



Literature Review: Multiparadigm Accounting Research

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ABSTRAK

Tujuan dari makalah ini adalah untuk mengeksplorasi semua literatur terkait dengan pendekatan penelitian akuntansi multiparadigma. Strategi pencarian literatur dimulai dengan melihat literatur dari sumber berupa buku atau sumber yang berasal dari beberapa database atau search engine antara lain open knowledge maps, google scholar, dan z-library. Kata kunci yang digunakan untuk pencarian tersebut adalah “akuntansi: ilmu dengan berbagai paradigma, riset akuntansi multiparadigma, paradigma akuntansi dan paradigma akuntansi”. Dari hasil penelusuran dan peninjauan literatur baik buku, artikel jurnal maupun sumber elektronik lainnya diperoleh berbagai macam riset akuntansi multiparadigma. Dengan mengetahui manfaat dari setiap sudut pandang paradigma yang telah dipaparkan adalah baik jika kita mengambil pendekatan paradigma campuran dalam penelitian riset akuntansi agar hasil penelitian lebih berkualitas karena tidak hanya bertumpu pada satu paradigma. Sekalipun dalam satu riset menggunakan satu paradigma akuntansi maka kita yang sangat kuat percaya pada paradigma tertentu tetap memiliki pemikiran yang terbuka terhadap paradigma yang lain sehingga memperkaya pandangan kita sehingga dalam belajar akuntansi semua paradigman diyakini saling melengkapi satu dengan yang lain. Penelitian ini akan sangat memberikan kontribusi bagi para akademisi dalam melihat akuntansi dari berbagai perspektif. Tinjauan literatur ini mengklasifikasikan penelitian akuntansi multiparadigma berdasarkan kelompok yang lebih spesifik.

ABSTRACT

The objective of this paper is to explore all related literature with multiparadigm accounting research approaches. The literature search strategy begins by looking at literature from sources in the forms of books or sources originating from several databases or search engines including open knowledge maps, google scholar, and z-library. The keywords used for the search are “accounting: science with various paradigms, multiparadigm accounting research, accounting paradigm and paradigm accounting”. From the results of searching and reviewing the literature, including books, journal articles and other electronic sources, various kinds of multiparadigm accounting research were obtained. By knowing the benefits of each of the paradigm viewpoints that have been described, it is good if we take a mixed paradigm approach in accounting research so that research results are of higher quality because they are not only based on one paradigm. Even though in one research using one accounting paradigm, those of us who strongly believe in a certain paradigm still have

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an open mind towards other paradigms thus enriching our views so that in studying accounting all paradigms are believed to complement one another. This research will greatly contribute to academics in viewing accounting from various perspectives. This literature review classifies multiparadigm accounting research based on more specific groups.

INTRODUCTION

Some literature states that theory in accounting is the opposite of practice, theory as justification, theory as explanation, and scientific reasoning as well as a model. Controversy regarding accounting as a science, technology, art or as a service is still ongoing (Siallagan, 2020). To be said as a pure science, accounting is still in doubt. Accounting theory must refer to a standardized theoretical understanding that is compiled based on a standard methodology as well and not resulting from a specific definition that fits the needs. Accounting theory describes more of a financial accounting technology than an accounting theory. Besides that, in accounting there is an element of judgment, on the other hand the theory must be free from balance and not normative. Belkaoui (2007) explained that accounting can be said to be a multiparadigm science. This is based on thinking in accounting following the pattern of revolution. The development of science at one time was dominated by a certain paradigm. Furthermore, this situation develops into a crisis stage which is marked by the emergence of anomalies. This crisis stage will end with a paradigm shift, where the domination of the old paradigm shifts and is replaced by a new paradigm.

