

"Sususaya" in Research Methodology: A Form of Internalization of Multiparadigms in Accounting Research

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Abstract

This study internalized multiparadigm accounting research using dialogic learning methods to create "new accounting" thinking. Dialogic learning in research methodology courses to explore students' imagination, cognitive dissonance, and critical thinking. Student awareness that the accounting research paradigm is not just on one form. Students realize that data must be presented in any research, regardless of the paradigm used. Students succeeded in sparking a "new accounting" research idea that had not been carried out in the past. This article provides an alternative method of dialogical learning in research methodology courses. Through the dialogical learning method, the internalization of the accounting research paradigm can awaken the imagination, cognitive dissonance, and critical thinking of students to produce a "new accounting" concept.

INTRODUCTION

Research on accounting can use various paradigms and approach. Some paradigms were proposed by [1] namely the paradigm of positivism, interpretive, radical humanist and radical structuralist. Furthermore, [2] simplified these paradigms into positive, interpretive and critical paradigms. Sarantakos in [3] classified four paradigms, namely the functionalist, interpretive, critical and postmodern paradigms, while two other paradigms including spiritualist paradigm [4], even the latest is the emergence of the archipelago paradigm as stated by [5] were also proposed. These paradigms are interesting and intriguing to be applied in research on accounting to obtain different findings and perspectives.

Students copy teachers' behavior, even worse ... Teachers in this context refer to the lecturers who hold the strategic role in knowledge transfer, character building and in providing education for students. Teachers are the role models to the students, while

teachers are also responsible to educate the students to become competitive generations in the global community [6][7]. The drop out rates among students are also affected the use of traditional teaching and learning method [8], [9][10][11]Therefore, more relevant teaching method is required to improve students' learning motivation [12][13]. In this case, the learning system should use the right method to encourage the students to develop skills in "explaining" and " predicting" the theories and practices of accounting as well as developing emotional intelligence also spiritual skills as explained by [14]:

“...why did it happen? what caused that to happen? how did that happen? should/should it happen? if not, how should accounting theory / practice be? as well as many more astounding thought that will emerge when the trilogy of intellectual, emotional and spiritual intelligence synergize.”

[15]stated that students should be encouraged to challenge dominant ideologies and imagine that other cultures and discourses can produce alternative accounting models in accounting practice. This requires lecturers to create a learning system in the classroom that promotes students' intellectual, emotional, and spiritual intelligence in designing the concept of "other accounting" through imagination, cognitive dissonance, and critical thinking [15][16][14]. To achieve this, researchers use face-to-face learning methodology, where students visualize accounting sciences in relation to social structures, behavior, culture, religion, and everyday experiences. By doing so, students are encouraged to engage in critical thinking and dissonance behavior. However, this process should begin with an introduction to accounting research paradigms, followed by the internalization of diverse paradigms as the foundation for student thinking construction. Students need to be aware that accounting is a science with multiparadigms, value-free, *varying theories*, concepts and studies, because accounting is not limited to financial statements. Students need to be given the freedom to use the research method that they like.

This study focuses on the process of internalizing *Multiparadigm* accounting in research methodology courses for vocational students in their fifth semester majoring accounting. The internalization process was facilitated through a dialogical approach for one semester. This approach allowed students to explore different versions of accounting and they are engaged in imaginative actions, exhibiting dissonant behavior, and honing critical thinking skills. [15] and [14] explored similar processes by incorporating a wider range of supporting media, including articles, poems, quotes,

and images. Students are exposed to a more diverse set of learning materials and helps them develop a deeper understanding of *Multiparadigm* accounting.

