

***Systematic Literature Review:*****A Dekade of Postmodern Accounting Research in Indonesia****Diska Arliena Hafni**

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[diskaarliena@unisayogya.ac.id](mailto:diskaarliena@unisayogya.ac.id)**ABSTRACT**

*This study aims to analyze the results of postmodern accounting research for 10 years (2014-2024) in the form of journal articles based on topic categories, research objectives, figures of thought used as references and research data. The research method uses a qualitative approach, article data collection is taken from SINTA indexed journal and systematic literature review is used to analyze the data. The results showed that 1) Research topics in postmodern accounting research are mostly dominated by Islamic accounting topics (30%), then management accounting topics (20%), accounting theory (20%), accounting fraud topics (10%), and other topics by 5% each; (2) 80% of postmodern accounting research aims to deconstruct meaning, 10% analyze hegemony in accounting and 5% each analyze narrative (metanarrative) and analyze social relations and power in accounting; (3) Most accounting research with the postmodern paradigm refers to the thinking of Jacques Derrida (27%), 9% each refers to the thinking of Jean-Francois Lyotard and Paul Michel Foucault. The remaining 5% of research each refers to the thoughts of other figures; (4) 65% of postmodern accounting research uses research data in the form of documents (literature studies), 15% use interview techniques, 5% observation and 15% combine interview, observation and documentation techniques.*

*Keywords: accounting research; postmodern paradigm; systematic literature review*

*Submitted: May 25, 2025*

*Revised: May 29, 2025*

*Accepted: June 5, 2025*

**INTRODUCTION**

The evolution of accounting research has been marked by significant advances in both methodology and theoretical framework. The advent of novel approaches and paradigms in accounting research has been influenced by technological advances, shifts in the global business environment, and methodological evolution in accounting science. This paradigm shift is evident not only in the transition from a normative approach to a positive approach (Nana, 2018), but also in the diversification of approaches that increasingly accommodate qualitative, interpretive, and multiparadigm methods (Ismail & Zainuddin, 2013). This change is a response to the need for stronger empirical verification and practical relevance, especially in the face of financial decision-making challenges amid the increasing complexity of market interactions and globalization.

A multitude of contemporary studies have been conducted with the objective of integrating empirical methodologies with interpretive approaches to comprehend the context underlying financial data and accounting practices that are multidimensional (Albuquerque & Santos, 2023). This research trend signifies an endeavor to perceive accounting not solely as an objective discipline, but also as a complex social phenomenon necessitating a holistic approach. This approach provides researchers with the opportunity to delve more profoundly into the cultural, social, and technological factors that influence accounting practices and their implications for decision-making at various organizational levels.

Chua (1986) introduced a series of modifications to three prevailing paradigms in the field of accounting science. These modifications encompassed the functionalist paradigm, also known as the mainstream or positivist perspective; the interpretive paradigm; and the critical paradigm. In the course of its development, the Functionalist or Positivist Paradigm has emerged as the most dominant research paradigm. The influence of this phenomenon is so pervasive and expanding at such a rapid rate that it is rapidly becoming the prevailing paradigm. Sarantakos (1993) aligns with Chua (1986) in his classification of paradigms into three categories: the positivist paradigm, the interpretivist paradigm, and the critical paradigm. Subsequently, Triyuwono (2004) incorporated an additional paradigm, thereby establishing the fourth paradigm: the Postmodernist Paradigm. This paradigm functioned as an antithesis to modernism, which was concomitantly identified with the Functionalist Paradigm.

The conventional accounting paradigm has historically been grounded in contemporary principles that prioritize rationality, universality, and objectivity in the preparation and interpretation of financial statements (Triyuwono, 2004). However, the development of postmodern thought has provided an alternative lens through which to study accounting phenomena. This alternative lens emphasizes relativism, plurality of meanings, and criticism of modern epistemological constructs (Manninen, 1997). Postmodern thinking calls into question the assumption that financial information is an objective representation of economic reality. This development opens up space for a more contextual and normative interpretation of accounting.