The American Accounting Association (AAA) in its Statement on Accounting Theory and Theory Acceptance (SOATATA) publication describes the development of accounting thought in the perspective of a philosophy of science based on the stages of scientific development. SOATATA identified three dominant theoretical approaches, namely the classical approach used by normative-deductive and positive-inductive researchers, the decision-making approach where this approach was used by researchers who emphasized zero models of decision-making and the behavior of decision-makers and the economic information approach. SOATATA's relevant argument is the view that the various theories and approaches in accounting show different paradigms. Based on this, the most important thing is the scientific revolution applied in accounting, then accounting is already in a developmental stage so that it can be qualified as a science and accounting is considered a multiparadigm science. Accounting cannot be based on a single comprehensive paradigm, accounting is a multiparadigm science.

Since the phenomenal work of Burrell & Morgan (1979) entitled Sociological Paradigm and Organizational Analysis went global, the research paradigm, especially about organizations, including accounting, is no longer single but multiple paradigms. In their work, Burrell and Morgan map organizational theory thoughts into four paradigms, namely: (1) The Functionalist Paradigm, (2) The Interpretive Paradigm, (3) The Radical Humanist Paradigm, and (4) The Radical Structuralist Paradigm. Seven years after the work of Burrell and Morgan, in 1986 to be precise, the next phenomenal work appeared, namely the work of Chua (1986) which modified the division of the social paradigm into three paradigms, namely: (1) The Functionalist (Mainstream) Paradigm, (2) The Interpretive Paradigm, and (3) The Critical Paradigm. To be able to understand multiparadigm accounting knowledge and how multiparadigm accounting research works, it is important to study the literature or research related to multiparadigm accounting. That is why the purpose of this paper is to explore all the literature, especially regarding the multiparadigm accounting research approach.

LITERATURE REVIEW

Multiparadigm accounting research originates from a philosophical framework initiated by (Burrell & Morgan, 1979). They say that some knowledge is built based on certain philosophical assumptions. Those assumptions are ontology, epistemology, human nature, and methodology. Ontology relates to the nature or nature of reality or the object to be investigated. Epistemology deals with the nature or nature of knowledge, the form of that knowledge, and how to obtain and disseminate it. This epistemology pays attention to how to absorb knowledge and communicate it. The subjectivism approach emphasizes that knowledge is highly subjective and spiritual or transcendental, which is based on human experience and views. This is very different from the objectivism approach which holds that knowledge exists in an intangible form.

Burrell & Morgan (1979) view that the philosophy of science must be able to see the relationship between human life and its environment. The voluntarism approach emphasizes the essence that humans exist in this world to solve social phenomena as beings who have "free will and choice". Humans on this side are seen as creators and have perspectives to create social phenomena with their creative power. In contrast, the determinism approach views that humans and their activities are determined by the situation or environment in which they are located. These assumptions have an influence on the methodology to be used. Methodology is understood to determine the appropriate technique for acquiring knowledge. The ideographic approach which has the main element of subjectivism is the basis for the view that a person will be able to understand the "social world" and the phenomenon being investigated if he can obtain it based on first-party knowledge. On the other hand, the nomothetic approach has a standard system for conducting investigations which is usually referred to as a system of protocols and techniques. Burrell and Morgan classify knowledge into three paradigms, namely: functionalist-interpretive, radical humanist, and radical structuralist. Accounting as human knowledge can also be viewed according to these paradigms.

In 1997's Dillard & Becker (1997) tried to develop the paradigm of Burrell's and Morgan's subjective-objective dimension assumptions. Dillard developed these assumptions in relation to accounting research. The paradigm developed by Dillard and Becker in developing the paradigm framework of Burrell and Morgan which was inspired by the article Birnberg & Shields (1989) in "three decades of behavioral accounting research: search for order" which identifies organizational sociology as an alternative with a different paradigm and provides several theoretical arguments and empirical research from accounting related to each of these paradigms. In addition, the article also discusses an alternative but cannot be included as one of the paradigms of Burrell and Morgan in the organizational sociology approach in the field of accounting.