In their research, [15] presented students with a case study on the collapse of energy companies and encouraged them to think critically about the situation. As a result, students began to view the business practices of Enron as unethical and incompatible with their moral values. This caused a state of cognitive dissonance, as the students struggled to reconcile their belief in the capitalist system with the greed and unethical behavior that led to Enron's downfall. Similarly, [14] used the film *Sherlock Holmes: The Game Of Death* in their audit learning approach, encouraging students to use imagination, critical thinking, and cognitive dissonance to formulate a general attitude towards auditing tasks and reporting. Through this process, students were able to develop a deeper understanding of the ethical and moral dimensions of the audit profession, and to approach their work with a more critical and thoughtful mindset. By embracing creativity and imagination, students were able to engage with complex issues in a more nuanced and reflective way, and to develop the skills and attitudes necessary to succeed in their future careers.

In addition to using a dialogical approach to internalize *Multiparadigm* accounting research to students, researchers also used other supporting media such as movies, articles, poems, *quotes* and images relevant to learning. This study examined the internalization and visualization of learning materials among accounting students through several face-to-face meetings. The dialogical learning method stimulated students' intellectuality, emotion and spirit. The internalization, visualization, and creativity of students in relation to accounting research were explained. This study provides insights regarding the essence of internalization and visualization as demonstrated by the students in the *Suka Suka Saya (SUSUSAYA)* program.

METHODS

This study aimed to internalize the concept of *Multiparadigm* accounting and encourage critical thinking skills among 82 fifth-semester accounting students using qualitative research. Qualitative research is one of the approaches to analyze the effect of changes [17][18][19]. Dialogic learning was used in education [20] especially in this case, to facilitate the internalization process to transform students' thinking about accounting [21][22]. The researchers used a variety of media, including movies, images, and quotes to initiate dialogues that stimulated critical thinking and

imagination. Through dialogic learning, students were encouraged to actively participate in the learning process, building a two-way interaction that involved the heart and emotions, and fostered openness and curiosity. The internalization process focused on positive, interpretive, and critical paradigms of accounting research, aiming to create a "new accounting" visualization among students. The most impactful meetings were chosen to be recorded using voice recorders, cameras, and through student assignments, and analyzed for insights into the internalization process. Overall, this study demonstrates the effectiveness of dialogic learning in internalizing complex concepts and promoting critical thinking skills among students.

RESULTS AND DISCUSSION

Dialogic Learning 1: *What Do You Think About This Picture?*

Improving students' interest in taking certain course is challenging. Students must first know what they will learn and the benefits that they will gain after learning. At the first meeting, I gave one picture (Figure 1) and asked the students to express their thoughts.

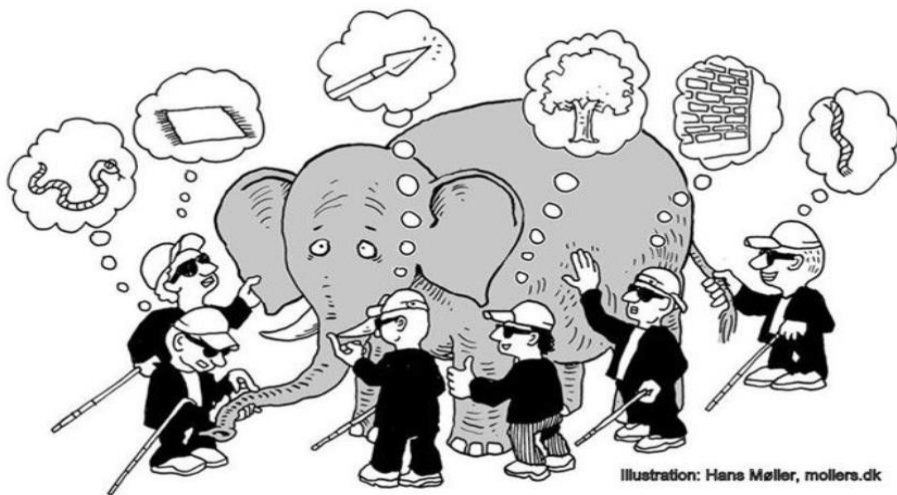


Figure 1. Illustration Of Paradigm

In the dialogue-based learning session, some students expressed their views regarding a picture featuring people wearing sunglasses and an elephant in front of them. Some students believed that the people in the picture are blind and are guessing the object being held, while others argued that the people are not blind and are using sunglasses to make the elephant invisible. There were also those who suggested that a person's perspective depends on the glasses they wear. Students grew awareness about

