

# *Is There God in Postmodern Accounting?*

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## **Abstrak**

Etos postmodern menyusup dalam berbagai aspek termasuk pendidikan, khususnya akuntansi. Hal ini tentu menjadi tantangan bagi praktik pendidikan seperti apa yang pada akhirnya diberikan kepada siswa. Tujuan dari penelitian ini adalah untuk merefleksikan bagaimana mahasiswa akuntansi menginterpretasikan beberapa terminologi yang terkait erat dengan dunia profesional mereka di dunia postmodern. Lokasi penelitian dilakukan pada saat proses pembelajaran mata kuliah Akuntansi Manajemen. Peserta yang terlibat berjumlah 9 orang siswa. Sesi refleksi dilakukan dalam dua minggu terakhir sebelum akhir semester. Hasil refleksi siswa dianalisis secara reflektif oleh peneliti. Makna tersurat dan tersirat dari cerita renungan mereka dipahami sepenuhnya, termasuk bagaimana mereka mengungkapkan dan menyampaikannya di depan peserta kelas lainnya. Peneliti membuat memo, mencatat makna-makna penting, mengelompokkannya untuk menyusun temuan, dan menyajikannya sebagai sintesa akhir dari temuan bermakna. Proses ini seperti analisis data spiral untuk studi kualitatif. Hasil temuan menemukan bahwa mahasiswa telah mencoba untuk mengintegrasikan iman dan keyakinannya terhadap kedaulatan Tuhan dalam pencarian ilmu duniawi (akuntansi). Temuan penelitian ini menunjukkan bahwa di tengah tantangan dunia postmodern, mahasiswa yang mengikuti penelitian ini masih mampu menunjukkan jejak ekspresi makna spiritual dan religiusnya dalam memandang beberapa persoalan yang erat kaitannya dengan realitas profesi masa depan mereka.

**Kata Kunci :** Akuntansi; Pendidikan Holistic; Transformasi, Posmodern

## **Abstract**

The postmodern ethos is pervasive in various aspects including education, accounting in particular. This is certainly a challenge for the practice of education as what is ultimately given to students. The purpose of this study is to reflect on how accounting students interpret several terminologies that are closely related to their professional world in the postmodern world. The research site was conducted during the learning process of the Management Accounting course. The participants involved were 9 students. The reflection session is carried out in the last two weeks before the end of the semester. The results of the students' reflections were analyzed reflectively by the researcher. The expressed and implied meanings of their reflection stories are fully understood, including how they express and convey them in front of other class participants. Researchers make memos, note important meanings, categorize them to compile findings and present them as a final synthesis of meaningful findings. This process is like the spiral data analysis for a qualitative study. The findings found that the students have tried to integrate their faith and beliefs in God's sovereignty in the search for worldly knowledge (accounting). The findings of this study indicate that during the challenges of the postmodern world, the students who participated in this study were still able to show traces of their spiritual and religious meaning expressions in looking at several issues that are closely related to the reality of their future profession.

**Keywords:** Accounting; Holistic Education; Transformation; Postmodern.

## **INTRODUCTION**

Education is one of the tools used to change human civilization for the better. This phrase is often heard when it is written by news media thinkers to the voices that are vocalized when prospective leaders run their campaigns. Have we ever asked what kind of education is needed? Using what kind of media? For what purposes? Who can play the role? How does the context change? Are there limits to fully humanizing humans (students)? To what extent does an educator transmit the idea of liberation to their students through the education they are undergoing? What kind of awareness do the education system, learning methods, and learning material content want to provide in the teaching and learning process? As of now,

these questions can act as a reflection of the issue.

Several shameful facts involving the role of an accountant related to financial scandal, corruption, ethical violations, etc. show that something is missing or even failing from an education learning process. It does not mean that education is the only factor that is responsible for this issue, as several factors affect the situation, such as work environment, family upbringing, and the individual value a person carries. However, education plays a role in it. (Mulawarman, 2006) stated that education is never value-free, its existence is strongly affected by the values around it (value-laden). As a simple example, a lecturer (Teacher) who is teaching a class and is transferring knowledge to the learner (student) is bringing (even imposing) one's value to the students so they can absorb or even adapt. Power can operate through accounting education; hegemony occurs (Mcphail, 2001).

