
INTERPRETIVE PARADIGMS IN ACCOUNTING RESEARCH METHODOLOGY: A PHILOSOPHY OF SCIENCE APPROACH – GADAMER'S HERMENEUTICS

Yudi

Trisakti University, Jakarta, Indonesia

Email: yudijemiran@gmail.com

ABSTRACT

KEYWORDS

Interpretive Paradigms,
Hermeneutics,
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This article discusses interpretive paradigms in accounting science research methodology. The methodology discussed refers to the philosophy of hermeneutics developed by Hans-Georg Gadamer, namely subjective hermeneutics. One of the developments in the philosophy of hermeneutics is adopted its application to the field of accounting through an interpretive paradigm. The discussion in this article is expected to enrich knowledge in the study of interpretation paradigms in the field of accounting with a hermeneutic approach.

INTRODUCTION

Accounting is often interpreted as the art of recording. More specifically, according to the American Institute of Certified Public Accountants (AICPA), the science of accounting involves recording, classifying, and summarizing a transaction in the form of monetary value or financial assets. From a technical perspective, accounting is often seen as a set of procedures, methods, and techniques. Research in the field of accounting focuses more on technical and clerical aspects of transactions. This has led to a lack of discussion in accounting research related to social roles, accountant behavior, organizational behavior, and their impacts on the surrounding environment. According to Khomsiyah & Indriantoro (2000), accounting is inseparable from the organization or the behavior of individuals who need information generated by accounting. Accounting science is not static but always dynamic over time due to environmental influences that require accounting to provide necessary information for users.

Interpretive research is a broad paradigm open to different theoretical perspectives, including phenomenology, phenomenological sociology, and hermeneutics (Burrell & Morgan, 2019). The term hermeneutics originates from the Greek word "hermeneuei" (to interpret) and the noun "hermenia" (interpretation) (Byrne, 2001). The early development of hermeneutics was for the interpretation of classical texts, religious documents, and legal manuscripts. Later, through the efforts of philosophers like Schleiermacher (1768-1834) and Dilthey (1833-1911), the field of hermeneutics expanded to assist in interpreting all types of texts. Furthermore, through the works of philosophers such as Heidegger, Gadamer, and Ricoeur, the use of hermeneutics in textual interpretation increased, leading to the birth of modern or contemporary hermeneutics.

Paradigms are often used by researchers in the field of accounting for the development of accounting research in organizational and social aspects, one of which is related to the interpretive paradigm. The interpretive paradigm forms the basis for the sixth category of the development of definitions and understanding of hermeneutics. Palmer (2003) revealed the development of definitions and understanding of hermeneutics in six categories: (1) hermeneutics as the theory of interpretation of sacred texts; (2) hermeneutics as a philological method; (3) hermeneutics as an understanding of language; (4) hermeneutics as a foundation

of humanities (geisteswissenschaften); (5) hermeneutics as a phenomenology of *das sein*; (6) Hermeneutics as a system of interpretation.

The interpretive paradigm based on Gadamer's hermeneutical perspective is about understanding and reading texts, essentially building a synthesis between the author's world, the reader, and the text, and engaging in a conversation. These three contexts are crucial indicators of any interpretation. Neglecting any of these indicators leads to poor and shallow text interpretation. Because the basic concept of hermeneutics is the effort of interpretation to understand a text. Consistent with the interpretive paradigm based on Gadamer's hermeneutical perspective, the interpretive paradigm develops interpretations of accounting science not only as an interpretation of the contents of financial statements but also evolves from the interpretation of contextual factors as the impact of accounting results itself.

Gadamer's hermeneutics offers researchers and readers in accounting an interpretive research methodology (philosophy for textual interpretation) that can assist them in accounting research. However, there is a shortage of literature providing detailed guidance to accounting researchers and readers on how to apply Gadamer's hermeneutics to interpretive research specifications. This research attempts to fill the interpretive literature gap with hermeneutics philosophy. This study offers a useful guide for accounting researchers and readers in interpretive accounting research.