two important points. First, they realized that reality or truth cannot be understood by merely making assumptions. Instead, intuition and beliefs must be supported by scientific evidence and rigorous research processes to uncover the truth. Second, the students learned that reality or truth cannot be fully grasped by relying on a single perspective. Using just one pair of glasses can limit one's view and lead to biased conclusions. Thus, a comprehensive understanding of the truth requires considering multiple viewpoints and using various methods to arrive at a well-informed conclusion.

The discussion also touched upon the idea that accounting can be viewed through different "perspective." Accounting in positive perspective is developed to uncover the truth by predicting the relationships between variables. In interpretive perspective, accounting deals with the interpretation of related symbols. Lastly, accounting in critical perspective functions to criticize and free accounting from potential biases. Students were made aware that the paradigm of accounting research is not fixed and can vary based on the perspectives taken. They learned that it is important to consider different paradigms and perspectives to gain a comprehensive understanding of accounting.

Dialogic Learning 2: *Data! Data! Data! I Cannot Make Bricks Without Clay*

Data is a critical element in formulating a valid and reliable truth. Regardless of the research paradigm used, it is essential to use valid data that can be accounted for through various sources and methods. To emphasize this point, I asked my students to watch a short film series featuring Sherlock Holmes, titled "Suicide or Murder? The Blind Banker." The film follows detective Sherlock Holmes and Dr. Watson as they investigate a murder case that turns out to be related to vandalism of works of art in a bank. While watching the film, I instructed my students to observe and take note of the methods used by Holmes to solve the case. One of my students, Nur Aulia stated that Holmes and Dr. Watson sought evidence before concluding that the case was a murder. This highlights the importance of gathering valid data and evidence in research, which is necessary for formulating accurate conclusions.

Meanwhile, Jainal added:

"The evidence collected by Sherlock Holmes is sought from every angle. Gunshots, gun powder residue, traces that may still be left behind then think of the various possibilities..."

On that occasion, I validated her view. I students to carefully watch one scene of the movie where Detective Inspector Dimmock, Dr Watson and Sherlock Holmes talked.

Dr Watson: “Do you think he had lost the lotta money when suicide is pretty common among city, boys?”

Sherlock Holmes: “We don't know that it was suicide, come on!”

Dr Watson: “Door was locked from the inside, you had to climb down the balcony...”

Detective Inspector Dimmock: “Obviously looking at a suicide. That seems the only explanation of all the facts...”

*Sherlock Holmes: “Wrong, it is one possible explanation of some of the facts. **You have got a solution that you like but you are choosing to ignore anything you see that does not comply with it like... sustained wounds on the right side of his head, but Van is left-handed! I am Amazed you didn't notice. All you have to do is look around this flat. Coffee table on the left-hand side, coffee mug handle pointing to the left...Conclusion: someone broke on here and murdered him. Only explanation of all the facts.**”*

The conversation highlighted the contrast between decision-making based on beliefs without data and the one based on in-depth research and evidence. Dr. Watson and Detective Inspector Dimmock relied on their beliefs, while Sherlock Holmes relied on facts and data. Through dialogic learning, the students discussed the importance of imagination, cognitive dissonance, and critical thinking in conducting research. They agreed that Holmes first collected evidence and conducted a series of experiments before concluding that the case was not a suicide but a murder. This learning experience helped the students to understand that to make a decision and determine the truth in a study, one needs to rely on data that forms the basis of supporting the decision. As Holmes aptly stated, data is essential in revealing the truth, just as a brick cannot be made without clay.

The students arrived at a conclusion about the specific accounting context of their accounting research methodology. The discussion then moved towards a preliminary examination of the sources and methods of data collection used in each research paradigm. In this case, every research paradigm including positive, interpretive and critical requires valid research data.