RESEARCH METHOD

The literature search strategy begins by looking at literature from sources in the form of books or sources originating from several databases or search engines including open knowledge maps, google scholar, and z-library. The database or search engine will lead to a search for reputable journals. The keywords used for the search are "accounting: science with various paradigms", "multiparadigm accounting research", "accounting paradigm" and "paradigm accounting". From searching for related articles then other references were searched. The results of the search will then be grouped based on the paradigms that have been discussed in the literature review section, namely multiparadigm accounting research: functionalist paradigm, interpretive paradigm, radical structural paradigm, radical humanist paradigm, and postmodernism paradigm.

RESULT AND DISCUSSION

Before the results of the literature research through the search engines mentioned earlier, the following presents the results of the distribution of results of multiparadigm accounting theory and research based on the division of categories from sincere research by (Ikhsan, 2008).

Table 1. Riset Akuntansi Paradigma Fungsionalis-Argumen Teoritis

Author (Year)	Problem	Conclusion
Kaplan (1984)	The relevance of accounting current management	Current management accounting is irrelevant; more field studies and case studies are needed
Rahman (1990)	Overview of agency theory research	The body of knowledge is growing and has provided useful insights
Briers & Hirst (1990)	Review studies on budgets and performance	Suggests using descriptive case studies and calls for more precise specification and analysis of specific variables

Cooper et al (1981)	Designing accounting systems within an organizational hierarchy	It is better to open perspectives to see accounting in practice with ideological limitations and so on; disclosed and investigated
March (1987)	The inadequacy of decision theory current in relation to the design of the accounting information system	Combining choice theory with an understanding of social, political and historical contexts
Argyris (1990)	The adequacy of the technical theory of control in understanding organizational action	The implementation of the personal human theory hinders the effective implementation of the technical theory of control and vice versa
Swieringa and Weick (1987)	The relationship between accounting management and internal action organization	Management accounting is used for maintain action within the organization, and not just to facilitate and enhance decision-making
Dermer and Lucas (1986)	Cybernetic based model of the organizational control system	The model needs revision because there is an illusion of control and a multinational concept of control is proposed
Dermer (1988)	Internal control role pluralistic organization	The model should incorporate the institutions and ideologies of management and stakeholders
Flamholtz et al (1985)	Interactive model of organizational control	Propose an integrated model that incorporate organizational culture

Table 2 Functionalist empirical Paradigm Accounting Research functional

Author (Year)	Problem	Conclusion
Govindarajan (2009)	Relationship between systems unit control and strategy business and performance	A relationship is identified
Macintosh and Williams (1992)	Managerial roles and behavior budgeting	Several managers use the system budgeting in a strategic way while others in a general way
Williams et al (1990)	Associations between managers' budgeting actors and departmental performance under task-centered interdependence conditions reciprocal	There is an underlying structure of the contingent relationship between organizational level variables and the characteristics of the management control system

Dunk (1992)	Added dependencies on budget control in evaluating the performance of a subunit	Automation of the manufacturing process loosens the relationship between dependency on control budget with performance
Jones (1992)	Changes in accounting system after change of management	The owner manager uses the system selective accounting controls to facilitate changes in organizational structure and in participant attitudes and to increase profitability
Mechant (1986)	Decision control inside discretionary program decentralized company	Control results in some desired and undesired actions
Merchant (1990)	Dysfunctional side effects possible from the control system	Data manipulation and management's short-term orientation exist and are positively related to achievement of financial targets
Simons (1987)	System alignment control and business	Identify a positive relationship between accounting control systems, business strategy and company performance

