accounting theory cours-



**Figure 3. The Percentage of Students Understanding Accounting Concepts after Reading “Konspira(kuntan)si”**

es, finding out whether it is possible to transfer knowledge and transfer values in accounting theory lectures through story-telling. From 174 students who participated in filling out the questionnaire that we created, majority of them answered that they understood accounting concepts better after reading “Konspira(kuntan)si”.

The esthetics of learning accounting by reading novel is gained since it incorporated emotion/feeling and logic/rationalism. The students apart from being easy to understand, some students found learning to be more fun and enjoyable, as well as eliminating the view that accounting theory was boring because the textbooks are thick and the language used is usually sophisticated, as the following excerpts from student opinions show.

“In the novel, it is easier for me to understand the concept of accounting theory, because the analogy given in the story is very communicative” (Hamdan).

“Because with this novel, I can better imagine what Positive Accounting Theory is and its assumptions” (Kokom).

“Because learning accounting theory using novels is not boring like thick books on accounting theory whose language is too high-level not easy to understand, hehe (Laughing)” (Fathan).

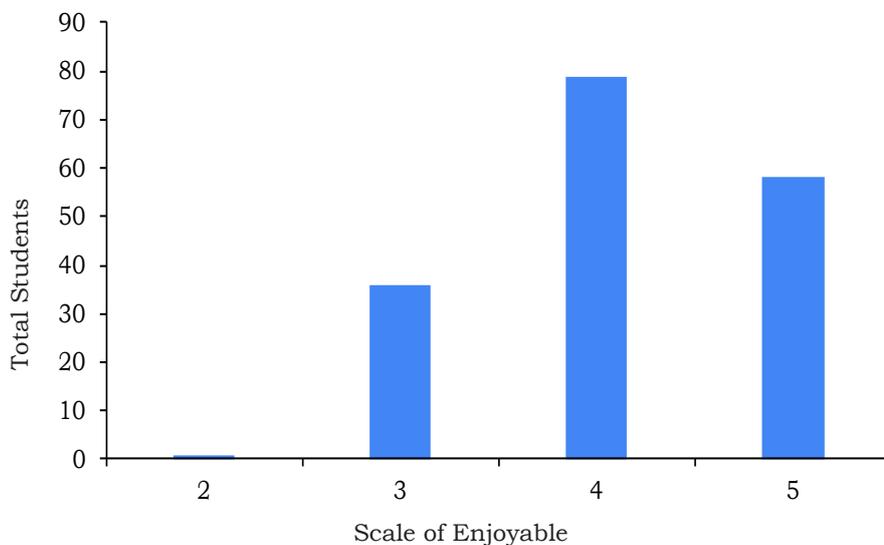
“Because studying accounting theory using a story telling approach really helps students to take a break (healing) from heavy reading books which are more often used as compulsory lecture material. When combining the book with the novel “Konspira(kuntan)

si”, students can more easily learn some material that seems difficult to understand. The presentation of material that is very different from usual makes learning accounting theory exciting and fun” (Charin).

Figure 4 shows the percentage of students enjoying this type of learning method. Not all students enjoy accounting novel since he/she does not like reading novel, to begin with. In Figure 4, scale 1 represents most unenjoyable, and scale 5 represents most enjoyable. Majority students choosing scale 4 and 5 (very enjoyable and much enjoyable).

Learning using story telling has a flexibility and is easily adapted to the context of accounting theory. Submission of material by telling stories from the events described in the novel can be said to be more attractive and enjoyed by students. Story telling has long been known as an effective teaching tool for almost every subject (Beattie & Davison, 2015; Bracci et al., 2020; Taylor et al., 2018) and makes it an exciting and instructive model for conveying value content (barman et al., 2021; McDowell, 2018; Rutherford, 2018), especially in accounting. Therefore, story telling can be a precious tool for educators who are trying to build students’ understanding of new concepts in acquiring the knowledge that students need.

Learning accounting theory is no longer focused on understanding theory but also leads students to have an awareness of critical thinking. The way to raise students’ critical awareness can be through reflection (Lautour et al., 2020; Oakes & Oakes, 2019; Wolcott & Sargent, 2021) or the application of transformative learning (Chen, 2016; Matthews, 2016; Sitorus, 2019). In other words, critical thinking awareness is not seen as a stand-alone value but is expected to be used in



**Figure 4. The Percentage of Students Enjoying Learning Accounting Theory by Reading Novel**

conjunction with technical accounting knowledge. This practice can be done through a learning model using story telling and reading novels. The following is a comment from one student who admits that after learning by using story telling, he not only understands accounting science but has also raised awareness of divinity and the feeling of *Nusantara* being.

