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Urgency Historical Tracing Reality Double-Entry Bookkeeping

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ABSTRACT

This study aims to explore the urgency of history exploration of *Double-Entry Bookkeeping* reality and methodology. The method used in this research is a critical literature study. The results showed that there is a fundamental issue (basic) in viewing of the general development of accounting (positivism) who sees accounting simply as numbers and technical bookkeeping. These views are binary (*single vision*) that is patterned secularist materialism. Positivism is seen as construction view of reality and resulted in a crisis of ethics. In the history of the literature review found that precisely the development of accounting that claim construction *Double-Entry Bookkeeping* Pacioli as accounting embryo today is unhistorical. DEB historical studies tend to use the basis of conventional economic paradigm and functionalist explanation. Methodological exploration in the history of accounting needs to be done in finding accounting reality DEB relevant and contextual to its day. Methodological aspects of multidisciplinary and use this critical perspective is required in order to occur the dynamic changes in the accounting, understanding, and development of accounting more ethical and just.

INTRODUCTION

There is a general assumption that knowledge of accounting is only a technical knowledge of bookkeeping, especially for companies. This assumption is not only owned by the common people in general, but also the accounting academics. Some consider that the history of the development of empirical accounting is not part of the development of accounting. Accounting scientific development should be the measurements as well as other matters that are directly related to the use of (number) technical accounting, such as the measurement of the profitability of the company.

Djamhuri (2011) refers to this as a great emphasis that ultimately makes the accounting locked in an *iron cage* and solely for the purpose of decision-making reason (*reasonable*). While

the degree of reasonableness are largely propped up only to the size of rationality (read "interest") users of financial statements, particularly as shareholders and creditors alone.

Identification numbers and technical tools in accounting course we know so far, it turns out *Double-Entry Bookkeeping* (DEB) itself born of an academic mathematician to see that mathematics is the discipline that discipline grounded and close to the reality of our daily lives. Pacioli stated that mathematics can be used in art, architecture, business, and more. In his *Summa de arithmetica* even Pacioli uses non-formal Italian Renaissance language is not a formal Latin. The aim is that mathematics and DEB closer to the social community in general (Cripps, 1994). DEB is a part of social reality the opposite direction to the development of accounting today. The purpose of this study is to

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express the urgency of the importance of search history DEB, as part of the unity of reality.

MATERIALS AND METHODS

The study of literature is a method used in expressing urgency in finding reality DEB via search history. As the background of the above, then do the Review critical to the development of contemporary accounting literature review conducted as important in explaining the urgency. Critical Review and Planning, among others in addressing the accounting academic development gap both in the realm of contemporary, ethical issues, and the development of accounting history studies.

RESULTS AND DISCUSSION

Basically, the development accounting knowledge is strongly influenced by the underlying science order. In the context of accounting, scientific framework of the hegemonic perspective is the background of the development of *Positive Accounting Theory* (PAT), Watts and Zimmerman, 1978) with "positive". If we trace the history of the development of accounting, especially in studies of accounting (academic paper), Alfia (2015) describes as follows:

Accounting research using empirical model *scientific* began to be developed in the second half of the twentieth century (1960s), when Ball and Brown (1968) and Beaver (1968) as well as several other researchers such as Fama (1965), which introduced the method of empirical research on financial accounting, In this phase, accounting research is dominated by utility value accounting numbers (*net income*) for predicting investment decisions using *mathematical constructions* (Mulawarman 2007) and using the analysis of econometric / statistical (Beaver 1981; Kabeer 2014; Carnegie et al. 2014; and Robertson 2014). Ball and Brown (1968) is a pioneer in the empirical accounting research (Kabir 2014 and Robertson 2014), which adopted the "*scientific method*" (Mouck 1990) and said Gaffikin (1988) as *the golden age*. Further development Watts and Zimmerman (1978) uses the term "*positive*" to distinguish it from "*prescriptive theory*".

In the tradition of positivist character of modern knowledge, one of main features is the fragmentation, binary opposition. Development of science only through a single line of binary

(*single vision*), that knowledge should be objective - regardless of the line of subjective human interpretation of science itself, is value free and therefore must be quantified by reason mathematical (statistical), based materialism - hence this pattern then seen as secular knowledge. Some studies literature states that the knowledge thus distracting the knowledge itself to the realities that shape it (Nasr 1989; Heriyanto 2003). Moreover, accounting sphere which has the realm of broader social studies, we could see the studies conducted by Morgan (1988) and Hines (1988 and 1989) who talk about critique and the placement of accounting as construction of reality in the world of social - human activity (Major 2017); Triyuwono (2012), which discusses the accounting epistemology binary opposition synergies; or Alfia (2015) who tried to elaborate the methodology of philosophy the unity of reality in constructing accounting purposes.