Table 3. Accounting Research Interpretivist paradigm – theoretical

Author (Year)	Problem	Conclusion
Covaleski and Dirsmith (1990)	Reviews of interpretivist research writer	Illustrates the validity and insights gained from interpretivist research methods
Roberts and Scapens (1985)	Theory can be applied structuring of accounting research	Allows the study of accounting in its organizational context
Tomkins and Groves (1983)	Functional limitations	Highlights interpretivist research program
Colville (1981)	How to fix current view is limited	The natural science paradigm is incompatible
Hayes (1983)	Paradigm limitations current research	Need to include interpretivist research in management accounting
Gambling (1987)	Propose accounting as a ritual	Accountants and shamans have the same social function
Morgan (1988)	Epistemology for practice accountancy	Accounting should move from an objective perspective to a dialogic perspective

Table 4. Accounting Research with Interpretivist – empirical paradigm

Author (Year)	Problem	Conclusion
Ansari and Euske (1987)	Use of accounting data by military repair facility	Systems are dynamic over time, shifting from a technically rational model to a sociopolitical model to an institutional model in creating new users for the system.
Colignon and Covaleski (1988)	Management accounting practice	A dynamic process of mutual adjustment, which changes and is changed by the wider organization
Bougen (1989)	The relationship between accounting and Industrial relations	The emergence, role and consequences of accounting systems can best be understood in the context of local social situations
Bougen et al (1990)	Regression and resistance to accountancy	The concerns and priorities of the participants must be considered in understanding the place of accounting information
Pinch et al (1989)	Sociology of science scientific	Illustrate the parallels between analysis, and participants' attempts to reach a definitive view of the world
Covaleski and Dirsmith (1988)	Intermediate budgeting process state university with state government	Accounting may be a social invention involved in the social construction of reality

Table 5 Accounting Research with a radical structural paradigm-theoretical argument

Author (Year)	Problem	Conclusion
Cooper (1983)	Review and critique work based on contingency theory	Proponents of using radical perspectives in management accounting research.
Cooper and Sherer (1984)	Why shareholders have privileges	The political economy of accounting would be useful.
Hopper et al (1987)	The utility of the important study in accountancy	The labor process perspective provides a recognition role for human agency in the context of political, ideological, and economic forces.

Table 6 Accounting Research with a radical-empirical structural paradigm

Author (Year)	Problem	Conclusion
Armstrong (1991)	Review and critique work based on contingency theory	Proponents of using radical perspectives in management accounting research

Cooper and Sherer (1984)	Why shareholders have privileges	The political economy of accounting would be useful
Hopper et al (1987)	The utility of the important study in accountancy	The labor process perspective provides a recognition role for human agency in the context of political, ideological, and economic forces

Table 7. Accounting Research with a radical humanist paradigm

Author (Year)	Problem	Conclusion
Laughlin (1987)	Critical theory can be applied Habermas in accounting	Accounting is closely related to the colonization process within the organization

Table 8. Accounting Research with a radical humanist empirical paradigm

Author (Year)	Problem	Conclusion
Broadbent et al (1991)	Effect of accounting on health care services	Important theory is used to view accounting in organizations
Chua and Degeling (1993)	Application of internal accounting US health care industry through PPS	Accounting influences action by exposing the moral dilemmas surrounding resource allocation

Table 9. Accounting Research in the Foucauldian paradigm

Author (Year)	Problem	Conclusion
Hopwood (1987b)	Accounting change process	Move towards the archaeological construction of the accounting system
Hoskins and Macve (1988)	Creation of managerialism and new accountability in the US on 1800's	Changes in accounting and accountability are part of a general shift in knowledge power relations and cannot be ascribed solely to economic rationality
Hoskins and Macve (1994)	Accounting roles in Springfield Armory, 1815-1845	West point trains engineers to translate disciplinary process transformations that make humans numerically responsible for objective norms of performance
Loft (1986)	Relationship between practices accounting and social context	Accounting is basically a social activity

