

Finding the Diverse Meaning of Reality by Using Phenomenography in Accounting Education Research

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Abstract—Education is the starting point for forming accountants in the future, so various phenomena that occur in the field of education are interesting things to study. So that this paper aims to discuss and reveal the role of phenomenography to be applied in accounting education research. The concept of this specific research methodology is closely related to the world of education and is part of the interpretive paradigm. This article attempts to draw on the use of the methodology in the field of accounting education research. There are various research methodologies that can be applied to uncover the reality in the field of accounting education and the interpretive paradigm is one of the perspectives that give different nuances in accounting education research, in terms of ontology, epistemology and axiology. In the interpretive paradigm there are also various methods that can be used in research, but the focus of this paper is only the phenomenography method. Because phenomenography would be able to reveal various views and meanings of accounting reality in the world of education based on relational relationships of parties involved in the learning process. The results of research using this method are expected to provide inputs for developments in accounting education research and practice.

Keywords—accounting; phenomenography; interpretive; accounting education

I. INTRODUCTION

The process of finding truth in science will always develop in accordance with the goals to be achieved. Knowledge itself can be said as an elusive thing, where no one ever knows what, when, and where the end of the journey in the search process. The process of finding truth in this realm is often referred to as research conducted based on human curiosity that is very large and even unstoppable. Encouragement for encouragement to uncover the veil about a certain knowledge continues to occur, and to find out the truth, various trials are carried out.

This also happens in the world of accounting research which attracted many parties in it. Various paradigms and research methods are used. However, research in accounting field belonging to social science has been dominated by approaches used by scientists in the field of natural sciences, namely the positivism paradigm. The basic belief of the positivism paradigm is rooted in the ontology of realism which states that reality exists and runs in accordance with natural law. So that the impact on the meaning of accounting reality

becomes limited to economic reality, because everything must be objective and measurable.

The concept of economic reality has long been built as the root of accounting practices and research. This has been believed by many practitioners, researchers, and standard-setting bodies that accounting can achieve an unbiased representation of economic reality [1]. This belief, as revealed by Suzuki, is rooted in traditional epistemic content which containing inherent values in numerical notation and the form of accounts taken [2]. The accounting used will be considered as a free/non-problematic tool and to record the data source of the economic reality that has occurred.

The view of positivism on accounting reality with the concept of economic reality, of course, also becomes the soul for accounting education which will be the focus of discussion in this article. Why is accounting education? Because education is an urgent issue in our society. Education is a way for humans to transfer knowledge and technology to their next generation [3]. Through education, those concepts in accounting reality can be continued and increasingly embedded in the minds of accounting students who will become the next generation of this field. Nevertheless, the concept of positivism grows into capitalist accounting theory and practice, thus influencing the meaning of reality by lecturers and the learners [4]. Then it becomes interesting to study about how they interpret accounting in the world of education.

Furthermore, the case of the positivism approach to theory and research in the world of accounting education is based on the twin assumptions that only a scientific approach to education can ensure a rational solution to educational questions, and only instrumental questions about educational facilities that can be accepted by scientific solutions [5]. Because of the series of criticisms that have been leveled on these two assumptions, there is currently an awareness that educational research based on positivist principles is not in accordance with the image of non-ideological activity that was once suspected. As a result, the positivism approach to accounting education research has been challenged and a new epistemology has been sought. Like the anxiety expressed below:

“Moreover, accounting education research has to be undertaken without the benefit of a dominant paradigm,

therefore often giving rise to a need for considerable novelty in approach"[6].

Recently, researchers in the field of accounting education explore the possibilities offered by alternative research methodologies to organize their study in a more appropriate way [7].

So far, the most popular exploration area was a methodology derived from the 'interpretive' question and answer tradition, and which sought to replace the scientific concept of explanation, prediction and control, with interpretive notions of interpretation, meaning and action [8]. One popular approach in the interpretive paradigm in the world of education is phenomenography. However in the realm of accounting research, this methodology is rarely used. This article purposes to introduce and delineate the concept of research in the field of accounting education research using phenomenography. At first glance, this methodology might be sounds like phenomenology, which more popularly used in accounting research. Hence in the next section of this article will also explore the differences of these two methods that have similarity sound.

The type of this article is a conceptual paper which focus on discussing the concept of research in the field of accounting education and what will be highlighted is about phenomenography in the interpretive paradigm. Moreover, this article will be traced to several parts, namely at the beginning of this article as described, related to the background of the author's interest in highlighting research in the field of accounting education. Then it will continue about the discussion of how the development of the interpretive paradigm in accounting science and phenomenography in this paradigm. And followed by the role of phenomenography in accounting education research. Accordingly, in the future, researchers who are interested in the development of accounting education can find what kind of accounting education theory or model is suitable to be applied in society.