Positivism lot of criticism and facing some crucial issues, one of which is the problem of the reification of knowledge (Heriyanto 2007; Alfia and kwarto, *forthcoming*). In accounting research we can see the research done by Ridwan (2008), which examines the profit referential reality. His research rests on the existence of accounting as the technical language of business through text reporting provides business communications for its users. Through that basis, the accounting has three important aspects of development, *first*, the syntactic aspects (measurement); *second*, pragmatic (usefulness); *third*, consideration semantic aspect (the reality of which is represented). The results of his research underline the research of Macintosh *et al.* (2000) and Mattesich (2003) which states that the accounting has problems reification - the hipperealitas. Accounting profit loss referential reality, meaning that profits are not grounded in a clear order and actual reality. When the accounting measurement has been done with a good way to meet the pragmatic aspect of it's benefits as a language that represents the business process (communication), then it can be said to have lost the accounting aspects of the event (reality) and trying to communicate and accounted for. This existence means has invalidated both important aspects of accounting, measurement and usefulness.

Another problem associated with the features of modern knowledge which is the basis of accounting scientific development today is an ethical problem. The worldview of secular knowledge, only those who strong stand on aspects of materialism masculine many raise questions of ethics, environmental damage caused by industrialization, and issues of social injustice (Capra, 2002 and 2004; Heriyanto 2003

and 2007; and Nasr, 2005 and 2007). In the realm of accounting, we can read Chwastiak study (1996; 1998; 1999; and 2013); Chwastiak and Young (2003); or Molisa (2014) which states how the dominance of materialism in the capitalist system brings injustice through accounting issues. Accounting business language course, represents the interests of its users with all attachments paradigmatic and surrounding hegemonic system. We could see him in the notations of accounting (profit, profit, income, expenses) and of technical aspects that are clerical mathematically accumulate wealth and profits (maximization).

Based on the above issues, we need to have a critical node to the development of (science) accounting. First, that the accounting is not possible only connected with the issue of the numbers in the financial statements, because the numbers that exist in the accounting notations definitely have the interests of its context in every level. Thus we can not only capture accounting perspective the figures contained in it, because in fact the numbers are judged to have the objective value related to aspects of the user subjectivity (Kamayanti 2015). This has led to accounting often lose referential reality, dealing with the issue of reification. Second, the stagnation of dialectics and scientific development of accounting with the dominance of research in the realm of positivistik.

For nearly three decades, basically start a shift and accounting developments, both efforts in the academic realm and partly on the practical realm. In the practical sphere rolling start reporting social and environment responsibility as one of them is presented by GRI (Global Reporting Initiative) or Integrated Reporting (IR). Accounting development in the academic realm begins with paradigmatic shift in accounting studies, such as the critical, post-modern, spiritual, history has often explored. It is characterized by the emergence of critical accounting journals such as AAAJ or AOS.

However, as the development of social and environmental disclosure standards, both in the structure of the concept or practice still seen the ambiguity of interest. Based on numerous studies, Social and Environmental Accounting practices show that the social and environmental disclosure only to increase the value (stock) of the company. On the other hand, theoretical study shows that the agency theory and the legitimacy of the main base of the social and environmental disclosure. This disclosure only as a base the legitimacy of the company's interests over the public or the state in ensuring the credibility and sustainability of the company and investors. Should not aiming for social justice and environmental sustainability itself? Researchers

noticed that there are fundamental issues that occur, the paradigm of the problem of hegemony (positivism) is acute and forms social awateness.

Other fundamental problems can be found in several studies, such as research Alfia (2015) who criticize sharia accounting development through binary opposition epistemology, which is seen there is still a paradigmatic infiltration process in it. Or other studies conducted by Rospitadewi and Efferin (2017) in the realm of accounting behavioral relating to the issue of mental accounting states that efforts to create a better world is not enough just to change devices institutional accounting, but it requires a shift in thinking that is fundamentally about the meaning of happiness and spirituality.