“I have come to understand accounting broadly and not only fixated on applicable accounting standards. And in my opinion, the applicable accounting standards are not necessarily good when viewed from the perspective of God. Because it can be seen in the Accounting Standards and the Indonesian Accountant Code of Ethics, none of them has the concept of God. Whereas in Pancasila the 1<sup>st</sup> principle is Belief in One Supreme God. It is very contradictory. So that my way of thinking has also changed to be broad, more critical, and agree with Arsyad’s way of thinking if Accounting teaches both Arrogance and Greed” (Maman).

Awakening critical awareness is also seen during learning, the students were asked to relate which character from the three friends (Arsyad, Holan, and Niana) would be inclined to use positive or normative theories. They could relate that Holan is positivistic, while they were confused about whether Arsyad is normative-religious or follows a critical paradigm. However, after discussing Arsyad’s points of views and his arguments, the class was convinced that Arsyad follows religious paradigm.

“Arsyad’s thoughts always put religion first in action. The basis of his thinking is based on religious law” (Babang).

“Arsyad can think critically, relate accounting theories to religion, and dare to express his opinion” (Ani).

“Arsyad dares to reveal the other side of conventional accounting which is considered less in accordance with religion or culture (Ari).

Further learning in the master of accounting class, everyone was then asked to relate which of the three friends he/she was more inclined to be similar to him/herself. This triggered a discussion, and the philosophy of accounting starting from the nature of man can be easier to convey rather than describing what REMM (Rational Economic Maximizer Model) is from the journal alone (Deaconu & Filip, 2017; Jensen & Meckling, 1994; Jones et al., 2019; Vuuren et al., 2019).

The students realized that accounting practice follows values and beliefs. The individualistic and rationalistic values will result in the individualistic and rationalistic practice of accounting. Some comments during class that were uttered were:

“Oh my God, I think I am capitalist” (Molen).

“So accounting can make people greedy? I just realize this” (Siti).

“We can all go to hell if we practice this egoistic accounting [laughing]” (Udin).

Subsequent discussions about “hell” and “heaven” sparked the discourse on whether religious material is present in conventional accounting. The discussion begins by explaining the conceptual framework of financial accounting which is the basis for preparing international accounting standards by the International Financial Reporting Standards (IFRS).

Each student was asked for an opinion on the purpose of financial statements which are the main building blocks of current accounting, namely the main purpose of financial reporting is only for creditors and investors. Next, one of the students was asked to read the text of the novel chapter 32 entitled Don’t Be arrogant. This chapter tells about Arsyad, who is making a critique of the accounting conceptual framework. The story telling model makes it easy to convey the value of providing awareness that “something is not okay” with the accounting conceptual framework, which Arsyad calls arrogance. If the financial statements are only to provide information for shareholders and creditors so that they forget the existence of God in their accountability. As a result, students realize that the conceptual level is actually the most risky stage of the issue of values or ideology that is brought. This is because many assumptions or basic judgments in the conceptual framework are given with specific ideological contents, as commented by several students:

“I did not expect that the accounting objectives that have been believed and followed all this time encourage egoism in practice” (Pogba).

“No wonder if, in the end, individuals who have a lot of capital get the highest place so that they have the opportunity to exploit the world’s wealth according to their personal will, without being limited. Astagfirullah” (Indah).

“After reading this novel, I became more aware of accounting theory, at first I had a view like Holan who only

followed what was taught in lectures which only looked at accounting to make big profits by spending a little money, so I thought that accounting it is different depending on who is looking at it" (Lastri).

The purpose of the financial statements carried by conventional accounting in a conceptual framework is clearly contrary to religious values. The explanation from the novel can lead students to think more critically, namely telling Arsyad's view of the human position to be very shallow if it only satisfies a handful of people who have abundant material, because basically, humans live in the world to worship and benefit the people in the way that Allah wants.

Student resistance occurs when discussing material profits that measure company performance. It is told in the novel when Arsyad is giving his criticism of the placement of financial reporting objectives that affect accounting practices that emphasize egoism and transactionalism, which ultimately aims to increase profits. Some students commented: "There is nothing wrong with making a profit", there were even students who argued, "by being rich it will be easier to help, because how can you give to others if you don't have abundant wealth." Student resistance can certainly always be there, especially when lecturers try to adopt an approach to raise critical awareness. Student resistance occurs when learning takes place on vocational students. It can be seen that during their lectures, vocational students learn more about the technical and procedural aspects of accounting, so that profit reporting has become a major awareness. In this condition, the fault is not entirely on the students. If examined in the novel, there is a figure of Holan as a depiction of an accounting student with resistance to change. Critical awareness through the figure of Arsyad who has a religious perspective, with the belief that accounting cannot be separated from the existence of God, provides another view on accounting for students. We asked students to read piece of Arsyad's writing on profit and wealth:

"...my religion teaches to search for sustenance or God's gift to be lucky as in QS Al Jumua verse 10. "Lucky does not mean profit but lucky in the hereafter and what is my sustenance there is the right of those who can't afford it as taught by Allah SWT..." (Bernard).

