Does cultural pluralism matter? Views from experts involved in the production of accounting textbooks

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Abstract
Objective – The paper seeks to evaluate the perceptions and attitudes of individuals involved in the production of accounting textbooks about providing cultural pluralism in the textbooks.

Methodology – This paper used semi-structured interviews with key actors of accounting textbook production, including translators, independent reviewers, adaptors, authors and commissioning editors. With one exception, all interviewees are also academics at universities.

Results – The paper finds that accounting textbooks are cultural and political artifacts that reflect the cultural, political, and ideological viewpoints of the powerful groups in the world. In other words, the textbook contents are the results of power domination. They have used accounting textbooks as powerful educational media to homogenise cultural and ethical values of accounting and accounting education to be solely based on Anglo-American capitalism. This has greatly affected the professionals involved in the textbook production. Therefore, it is not an urgent matter for them to incorporate diversity of perspectives into accounting textbooks used in Indonesia.

Novelty/Originality – Although accounting research has explored the issues of accounting textbooks, such as the readability, price, selection, and use, studies that consider the political and cultural role of accounting textbooks especially from the perspective of individual involved in the textbook production are still scant. In particular, there is no research in Indonesia that presents the views of people who produce accounting textbooks regarding the content of their textbooks.

Keywords: Accounting Education; Accounting Textbooks; Cultural Pluralism; Ideology, Political and Cultural Artifact

1. Introduction
Evidence from studies that focused on accounting education have shown that specific knowledge has been officially legitimised in educating and training accountants (Gallhofer et al., 1999; Collison et al., 2011; Boyce et al., 2012; Chabrak & Craig, 2013; Boyce & Greer, 2013; Crawford et al., 2014). The worldview is more aligned with practices that is inherent in capitalist countries. However, it is also inculcated in other countries although it is neither necessarily central to people’s beliefs nor the philosophy of the countries, such as Indonesia (Annisette, 2000). Indeed, accounting education in developing countries continues to be forced to embrace a subordinate position at the expense of demeaning their indigenous traditions (Kamla et al., 2012). It seems the powerful groups never stop to control the knowledge delivered in accounting education aiming to sustain their hegemony (Kamla, 2007; Ferguson et al., 2009). This situation is argued to be the results of the larger unequal power relation and history of social movement (Gallhofer et al., 2009). Therefore, in the present study, this phenomenon is problematised. If not, the purpose of accounting education across the globe would coercively become homogenous (Kamla et al., 2012; Helliar, 2013).

This examination is paramount because accounting educators at business schools consider textbooks as a fundamental element in the preparation of their course
contents (Richardson, 2004; Vafeas, 2013). As such, textbooks could be regarded as important teaching instruments in the construction of business knowledge (Lebrun et al., 2002). Moreover, textbooks are perceived as political and cultural artifacts, whereby its production is fundamentally social activities and intensely political (Apple & Christian-Smith, 2017). It means textbook production is a process of negotiation and competition between powerful groups who filter content to reflect their perspectives (Crawford, 2003). It shows that the politics of knowledge do exists in the process of manufacturing textbooks. Apple (2004) stated that ‘knowledge is power, and the circulation of knowledge is part of the social distribution of power’. In a sense, we should not be oblivious to the politics of knowledge that is used as a social power that privilege some and exploit others. In particular, the current factors of globalisation are influencing the reproduction of dominating structures and practices through the inclusion and exclusion of textbook contents (Prasad, 2003; Fougère & Moulettes, 2009).