Research by Ismail and Zainuddin (2013) concluded that the paradigm or research perspective in accounting determines the research methodology applied in a study. A diversity of schools of thought exists, each with its own set of views and arguments. Consequently, a singular optimal research method does not exist, as each method possesses distinct strengths and weaknesses. Lizana and Huaman's (2025) study involved the analysis of 30 scientific articles selected for review. They employed the Systematic Literature Review (SLR) method to ascertain the most pertinent contributions to the prevailing state of accounting theories and paradigms from 2018 to 2024. In summary, the present study revealed a paucity of research on accounting theories and paradigms. Among the various theoretical frameworks employed are decolonial and accounting paradoxes, which offer critical and alternative perspectives that contribute to the enrichment of academic debates and the enhancement of adaptability. The incorporation of these nascent theories is imperative to ensure the relevance and efficacy of accounting in a complex and dynamic global environment.

According to the aforementioned description, the objective of this study is to examine the results of research in accounting, with a particular focus on studies that utilize the postmodern paradigm during the 2014-2024 time period and employ the SLR (Systematic Literature Review) method. It is anticipated that this research will contribute to the advancement of development or accounting research with a postmodern paradigm over the past decade by mapping the research results.

## **LITERATURE REVIEW**

Postmodernism is one theoretical framework that is expected to contribute to a more holistic understanding of the relationship between accounting as a science and practice and contemporary frameworks. Postmodernism emphasizes the deconstruction of meaning and interpretive pluralism (Manninen, 1997). Consequently, research employing a postmodern paradigm aims not only to reconstruct the foundations of accounting theory but also to identify potential paradigm updates that can enhance the relevance and adaptability of accounting in the face of contemporary socio-economic dynamics (Sobon & Ehaq, 2021; Widianingsih & Kohardinata, 2023).

Postmodernism is a philosophical movement that draws considerable influence from prominent Western thinkers, most notably Jacques Derrida, Jean-François Lyotard, and Michel Foucault. Jacques Derrida is widely regarded as a seminal figure in the field of deconstruction, a philosophical approach that interrogates the conventional meaning and structure of texts. Derrida (1976) posits that all signification is inextricably linked to its context, rendering it perpetually amenable to interpretation. This notion elucidates the intricate interplay between language and reality, a concept that has been further explored in subsequent studies (Feruza & Shakhnoza, 2024). Jean François Lyotard dalam karyanya "*The Postmodern Condition*," menyatakan bahwa narasi besar yang menjanjikan kejelasan dan kebenaran absolut semakin kehilangan kredibilitas di era postmodern. Menurutnya, yang terjadi adalah pluralisme, di mana berbagai cerita kecil dan lokal menjadi lebih relevan dibandingkan dengan narasi besar. Lyotard berpendapat bahwa setiap bentuk pengetahuan harus dilihat melalui lensa yang kritis, dan ini membuka ruang bagi pendapat yang beragam (Burdman, 2019; Peters, 2006).

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Postmodernism is a movement in thought that draws considerable influence from a group of Western thinkers, among whom the most prominent are Jacques Derrida, Jean-François Lyotard, and Michel Foucault. Jacques Derrida is widely regarded as a seminal figure in the field of deconstruction, a philosophical approach that interrogates the conventional meaning and structure of texts. Derrida (1976) posits that all signification is inextricably linked to its context, rendering it perpetually amenable to interpretation. This notion elucidates the intricate interplay between language and reality, a concept that has been further explored in subsequent studies (Feruza & Shakhnoza, 2024).

## METHOD

This research is a qualitative study method, utilizing the systematic literature review (SLR) approach. In accordance with Tranfield et al. (2003) and as outlined in the systematic review, the application of the SLR method in research is comprised of seven sequential steps, namely: (1) Determine the scope of the research. The present research is oriented towards the domain of accounting research, adopting a postmodern paradigm as its theoretical framework. The objective is twofold: firstly, to identify search terms that will facilitate the identification of journals related to accounting research that have been published in SINTA-indexed accounting journals; and secondly, to examine the postmodern paradigm in the context of accounting research. The author identifies the relevant keywords, namely: The present study will address postmodern accounting, postmodernism, deconstruction, and Derrida; the identification of data sources consisting of leading accounting journals in Indonesia and included in SINTA categories 1-6, which can be accessed through the following web address: <https://sinta.kemdikbud.go.id/journals>; the collection of articles; and the filtering of journals. The researcher conducted a manual filtering process to include journals with the required criteria, namely describing the study of accounting with a postmodern paradigm; (6) Evaluating content, where the author mapped the collected journals by using bibliographic details (author, year of publication, title, journal, volume, issue, pages, objectives, research methods and results); (7) Synthesizing and developing a framework.