"...my religion does not teach to be rich, but teaches to share in all situations..." (Jerry).

Story telling through reading novels is one approach to responding to statements by students who have opposing opinions. Learning activities

become more interactive because story telling is a practice that involves a dynamic triangle between conveying, listening, and telling stories by describing a setting (Barman et al., 2021; McDowell, 2018; Rutherford, 2018). The brainstorming nature of a dialogical approach through story telling shows the transfer of knowledge and values so that students' awareness can run well. Students acknowledge this, as can be seen from the following responses.

"Now I am also starting to understand more that so far in Islam, it is also taught to give alms to the wealth we have for the underprivileged, and we as religious human beings should still prioritize what is taught in our religion because big profits will not be brought when we are gone but our deeds and worship that will determine in the hereafter" (Langlang).

"I have become more aware of accounting concepts that are closely related to human interactions. These interactions are culturally based. In addition, accounting is not only about recording accounting reports, but can be interpreted by accounting can be practiced in everyday life or real life" (Suryani).

"Become more aware of accounting from another angle, and there is a fascinating conspiracy that many people still don't realize that accounting concept contains values that are not in accordance with the values of the Indonesian nation and religion" (Celine).

Based on their responses, we can see that there is an awareness of other forms of accounting after reading the novel. The students became aware that accounting cannot be studied from one side only. In addition, they become critical of the current accounting concept which ignores the values of religion, humanity, and nationalism.

**Implications of literary art-accounting to teaching accounting theory.** The transformation of accounting education towards a more critical-spiritual-humane-religious education has been a continuous effort. Yet, if the purpose of accounting education is to free or liberate oneself or to simply "guide accounting student to find his/her "real" self" (Triyuwono, 2010), it is not enough. It would become another downfall in education if it aims to maximize individuality. This would only enhance egocentrism that is still the same root of the present mainstream accounting discipline, as Mulawarman & Kamayanti (2018) claim, that has the faith in self-interest. This does not mean that an individual should receive no attention in education. An individual should be triggered to have a greater consciousness than just one self. He/

she must realize it is his/her obligation to serve others. This kind of consciousness is coined as “big-bang” of consciousness (Kamayanti, 2018).

There are ways of triggering accounting students’ consciousness on different levels. There has been a suggestion to use some form of concentration or meditation. Brown & McCartney (1998) employed reflection-meditation for MBA students in the UK and find that the “Reflection as Self Discovery” program was a pedagogical success, and raised its high intellectual and academic standards. Other suggestions may be more “extreme” as concentration or meditation by using one’s belief is done to activate a point between two eyes, or cakra ajna, as the third eye for a better spiritual self-liberating level (Triyuwono, 2010).

The use of literature, especially popular culture, for teaching accounting theory has been proposed by James (2008). He feels that the youths can relate more to popular culture, rather than high culture enjoyed by the social elite such as classic music. Popular culture is defined phenomena that may include “services, commodities and trends, beliefs and practices – that are widely shared among populations”. However, his paper utilized newspapers and magazines to abstract phenomena and relate them to accounting theory.

Combining the strength of novel as popular culture as well as the aim of education in *Paradigma Nusantara* perspective, that is to reconstruct accounting education to recognize *Nusantara* values to create accounting with our own upheld cultural-religious beliefs, this papers’ novelty lies in giving evidence of producing such novel and its impact to students’ consciousness. This is because literature is powerful in conveying the values and culture embedded in it (Ayodele et al., 2017; Brown & Dillard, 2019; Jakobsen et al., 2019; Madsen, 2020; Stout, 2014; Tomo & Spanò, 2020).

The success of conveying values can be seen in the ability of the “Konspira(kuntan)si” to redirect accounting students to be inclined toward one critical character in the novel: Arsyad. Figure

5 shows the inclination of accounting students to choose Arsyad as their favorite character, followed by Niana and finally Holan. Holan, the most pragmatic, was less liked than Arsyad (critical) and Niana (interpretive), which means the students can see that values are essential in forming accounting as science.