This article specifically discusses the interpretive paradigm with Gadamer's hermeneutics philosophy as a methodology in accounting. This article aims to provide an understanding of the interpretive paradigm with Gadamer's hermeneutics philosophy applied to accounting research. With this discussion, it is expected to gain an understanding of the interpretive paradigm with Gadamer's hermeneutics philosophy as the theoretical foundation of accounting research methodology, enabling researchers and readers to use it to achieve research objectives in the field of accounting.

Interpretive Paradigm in the Methodology of Accounting Research

The interpretive paradigm views knowledge not as a tool for prediction and explanation but as a means of understanding (Triuwono, 2013). Interpretive research, as explained by Purwanti et al. (2021), seeks to elucidate the relationship between actions and meanings. Actions are related to many things, and meanings are not merely discoveries. Instead, meaning is interpreted as an active and disciplined process. Interpretation involves a creative act of discovering potential meanings in messages and actions. In interpretive research, meaning and action are employed as efforts to comprehend the object. The subject requires in-depth research because it is inherently different from other methods.

Chua (1986) explained that the interpretive paradigm originated from German philosophy, emphasizing the role of interpretation, language, and understanding in the social sciences. According to (Burrell & Morgan, 2019), the paradigm uses the observational approach of nominalists, viewing social reality as something in the form of names, labels, or designs used to construct reality, and nothing is factual. The interpretive paradigm includes ethnomethodological and phenomenological symbolic interactionism, based on sociological phenomenology and hermeneutics. The aim of this interpretative approach is to analyze social reality and understand how this social reality is formed (Khomsiyah & Indriantoro, 2000).

Kakkuri-Knuuttila et al. (2008) demonstrated that the interpretive paradigm can provide conceptual tools and analysis to accurately express something highlighted in accounting phenomena, which the positivist paradigm cannot do. The positivist paradigm contains general and abstract philosophical opinions, often used only for general cases related specifically to empirical evidence and explanations. In addition to subjective elements, interpretive research also includes objectivist features aimed at providing conceptual tools for explaining what is

needed in a particular study. Interpretation strives to understand causality and meaning, which can work together and coexist in research Kakkuri-Knuuttila et al. (2008).

Nurhayati (2016) explains that researchers have the freedom to examine accounting through interpretive studies, using various research designs, including:

1. Ethnography.

Ethnography literally means writing about a race or a report produced by a researcher on field research for several months or years, such as accounting research using an ethnographic design conducted by Dey (2007), describing the social accounting role in creating fair trade. This paper explains the ethnographic research notes on the development and application of social accounting systems implemented at Traidcraft Plc, a UK-based Christian-guided trading organization.

2. Phenomenology.

Phenomenological research in the field of accounting reflects the researcher's experience in observing the social context of accounting, as long as that experience is closely related to the research object. The definition of phenomenology aims to look at implicit structures and understand someone's experience. Phenomenological methods aim to describe the basic elements of phenomena that reveal human consciousness based on universal nature.

3. Grounded Theory.

One of the qualitative research methods systematically applies several procedures to develop theory oriented towards interaction, actions, and processes based on data found in the research location. This method is relatively new and not widely used in accounting research.

4. Ethnomethodology.

Ethnomethodology is a branch of sociology that grew from the idea that everyone is considered "practical sociologists." Ethnomethodology is not separate from social science research groups and is related to various streams such as Marxism, phenomenology, interactionism, and existentialism, which expand the current horizon of thought related to society. A researcher's narrative can use paradigmatic thinking in narrative studies, as individuals are empowered and limited by social resources, positioned interactively, and how the narrator constructs understanding.

Several phenomenal studies in accounting describe that a deeper observation with understanding brings accounting in a humane direction that can reveal what lies behind accounting figures that were previously understood in a positivistic manner (Nurhayati, 2016). In Indonesia, some interpretive research in the field of accounting has been conducted by Rasyid (1996), Triyuwono (1998) and Nurhayati (2016).