Interest in addressing this fundamental problem is to be explored by researchers through the study of accounting history. Search and exploration through history, we will find new things hidden accounting. We can find accounting in accordance with the contextualization where and when he was born, with or through the various interdisciplinary perspectives, such as social, cultural, political, semantic development, literature, or fiction though. Through the introduction of our history will better understand *the origin of accounting* that we recognize all this time, to understand the process of evolution, criticism, improvement and development which is great for the academic world or practices (Garner 1974).

As we discussed above, that the distraction problem of reality in the development of accounting - the reification of science - is also one of the problems that needs to be dialectic. Distraction realities that exist in the scientific development of accounting is fundamentally a question of perspective. The paradigm of the modern phase especially those born in the Renaissance, which strongly influenced the development of accounting is a paradigm that underlie the birth of *Double Entry Bookkeeping* (DEB) which we know so far. As stated by Sangster, Stoner, and McCharty (2008) that *Summa de arithmetika* by Luca Pacioli, known as the father of modern accounting who gave birth to masterpieces DEB, was designed to meet the interests and needs of the mercantilist in Italy. Therefore, the characteristics inherent in DEB are certainly in accordance with the context of the reality of the era, both, highlighted in the cultural and social specifications, economic and political interests, even the culture of Italian Society at that time.

DEB existence in the context of Italy at that time, of course, influenced by the reality of what happened as well as the development of knowledge in it. Indeed the progress of a nation is always proportional to the advancement of

science and technology owned by the state. The progress of a nation that is supported by advances in science and technology will ultimately determine the shape of the nation's civilization. Just look at the development of science and technology of Russia. The development of science and technology Russian nation begins with Lenin effort to collect scientific books in the world to be translated into Russian by forming a special committee. As a result, thanks to the continuous effort for a half-century Russia became the first country to launch a satellite into space orbit the earth (Muhammad and Aziez, 1981: 65-66). Based on this information it can be concluded that the advancement of science and technology of a nation sometimes obtained from the effort to learn science and technology of state or other more developed nations. Civilization is formed also depends on the values contained in the science and technology knowledge is absorbed and developed.

It's not too different from the process of development of Russian science and technology, the development of science and technology in the field of economy also experienced ups and downs, the ups and downs of these developments was especially the case in the field of accounting special advance *double entry book keeping* (DEB). DEB as one soul in accounting has an important role in the formation of the financial statements, so that when DEB change (especially on the "value" attached) then, would also substantially change the existing values for the overall accounting. Maybe for some of the knowledge that there is now a value-free science (value free), where science should not be subject to other considerations beyond science itself (Keraf and Two, 2001: 150). The reason is, if science is subject to other considerations beyond science itself feared growing science becomes distorted. However, in reality science (accounting) developed today represents certain values. Accounting developed at this time represents the values of capitalism as a result of interaction does (accounting and capitalism). However, despite this accounting will not necessarily be a "figure" that is affected, but the accounting is also a "figure" that influence. Accounting is like a double-edged sword, it can be formed by the environment (*socially constructed*) and simultaneously form the environment (*socially constructing*) (Major, 2017 and Triyuwono, 2009: 101). It is proved that accounting is not a form of knowledge and practices that are non-value (value free), but it is a discipline and practice are loaded with value (value laden). And interactions as part of the history of human civilization has an important role in seeking to understand the history of civilization

and the formation of nilai-value contained in the civilization. Exposure based on the above background, the focus of the research is how the history of Double Entry Accounting Bookkeeping (DEB) in forming the dialectic of civilization and values of his time as a unitary reality.

Accounting ahistorical "DEB" in Historical Studies.

The study of the history of accounting has been done by academics. This existence is part of the development of accounting knowledge to a paradigm shift in accounting studies. As initiation Ball and Brown (1968) that the accounting studies should be related to the accounting numbers and use those numbers for users - in this case the investor, that is, with studies on the capital markets within the framework of EMH (efficient Market hypothesis), has undergone a shift. Through the study of accounting history, we see that not only as a technical accounting skills, but we see accounting as part of a social science that is always related to humans, named as creators, consumers, and accounting changeers (Sawarjuwono 2005). On the other hand Mulawarman (2013) also states that accounting is not only talking about the value of usability and tabulation of money (financial) associated with the business events (economic) for the company. Therefore the study of the history of accounting has characteristics and different methodological paradigms with mainstream accounting studies that we know so far.