Miller and O’Leary (1987)	Budgeting development and standard costing 1900-1930	Accounting is part of a power knowledge network to normalize management processes sociopolitical, which leaves all forms of individual activity visible in an effort to achieve organizational efficiency
Miller and O’Leary (1990)	Accounting as a tool deep decision making organization	The practical function of accounting is the end point of a complex process of conceptual discovery
Preston (1989)	Impact of tax rules on organizational visibility.	Accounting practice is a technology facilitation that makes financial transactions possible
Preston (1992)	Accounting transformation health care	Transformation must be placed in its social and historical context
Preston et al (1992)	Implement budgeting finance in the home system sick in England	The budget system is not a designed technology that is then implemented but is fabricated as part of an interactive social process
Robson (1992)	Qualification preference in accountancy	Accounting development is a continuous refinement of mobile, stable, and combinable inscriptions, which accelerates remote control

The following are the results of research searches related to multiparadigm accounting using the Google Scholar search engine.

Table 10. Multiparadim accounting research from google scholar

Author (Year)	Title	Journal/Proceeding	Conclusion
Kamayanti (2018)	Redefining accounting through a multiparadigm perspective	Proceedings of the third national accounting seminar on accounting, management and finance	Multiparadigm will bring the science of behavioral accounting to be richer and more complete with its diversity which is very relevant to vocational education

Salampessy (2021)	Multiparadigm accounting education: self-learning towards Pancasila accounting	9th national symposium on vocational accounting (SNAV).	Learning in multiparadigm accounting education, Faculty of Economics and Business, Universitas Brawijaya Malang, including learning to communicate with lecturers, communicate with oneself, communicate with the surrounding environment, and communicate with God, as a way of learning to know oneself will be able to produce works of Indonesian accounting or Pancasila accounting
Jurana et al, (2019)	Interpretivism: a perspective used in the development of accounting knowledge	Jurnal Akuntansi Syariah	The interpretive paradigm is one of the paradigms used to seek the truth of science or develop knowledge through the meaning of the reality that exists around humans. To seek the truth of science, especially accounting or developing knowledge can be researched using an interpretive paradigm.
Izzalqurny & Nabila (2021)	What is the nonpositivism (interpretive, critical and postmodernist) paradigm in scientific accounting?	Media Accounting Muhammadiyah University of Semarang	The interpretive method focuses on the subjective nature of the social world and tries to understand it from the framework of the object under study. The critical paradigm is almost similar to interpretive, but more critical and evaluative. The postmodernist paradigm seems to be trying to overcome the weaknesses of the positivism paradigm through a more complete and complete understanding of reality
Lubis (2021)	Implementation of an interactive integrative paradigm in learning accounting	Jurnal Pendidikan Ekonomi dan Kewirausahaan	The integrative model is where educators must master the integration of science with religious knowledge.

Search results on the open knowledge map search engine with the keyword "multiparadigm accounting" can be seen in table 11 below for each paradigm of accounting research.

Table 11 Multiparadigm Accounting Research throug Open Knowledge Map

Author (Year)	Judul Penelitian	Kesimpulan
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Pratama et al (2021)	Accounting revolution 4.0	Technological changes shift the role of humans in the future. The formulation of the accounting revolution 4.0 is a strategy in welcoming the future
(Espa, 2014)	Formulation of a multiparadigm accounting teaching and learning process with a hypnoteaching approach	Hypnoteaching is formulated by relying on the belief in the permission of God Almighty. This method is believed to be an effective learning in the teaching and learning process.
Musmini & Sirajudin (2016)	The meaning of social accounting and sustainability is ups and downs	The existence of the value of mutual respect in the organization is manifested in mutual assistance and cooperation. The use of organizational money is followed by rewards and social action sanctions for its members. Organizational sustainability prioritizes policy flexibility by being more tolerant of its members
Amirya et al (2012)	Development of budgeting and accounting systems for public service agencies Universitas Brawijaya: Institutional Perspective	This study uses an interpretive research paradigm using a new institutional theory. The result is that the development of a budget and accounting system for the Public Service Board of Brawijaya University can encourage organizational change, including changes in management values, human resources, procedures, technology and organizational structure.
Efferin (2015)	Accounting, spirituality and local wisdom: some critical research agendas	The author explains that critical accounting research will be more effective in Indonesia if it can develop research areas that adopt aspects of spirituality. The aspect of spirituality will provide a special color that will bring the accounting discipline into a catalyst for creating a better society, especially in Indonesia