In this paper, we examine the perceptions and attitudes towards providing cultural pluralism in accounting textbooks. In doing so, this study makes a theoretical contribution and an empirical contribution to the existing knowledge as follows. First, this study highlights that there are different contextual realities existing in the world that shape people everyday life. For example, in the Indonesian context, the state ideology, Pancasila, and Islamic cultural and ethical values are central in Indonesian society. This study draws attention to the importance of being responsive to engage these values into accounting textbooks. Second, the present textbook research reveals a rare insight by interviewing authors, adaptors, reviewers, and commissioning editors, whereas prior studies have mostly focused on analysing the content of accounting textbooks. The fact that they play significant role in deciding the ‘legitimate curriculum knowledge’ of the subject (Crawford, 2003, p. 6). Thus, this study makes an empirical contribution through its focus on the Indonesian accounting textbook production, which publishes both local and American accounting textbooks. Regarding the latter, they do it either through translation or adaptation.

The rest of the paper is structured as follows: the next section provides an overview concerning the conceptual framework underpinning this study. This is then followed by the elaboration on the research method adopted in this study. The findings from semi structured interviews are then outlined and discussed. The final section draws some conclusions.

2. Conceptual Framework

This study is situated in the framework of cultural pluralism in education. It became prominence in the United State in the early 20th century due to the rise of immigrant population. It forces the society to provide an educational environment which accepts and appreciates cultural diversity. However, cultural pluralism in education is not only a matter for traditional immigrant countries like the US, but it is also paramount for other countries because we are living in a global village due to globalization. For example, business education has become so international although the fact that students are still greatly influenced by their cultures and environments (Fougère & Moulettes, 2009).

Cultural pluralism is a relevant concept for business education because the discussion of this topic has come from various academic fields. However, prior research has never fully defined it so that it keeps being interpreted in different ways. Thus, it is necessary to clarify how cultural pluralism is understood and used in this study. Cultural pluralism is not the same as cultural diversity, which is a term used to illustrate the factual reality of the existence of cultural differences in society (Gay, 2013). Cultural pluralism, on the other hand, refers to the action of appreciating and translating cultural diversity into public policy (Gay, 2013). This means cultural pluralism is about the appreciation of cultural minority and the awareness of their cultural resources (Gay, 1979). For (Niemonen, 1999, p. 402) ‘cultural pluralism is a system of beliefs justifying the value
of preserving distinctive ways of life in a context of mutual tolerance...and peaceful coexistence'. Meanwhile, (Yumatle, 2015) state that cultural pluralism is a sociological view about the existence of heterogeneity in practices, beliefs, and value systems, which may or may not turn into a philosophical position about the nature of values and our experience of them. This means education under cultural pluralism is about the ability to acknowledge other cultures, beliefs, and values, and then integrate them into educational environment (Gay, 2002).

This is relevant in the context of the present paper because prior research has questioned the neutrality of accounting textbooks as educational media. The research described that accounting textbooks are inculcated by cultural representations informed by a capitalist viewpoint (Cuganesan et al., 1997; Sikka et al., 2007). Thus, it cannot be denied that the Anglo-American style of accounting textbooks contribute to the shaping of the worldview of accounting students (Ferguson et al., 2007). In other words, the training of accountants has continued to use ‘instruments’ central to the development and perpetuation of Western dominant cultural values, while cultural diversity is clearly existing across the world. Given the massive role of textbooks in accounting education, this study attempts to examine cultural pluralism in this educational context. This paper focuses on actors involved in the textbook production because they are the one who decide the society’ legitimate knowledge. Their perspectives are obtained to be used as the basis to configure changes in the construction of accounting textbooks adopted in Indonesia.

3. Research Method

The empirical data presented in this paper is drawn from semi structured interviews with 13 individuals involved in the production of accounting textbooks. They include two translators; one independent reviewer; four adaptors; two authors and four commissioning editors. With one exception, interviewees are academics at universities. Their roles as lecturers should also influence their views. In addition to that some of interviewees also work as an auditor or regulator in a governmental organisation or have a role in an audit committee at a public company. Three of them are directors at the publishers focusing on producing accounting and management textbooks. Only two of the interviewees do not have a professional accounting qualification, but they have a management degree. Nine interviewees obtained their master or doctoral degrees from a Western university, while the others completed a degree at local universities. In terms of gender, three were female and ten were male. However, for reasons of confidentiality, their completed details are not disclosed. This is crucial for the interviews otherwise the ‘openness’ and ‘truthfulness’ could not have been obtained.