Lutfillah (2013) states that the study of history is one part of a social science that has the object of study is quite wide, not just learn about the past but examines the event or events that have and even in a matter of a few seconds ago (now) certainly make a prediction for the future. That what is happening today is part of the history of the past and even a few seconds of time ago. Exploration of history is an important part of the experience, self-knowledge and self-reflection existence - in this case is accounting.

This is as stated by Garner (1994) that the study of the history of accounting has important points stand for activists accounting (either practitioners or academics). At least Garner (1994) puts it in five key policy recommendations in the realm of accounting history research, namely: 1) every profession must think through knowledge of the background and development, by exploring the origins and evolution; 2) through the study of accounting history, scholars will have the opportunity to find details that were never realized it before, such as the discovery of an oil mining; 3) The study of history is possible activists and accounting professionals to find and overcome the problems that exist at this time to understand the history of the past; 4) The study of history is very possible for the interdisciplinary

studies to enrich the knowledge and understanding of accounting; 5) through an understanding of the history of accounting, primarily for beginners will show interest in someone to get to know accounting. Briefly Garner (1994) states that accounting is not what we see today but involves a journey of the past from time to time for several centuries.

Accounting history studies have been carried out for more than three decades. Research development methodology also has undergone changes in the realm of accounting history studies itself. There are two paradigms in the study of the history of accounting, namely: traditional accounting and the new accounting history (Sukoharsono 2002). In the traditional paradigm, history of exploration accounting follow attributes as mentioned in Littleton Monograph on *Accounting Evolution to 1900*. There are three accounting attributes, namely: recording systems (bookkeeping) pairs, balance, and recognition of ownership, as well as gains or losses occurred on the recognition of the wealth. In addition to other criteria in the study of the evolution of accounting is the criterion of capital, money, credit, and trade. Littleton's opinion on the essence of accounting is used as a foundation in the study of accounting history, especially studies in traditional accounting history paradigms (Carmona *et.al.* 2004).

Sukoharsono Studies (2002) stated that in view of the traditional, historical exploration is limited only by the views of accounting (bookkeeping) pairs (see of research Catacutan 2005 or Kuter 2013). Furthermore it was said that exploration was limited to answering the question "what" is happening, where the objective truth diafirmasikan accounting only on the political and economic situation, on the other hand ignore the social context. Essentially methodological traditional paradigm is actually seen as *ahistorical*, because the study of history that do dwell on the use of terminology and accounting perspective today, which is condensed on the issue of the evolution of the dominance of economic and industrial development. Further explained that technical and economic analysis is a dominant aspect of the orient accounting history research. Carnegie and Napier (2017) said most of the historical research DEB (accounting) using conventional economic perspective approach and functionalist explanations, as well as the rules of objective archive data that support the theory that growing base today (Bakersville *et al.*, 2017). The existence of such criticized by Napier (2006) that the accounting attribute is not only limited by aspects expressed by Littleton, but also relates attributes (aspect) is very broad. Bakersville *et al* (2017) suggest research with an interdisciplinary

approach and the critical need to be done. The existence of such criticized by Napier (2006) that the accounting attribute is not only limited by aspects expressed by Littleton, but also relates attributes (aspect) is very broad. (Bakersville *et al* 2017) suggest research with an interdisciplinary approach and the critical need to be done. The existence of such criticized by Napier (2006) that the accounting attribute is not only limited by aspects expressed by Littleton, but also relates attributes (aspect) is very broad. Bakersville *et al* (2017) suggest research with an interdisciplinary approach and the critical need to be done.

If the traditional accounting history research paradigm focuses on the question "what" is happening, in the paradigm of the new accounting history, raises the critical question of "how" and "why". How an event happened and why an event occurred. In this phase of historical exploration accounting becomes more rich and varied, and question the meaning of what accounting began emerging. New archaeological findings began much happening that lead to that accounting is not just like what we know today, DEB every scholars trying to find the origin of "the origin" of accounting and discover many archaeological findings that lead to a new definition and interpretation on accounting. The fundamental aspect is that DEB is not strictly an originality born in Pacioli only, accounting was not born on geographical lines in the span of Renaissance Italy alone. The reality as described by Sukoharsono (2002) that the DEB and accounting today is a dialectical process and social harmony patterned interactions evolutionists.