Dialogic Learning 3: *It is All about You!*

The sources and methods of data collection in accounting research include primary and secondary data gained from observations, interviews, and documentation. In dialogic learning, students discussed different forms of data collection and practical data collection tips. To better understand the concept of data collection and its relationship with research paradigms, students were asked to conduct observations and simple interviews on topics such as personality, self-image, life experiences, and dreams among their classmates. This exercise allowed students to practice data collection on everyday topics and develop interview questions to draw conclusions from their data. The results of the exercise included several student writings on various topics, such as "The Art of Dance in the Midst of Student Busyness in the Accounting Study Program" and "Achievements During College" as follows (Formerly Sari).

The Upeksha (pseudonym) is a person who is good at keeping secrets, always behaves calmly even when in a mess. He is weak yet tries to be strong. The dimensions of the Upeksha personality include a good personality, transmitting positive energy, even though behind the word "semangat" "there is a repeated" "hadehhhh". Sometimes people are calm yet choppy at other times. Upeksha served as head of the dance division at the USB SME for the 2021/2022 period. He loves dancing since in elementary school (SD) and continues to develop the talent to the ability in college. Upeksha said that he will still make dance a part of her life.

"Achievements During College" (Wulandari)

She adequately represents her personality through speech and behavior. She is also a person who looks cheerful and sociable. On the other side, she is a rock climbing athlete with a series of achievements. She has won 1st place in the West Kalimantan student Climbing Competition, 2 bronze medals at the Indonesian Polytechnic Porseni and 2 silver medals at the Porprov event in Pontianak. The best achievement that she got a scholarship from the government and some supporting funding and other facilities.

This discussion highlights the importance of proper preparation and process of data collection to ensure the quality and validity of the data. Students learned that data collection requires careful planning and consideration of various factors such as the interview questions, support tools, and interviewee's physical and mental state. Data collection is also crucial to the data accuracy and completeness. Insights that are gained through this dialogical learning can be applied to future accounting research projects that apply different paradigms, including positive, interpretive and critical paradigms.

Chapter 4: my research paper

Over the course of a semester, students were engaged in dialogical learning and were able to develop critical thinking skills and create "new accounting". I assigned the students to write a research proposal in the field of accounting. Among the eighty-two proposals submitted, several titles stood out as particularly interesting:

"Seeking for the light of *Audit Expectation Gap* In The Public Sector" (Nur Aulia)

"*Nyumbang* tradition at the wedding in accounting perspective (case study in the village

Bulusan Kecamatan Karangdowo Kabupaten Klaten, Central Java)" (Dini Nur Indah Sari)

"The cost of cultural wedding reception in Sebayan community, Sambas District" (Nuriya)

"Describing the Accounting Applied in n Student Organizations (Phenomenology Studies On Treasurer Of The Student Organization)" (Nova Lestari)

"The role of the Hijra Bank application in helping young people who go *hijrah*" (Miftah Fauzi)

"The Accounting of *Arisan* in Rural Community (Group Phenomenology Arisan in Sejiram Village" "(image)

"Accounting Behavior in *Inter-Pakatan* In The Sambas Malay Community In West Kalimantan" (Nurhasanah)

The outcomes of students' imagination and critical thinking broke the history of research. Through continuous internalization of dialogic learning, students successfully understood the idea of Accounting Research up to myself (*SUSUSAYA*).

CONCLUSION

Dialogical learning enabled the students to internalize *Multiparadigm* accounting research and develop imaginative and critical thinking skills. This leads to the emergence of "New Accounting" research, which is particularly relevant in Vocational Higher Education. The old accounting tended to focus on a single paradigm. Alternative perspective can be created through dialogical learning since accounting is not merely a matter of numbers in financial statements. This study builds on previous research which used film media to stimulate critical thinking related to the Enron scandal and auditing courses. Whereas, this study focused on critical thinking through the internalization process of dialogical learning. The findings of this study significantly affect the teaching and research on accounting. This study also provides broader understandings of critical thinking and imagination in education.

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