To explain how the research design will be used and which analytical tools are appropriate to be applied, the table below Triyuwono (2013) presents several interpretive research designs.

Table 1. Form and Purpose of Knowledge from a Paradigm

No.	Paradigm	Research Design	Analysis Tool
1.	Positivisme	Case study	Accounting concept and theory
2.	Interpretivisme	case studies, ethnography, phenomenology, Ethnomethodology, Grounded Theory of Narrative.	Ethnography theory, phenomenology theory, hermeneutic theory.

3.	Critisme	Case studies, action, critical, Critical ethnography, feminist.	Critical theories, e.g. Marxist theory, Habermas's theory of action communication, critical hermeneutics, psychoanalysis, political economy.
4.	Post-modernis	Case studies, narrative, feminist, discourse.	Combination of various theories with interpretation and critical areas budaya, agama.

Source: Triyuwono (2013).

Interpretive Paradigm with Gadamerian Hermeneutics

In Gadamer's theory, a text is read and understood fundamentally to build a conversation and create a synthesis between the author's world, the text's world, and the reader's world. These three concepts—author's world, text's world, and reader's world—should be considered in every interpretation, each having its own context. Thus, understanding one text without considering the understanding of another text will result in a dry and shallow comprehension.

The horizon of meaning is defined as the visual distance available from a specific point of view. A researcher's horizon is influenced by their pre-understanding. Through understanding and interpretation, we can develop or utilize new understandings different from our initial comprehension. By delving into the world of the text and filtering pre-understanding, interpreters strive to reveal meaning (i.e., new perspectives and insights) and new horizons of understanding. However, for this fusion to occur, neither the interpreter's nor the text's perspective needs to dominate the schema. This is depicted as the interpretation of the text (epistemology, the process of understanding the text) and the interpretation of self-understanding (ontology, the process of personal experience). Additionally, each interpretation further yields new insights and horizons of understanding. The schema of Gadamer's hermeneutic circle emphasizes the iterative nature of the interpretative process, providing a graphical representation of how Gadamer's concepts unite in the hermeneutic circle (Farooq, 2018).

To obtain comprehensive understanding, Gadamer puts forward various theories (Syamsuddin, 2017) as follows:

1. Historically Influenced Consciousness Theory, "Wirkungsgeschichtliches Bewusstsein."
2. Pre-understanding Theory, "Vorverständnis."
3. Assimilation of Horizons Theory, "Horizontverschmelzung," and Hermeneutic Circle Theory, "Hermeneutischer Zirkel."
4. Application Theory, "Anwendung."

Theory of Historically Influenced Consciousness

Syamsuddin (2017) explains that Gadamer defines this theory as follows: "*Wirkungsgeschichtliches Bewußtsein ist zunächst Bewußtsein der hermeneutischen Situation. Die Gewinnung des Bewußtseins einer Situation ist aber in jedem Falle eine Aufgabe von einer Schwierigkeit. Die Situation stellt einen Standort dar, der die Sichtmöglichkeit beschränkt, in Form eines Horizontes.*" Effectively, historical consciousness is the initial awareness of the hermeneutical situation. However, awareness of a situation always remains a challenging task. The situation represents a standpoint that limits the visibility, in the form of a horizon of understanding. The term "Wirkungsgesichte" is not coined by Gadamer but originates from Goethe. Since ancient times, there has been a tradition of writing about a work influencing others. For example, philosopher Immanuel Kant influenced subsequent philosophers.

However, according to Gadamer, "wirkungsgesichte" is historical influence. In other words, the content of human consciousness is never neutral. A relationship or consciousness is inseparable from the cultural, traditional, and socio-historical conditions of its owner. Different authors, influenced by their socio-historical conditions, will produce different historical works. There will never be a universally applicable historical account.