## RESULT AND DISCUSSION

Following the meticulous execution of the seven-step SLR procedure, with a focus on the predetermined article criteria, a total of 20 research articles were identified from 19 journals that have published accounting articles employing a postmodern paradigm during the period spanning from 2014 to 2024. The identification of articles collected and analyzed in this study is presented in Table 1.

**Tabel 1. Identification of Analyzed Articles**

	Journal Name	SINTA Rating	Author and Year	Number of Articles
1	Jurnal Akuntansi Multiparadigma	2	(Sitorus, 2015)	1

	Journal Name	SINTA Rating	Author and Year	Number of Articles
2	Jurnal Riset dan Aplikasi: Akuntansi dan Manajemen	4	(Kamayanti, 2017)	1
3	Jurnal Ilmiah Ecosystem	5	(Amri, <i>et.al.</i> , 2018)	1
4	Jurnal Aplikasi Akuntansi	5	(Atmaja & Saputra, 2018)	1
5	Jurnal Alqardh	5	(Rahmatika & Isnalita, 2018)	1
6	Jurnal Imanensi	4	(Arifin dan Sokarina, 2019)	1
7	AKUNTANSI: Jurnal Akuntansi Integratif	3	(Farhan, 2020)	1
8	Contemporary Journal on Business and Accounting (CJBA)	5	(Damayanti & Syarifuddin, 2021)	1
9	Jurnal Riset Akuntansi dan Keuangan Indonesia	2	(Witono, <i>et.al.</i> , 2021); (Leniwati & Wahyuni, 2022)	2
10	Jurnal Perspektif Akuntansi	3	(Syah, <i>et.al.</i> , 2022)	1
11	SHARE Jurnal Ekonomi dan Keuangan Islam	2	(Cahya, <i>et.al.</i> , 2022)	1
12	Jurnal Wawasan Manajemen	3	(Oktaviani, <i>et.al.</i> , 2023)	1
13	JPAK: Jurnal Pendidikan Akuntansi dan Keuangan	3	(Lhutfi, 2023)	1
14	Jurnal Reviu Akuntansi dan Keuangan	2	(Handayani, 2023)	1
15	Journal of Education Research	4	(Widianingsih & Kohardinata, 2023)	1
16	AL-QASHDU: Jurnal Ekonomi dan Keuangan Syariah	5	(Hajar, 2023)	1
17	Jurnal Akuntansi Kontemporer (JAKO)	3	(Situmorang & Suwarjuwono, 2023)	1
18	Valid Jurnal Ilmiah	4	(Nursanty, <i>et.al.</i> , 2024)	1
19	Jurnal Aktiva: Riset Akuntansi dan Keuangan	5	(Bahri <i>et.al.</i> , 2024)	1
<b>Total articles</b>				<b>20</b>

Source: Data processed by researchers, 2025

As illustrated in Table 1, the percentage of postmodern accounting research articles published in SINTA 2, 3, 4, and 5 is 25%, 25%, 20%, and 30%, respectively. The ensuing results and discussion are initiated with the classification of articles previously determined by the researcher into four categories: (1) Research topics; (2) Research objectives; (3) Figures of thought used as research references; and (4) Research data.