Accounting education has been driven to fulfill elements of masculinity, colonization, and relativity (Kamayanti et al., 2012). It is referred to as masculine because accounting education is directed towards a mindset that sees reality as an objective thing and discards the nature of subjectivity. Accounting education only seems to deliver what the market wants, "designed" to fulfill a role in the market. Paulo Freire, a philosopher who observes the education area, called this a "banking system", an authoritarian education system that is solely based on mechanical awareness where there is a separation between the learner from the content and the process (Freire, 1994; Santoso, 2015). The term banking is used to illustrate knowledge as money being transferred from one person to another person, thus dichotomizing consciousness and the world. In this approach, information seems to be stored in the students (which means passive), which then whenever the knowledge can be withdrawn from their stored information repeats what is stored in it (Thomson & Bebbington, 2004). Relativity emphasizes the absence of value in accounting education. The principle of rationalism with the concept of education orientated in the "market" will eliminate God. Is it ideal that every responsibility that we have in this world, including the role we play in our profession, must be accountable to God, and not solely to the physical human? In the scientific world, God has been set aside because God, religious values, and subjective souls are considered taboo to be included in the realm of the universe and the reality of society scientifically (Mulawarman, 2013).

Relativity also has a plurality of meanings, which means there is no single definition that can be considered permanent over reality. This is what postmodern thinkers want to express, those who strive to bring awareness that reality and truth have complex meanings (Kamayanti, 2016). All ideologies can be considered true (for those who are affirmative), or all ideologies can be considered false (for those who are skeptical). This postmodern thinker's way of thinking is what has been rejected by spiritual-religious people (they reject the concept of relativity). Thus, does this mean that there is an absence (non-existence) of God in accounting education in the postmodern world? The values brought by conventional accounting and its practical application need to be critically studied by educators and students (Kamayanti, 2012), especially amid the challenges of the postmodern world.

This paper reflects a teaching-and-learning process that has been running. Thus, to produce this paper, not only the students (students being taught) completed the reflection process, but also the educators (teachers). This is a way to gain people's awareness, build awareness, or direct the education that runs in classes to be a conscious learning space (please do not define class as a room of space itself, isolated from the space outside the room). The purpose of this study is to reflect on how accounting students interpret several terminologies that are closely related to their professional world in the postmodern world. The discussion section of this reflection is presented together with the description of the postmodern world circle, and the conclusion section shares a suggestion about education approaches that can be done.

## METHOD

### *Participants and Data Collection Procedure*

The research site was conducted during the learning process of the Management Accounting course at University X (the symbol was used by the researcher as the site). The role of management accounting courses focuses on using accounting information for managerial purposes (planning, control, and decision-making), where the parties served are the internal users of the company (Hansen & Mowen, 2007). Therefore, prospective accountants need to have a conscious self-perception in supporting their role in the professional world. Knowing that a sense of awareness cannot be automatically built in a short period, it is important to build it in a daily process, the context is called a daily learning process.

The participants involved were 9 students in the Management Accounting course. The reflection session is carried out in the last two weeks before the end of the semester. The students were requested to take a paper with words from accounting, accounting management, or business subjects. The words include budget, business, environmental accounting, income, money, price, expenses, taxes, and work. Each student received different words. Next, the students were asked to carry out the reflection process

(anywhere) and submit their reflection on the next class session and share the result of their reflection in front of the class which are listened to by their peers. Reflection and action are inseparable imperatives, where both are wrapped in a dialogue (Santoso, 2015). Therefore, the ability to reflect is the first step for the students to do the critical process and be sensitive to their social reality before they enter the real work field and choose their attitude (action).