Pre-understanding Theory

Syamsuddin (2017) explains that Gadamer defines this theory as follows: "*Immer ist im Verstehen ein Vorverständnis im Spiel, das seinerseits durch die bestimmende Tradition, in der der Interpret steht, und durch die in ihr geformte Vorurteile geprägt ist.*" (In the process of understanding, pre-understanding plays a role; pre-understanding is preceded by the influential tradition in which the interpreter stands and is marked by prejudices ["Vorurteile"] formed in that tradition).

Farooq (2018) explains that Gadamer argues that interpreters are never in a world free from their pre-understanding. Similarly, when a reader approaches a text, they bring a certain pre-understanding based on personal experience and knowledge of the world. Thus, there is no such thing as a value-free interpretative concept. This pre-understanding is a crucial part of an individual's interpretative process. Every interpretation of a text begins with the reader considering their existing understanding, which helps in comprehending the meaning of the text. This perspective is based on Heidegger's ontological philosophy, which explains that to understand one's world, one must immerse or engage in it.

Assimilation of Horizons Theory or Hermeneutic Circle Theory

Syamsuddin (2017) explains that Gadamer defines this theory as follows: "*Eine Überlieferung verstehen, verlangt also gewiss historischen Horizont. Aber es kann sich nicht darum handeln, dass man diesen Horizont gewinnt, indem man sich in eine historische Situation versetzt. Man muss vielmehr immer schon Horizont haben, um sich dergestalt in eine Situation versetzen zu können.*"

(To interpret a text, one must certainly consider the historical horizon. However, it cannot be about gaining this horizon by placing oneself in a historical situation. Instead, one must always already have a horizon to be able to place oneself in a situation in this way).

According to Gadamer, a reader can never fully understand the thoughts of an author or completely comprehend a bygone era. Readers cannot avoid their own pre-understanding, generated from their experiences (Farooq, 2018). However, a reader shares commonalities with the text, such as traditions, worldview, and language. Combining these concepts, Gadamer explains that the process of interpretation involves a dialogue between the text and the reader/interpreter. This dialogue culminates in the merging of the textual horizon (based on the context of the text) and the interpreter's horizon, grounded in their pre-understanding, leading to an understanding of the meaning of the text (Farooq, 2018).

Application Theory

Syamsuddin (2017) explains that Gadamer defines this theory as follows: "The task of interpretation always poses itself when the meaning content of the printed work is disputable and it is the matter of attaining the correct understanding of the 'information'. However, this 'information' is not what the speaker or writer originally said, but what he wanted to say indeed even more: what he would have wanted to say to me if I have been his original interlocutor. It is something of a command for interpretation that the text must be followed, according to its meaningful sense (Sinnesgemäß) (and not literally). Accordingly, we must say the text is not a given object, but a phase in the execution of the communicative event." Gadamer explains that

the goal of hermeneutics is not the application of rigid and fixed rules to achieve an "objectively correct" interpretation but rather to obtain the most comprehensive interpretation. Thus, the key to understanding is not manipulation or control but openness and participation, not through methodology but through dialectics, not through knowledge but through experience. In the dialectical process, the interpreter and the text enter into openness with each other, where both give and receive, through which new understanding can emerge. To understand and interpret the dialectical method, Gadamer ensures four indispensable human factors (Sahida, 2010), namely:

1. Sensus Communis

Good practical judgment or views and values underlying a community. This term refers to the social aspect or social relationships. Ancient philosophers called it "wisdom." In simple terms, it is the "voice of conscience," for example, historians need sensus communis to understand the background behind human behavioral patterns.

2. Bildung (Education)

The term bildung comes from the medieval mystical heritage, meaning contemplating the image of God within humans, which later, after the Renaissance, shed its theological-mystical content and only meant the realization of potential in humans. When it comes to the process of understanding and interpretation: when someone reads a text, all their experiences come into play. Therefore, interpretation by two individuals with different backgrounds, cultures, ages, and education levels will not be the same. Education is crucial in the interpretation process because without education, one cannot understand the sciences of life and the humanities.