In the new accounting history research paradigm, raises critical historical studies, not only in the form of archaeological exploration, but also genealogy, as Foucault historical exploration adopted to unravel the history of accounting. It uses historical methodology (involving) area wider scientific disciplines, such as philosophy, history, sociology, psychology, politics, language, cultural studies, or literary. Foucault historical exploration methodological and epistemological, not just talking about the barrage chronologically from archaeological finds, but also questioned how and why an event as well as the chronological events occur. Epistemology Foucault states that the knowledge and power to a large extent an event chronology placement.

Foucauldian historical methodology which brought in the realm of accounting clearly show as an antidote positivist or scientific explanation that developed mainstream. The theoretical scheme contesting Foucauldian history and accounting question, find an idea that the

development of accounting is not unidimensional. Accounting can't just affirmed only on and created by capitalism and industrialization, ownership or organizational structure. However, the emergence and use of accounting was born of the order of complex and diverse phenomenon, is the interplay of many different influences.

Under the new paradigm in the study of the history of accounting, scholars to realize that accounting is a phenomenon and the result of complex social interactions (Stewart 1992; Sawarjuwono 2002). There are slices of multidisciplinary, accounting not only viewed as a technical process and calculation of numbers that objective, however, figures and technical process that is a phenomenon of the complexity of the social, political, and economic society.

Foucauldian genealogy historical studies, then gave birth to a lot of accounting research. Archaeological findings prove that the accounting was not only born in Italy as scholars generally known. Sukoharsono (1998) examines the accounting practices of the Hindu transition period to the government (administrative) of Islam in Java. Baker (2004) found Abraham accounting history with Foucauldian genealogy studies. Another study was conducted by Schmandt-Bessera (2007), which explored through the study of the history of Mesopotamia accounting. Zaid (2000 and 2004) explores the accounting at the time of the prophet Muhammad and Islam in the Arab Caliphate. Genealogy study of accounting history in Indonesia in the kingdom in Java, too many do, that the days of empire Singhasari accounting done by Lutfillah (2014); genealogy of ancient Mataram era accounting is done by Lutfillah and Sukoharsono (2013). There are also studies *Budiasih et al.* (2012) concerning accounting practices with the use of coins in the kingdom Udayana (989-1011 AD) as a means of exchange and economic transactions.

Accounting for "DEB" and (Unity) Reality.

Study the history of accounting and accounting history of the birth of a new paradigm, gave new understanding and critical accounting interpretation. Accounting therefore no longer be understood simply as numbers. Sawarjuwono (2002) states that accounting is a product of social interaction, accounting can't be understood simply as sets of numbers in a particular calculation system (Gaffikin and Sukoharsono 1993). Each number, account, order, and the system looks in the form of accounting that definitely has purpose and goals will be full of interest (value) for the creators, users, and its user. An "interest" it is not possible to present itself - objectively, but he must be born of the dynamic interplay within the chambers

dialectics of social, economic, cultural, political, and even suicide. Therefore accounting figures can't be seen as an-sich (objective) which does not have the aspect of human subjectivity that shortly create existence. Accounting born of a certain order of reality that has the intent and meaning contextuality not separate from it (reality) (Morgan 1988; Hines 1989; Dillard 1991; Matessich 1994; Macintosh et al. 2000; Triyuwono 2009; and Kamayanti 2016).

The conception of reality then become an issue of debate accounting start are dialectic when Morgan (1988) and Hines (1989) conducted a study on the accounting and the reality, which later became the subject of many studies methodological in accounting. Studies Triyuwono (2012) on the methodology *manunggaling kawulo gusti* or epistemological contexts at once ontological study Alfia (2015), other studies are confirmation Kamayanti (2016) will be levels of reality in dealing with the phobia of accounting, the studies that have attempted to counter the fragmentation of reality in paradigm accounting studies. DEB history of this exploratory study is essentially seeking to establish the existence of reality DEB integral in building the civilization of modern society through accounting. Counter wanting presented is that the DEB that the core of modern accounting developments not just talking about numbers and calculation system alone - objectively, DEB is not a distraction of reality, fragmentation - single vision. Perception of modern knowledge about accounting "DEB" who made it so.

EMH (Efficient Market Hypothesis) research, for example, initiated by Fama and then Ball and Brown in the 60s, studies against normative (prescriptive) in the realm of accounting and as irrelevant (Alfia 2015). On the other hand look at historical cost accounting is considered to have utility value of information for investors in the form (equilibrium) perfect market economy based on the theory that anti-regulation. The study was completed by Watts and Zimmerman (1978) with the framework of agency theory, which puts the assumption of "self-interest and conflict between principle and agent" and build three hypotheses framework. The third hypothesis is intended to answer questions theoretical interest in forming a perfect market and the behavior of accountants (management) in the context of the regulation and enforcement of accounting methods.