### Data Analysis

The results of the students' reflections were analyzed reflectively by the researcher. The expressed and implied meanings of their reflection stories are fully understood, including how they express and convey them in front of other class participants. The classroom atmosphere was as natural as possible. Researchers make memos, note important meanings, categorize them to compile findings and present them as a final synthesis of meaningful findings. This process is like the spiral data analysis proposed by Creswell (2013) for a qualitative study.

## RESULT AND DISCUSSION

### Traces of Students' Contemplations

The most anticipated findings have finally arrived. The meeting session conducted at the end of the semester is wrapped in a reflective sharing session as an effort to form a conscious intellectual personality. This section will share parts of the student's writings and their reflection. I wrote down the new meaning of the words after I read the results of the student's reflections.

*Heavenly business.* Business is conducted via individuals' efforts to make money to meet the necessities of life. However, how is the business conducted? Which orientation should a person have when doing business? This student expresses that businesses should put God in the center, where the goal is not solely to collect wealth on earth, as moth and rust will destroy it, even thieves can dismantle it. Instead, we should accumulate heavenly treasures as they are eternal (Student 1).

*Environmental accounting is a form of responsibility to God.* Humans are creations of God which He sees as good because they are in the image of God. Humans, as God's co-workers, must be able to protect and not destroy nature. Environmental accounting and environmental cost management that are applied in various companies show that they take responsibility for the preservation of nature, and for certain companies, they are responsible for the waste generated by the company. Through environmental cost, humans have a sense of belonging to nature and are responsible for it. What has been given by God must be guarded and cared for. Humans are no longer God's companion and partner if they continually destroy nature. The universe is not always present, the trees cannot always grow greener. If nature has been damaged today, what about future generations? This will remain as a fairy tale of "Once upon a time, the trees were still green, the air was fresh, the water was still available." Aren't humans, as God's messengers obliged to protect all of these? Environmental costs have changed the perspective of "environmental polluting companies" to "companies who are helping to preserve the environment." Not only companies but also humans as personnel or individuals must also respect nature (Student 2).

*Income or Income for the glory of God.* A believer who already has one's income, they are determined to give back part of their income or salary as an offering of thanksgiving to God. This does not mean that God is appreciated with money, but God wants to see the whole-heartedness of His people to realize that everything does not happen due to human strengths or the results of their efforts alone, but it is all because of God's grace (Student 3).

*Building the right attitudes towards money.* The world views money from several perspectives. Some view money as a means of exchange, a means of storing wealth, a means that determines status, a means of transferring wealth, a measurement, and some even view money as a guarantee for their future. However, money does not guarantee anything in human life. For example, some conglomerates died of illness. No matter how much money they have, it will not guarantee their future. Money is considered something that can buy everything. This view clearly states that with money, everything is possible. In our everyday lives, often we meet smart people, but due to limited money, these people cannot receive a proper education. From a religious spiritual view, money is only seen to meet our needs. Money is not a tool to guarantee the future or determine our status in the eyes of others. There are several limitations of money, where money cannot buy health, peace, wisdom, good sleep, and lives. Money can be an object that contaminates humans. However, man does not fall into sins due to money, but their love towards money, which means that they have become a slave of money. Therefore, this student emphasized the importance of having the right attitude toward money (Student 4).

*Pricing for welfare.* Price and/or pricing comes from companies' decisions where one of the factors considered is the market's ability and the consumer's power. "When you sell something to your neighbor or buy from them, do not harm one another." This implies that in doing business, we must not oppress others, and so is pricing, if we set a high price for a product/ service and is not by the benefits received, it will harm the consumers. "The land will give its produce, and you will eat until you are satisfied and dwell there

in safety and security.” This statement implies that God’s blessings are meeting human needs, and all efforts including pricing games will not bring profits because it is not pleasing God (Student 5).