On average, the interviews were completed in one hour. The interviews were digitally recorded and transcribed verbatim. The transcripts were analysed manually by reading them attentively. Each transcript was read at least twice and occasionally compared with the recording to make sure the understandings were legitimate, and to prevent possible misinterpretations. During the examination process, important statements were underlined and other materials that are not relevant were discarded (Berry & Otley, 2004). The underlined statements were re-analysed carefully to identify a set of themes. These themes were then used to establish patterns by identifying similarities and differences, which are then used as the basis to present and discuss the research findings. It is important to underline that the emerging themes were not only influenced by the transcript itself, but they also came up due to the research questions, theoretical framework, and prior literature underpinned the present research (Dambrin & Lambert, 2008).

4. Finding and Discussion
The empirical evidence obtained from interviews are presented and discussed in two separate sections. Section one explores the perceptions and attitudes of the interviewees regarding the ideology of accounting textbooks. Section two brings insight from the interviewees on the possibilities of promoting cultural pluralism into accounting textbooks used in Indonesia.

4.1 The ideology of accounting textbooks

Ferguson et al. (2009) reveal that accounting textbooks used in the UK are ideological rather than simply pedagogical. We also confront this issue to the experts involved accounting textbook production in Indonesia. We asked them whether they consider their textbooks as propaganda or ideological. Based on their responses and the nuances during the interview process, it seemed they fully understood the meaning of propaganda or ideology. However, the majority of them were somewhat difficult to countenance the notion of textbooks permeating propaganda or ideology. This judgment is clearly manifested in the statement made by Independent Reviewer (C1) below:

'It is wrong. We should go back to the basic assumption. Why financial accounting course is taught in universities? It is due to the contract made by accounting departments with students. Hence, the textbooks used are the media to fulfil that contract, not propaganda.'

Similarly, author (A2) opined:

'It is up to you to view my textbook making propaganda. However, I would be very happy if you could tell me in which parts my textbook making propaganda. As you know, as a scholar as well as an author I should be neutral.'

The remarks show that propaganda was clearly understood, but the interviewees disagree with the idea that accounting textbooks is permeating propaganda. The reviewer even used education institutions to defend his argument. It is our view that, he wanted to imply that education institutions are the place to educate people, not the site for making propaganda. Ideally, such a view is appropriate, but as stated by (McPhail & Gray, 1996, p. 278) that education may play role “as ministries of propaganda”. Collison (2004) did argue that the domination of particular worldview within textbook cannot be considered as real propaganda. Thus, it is not surprising that our interviewees were not aware that their textbooks are making propaganda. These experts possibly have no personal intention to present the textbooks through a specific perspective. However, although it was the case, propaganda engineered by the original sponsors or what happening here is an indirect propaganda is still transmitted. Collison (2004, p. 35) stated that “propaganda may or may not be recognised by its audience for what it is...But it can still be pernicious”. Hence, accounting education could adversely be affected by mainstream worldview, and it is damaging.

However, there were three interviewees perceived the notion that accounting textbooks could be a vehicle for propaganda. For example, Publisher (E3) explained that:

'It is possible as it comes from America. Just like American movies which have consistently been making propaganda, they may have done the same with their textbooks.'

It was only Translator (B2) who directly pointed out that the textbooks inculcate Anglo-American capitalism:

'Accounting textbooks written and published by America are excellent. However, they focus too much on free market worldview, so that it is not suitable with our context.'

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Given only one interviewee mentioned about the domination of free market worldview, we asked the others to comment on our statement that their textbooks are dominated by Anglo-American capitalism. All of them were completely in agreement. The typical comments were such as made by Publisher (E4):

‘Accounting textbooks, such as Warren and Kieso, they all promote Anglo-American capitalism, but it is not a problem at all. If you ask do I agree with it? Yes, I am totally fine with it. Do we need to adopt that worldview? For me, if mainstream is based on Anglo-American capitalism, why should be bothered.’