II. INCLUSION OF INTERPRETIVE PARADIGM IN ACCOUNTING RESEARCH

Accounting can be likened to a double-edged sword. It can be shaped by its environment and at the same time shape its environment. This means that accounting is not a form of value-free science and practice as claimed by the positive accounting mainstream, but on the contrary the discipline and practice is very full of value [9]. Mainstream/positive accounting which is ontologically influenced by the understanding of physical realism which considers objective reality to be freely and separately outside the human self-negates the facts about active human beings who are rationally able to construct the reality of their lives [10]. Belkoui also revealed that the accounting basically have status as a discipline of science from the beginning is multiparadigmatic [11]. Weber also explained that social sciences relate specifically to 'interpretive understanding' social action and the most important characteristic of action is 'subjective meaning'. So that in line with this article who wants to explain the interpretive paradigm, will be presented how 'interpretive

understanding' of infiltrate in the development of accounting research.

The 'interpretive' paradigm themselves about the nature of the social sciences have a long history. Interpretive developed at the time appeared dissatisfaction with post-positivist and assessed that the post-positivist too general, too mechanical and too detached in intricks, shades, and the struggles of individual interest. Historical development of interpretive cannot escape from Descartes which provides a basic understanding of the fundamentals of post-positivist greatly differing from the external world and the internal world [12]. Difference between the two is called the Cartesian dualism which reflects an ontological realist and objective epistemology that help distinguish the two.

Referring to the characteristics of the interpretive given by Chua, there are several important points, namely that tradition interpretivism emphasis on efforts to construct and interpret the actions of the community, whether through knowledge that has been owned previously and as reflected through their experiences (actor or actors) involved in social action [13]. Therefore, interpretive sociology goal is to find the hidden meaning behind social actions as understood by the actors (actor studied) through a good understanding effort. Because meanings can be formed through social interaction so that researchers interpretive make room for the entry into force of the subjectivity of dialogue between researchers and the researched. Theoretical framework hermeneutics, phenomenology, symbolic interaction, dramaturgy, ethnomethodology, ethnography and grounded theory will represent some of the theories that can be used by researchers in this interpretive paradigm. The diversity of methodologies that appear in this paradigm depends on the purpose of research to be done, such as various research has been done by Budiasih [14], Dellaportas [15], Lehman [16], Ludigdo [17] and Maali, Jaara [1].

III. PHENOMENOGRAPHY: UNCOVER THE LEARNING PROCESS THROUGH EXPERIENCE

A. Phenomenography in Interpretive Paradigm

Methodological framework called phenomenography was initiated by Ference Marton about 1970. Phenomenography aims to study variations in the conception of society (how people experience, understand, or feel) about certain phenomena in the world around [18]. The investigation is not directed at the mere phenomenon, but the variation of how the public to understand the phenomenon. This is referred to as second-order perspective [18]. Now days, researchers using phenomenographical approach to take a special view on learning that become the point of departure for the life of students and professors. Learning is seen as a relational in terms of (1) how the student learning experience cannot be separated, and (2) students directed their attention to aspects of the context specific learning. Experiential on individual students, while directing their attention to the aspects of different contexts, experiencing that context with a qualitatively different way. Relationships related content with students having learning experience in a particular context and not in the context of learning in general. This is qualitative as

seeing how something is felt, captured, understood or experienced [19]. In phenomenography research, the phenomenon in question generally is education. Perhaps the most famous research is concentrated on students' perceptions of learning and learning approach [19]. Studies have also been done to understand, reviews the literature, and the main concepts in specific disciplines. In brief identified three types of phenomenographic research development [20]. First, interest lies in the more general aspects of learning, concentrating on qualitative differences in approaches, and outcomes of learning. The second, research focuses on learning in the context of discipline and students' conceptions of subject matter. Marton distinguishes this from the everyday context of the third type of research, which deals with how individuals understand various aspects of life [20].

B. Phenomenography and Phenomenology

Phenomenography as an approach in the study is probably not well known, especially in accounting research, if compared with phenomenology that prevalent used in qualitative researchers today. However both of these approaches studied about phenomenon, the object as seen in people, namely human life worlds. In a phenomenology study, the phenomenon itself was observed. Otherwise in phenomenography study, researchers investigated how the (group of) people see or understand the phenomenon. Furthermore, in phenomenology sought the essence of this phenomenon. The core can be described as a structure of meaning of the phenomenon under study [21]. This is in contrast with phenomenography, where researchers look for variations in the way of understanding or concept of the public about the phenomenon, namely the various ways the phenomenon with different aspects appear in person. Phenomenography research focuses on how a phenomenon appears rather than looking at why these phenomena appear in the area of research [8]. In other word, the fundamental difference between phenomenology and phenomenography can be seen from the purpose of the study.

At first Marton and his colleagues developed a phenomenography, they were interested in the answer to a very wide variety of students when given a physics problem. Physics is an exact science [18], they were hoping the answer will be relatively the same or 'disparate thin.' It turns out there is diversity comparatively very different answers. Phenomenography is research that explores a different response when a number of students facing the same phenomenon. Focus excavated is what causes the difference, and the degree of otherness that.

In phenomenography study which contains the text part a reflection of people interviewed about their experiences are also considered valuable, in contrast to a phenomenological study in which the difference between the experience of the pre-reflective and reflective extremely important. Marton thus stated that "the structure and meaning of a phenomenon that is experienced can be found in either the prerequisite experience and conceptual thinking " [20].