3. Taste or Seler

Subjective attitude related to different tastes or a balance between sensory instincts and intellectual freedom. Gadamer argues that there is a similarity between taste and sense, where taste does not use common sense in its actions. If someone's taste reacts negatively to something, then they will not know the cause.

4. Consideration

The classification of certain things based on universal views. Consideration is about what needs to be done. This factor is very difficult to learn and teach. This factor can only be determined by the case at hand. This factor is what differentiates between a wise person and a foolish one. A foolish person who lacks in consideration cannot regain what they have learned and known, so they cannot use those things correctly.

RESEARCH METHOD

The research design is a literature study related to interpretive paradigm and Hans-Georg Gadamer's Hermeneutic philosophy. This research examines or theoretically reviews articles and books related to interpretive paradigms in accounting methodology and their relation to empirical studies in the field of accounting. Furthermore, the section in this study examines or reviews theoretically the literature related to the interpretive paradigm with Gadamer's hermeneutic philosophical approach. In this study discussed the theories proposed by Hans-Georg Gadamer in the form of the Hermeneutic Circle Cycle scheme. The end of the results and discussion in this study will discuss the implementation of Hans-Georg Gadamer's Hermeneutic Cycle theories in parts of the Gadamer Hermeneutic Circle Cycle scheme used as a philosophical approach in accounting science research methodology.

RESULTS AND DISCUSSION

The Relationship of the Interpretive Paradigm in the Research Methodology of Accounting Science with Hans-Georg Gadamer's Hermeneutics

The hermeneutic circle is a core principle to elucidate the process of interpretation. This concept is based on the assumption (premise) that a text (as a unitary entity) consists of various parts (paragraphs, topics, and sentences). To comprehend the text comprehensively, an interpreter must be able to understand the flow of its parts. However, to understand its parts, an interpreter must comprehend it as a whole (Farooq, 2018). Therefore, understanding that occurs in the interpretative process, where an interpreter moves between the whole and the parts in Gadamer's hermeneutic circle.