Similarly, Author (A1) stated that:

'It does not bother me at all if you accuse my textbook of inculcating capitalism. However, you must know that as proposed by Adam Smith, capitalism is not merely for the sake of individual’s ownership and freedom. It is born by the spirit to control although it has to be supported by good system.'

There is no interviewee regarded the unblemished capitalist intent in the way accounting textbooks are written as being propaganda, although it is a topic that has been criticized in accounting literatures (Sikka et al., 2007). It seems the interviewees were completely blank of this issue. The significant majority of them could almost be judged to have accepted the Anglo-American capitalist worldview as a common sense.

An interviewee even considered the paradigm as the one that promotes the spirit of control, which we assume he referred to the competition which is the condition of the benefits of self-interested behaviour proposed by Adam Smith. Actually, Adam Smith himself has warned that such competition is very difficult to achieve, and it has been considered as an illusion (Collison, 2004). It can be seen in the world today, where Anglo-American capitalism leads, the poor performance of social policy is experienced in it is worse (Collison et al., 2010). However, two interviewees disagreed if accounting textbooks only inculcate a dominant paradigm. Although they saw themselves as powerless in front of their publishers and readership. They acknowledged that this worldview that promotes the idea of generating maximum rewards for owners is different from their own perspectives. Adaptor (D3) explained:

‘I had to balance between my personal and professional idealism. If I put my personal beliefs into the textbook, I am sure it will have no users. As you know, publishers want to sell the textbooks.’

Similarly, Translator (B2) stated:

‘The worldview behind the textbook that I worked on is completely different from my own understandings. However, I could not do anything because I was only responsible for the translation. When I mention translation, it means I actually just change the English language into Indonesian.’

It seems the remarks made by interviewees above were influenced by their Islamic teaching which is different from capitalist worldview. Translator B2 did undergraduate and master’s degrees in accounting at a conventional university, then undertook a doctoral degree at an Islamic university. Meanwhile, Adaptor D3, besides studying at secular educational institutions, he was also trained at an Islamic traditional school (Pesantren). Their views may be a result of their training in Islamic teachings. Thus, it is interesting to go further with the interviewees to seek their views regarding promoting cultural pluralism in accounting textbooks.

4.2 Promoting cultural pluralism into accounting textbooks
The views of interviewees as discussed in the previous sections are massively overwhelmed by the assumptions of mainstream narrative. In line with their views, their textbooks will obviously become so central in creating a common culture within accounting education. Hence, we are pessimistic that their textbooks could be used in a way that emphasises on diversity and pluralism. Regardless the nature of their views, we still asked them if there are any other perspectives that may provide an alternative way of presenting accounting textbooks used in Indonesia. The responses were as expected in that they did not propose any radical view to promote emancipation. It appears they were naturally convenience with the presently available textbooks. Author A2 even directly stated that Indonesia will benefit from the textbook promoting Anglo-American capitalism because it is the dominant power. Meanwhile, Translator B2 and Adaptor D3 recognise the need for promoting pluralist view within accounting textbooks although they were not sure who would write and read such a textbook. For example, Translator B2 explained:

'Is there any competent individual who wants to write that textbook. It is almost none. Moreover, I am not sure publishers will be interested in the text as it is very unlikely to be recommended by universities.'

When asked about alternative perspectives, none of interviewees mentioned the philosophical, ideological and cultural aspects of Indonesia. Thus, we asked their view about introducing Pancasila and Islamic perspectives into accounting textbooks. With respect to Pancasila, none of interviewees recognised it as an alternative. For example, Author A2 stated:

'For me, Pancasila is not a clear ideology, not like capitalism, it is based on market mechanism.'