#### The categories are based on research topics

Article topics are classified into eight categories: Accounting Theory, Accounting Fraud, Sharia Accounting, Management Accounting, Public Sector Accounting, Accounting Education,

Professional Ethics of Accountants, and Taxation. As illustrated in Figure 1, the research topic in postmodern accounting research is predominantly focused on Islamic accounting, with six articles specifically addressing this subject (Arifin and Sokarina, 2019; Farhan, 2020; Witono et al., 2021; Cahya et al., 2022; Hajar, 2023; Bahri et al., 2024). The next topics to be explored are management accounting topics (Damayanti and Syarifuddin, 2021; Syah, et. al., 2022; Lhutfi, 2023; Handayani, 2023) and accounting theory (Sitorus, 2015; Kamayanti, 2017; Amri, et. al., 2018; Leniwati & Wahyuni, 2022). Accounting fraud is a topic of interest, as evidenced by the selection of two articles on the subject (Atmaja & Saputra, 2018; Rahmatika & Isnalita, 2018). The remaining topics are represented by one article each: public sector accounting (Oktaviani et al., 2023), accounting education (Widianingsih & Kohardinata, 2023), accountant professional ethics (Nursanty et al., 2024), and taxation (Situmorang & Suwarjuwono, 2023).



Source: Data processed by researchers, 2025

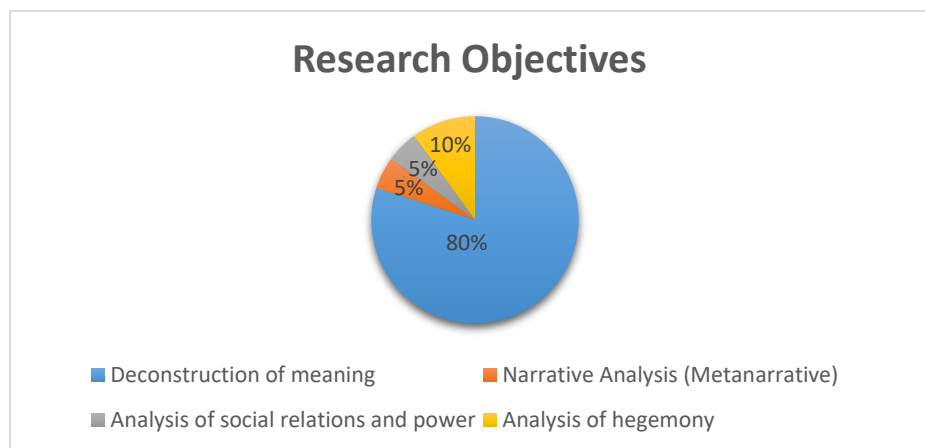
**Figure 1. Categories Based on Research Topics**

### Categories Based on Research Objectives

The postmodern paradigm focuses on the complexity and social context that shape accounting practices. According to this paradigm, all knowledge, including accounting, is a social construction influenced by cultural factors, values, and power existing within society. Thus, accounting research is seen not only as a means to achieve universal goals but also as a means to understand unique cultural and local experiences and consider different individuals' and groups' perspectives. A primary objective of postmodern research is to challenge the dominant narratives and conventional approaches that dominate the accounting field.



Research objectives are classified into four categories: deconstructing meaning, analyzing narrative (metanarrative), analyzing social relations and power, and analyzing hegemony. As shown in Figure 2, 80% of postmodern accounting research from 2014 to 2024 aimed to deconstruct meaning. This includes accounting based on the Pancasila perspective (Sitorus, 2015), spirituality in accounting (Kamayanti, 2017), and love-based accounting (Amri et al., 2018); accountability and transparency (2018); Al-Kindi's perspective on accountability and transparency (Rahmatika & Isnalita, 2018); divine justice income (Arifin & Sokarina, 2019); zuhud for tazkiyah accounting civilization (Farhan, 2020); and prophetic accounting (Witono et al., 2021). , 2021); the concept of mindfulness about assets (Leniwati & Wahyuni, 2022); hexagon sustainability (Handayani, 2023); homo spiritus public accountants (Nursanty et al., 2024); and the concept of assets based on the path of zuhud (Bahri et al., 2024).