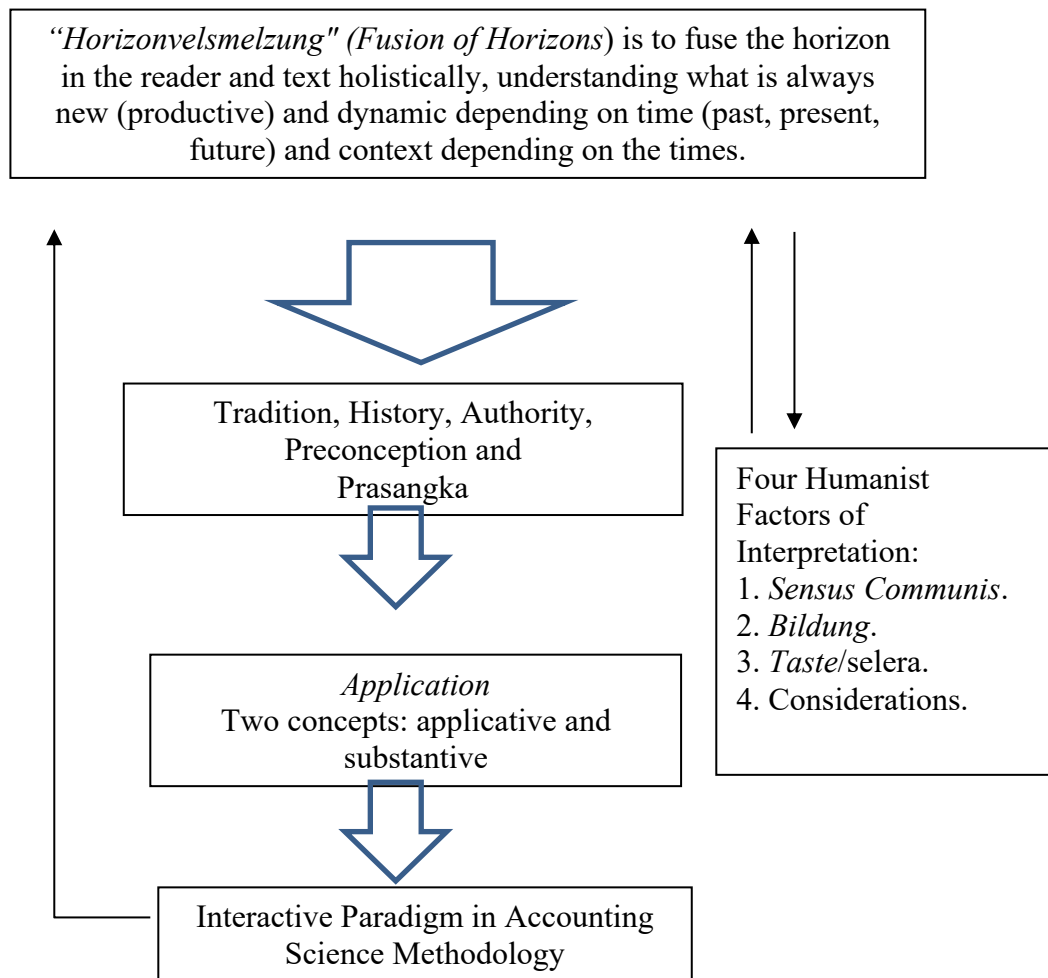


Figure 1. Cycle Scheme of the hermeneutic circle Hans-Georg Gadamer

Source: Syamsuddin (2017), Precessed figure.

Horizontverschmelzung/Fusion of Horizons is an explanation related to the essence of Gadamer's interpretation, in which Gadamer explains the fusion of horizons in the text and the reader as a whole, an understanding that is always new depending on time (past, present and future) and context (productive) and dynamic based on the times. Figure 1 describes Hans Georg Gadamer's hermeneutic cycle cycle scheme and its relation to interpretive paradigms in accounting research methodology.

In the interpretive paradigm of accounting science methodology, that textual horizon of the researcher and reader is never satisfied with what is known. Researchers and readers always

want to know more than their own information. The concept of the horizon is very dynamic and moves whenever one sees the horizon moving. For researchers and readers in the field of accounting science, the development of behavioral accounting science is a fusion between the text horizon and the reader's horizon, so that the methodology of accounting science is not limited to accounting as a text of accounting theory and principles, but this is a dynamic understanding and that is always new (productive) according to periods and situations that are in accordance with the times.

Theories of Consciousness Influenced by History and Understanding Theory in the Interpretive Paradigm of Accounting Science

The elaboration of the alignment of Gadamer's theory of historical influence on consciousness with the interpretive paradigm in the methodology of accounting science is the awareness of an accounting researcher and reader of the hermeneutic situation. The understanding of an accounting researcher and reader is influenced by their surroundings, ranging from life experiences to social environments. Therefore, when interpreting texts, an accounting researcher and reader must be aware that they are in a particular situation. The position in which they understand the accounting text that becomes the object of their interpretation. Gadamer states that humans must learn to understand and be aware that every understanding influences their historical background, whether realized or not. Overcoming this influence is not easy, as acknowledged by Gadamer himself. An accounting researcher and reader must be able to overcome their subjectivity when interpreting and reading accounting texts.

The elaboration of the alignment of the pre-understanding theory with the interpretive paradigm in the methodology of accounting science is the foundation for an accounting researcher and reader to understand accounting texts. In the pre-understanding process, an accounting researcher and reader must accept initial assessments of their understanding of accounting texts. Gadamer explains that an interpreter must be open to correction, criticism, and improvement from the interpreter itself.

