

Power and Knowledge of Double Entry Bookkeeping System in the Feminism Framework: A Proposal

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ABSTRACT: *This paper attempts to explore and reveal the power and knowledge of double-entry bookkeeping system from a different perspective of the feminist framework and to propose new power and knowledge of accounting. Power is defined as the ability of a person to do his own will in social interaction, despite there is a resistance. Accounting as a social science has three powers: the first is the power of resources, the second is the power of process, and the last is the power of meaning. Historically, the power and knowledge of double-entry bookkeeping has been understood as the sexuality of life represented by male energy. So the power- knowledge of accounting represents rationality and masculinity. This narrow accounting understanding is challenged by feminism-radical, liberal, and postmodernism, which see accounting practices as inequality for women. To develop new power and knowledge of accounting, this study used the Hegelian method: thesis-antithesis-and-synthesis of emancipatory accounting. Accounting can be liberated by going beyond accounting itself to a new accounting that is freer than the matter of the norm. Accounting can reflect value other than material and capitalism that is by taking into account the society and environment values. This article proposes that what we need now is not the power-knowledge on rationality, masculinity or even femininity, but the power-knowledge on "self" that can conquer oneself.*

Keywords: *power-knowledge of accounting, Hegelian method, rationality masculinity, feminism-radical*

INTRODUCTION

The perception on the importance of double entry bookkeeping system has always been associated with the accounting's technical role in developing the capitalist production method and emphasizing rationality. Therefore, often the value of "double entry" system is based only on duality, where accounting is almost considered equal to balance. Accounting is actually not just looking for answers to the question "who should be taken into account?" This literally can be understood by anyone who knows how to calculate or perform mathematical calculation, but accounting also tries to answer a broader question, that life has meaning and value for whom that should be taken into account and how are the meaning and value decided? Accounting has valued in developing economic wealth (Suryaningrum, 2011). Thus, we need to look at multiple meanings in accounting - not just to balance numbers, but also to represent something - to tell a story and to seek justice, which in this paper focuses on the framework of feminism inequity (gender issues).

During this time, although the writings or books on feminist have been widely published and discussed, the issues of feminism associated with accounting are rare. Even if there is accounting study that incorporates feminism in it, it generally only incorporates gender as a studied variable, rather than the broader role of feminism. The history of "double entry bookkeeping" suggests that a "double entry" system has been used to colonize the role of women. In accounting, power is always associated with male domination. The inequalities between men and women eventually became an interesting issue on accounting studies. This fact led to the emancipation movement to free accounting from the dominance of rationality, masculinity, and capitalism.

This paper attempts to reveal the power-knowledge of double entry bookkeeping system from a different point of view, i.e., the point of view of feminism. The study will be divided into four discussions, namely the first, an understanding of accounting. This section will describe about the problems in the definition of accounting, and how the definitions of accounting are formed. The second section deals with accounting power and knowledge, which shows that accounting knowledge-power leads to rationality, masculinity, and capitalism. The third section explains the historiography of the knowledge-power of double entry bookkeeping system that began in the fifteenth century (Luca Pacioli) and the movement of feminism emancipation. This section also presents three types of feminism namely: radical, liberal, and postmodernism feminism. Each feminism views accounting inequity from a different point of view. The fourth section analysis the Hegelian method: thesis-antithesis-and-synthesis and final section concludes the power-knowledge accounting in the future.

WHAT IS ACCOUNTING?

The question of what accounting has been widely questioned in various studies because accounting is a social practice that changes constantly over time. Dillard (1991) shows how the accounting definition (what is in accounting) is in two opposite poles. The one pole defines accounting as defined by AAA:

"Accounting as the process of identifying, measuring, and communicating economic information to permit informed judgments and decisions by users of the information."

The definition of accounting emphasizes accounting as a decision-making tool, while other poles or other definition put more emphasis on accounting as technology. However, the process of identifying, measuring, and communicating information implied that accounting is a technology for transforming or translating economic activity into quantified representation. Furthermore, Dillard (1991) reveals that our perception of reality can be made a metaphor with "mirror," in which social frame is reflected in accounting technology, and accounting technology will also re-reflected in the social frame, and so on, forming a circle of life. If so, what does accounting look like from the beginning of development to the present day?

In the beginning, "double entry bookkeeping" is a simple matter compared to the understanding of the term in the present. In the past, "double entry bookkeeping" only involves recording in and out of cash, listing the debtor - those who owe and the list of creditors - those who have money. The complexity of cost allocation, and profit-loss accounting, has not been a concern at that time (Hines, 1989). The history of "double entry bookkeeping" showed that the "double entry" system became an important part for entrepreneurs and traders who experienced business expansion in the 1700s. Lee (1995) states that:

"Accounting in 1760 was essentially what it was to Pacioli – a set of arithmetical techniques to assist the businessman to conduct his affairs in an orderly purposeful and well-informed fashion. There were no theory, and no deeply felt of any; its only immediate use would have been to lighten the labor of mastering double entry in books or in school by substituting knowledge of principles for the hard grind of learning detailed rules by rote, and such consideration for the student was a thing for the future"

On the contrary, one of the most influential books discussing accounting was the work of A.C. Littleton in 1933 and 1981 (as cited by Carmona et al., 2004), where Littleton had the view that "double entry bookkeeping" was a complete, systematic, and coordinated account record. Littleton identified three major attributes of accounting, namely; 1) the existence of duality (from books, accounts, and journals); 2) the balance of results (as reflected in the balance sheet), and finally 3) the ownership of the managed goods and the claims to the profits that would occur. These three attributes are the form and substance of double entry. In addition to these three attributes, Littleton also proposed the existence of four antecedents of double entry, namely capital, money, credit, and trade.