Source: Data processed by researchers, 2025

**Figure 2. Categories Based on Research Objectives**

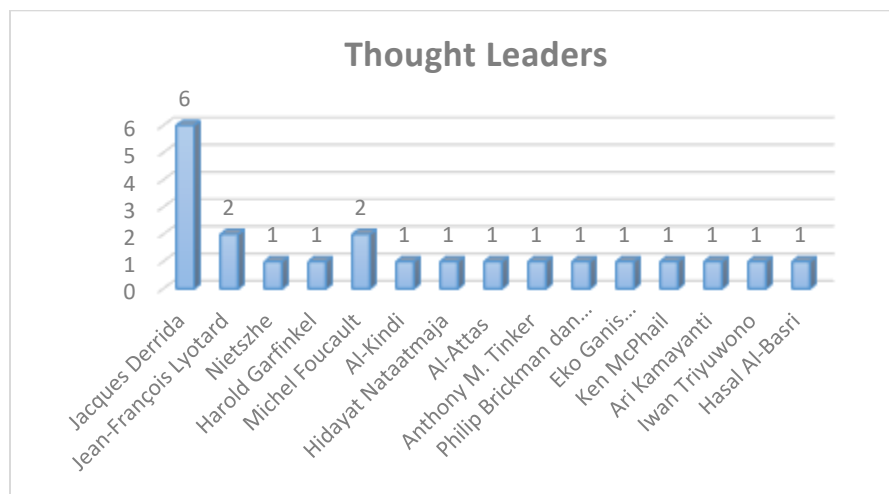
Research that aims to analyze hegemony in accounting by 10%, namely that conducted by Lhutfi (2023). The research reveals the phenomenon of pseudo-sustainability that occurs due to the regulatory hegemony of western capitalism over developing countries. Study by Widianingsih & Kohardinata (2023) that examines the operational mechanisms of power or hegemony through the lens of accounting education. The researchers of this study also engage in a reflective analysis of the manner in which accounting students interpret terminology that is intimately associated with their professional sphere in the postmodern era. Narrative analysis (metanarrative) is a methodological approach employed by 5% of researchers, as evidenced by



Atmaja and Saputra's (2018) study. This study examined the manner in which accounting, inclusive of internal control mechanisms, is conceptualized as a narrative within the postmodernist framework. This approach offers a more comprehensive understanding of the underlying factors contributing to accounting failure and the successful mitigation of fraud. Witono et al. (2021) conducted an analysis of social relations and power. The author's research delves into the discourse surrounding accounting, which is often regarded as a form of value-free ideology, and explores the notion of accounting as a social construction. The ensuing discourse delves into the intricacies of accounting within the ambit of a capitalist culture, encompassing the prevailing ideologies underpinning this practice and the recent evolutions witnessed in the realm of prophetic accounting.

### **Categories Based on Thought Leaders**

The majority of accounting research with the postmodern paradigm refers to the thoughts of Jacques Derrida (Sitorus, 2015; Damayanti & Syarifuddin, 2021; Cahya et al., 2022; Oktaviani et al., 2023; Handayani, 2023; Situmorang & Suwarjuwono, 2023). The next most frequently referenced thought leaders are Jean-François Lyotard (Kamayanti, 2017; Atmaja & Saputra, 2018) and Michel Foucault (Atmaja & Saputra, 2018; Witono et al., 2021). One article each refers to the thoughts of Nietzsche (Kamayanti, 2017), Harold Garfinkel (Amri et al., 2018), Al-Kindi (Rahmatika & Isnalita, 2018), Al-Attas (Farhan, 2020), and Anthony M. Tinker (Syah et al., , 2022), Philip Brickman and Donald Campbell (Leniwati & Wahyuni, 2022), Ken McPhail (Widianingsih & Kohardinata, 2023), and Hasan al-Basri (Bahri et al., 2024). Additionally, several articles reference the ideas of notable figures, such as Hidayat Nataatmaja (Arifin & Sokarina, 2019), Eko Ganis Sukoharsono (Luthfi, 2023), Iwan Triyuwono (Nursanty et al., 2024), and Ari Kamayanti (Widianingsih & Kohardinata, 2023).