Integration Theory or Hermeneutic Circle Theory in the Interpretive Paradigm of Accounting Science

The elaboration of the alignment of the integration theory with the interpretive paradigm in the methodology of accounting science is a process in which an accounting researcher and reader combine two horizons of knowledge. There are two knowledge horizons in Gadamer's theory, namely the horizon of text knowledge and the horizon of the knowledge of the researcher and reader. Gadamer explains that these two knowledge horizons must meet to achieve comprehensive understanding. The analysis of the background of the text and the background of an accounting researcher and reader must be combined. This theory can help an accounting researcher and reader understand the true meaning of the text. This is where the meeting point between the subjectivity of an accounting researcher and reader and the objectivity of the text occurs, ultimately emphasizing the objective meaning of the text.

Application Theory in the Interpretive Paradigm of Accounting Science

The elaboration of the alignment of the application theory with the interpretive paradigm in the methodology of accounting science is the process in which an accounting researcher and reader apply what they understand. For example, when an accounting researcher and reader interpret accounting guidelines and standards, as a sign that they understand, they apply what they understand. Gadamer argues that the message used in the interpretation stage is not the

literal meaning of the text but a comprehensive understanding, that is, understanding through action.

The approach of the 4 (four) humanistic factors of Gadamer with the interpretive paradigm in the methodology of accounting science can be explained as follows:

1. Common Sense

Practical considerations of an accounting researcher and reader will relate to the social aspects or social interactions they experience. Ancient philosophers called it "wisdom." For example, an accountant needs "sensus communis" to understand the underlying social impacts generated by accounting knowledge.

2. Bildung (Education)

The connection of bildung to the process of understanding and interpretation, when an accounting researcher and reader read an accounting text, all their experiences will influence them. Therefore, the interpretation of an accounting researcher and reader from different ages, backgrounds, educational levels, and cultures will not be the same. Education is crucial in the understanding process because without education, an accounting researcher and reader cannot understand the knowledge of life and humanities.

3. Subjective Taste

The subjective attitude of an accounting researcher and reader related to different tastes or a balance between sensory instinct and intellectual freedom. For example, the interpretation of earnings management in financial statements depends heavily on the subjectivity of accounting managers.

4. Consideration

An accounting researcher and reader must be able to classify details from a universal perspective. An accounting researcher and reader can interpret certain issues based on universal views. For example, the scope of accounting, such as management style, can affect the control and planning of accounting in a company or organization.

CONCLUSION

The interpretive paradigm is able to provide conceptual and analytical tools in revealing precisely what is highlighted in the phenomenon of accounting science, which the positivist paradigm cannot do, because it contains general and abstract philosophical arguments, often only applied to general case problems specifically related to empirical evidence and explanations put forward. In addition to the subjective element, interpretive research also includes objectivist features whose purpose is to provide conceptual tools that can be used to explain what is needed in a particular study. Interpretation seeks to understand causality and meaning, which can successfully cooperate and coexist in a study. Accounting science cannot be separated from the organization or behavior of someone who needs accounting information. Accounting science is not stagnant, but always dynamic throughout the ages due to the influence of the social environment that requires accounting science to provide the necessary information for users

The elaboration of the conformity of Gadamer's hermeneutic circle "Fusion of Horizons" is a fusion of the horizon of the text (accounting science, accounting guidelines and accounting standards) with the horizon of researchers and readers of accounting science. The process of melting horizons is always influenced by tradition, history, authority, preconceptions and prejudices of researchers and readers of accounting science, so that the results of interpretation tend to be diverse, always new (productive), closely related to the time (past, present and future) context of the researcher and reader of accounting science. The results of the interpretation always contain multiple meanings at once, namely applicative and substantive meanings. In order for the interpretation not to be distorted and deviate from the desired concept, the

humanist factor Gadamer put forward the concepts of *census communis*, *bildung*, taste and consideration.

Hermeneutics is a work of Gadamer's thought that contributes significantly to the interpretive paradigm in the methodology of accounting science. It is hoped that in the future, understanding the interpretive paradigm in accounting methodology with Gadamer's hermeneutics will develop a productive and dynamic understanding in the context of accounting researchers and readers that are appropriate for their time, not only the interpretation of the text side horizon and the horizon of researchers and readers, but also develop from the interpretation of contextual factors as an impact of the accounting results themselves.

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