*Low expense but abundant.* Expense is something that is incurred or sacrificed in the hope that it will bring economic advantages or benefits in the future. The expenses can be in the form of an amount of cash or cash equivalents paid the fair value of the consideration given to acquire an asset or acquisition or construction, or, if applicable, the amount attributable to the asset when it was first recognized. Expenditures or sacrifices are made wisely without forgetting the social right portion. Thus, according to this student, the costs incurred by the company in its operational process must also include the people aspect, not only for the sake of profit strategy alone. Cost management does not mean fortune management (Student 6).

*Paying taxes is a form of obedience to God’s government in the world.* Tax is an obligation that must be paid to the government, where the benefits are not directly obtained. This state goes back several centuries. “Everyone must be subject to the government over him because there is no government which does not come from God; existing governments are appointed by God. Thus, whoever is against the government, he is against God’s decree and those who do it will bring punishment on himself. Because when someone does good, he does not need to be afraid of the government, only those who did bad. Will you live without fear of the government? Do what is good and it will be praised by you.” Paying taxes is a form of citizen’s obedience to the state or the government, whereas according to religious communities, obedience to the state is absolute (Student 7).

*Work to serve others and God.* God is the sovereign giver of all opportunities, abilities, and time to work. This means that work is a gift from God to His creation. The work ethos is to do it in full capacity, meaning being productive and producing something. Loyalty to small work (read: responsible) will bring trust in the form of bigger responsibilities. Work is done under an awareness that humans are servants of God in this world (Student 8).

*Budget in virtue.* The budget serves as a management tool in carrying out planning and controlling functions of financial operations within a company. Formulating a budget becomes a necessity for a company, especially if the company is profit oriented. In the budget formulation process, one of the factors that must be considered is the interest of the people, where there is justice in it. The budget formulation must be accountable for its truth before God, where it is used to glorify His work (Student 9).

Nine students shared their reflections with the class. When each student came forward and shared their contemplations, the classroom’s atmosphere was very serene. It seems that every person in the class is looking forward to hearing each other’s results, even at the end of each student’s contemplation sharing, applause were given as a sign of appreciation to add to the warm atmosphere of the class.

### ***The Circle of Postmodern World***

The postmodern world believes that meaning is dead. The death of rational definition given to the Enlightenment is dead. Human greatness became the focal point of Enlightenment. However, the problem that arises is the fact that this Enlightenment is blamed to be the cause of human damage and human capacity and is becoming increasingly miserable (Wells, 2005). Science and technology yield geniuses who excel in the eyes of the world, but often they are the people who created various means to destroy the world. Thus, three characteristics explain this situation in the postmodern era as expressed by Wells, which is discussed below.

First, the absence of a (comprehensive) worldview. Worldview has been placed in a private area. Everyone seems to define themselves autonomously as lawmakers of the world and even claim themselves as someone capable of forming reality and the nature of their own life (which is the prerogative of God). In the Age of Enlightenment, the worldview was directed towards an understanding that pervaded all situations in the realm of reality, then the postmodern worldview only attempted to understand private reality, which is only valid for those who saw and lived the worldview (only applies to that person). Second, there is no truth. This situation is called the world of dark tunnels of nihilism. However, humans are believed to have biases in their justification where they (could) only see what they think exists and ignore the rest. There are no words (text) that have a definite or fixed meaning (this is what Derrida and Foucault stand against). Various human perspectives are analyzed, compared, and even sorted, but there is no single point of view that can be used to judge whether a perspective is right or wrong. Third, there is no purpose. Self-awareness in the postmodern world, although it has a nomadic nature, is always shifting and is not stopping, however, the movement is always without purpose and direction. The search for meaning in this meaningless world is the context of the postmodern world.

The question that arises from the three conditions described above is what are the implications for the world of education (accounting) and accounting science itself in this postmodern world? The worldview, which enables us to see from a broad perspective, has collapsed (even within them, religion and spirituality coincide with one another). Eventually, truth becomes relative, depending on who believes it to

be true. One's idea is as good as others' ideas or the opposite. The fading truth has occurred in the postmodern world; it even reaches out to all religious claims. A cultural condition where the idea of absolute, objective, and universal truth is seen as untrustworthy, even openly insulted, is known as the fading truth (Groothuis, 2000). There are a lot of postmodern thinkers who are trying to find a definition to narrate the direction of the postmodern world, however, they obscure the postmodern ideology that they carry themselves, which is undefined, indefinite, and have private freedom.