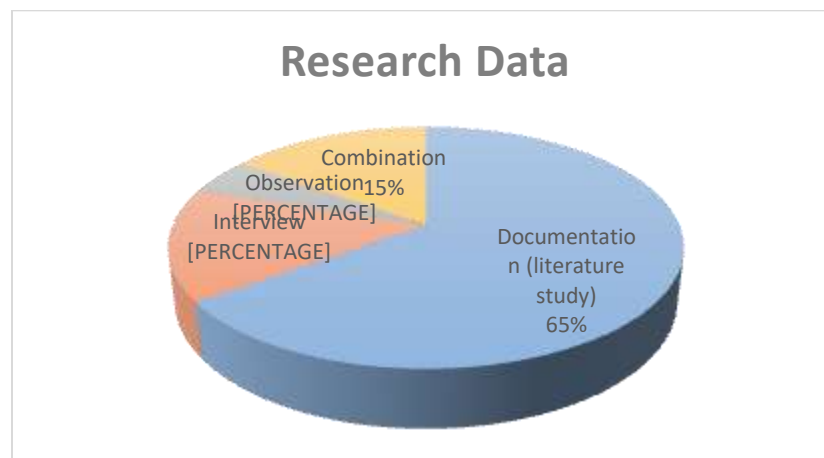


Source: Data processed by researchers, 2025

**Figure 3. Categories Based on Thought Leaders**

### Categories of Research Data

Research data is obtained from various sources using different data collection techniques. In this study, the categories of research data are classified into four forms: documentation (literature review), interviews, observations, and a combination of the three. Sixty-five percent of postmodern accounting research uses data in document form (literature studies), which, in this case, is secondary data (Sitorus, 2015; Kamayanti, 2017; Atmaja & Saputra, 2018; Rahmatika & Isnalita, 2018; Arifin & Sokarina, 2019; Farhan, 2020; Witono et al., 2021; Lutfi, 2023; Handayani, 2023; Hajar, 2023; Situmorang & Suwarjuwono, 2023; Nursanty et al., 2024; Bahri et al., 2024). Up to 15% of postmodern accounting research uses primary data collected through interviews (Cahya et al., 2022; Leniwati & Wahyuni, 2022; Oktaviani et al., 2023), while 5% use observation (Widianingsih & Kohardinata, 2023). Additionally, 15% of studies use a combination of documentation, interviews, and observations (Amri et al., 2018; Damayanti & Syarifuddin, 2021; Syah et al., 2022).



Source: Data processed by researchers, 2025

**Figure 4. Categories Based on Research Data**

## CONCLUSION

This study involved 20 articles on postmodern accounting research published by 19 national journals accredited by SINTA 2, 3, 4, and 5, based on the results of the search for journal articles published in the period 2014-2024. The conclusions that can be drawn from this study are twofold: First, the research topics in postmodern accounting are mostly dominated by Islamic accounting, with a total of six articles (30%). The next most popular topics are management accounting and accounting theory, with four articles each (20%). The topics of accounting fraud, public sector accounting, accounting education, accountant professional ethics, and taxation are each represented by one article (5%). Second, 80% of postmodern accounting research aims to deconstruct meaning. Two articles (10%) aim to analyze accounting hegemony, and one article (5%) aims to analyze accounting's narrative (metanarrative) and social and power relations.

Third, the majority of accounting research that employs the postmodern paradigm is affiliated with the thought of Jacques Derrida (27%), as evidenced by the 6 articles that make up this paradigm. The next most prevalent thinkers are Jean-François Lyotard (9%), with 2 articles, and Paul Michel Foucault (9%), with 2 articles. The remaining articles (5% each) pertain to the philosophies of Nietzsche, Harold Garfinkel, Al-Kindi, Al-Attas, and Anthony M. Tinker, Philip Brickman, Donald Campbell, Ken McPhail, Hasan Al-Basri, Hidayat Nataatmaja, Eko Ganis

Sukoharsono, Iwan Triyuwono, and Ari Kamayanti; and Fourth, A survey of postmodern accounting research reveals that 65% of the articles (13 articles) employed research data in the form of documents (literature studies). Furthermore, 15% of the articles (3 articles) utilized interview techniques, 5% (1 article) employed observation techniques, and 15% (3 articles) employed a combination of interview, observation, and documentation techniques. The implications of this research suggest that it can provide knowledge about the development of postmodern accounting research published in SINTA-accredited journals over the past ten years (2014-2024). This knowledge can offer an overview and provide insight and alternative perspectives on postmodern accounting for researchers and practitioners who are interested in this field in the future.

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