Students who chose Holan felt that Holan is more realistic compared to others. While one opinion regarding Arsyad stated:

“Arsyad has a good personality, Arsyad grew up in a family that knows art, namely his mother, who owns a dance studio, and his father, who likes to collect keris [traditional Javanese weapon]. I am also one of the people who are very interested in art, especially traditional dance, which must be preserved because it is a characteristic of a region, therefore I participate in extracurricular and UKM Arts to gain experience when dancing and share experiences in the future with teach traditional dance. In addition, Arsyad also does not view accounting only as a matter that aims to seek large profits by incurring low costs, Arsyad also views accounting in terms of religion which provides knowledge that the assets or wealth that we have is also the right of people who need it. Therefore it is necessary to distribute some of the wealth to them. Arsyad is also intelligent because in the novel Arsyad becomes the character chosen to solve the mystery using Javanese script” (Unyil).

The transcription confirms that literary-arts live in readers’ imagination and become powerful because of its ability to relate to personal experiences. Realizing that all kinds of things are conveyed through language as basic communi-

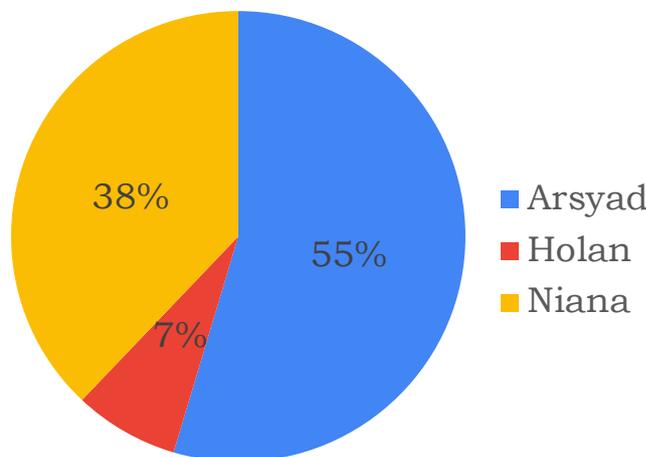


Figure 5. Favourite Character in “Konspira(kuntan)si” 1

cation tools convey culture would have many implications for teaching accounting. Accounting scientific journals and text books are literatures that convey values agreed upon by scientific communities. The mainstream values agreed by accounting scientific communities are value-free, objective culture (Andrew & Baker, 2020; Chua, 2019; Rutherford, 2020; Yang et al., 2020). These are also literary-arts, though we may never think of them as such, which means they bear culture. All texts sprung from language are culture. Hence when we teach accounting students using accounting text books, we do not only teach accounting. We teach culture. We are unfortunately often oblivious of this fact.

Under critical view, this is a deliberate program to extinguish cultural value differences in the name of standardization. Cultural barriers have become a hindrance in the application of one global accounting standards as expressed in a previous study:

“Therefore, accounting educators should carefully consider any differences in context and any relationship between context and the proper encoding of information. More specifically, if accounting educators intend to meet the demands of a globalized accounting profession and higher education system, the interaction of culture and learning must be appropriately considered and addressed” (Sikkema & Sauerwein, 2018:79).

God has created humans with all the various tribes cultures, to be able to know and respect each other (QS Al Hujurat verse 13). This means a country must uphold cultural values since it depicts a nation's identity (Badua et al., 2014; Irsyadillah, 2019). Mulawarman & Kamayanti (2018) have proposed Islamic Accounting Anthropology (IAA) to reform accounting based on one's identity. For Indonesian people, this means that accounting should reflect *Nusantara* values. Education essentially means transfer of values. By re-embedding *Nusantara* values into accounting literature, we are decolonizing accounting science and we can reach true freedom to construct our reality; hence civilization.

## CONCLUSION

Story-telling can be an alternative to teaching (critical) accounting theory. Instead of being given bulks of definitions and history of accounting, the students were presented with a story that would help them understand accounting philosophy enjoyably. Students could relate characters in the story (Arsyad, Holan, Niana) to how they see the world, and accounting. The story telling learning strategy provides opportunities for students to experience various experiences through

the storyline in the novel with the ultimate goal of transforming happen at a personal and intellectual level. This method could also further trigger religious consciousness, as students realize how religious beliefs are absent in the conventional accounting.

Our role as accounting educators forces us from the prevailing dominant thinking about accounting as a technical artifact. We are responsible for providing opportunities for students to have a critical awareness of accounting science. However, even though this change is very ideal, it may be difficult to guarantee and identify the form of awareness that students get. It is important to note that learning to raise students' critical awareness requires continuous action. This condition needs a driving force and support from all parties.

## ACKNOWLEDGEMENT

Ari Kamayanti would like to thank Universitas Wijaya Kusuma Surabaya for the opportunity to teach accounting theory in 2020 for magister students that has inspired me to write this paper. We both thank the diploma students (D4) in Management Accounting at the State Polytechnic of Malang for the meetings and discussions during the learning of accounting theory in 2021.

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