### ***The Existence of God in Postmodern Accounting***

It is undeniable that two realities are currently transforming our culture, namely the emergence of postmodern ethos and a strong movement from the diversity of ethnicity and religion in the Western world (Piper, John, and Taylor, 2007; Wells, 2005). This implication is within the cultural context, in which education and religious aspects are affecting the atmosphere of people's lives. As a result, it is wise for us to urgently understand this implication so we can take contributive actions. Wells states that both ways of expressing postmodern beliefs can be traced through forms of spirituality that differentiate themselves from the religious and through the expression of meaninglessness, in which reality crumbles within. Nevertheless, postmodern ethos penetrates the education world, thus through this simple reflection process, at least students are allowed to be self-aware of themselves.

*God in the world (of accounting) without meaning and a nil culture.* The results of the students' reflections were deliberately written in the previous section to give a vision of how the students view the scientific elements of accounting amid the challenges of the postmodern world. These elements are represented in the choice of words they get. It seems that there is one implicit similarity between their expressions of reflections, namely the transcendental force outside them and their abilities, the supernatural power that holds the universe, and that every work they do is related to their role as a candidate accountant. The presence of a postmodern atmosphere is believed to have its challenges towards religious life, even detrimental. An individual with a weak faith may drift into a critical world that is truly liberating. Reality has lost its form, meaning, significance, and understanding (Groothuis, 2000). Postmodernism only produces nihilism. It is not a unity (uni-verse), but only diversity (plural-verse or multi-verse) that exists in this universe. Postmodernism has completely deconstructed it. It seems that an individual is separated from the supernatural revelation offered through religion; religious values; and spiritual.

Looking at Student 1's reflection, she is aware of business orientation not solely from the perspective of this chaotic world. Imagine if every individual demands their private rights, if they only prioritize their private rights, it is clear that the public interest (the interest of other people; the common interest/ many people) will be set aside. Nor should everything be judged by its material measures or material well-being, but a person's journey should also be able to discover his nature's calling as God's creation. As a result, worldly possessions are no longer the highest goal of life. Similarly, Student 4 indicates that money is not a faulty material value, but our human behaviors have given excessive meaning to it and even make money the god in the world that makes people fall into the temptation of money. The presence of God, who created everything, needs to exist in the world of nothingness (nil).

Both understanding and belief in the existence of God provide a foundation for humans to navigate their lives (Student 1) and foster a positive perspective when approaching materialistic concepts in the world (Student 2). Accounting is not only about material, nor is it about profit alone. Understanding the meaning of accounting activities and the goal of the existence of accounting (and accountants) within a business needs to be understood beyond the written meaning that most textbooks reveal. It is important to realize that postmodern humans will never reach up to grasp the meaning of life, or to look within themselves to find that meaning, only God who reach down to explain the meaning of life (Piper, John and Taylor, 2007). Thus, it is necessary to understand the supremacy of God in this life. God is the measure of what is true and the source of all meaning purpose and hope. This is why, for example, it is important to incorporate education on social responsibility and provide practical examples of how to act to instill a broader understanding among accounting students. Through this approach, they can grasp that the objectives of a company extend beyond mere profitability and encompass the pursuit of sustainability as well (Widianingsih et al. (2022). Accountants play a crucial role in preparing Sustainability Reports and ensuring transparent disclosures regarding sustainability practices.

*Accounting that shares love and joy.* Parts of the students' reflection imply that some instruments used in accounting are considered to include a portion that makes people (and the crowd) prosperous. For example, in preparing a budget (student 9), in determining the price of a product/service (student 5), in cost management policy (student 6), and in respecting every income (earnings) earned (student 3).