Nonetheless, some interviewees, who had earlier expressed commitment to the status quo, now mentioned the stakeholder perspective. For example, Publisher E4 explained:

'I think stakeholder concept could become as alternative way of introducing accounting. However, I have some sort of allergy with Pancasila due to its political nature. I think social accounting could be accepted by Indonesian people. Therefore, it should be introduced in accounting textbooks in the future.'

Regarding Islam, when we explained to them that Islam places social justice at the heart of all Muslim activities including the practice of business and accounting (Lewis, 2001), in an explicit rejection of pro-capitalism, Independent Reviewer C1 stated:

'It is extremely difficult to pull accounting to be in that direction [Islamic perspective]. However, I think it is justice when information held by internal firms are distributed correctly to externals. It is justice when people outside the firms receive the same information as the internals.'

In a similar fashion, Author A1 explained:

'I have seen that Islamic books [accounting and economics textbooks] have accused many awful things towards capitalism. It seems if students study capitalism, it is something a very horrible thing to do. I think they must know the real capitalism if they want to blame it. It is about the protection of right. For example, in America, right is protected through good governance and accountability. If people violate that, they will be punished through economics or criminal terms. Meanwhile, Islamic accounting textbooks, for example explain that assets are owned by God. Therefore, we must be accountable to God. For me, it is very abstract.'
Meanwhile, the interviewees, who have consistently differed from the others, expressed agreement about promoting Islamic perspective into accounting textbooks. However, they were very pessimistic about that. Translator B2 explained: ‘It is not in our current accounting standards. The researchers [not specifically pro-Islamic accounting] who disagree with the current standards could not even join the standards setters. I think if they could be part of accounting standard setters, there will result something different. Therefore, arguments put forwards [Islamic perspective] will only be in theoretical sphere. It will never be in practice.’

The majority of opinions expressed by the interviewees demonstrate no willingness to be critical of the status quo. There is no argument for radical and emancipatory when discussing ideological representation in accounting textbooks. Nonetheless, when interviewees were confronted with Indonesian ideology (Pancasila), some interviewees, who had earlier supported the Anglo-American capitalism, now pointed to the stakeholder perspective and social accounting. This reality implies that, instead of promoting Pancasila into accounting textbooks, it might be better to adopt another established alternative perspective (stakeholder theory). It is not clear why they are afraid of the political nature of Pancasila. Actually, it also encourages private ownership, although it is not like the Anglo-American capitalism, in which the system is built to create wealth for the wealthy (Kamla & Rammal, 2013). The underlying values of Pancasila are similar to Islamic teaching (Kamla et al., 2006) and are thus more likely to extend the notion of fairness and equity. Therefore, it is not reasonable to be afraid of losing private freedom when incorporating Pancasila or Islam into accounting textbooks in Indonesia.

The statements made by the interviewees above clearly show that they did not really understand Pancasila and Islamic concepts. For example, regarding Pancasila, on the one hand, Publisher E4 proposed the stakeholder concept and social accounting as an alternative, while on the other hand rejecting Pancasila. The fact that all of the basic values contained in Pancasila are very similar to stakeholder theory. Therefore, in common with the emancipation and change offered by stakeholder theory, by inserting Pancasila values into accounting textbooks, the mainstream view may be waived systematically. Moreover, as the most contextual objective, by using Pancasila and Islam as the basis of training accountants in Indonesia, its accounting education will return to the roots of the nation. In other words, Pancasila and Islam in Indonesia should present a way forward to complement Anglo-American capitalism. Thus, we can say that accounting education has used material that encourage and appreciate cultural pluralism. However, given the deep-rooted of the Anglo-American capitalism in Indonesia, it is not an easy task to promote change. We need strong personalities who are capable to think theoretically and at the same time are optimistic for implementing it.