(Andajani, 2021)	Logical fallacy in positivism accounting research	The fallacy of reason is one of the novelties in positivism accounting research which establishes proxies for human behavior variables in positivism accounting research. This error occurs because of a violation of the syllogism principle which may occur intentionally or unintentionally
(Setiawan, 2011)	An overview of the research paradigm: celebrating the diversity of accounting science development	By knowing and understanding all the available paradigms, researchers can choose which paradigm is the best and most suitable for their research purposes. With an in-depth understanding of the choice of this paradigm, various research results in the development of accounting knowledge become more colorful. At the same time, we can celebrate on the theme of "mutually inclusive"

With the search results on the z-library search engine with the keyword "accounting paradigm", several articles related to multiparadigm accounting were obtained as shown in table 12 below:

Table 12. Multiparadigm Accounting Research

Author (Year)	Title	Conclusion
Taye et al (2018)	Accounting for environmental attitude to explain variations in willingness to pay for forest ecosystem services using the new environmental paradigm	Relevance considers the multidimensionality of the NEP scale for a better understanding of the various differences

Jeanjean & Ramirez (2014)	Back to the origins of positive theories: a contribution to an analysis of paradigm changes in accounting research	Both supporters and opponents of positive accounting theory alike regard the emergence of positive theory as a radical break. However, in this study it is suggested that the shift from normative to positive theory occurs gradually. Even if they took advantage of the reforms that occurred in US business during the 1950s, proponents of positive accounting theory also benefited from the decoupling between the academic world and accounting practice initiated by their predecessors.
Neesham et al (2017)	When paradigms meet: interacting perspectives on evaluation in non-profit sector	The researcher concludes that NPO's paradigmatic orientation (positivism, interpretivism, constructivism) leads to certain perspectives on how NPOs should engage with alternative paradigms (monism, impartial pluralism, radical pluralism).
Brierly (2017)	The role of a pragmatist paradigm when adopting mixed methods in behavioural accounting research	Research finds that a flexible approach should be adopted in the application of mixed methods research in behavioral accounting research by doing so within a pragmatic paradigm, especially when the paradigm is defined as shared beliefs among members of a special area. By doing so the behavioral accounting researcher is not constrained by ontological and epistemological issues when deciding how to tackle various research questions
Fox et al (2020)	Accounting for the build-up of proactive across lists in a list length paradigm reveals a dominance of item-noise in recognition memory	More comprehensive models allow studies and tests of past states to contribute to proactive interference with future states. While the standard model predicts background noise.

Malmi (2010)	Reflections on paradigms in action in accounting research	More comprehensive models allow studies and tests of past states to contribute to proactive interference with future states. While the standard model predicts background noise.
Fraser (2015)	Position paper: defeating the paradigm wars in accounting: a mixed methods approach is needed in the education of PhD scholars	This study discusses the discussion of unhealthy developments discussing a single source of knowledge to explain dynamic phenomena such as accounting. The mixed paradigm approach is a complete element that will provide higher quality research results, and thus bring us closer to the truth

CONCLUSION

From the results of searching and reviewing the literature, including books, journal articles and other electronic sources, various kinds of multiparadigm accounting research were obtained. By knowing the benefits of each of the paradigm viewpoints that have been described, it is good if we take a mixed paradigm approach in accounting research so that research results are of higher quality because they are not only based on one paradigm. Even though in one research using one accounting paradigm, those of us who strongly believe in a certain paradigm still have an open mind towards other paradigms thus enriching our views so that in studying accounting all paradigms are believed to complement one another. Suggestions in the subsequent literature review discuss how research research methods for each paradigm can inspire researchers to contribute to any multiparadigm accounting research.

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