This popularity that tend to encourage the general assumption about the accounting, which obviously distracted "only" in the corridors of the usefulness of the numbers, the economic perspective (read: free market / perfect / equilibrium) are empirical and scientific, as well as the view of man on "egocentric". This situation clearly troubled by a lot of criticism. First, the

accounting was born as a useful way to answer specific needs, which "way" was formed from part of the culture within the framework of complex social dialectics. View historical findings Baker (2004) on the bossom of Abraham, the site explores the findings related to the accounting records and the sense of well-being in the future. Other findings by Schmandt-Besserat (2007) in the form of archaeological findings are reviewed by Setiawan (2010) as an accounting notation in Mesopotamia. Schmandt-Besserat (2007) translates tokens are found as a language (letters and numbers) that refer to it as part of the accounting information at that time. Based on the findings of archaeological and historical studies placing accounting, that existence is not born from empty space, but he was born based on the context of the complexity of the dialectic (reality) in the timeline and the room where he was born.

Second, the problem of the system, order, rules, and calculation techniques of accounting numbers is certainly based on the intent and purpose. Interest form a motif (subjectively) attached to the accounting reality. The basic assumption of perfect market accounting perspective in fact biased, in favor of the free market anti-regulation, meaning that accounting has a specific purpose, formation of capital (read: maximization) in a free market, as the paradigm of modern science is formed, materialism. Efforts Watts and Zimmerman (1978) in responding to regulatory issues addressed through agency theory by laying down the basic assumptions of human Jensen and Meckling published in 1994, it has a charge value that is problematic (Molisa 2014) when placing nature "reality" of man as Maximiser on self its interest, Partial. PAT fact tendentious (subjectively) and can't escape the reality that shape paradigmatic hegemony.

Third, the establishment of generalization of knowledge in bulkheads building block in accounting studies clearly distracting reality, as in the description above. Essentially, the problem reification bring accounting in a separate room alienation from reality constituent, either human or social and environmental contexts that shape it. As in many studies, such as one on income and referential reality, such as the study of Macintosh et al. (2000); Mattesich (2003); or Riduwan studies (2008) suggests that earnings are a reality without the reality (hyperreality / simulacra) where as the notation social informed to the user, in fact has lost it's information when profit loss referential reality.

In the form (read: reality) embedded value inherent in it that can't be separated. Talking about something (accounting) means talking about for sustainability "no" early and all at once to the "what" his (I) ntansi. This study is methodologically follow wholeness conception of

reality Alfia (2015) when establishing accounting reality. There are three stages of methodological shelled, which is ontologically as well epistemological study. Three stages: first is to search for sustainability "is" an DEB, through the study of literature on the history of DEB, at this stage of historical events discover what happened. The second was peeling to the "what" an DEB; dialectic of value, meaning, and seeks to answer the question of how an event happened and why it happened. The dialectic of value and meaning were based on premises that form of accounting, among others: information, computation, and accountability, as the premises are considered to be the back of the conceptual and value in accounting. Third, describe the reality DEB based on its historical existence and backrest premises diafirmasikan as accounting.

This methodological bases can be used to provide a foothold that the figures in accounting is not something independent value (value free), but full of meaning and are *value laden*. DEB historical study method and the unity of reality can use the classification of the timeline and geographical presence; The second is the classification in interpreting discourse DEB value and meaning to the context and background in which he was born, the figure includes the drafting and background sociology anthropology, economics and even political and religious. Methodological framework and data analysis can include, among others: 1) exploration of the historical (archaeological) that seeks to provide a description of the existence of accounting DEB; 2) dialectic essential aspect to map the presence of DEB to what it aspect, regarding the value and meaning contained in the presence of DEB; 3) synthesizing the existence and what it the DEB to describe reality.

CONCLUSIONS AND SUGGESTION

The urgency exploration of DEB reality through the study of history is the reality distraction on accounting in mainstream accounting perspective PAT that cause ethical issues. In addition, the study of history positivistic many have done in the realm of accounting DEB actually worth ahistorical, which destruct context was the existence of reality. DEB only be seen from the technical side the purely economic perspective. This causes a gap methodology in exploring reality unity reality DEB via search history can be an alternative that can be used in the study of the history of accounting.

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