5. Conclusion

This paper has provided evidence that the Anglo-American capitalism has become the accepted view of accounting for experts associated with publishing accounting textbooks. As the matter of fact that the systematic domination of the worldview has led them to consider the cultural factor as a self-evident ideology of the textbooks. Moreover, although they have been pointed out the characteristics Anglo American capitalism permeated their textbooks, they show no willingness to be critical towards the status quo (Kamla et al., 2012). There was also no form of resistance towards the dominant ideology that was engendered within the textbooks. Indeed, this study has shown that the accounting textbooks is produced to be used in Indonesia have contributed significantly in the maximization of the accounting qualities and skills that is greatly permeated by the Anglo-American capitalism. The accounting techniques and
calculations introduced in the textbooks could be considered as a ‘technology’ to establish and sustain the status quo developed during the period of colonial control and perpetuated in postcolonial Indonesia. In other words, the indoctrination of the worldview into Indonesian accounting education through the medium of accounting textbooks will continue to produce graduates who share the same perspective as the global ideology permeated by Western capitalist tradition.

Actually, the Indonesian people with their cultural and religious traditions hold the idea of caring for wider society, which contradicts with the Anglo-American capitalist business practice where emphasis is on increasing the wealth of already wealthy shareholders (Lewis, 2001; Ferguson et al., 2007). Given the current context, the graduates produced by accounting education in Indonesia would be alien to the needs of local communities as their understandings of accounting is only enriched by Western mainstream accounting perspectives (Gallhofer et al., 1999). Therefore, it is not a coincidence that Indonesia easily decides to adopt IFRS because it is not conflicting with the worldview that have been promoted within accounting education. Indeed, the structure and nature of accounting education as well as the contents of accounting textbooks used in Indonesia are not ideologically conflicting and contradicting. As Gallhofer & Haslam (2007) pointed out that the International Accounting Standards Board (IASB) was dominated by Anglo-American figures, which meant the standards have, in essence, been informed by their cultures and ideologies. It has also been argued that the establishment of IFRS in the period of globalisation can be viewed as an apparatus for ‘watching over capital and performing global function of capital’ of former colonists. In this sense, the use of accounting textbooks, which embrace the same worldview as IFRS, could be viewed as a process of preparing personnel that are ready to work for Western powers without any ideological conflict. Therefore, it can be said that both accounting textbooks and IFRS serve as ‘technology’ to maximise the power of capitalist domination. The positive side of harmonisation is that it allows for better integration across different markets; increases mobility; and is therefore a benefit to Indonesian business. However, this process will again promote a single dominating worldview in accounting practice and, subsequently, accounting education.

Indeed, it is strange that Western accounting is promoted in the state, in which its philosophy and ideology are based on Pancasila and Islam, which are different from the West (Lewis, 2001). Actually, Islam and Pancasila could become alternatives from which the traditional accounting worldview may enrich their perspective on the development of accounting including accounting textbooks. At least, Pancasila and Islam may become as an alternative for Indonesia as opposed to the perpetuating mainstream worldview. However, our interviewees show no willingness to the idea of promoting cultural pluralism within accounting textbooks that enable a critique of the ideological status quo (Sikka et al., 2007). Therefore, accounting textbooks that they produced become so central in creating a common culture in accounting education. The idea of providing an arena for academic and public debate within teaching media has been completely abandoned (Gay, 2015). Instead, the nature of their accounting textbooks is only able to socialise the values that would seem to be in contradiction with the strong pluralist agenda that should be promoted in education (Gay, 2013). This recognition also highlights that accounting textbooks they produced are not equipped with critical pedagogies or connected to other social sciences and disciplines that may enrich the debates. This situation reflects the systematic nature of dominating ideology that confines our cognitive creativity. Some argue it as the result of cognitive imperialism (Ashcroft et al., 2006). This situation could also be regarded as demonstrating the psychological impacts of globalisation, in which the borderless world has provided the mean for the powerful to continue dominating the weak (Gallhofer & Haslam, 2007; Kamla et al., 2012).
References