IV. THE PROCESS AND THE ROLE OF PHENOMENOGRAPHY IN ACCOUNTING EDUCATION RESEARCH

Phenomenography process will be described briefly to highlight the nature of what was going to be arrested - the world of student life and a way to experience the phenomenon. It is disappointing that often research that describes the results of research phenomenography give very few details about the research process itself. Thus, this process is best summarized by considering the description Marton [19] Burrell and Morgan [21] on phenomenography methods. However, their description of the processes involved in the analysis of rare.

In this study, the object is not the phenomenon itself, but the relationship between the population of the study (the informant) and the phenomenon [22]. The phenomenon cannot be seen in isolation, as a point of interest in this study is how the phenomenon is understood and experienced by educators and learners. The purpose of this study is to find the object of this study by analyzing the relationship between the informant and surrounding phenomenon.

Dominant method of data collection that used in phenomenography is interview, although there are studies that use group interviews, observations, pictures, written responses and historical documents [20]. Individual interview is the method of choice as it gives a greater chance for the person being interviewed to reflect on the phenomenon. In the interview, the goal is to make things unstructured and implied to be the object of reflection, and so staged and explicit [18]. Interviews were conducted as a dialogue so that it could facilitate the growth aspects of the subject experiences not previously served [23]. Therefore, the question that is prepared at the beginning offset by responding to questions reflection of people interviewed. However, in which a researcher is interested in students' conceptions of certain phenomena, a more structured approach. Thus, the study of the concept of basic disciplines phenomenography tend to rely on interviews in which students are asked to solve practical problems.

The interview transcribed verbally. Researchers are trying to "bracketing" preconceived ideas about the phenomenon and identify the main differences and similarities between the experiences of people interviewed by the phenomenon. To reduce the data, researchers must identify what is immediately relevant and which are not (this may need to be re-examined by the subsequent analysis). Matter of semantics must be admitted, in a similar expression can be, in the inquiry, showing the experience of different phenomena. On the other hand, a different expression does not necessarily indicate differences in the experience of the phenomenon.

Initially, researchers concentrated on the experience of the phenomenon as the unit of analysis. But in the future it is important to consider what has been interviewed by the interviewee about other phenomena. It is necessary to look at the context of the individual as well as collective. It provides the hermeneutic element analysis. Thus the analysis will be iterative. Grouping will emerge from the analysis and critical attribute group will be identified, as well as distinguishing features between the groups. Thus the category descriptions appear. They are characterized in terms of: (1) variations in how a particular phenomenon experienced; (2) the logical

relationship between the categories; and (3) the hierarchy of categories. As shown by Marton, that category is the construction of the researcher [19]. Inevitably, given the underlying assumptions phenomenography study, "the possibility of interpreting the reality differently applies to describe the activity of the conception of reality itself".

However for accounting education research in Indonesia, phenomenography methods in interpretive paradigm is still rarely used than phenomenology (which reveal the meaning on the experience of the actors of education) or ethnomethodology (which reveal how learning in an educational system). So that the use of this method for accounting education research development in Indonesia will provide a novelty in theoretical and practical contributions.

Education is a process to give humanity a wide variety of situations which aims to empower themselves. Aspects that are usually most be considered in this regard include awareness, enlightenment, empowerment and behavior change [3]. Accordingly, research findings in phenomenography can be summarized in the 3P Model (presage, processes, and products) [24]. Furthermore, the researchers whose interested in the world of accounting education will be able to contribute to the development and improvement of education and system. Phenomenography's role in accounting education research is similar to that Byrne et al. as [25]:

"Accounting programs need to produce graduates who are active, independent learners possessing the knowledge, skills and competencies throughout Necessary to perform Effectively Reviews their careers. In order to improve the quality of student learning, there is a need to develop a greater understanding of how students learn. Within the student learning paradigm, learning is not Viewed as either a cognitive or behavioral processes, but rather as the way a student experiences a learning situation."

Research in Ashworth and Lucas [8] and Durden [26] which uses phenomenography role in providing a starting point on life word view of students and faculty in accounting learning in higher education (university). It gives the result that the phenomenon of teaching-learning accounting arises because the meaning given is teaching accounting as a primarily a development of conceptual awareness, a need to change attitudes, and dealing with a presentational dilemma. Thus, by revealing the meaning will provide evaluation and input from a philosophical basis to practice the concept of learning in the field of accounting.

V. CONCLUSION

While searching the literature of methodological concepts in interpretive paradigm, sometimes we will see some new method which is combining methods generally known before the method or the other theory. Then it will produce a new methodology in accordance with the needs of interpretive researchers. Similarly, in the realm of accounting education which later became interested writers. That in this area there is a methodology that can be said to be less familiar with the paradigm interpretive accounting researchers to use. This approach is called phenomenography, which does have a specific purpose to uncover the reality in the world of teaching

and learning. Then, it is possible to bring this approach into accounting education research. It is expected that the study using phenomenography can reveal variations understanding of the actors in the field of accounting education about the reality around them, which in turn can provide feedback and improvements both in terms of philosophical and practical in accounting education.

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