The attributes and antecedents of double entry made by Littleton oversimplify the existing reality. The focus is only on the domain and what properties can be accounted for as accounting. Although these attributes and antecedents can be traced in accounting practice until several centuries ago, but such conceptions by some researchers are considered too limited if applied to the current context. For example, Littleton's affirmation that pure double entry was only a form of accountable accounting practices did not take no account of anything else (Hoskin and Macve 1986, Funnel 2001, Baker 2004).

Furthermore, the affirmation only in the form of monetary units limited non-monetary use to represent transactions or exchanges.

Baker (2004) quoted that Ezzamel shows Littleton's narrow view of the role of accounting in human events. While not contrary to Littleton, he argued that accounting practice was a means of resolving social conflict, a tool for assessing social exchange requirements, and institutional mechanisms for mediating, evaluating, and judging. Apparently, such accounting practices have been implemented in the time of Prophet Ibrahim. Baker (2004) pointed out that the time of Abraham was filled with accounting practices aimed at increasing wealth.

POWER AND KNOWLEDGE OF DOUBLE ENTRY BOOKKEEPING

Wickramasinghe (2006: 340) mentioned that Weber (1978) defines power as the ability of one to make others carry out their desires in a social interaction, despite there is a rejection. This capability includes the capacity to act, govern, and control. In everyday life we may encounter a situation in which some people or some things are more powerful than others or anything else, so the person in power affects the behavior of others to do something. This influence can be said to resemble "power." Often, the act itself has the power to do, govern, and control. The power source itself can come from many different things, such as different and influential authorities, knowledge and skills, the ability to manage uncertain situations, access to resources, and so on.

Through Foucault's power and knowledge, accounting can no longer be interpreted as the art of recording, classifying, summarizing transactions and events and interpreting the results. This limitation of accounting as a social science now shifts towards accounting as a science of human beings. Human science implies that man: 1) is actively conducts discourse and construction of knowledge or science which is the product of power; and 2) produces a vision of how human science, such as accounting, is used as an instrument or knowledge and power to exercise control. Foucault asserts that power and knowledge are complementary, where there is power to produce knowledge, and the knowledge will produce power.

There are several types of powers (Wickramasinghe, 2006: 342-343): 1) Single-face of power: called single-faced (one) because the power here is the power that is described as the power to influence and the power to control. The focus is on decision-making behavior that occurs on issues that can be observed and conflicts that can be seen on the agenda or political action. Power is manifested as a structure (organization or society) and not as an agent (individual). In relation to the managerial context, power is about influencing decision-making through information, knowledge, money control, rewards, and sanctions, called **power of resources**. 2) Two-faces of power: called two-faced because there is a decision-making situation and a non-decision-making situation. It means, when the power is used in decision-making, there are other things that are not fixed decision. Here, power represents coercion, influence, authority, power and manipulation. The object of the analysis includes an understanding of why an action is conducted, or why an action is not conducted, and the conflict issues. The power here is called **the power of process**, where within the organization the dominant group uses non-decision power to maintain their dominance. 3) Three faces of power: reveals that conflicts in power arise not only from the two parties (decision and non-decision) but also arise from social issues that are not revealed. Three faces of power lead us to explore how structures (resources and rules) and individuals influence whether or not a decision is taken. The power here is called **power of meaning**, in which people in the organization tend to follow the meaning of the status quo. Justification of the meaning of the status quo - has power to legitimize the situation.

Accounting as a social, institutional, and organizational practice has a role to calculate, report and control the parties in the organization, so that accounting can be a force in shaping social and organizational structures. If so, is accounting the source of power or the subject of power? Figure 1 shows the typology of the accounting dichotomy as the source of power (power of accounting) and accounting as the subject of power (power over accounting) with two levels of analysis, i.e. institutional (external) and organizational (internal) analysis.

Power of Accounting implies that accounting is the holder of power. As the holder of power, accounting is used as a source for decision making, accounting can also be used to facilitate conflict resolution process, and accounting has the power to shape meaning through business language. Weber as quoted by Wickramasinghe (2006: 346) states that accounting is the basis of a rational calculation. Funnel (2001) expresses Sombart's view that accounting superiority is demonstrated through accounting

power in shaping capitalism, as well as double entry bookkeeping capable of transforming the world into production and consumption calculations. Both Weber and Sombart assert that accounting holds the power to form rational practices and capitalist ethos in modern society. The same thing is also expressed in Marxist teachings, where accounting techniques are able to make workers obedient by emphasizing class interests as well as what is known as efficiency. At the organizational level, by using Foucault's paradigm, Christensen (2004) proved that management used language to defend their power over programs set by the Japanese. On a wider scope, at the institutional (external) level, Christensen revealed that knowledge-power of accounting supported the accumulation of capital for wealth protection. While Shaoul (2003) states that the power-knowledge of accounting data (financial analysis) to legitimize government actions includes the private parties (PFI) in order to build public facilities such as hospitals.