Is there anything that makes humans happier if their inferiority is a good thing? Realizing that the human self is inferior in the middle of this universe means acknowledging and enlarging the power of superiority in this universe. God's superiority is absolute in all aspects and humans receive a deep feeling of



joy, not because they can be superior, but because they can *enjoy God's superiority* in their life (Piper, John and Taylor, 2007). This kind of joy in this doctrine can dismantle the postmodern. The existence of God does not only give people a mind to *understand* God's glory but also a heart to *appreciate* and *enjoy*. Human needs to be aware of their role (including accountants) and that they are the mediators of God's love for others. Loving others is a human response because The Superiority has first loved himself as a person. This understanding cannot be understood by the Postmodern. Dedicating a portion of their income (earnings) for His noble work that is desired by others, not because He asks for and is lacking, but because humans truly realize that everything they have in this world is owned by God in which it is given to the human only because of His grace.

*God is the main stakeholder in accounting.* In the field of financial accounting, students are taught to focus on preparing a financial report for external parties, such as the government, investors, and users of information outside the company. While in management accounting, students are taught that the main users of the accounting information are the internal parties, including the boards of directors, managers, departments within the company, and even the employees. From a spiritual-religious perspective, one party is added, which is God, who has full power and sovereignty not only for the survival of the company but also over the continuity of the universe. Starting from the concept of paying taxes (Student 7), the concept of work (Student 8), and the idea of environmental accounting (Student 2) which are all ideally directed not only as a form of accountability to humans but also to the highest authority, which is God. "Do everything with all your heart whatever you encounter, unlike serving humans, but do it because that is what the Lord desired for you."

From what has been described above, there are spiritual and religious traces found in them. The students have tried to integrate their faith and beliefs in God's sovereignty in the search for worldly knowledge (accounting). Thus, how will we respond to these needs in the education world today? The final section of this paper presents suggestions to fulfill these needs.

### ***The Need for Holistic Education***

Piper, John, and Taylor (2007) reminded us that postmodern secular humanism seems to say that people are being left empty and hopeless, left unworthy, and humans are left behind to be able to pursue their satisfaction, but they never find it. However, if we look from the theistic perspective, humans are seen as valuable and have purposes, humans are indeed helpless and weak, but God has "bought" them in full. This is a form of God's supremacy over truth in the postmodern world. Accounting and accountant are noble jobs and professions if the perpetrator is in full awareness of the concept of self, who I am, why I am here (in the world of accounting), what is wrong in this world, and how can we justify the issues. In this case, we need God's supremacy in the postmodern world.

The non-existence and resilience of most postmodern people are related to the meaning of their identity; the postmodern instability is in the form of intellectual, moral, or spiritual (Groothuis, 2000). Humans become distressed because they are filled with various options and preferences that rage, but none of them give directions. After all, all values have been deconstructed so that no guidance is available anymore. Amid the poisonous environment, human needs to rediscover the doctrine of their main vocation in the world, namely the calling of the Divine. This enables human to understand their identity and life purposes, namely, to love God and others through their work in this world (including the professional practice of accounting). Two points that are expressed by Groothuis are that first, this calling does not mean that there is a separation between the secular and the holy. All activities must be unified in one obedience to God, thus integrating faith in all aspects of human life is necessary. Second, to find a special calling, an accountant must at least identify himself to align with the following three aspects: what is their area of expertise, what needs to be done for the good of everybody, and what gives people satisfaction and deep meaning.

The postmodern world has fragmented things. Private freedom and truth are exalted. This brings danger to the education system. Man as a whole (holistically) is integrated, he cannot only be seen as a biological machine. This was criticized by Capra from the New Age with what he called a modern "biomedical model" to concentrate on smaller parts of the human body (Groothuis, 1986). This can make people lose their view that the patient is a human. The whole body is more important than the parts. Humans are said to be optimally healthy more than the absence of disease, but also their success in having a welfare as a whole individual from all aspects. Thus, what about education? Accounting. In this case, holistic education is needed, which is integrated, balanced, and fulfills the potential aspects of the learner as a whole human being, including their divine values (Widianingsih, 2017). It is considered balanced because learning is not only about the "brain" (intellectual) but also about building characters and values that enable a person to survive in life called life skills. It is called integrated because all aspects are packed in a mutual and supporting resource system where all aspects aim to transform the students. Ideally, accounting education does not only aim to deliver technical skills, but a weak professional value

proposition, which often becomes a model for this professional education (Musov, 2017). Not only the technical and functional aspects but also a dialogical approach to the learning process that allows transformative learning within the learner (Manochin & Cooper, 2015). This can be achieved if the whole human being is touched, down to the spirit, mind, and soul.

The ancient Greek perspective has revealed this vision of integration where the cosmos is defined as the whole existence involving the physical realms, spirit, mind, and soul (Wilber, 2000). For a person to experience an integral transformation, four dimensions must be created, as stated by Wilber. First, everyone must have an organic structure (including the brain) to support the reorganization process. Most people are already equipped with this sufficient tool to achieve integral awareness. Second, there is cultural readiness to unify the integrals (at least not taking dramatic resistance). Third, the penetration of technological advances will have an impact on individual awareness. The fourth, or the last dimension, is the individual's consciousness and other factors that can facilitate their transformation. Furthermore, Wilber identified four important factors. First, sufficiency means that a person needs to feel that he has had enough and has finished a certain stage of personal development so that he will think about moving forward. Second, anxiety, so that the individual wants to move, there needs to be a feeling of uneasiness within so that he has a passionate desire to leave the current situation. Third, understanding, this process happens through introspection, discussion, therapy, meditation, or perhaps simply living life (a way that may not be understood by anyone). Fourth, is openness, a condition where the individual is ready to transform. This description is very relevant when associated with the educational approach that has existed, an accountant does not only need accounting knowledge amid the postmodern world, but also other aspects within himself, including his soul, spirit, and mind. Through this integral vision, the implementation of education must run via an integral practice. This view can dampen the extreme understanding of postmodernism and its pluralistic relativism.

The essence of the Eastern worldview is an awareness of the unity and reciprocity of everything that exists or occurs in this universe (Capra, 2000). *Yin* and *yang* will influence each other to create a dynamic process. The unity behind yin and yang is called Tao. Thus, one of his ideas is how to create a world that transcends the world currently constructed through various intellectual and emotional vilification and become aware of the spiritual world without distinction, which involves the attainment of an absolute view. Education becomes a permanent path for people who want to experience freedom. Whether a holistic education, an integral vision, or an integral practice, everything is built based on awareness. This conscious education must be done immediately. The educational ideology brought by Paulo Freire emphasizes the importance of awareness, dialogue, and love in the process (Kamayanti, 2012; Santoso, 2015). Awareness is not only for the students but also for the teachers and the educational policymakers. This paper can be a form of joint reflection to know to which extent the journey toward awareness has been carried out. This is important so that we can move forward to step on to the next level of awareness (ready to transform) towards the goal of accounting education that humanizes the whole person.

## CONCLUSION

The findings of this study indicate that during the challenges of the postmodern world, the students who participated in this study were still able to show traces of their spiritual and religious meaning expressions in looking at several issues that are closely related to the reality of their future profession. The choice of words that were randomly chosen by the students to be reflected was still limited (only a few words in accounting, finance, and business terminology). However, the purpose of this reflection is not to talk about the amount or the number of words that must be justified in understanding the value. The reflection presented is used to build critical awareness to further lead to action. God, in His complete sovereignty over the universe, cannot be an object or subject (this is what currently happens in the postmodern world). The presence of multiple truths must be directed to the true truth, which is rooted in the truth of the Creator. True learners are those who succeed in integrating these truths, not merely scientific truths that sharpen the physical brain. It is everybody's responsibility to present God amid the challenges of this postmodern era, one of them is through the role of the education system. This paper only serves as a temporary start which can be continued with further research ideas. For example, studies on learning design and curriculum can touch all aspects of human integrity amid postmodern challenges.

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