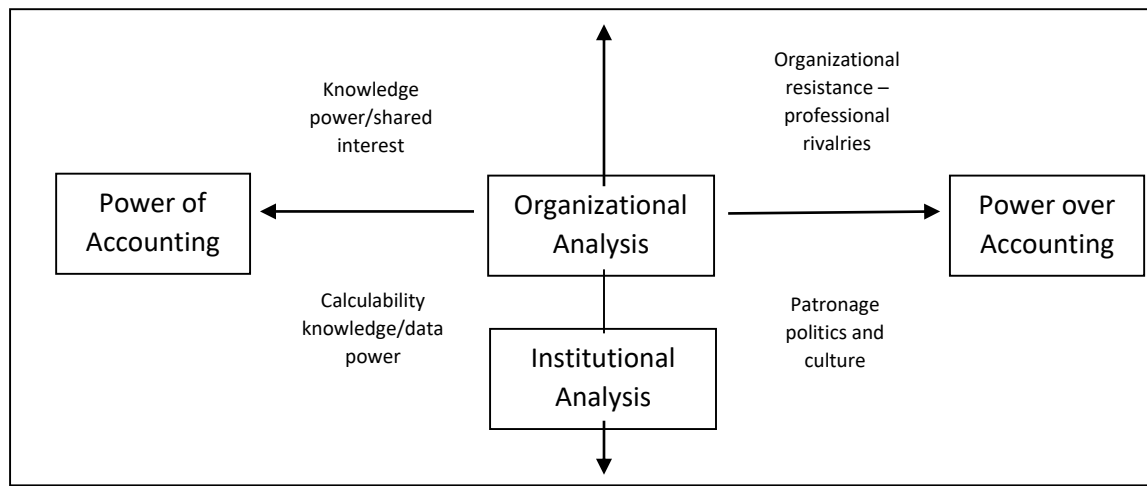


Figure 1
Power and Accounting

Power-over-Accounting has the meaning of accounting failure to influence because there are more powerful other factors, such as the organizational culture factor or the power of the workers. At organizational (internal) level analysis, Mahadevan and Phil (2011) used the Foucault approach and postcolonial theory, which indicated that Indian workers, although they were highly competent and qualified, used inequalities of power-knowledge to work sober so as not to generate fear for the Germans (owner of the company) where they worked and depended their lives. At the institutional (external) level, the results of Shaoul's (2003) study failed to prove the power of accounting data to conduct the distribution of wealth and welfare. Financial analysis with value for money (VFM) and the choice of net-present-value method was unable to prosper the community. Instead, there was a transfer of wealth from the (poor) society to a certain power elite, meaning there was an unfair distribution.

Thus, the understanding of the power and knowledge of double entry bookkeeping is the power and knowledge that emphasize the accounting rationality to be viewed as a matter of mathematics and the result must be a balance. The prevailing power of knowledge is the logo-centrism, which is the power of knowledge in favor of masculinity. Therefore, in this paper, the power of double entry bookkeeping knowledge is defined, interpreted and understood as the power of rationality, logo-centric and masculine knowledge. This is what causes the movement of feminism emancipation. The next part of this paper will explore the power and knowledge that originally focused on positivism but then shifted to the alternative paradigm, namely the power and knowledge from the point of view of feminism.

HISTORIOGRAPHY OF EPISTEMOLOGY FEMINISM

Historically, the power and knowledge of the sexy double entry bookkeeping have occurred in the days of Luca Pacioli as proposed by Burell (Rigby, 1993). Burell's thesis revealed parallel accounting

development with decreasing levels and types of sexual activity and caused desexualization within organization:

"... that the rise of the craft of accounting parallels the decline in the level and types of sexual activity which is tolerated within organizations and within society... that it contributed to desexualization in organizations."

The evidence shown by Burell was based on three periods of history: 1) the period of 15th century, Pacioli and the early period of Catholics as social agents and social issues of celibacy; 2) the 18th century, Wedgwood and Quakers as social agents and social issues of sexual repression; and 3) the period of 20th century rationality, domination and capitalization as social issues and social agents.

In the 15th century, accounting was articulated by a French monk, Luca Pacioli a mathematician and theologian. The monastery was an institution that represses sexuality because of celibacy rules and a system that governed the life of a monastery that emphasized that monks filled their time by working (producing). Burell insists that double entry as the essence of accounting is a "mirror-imaging" tool. Account personification, as the main element of accounting, is developed along with human understanding of themselves and their relationship with others as a mirror. That is, the process of civilization is considered like seeing yourself in the eyes of others. This self-mirror stage develops man on self-consciousness and self-control. This is shown in the lives of the monks. Logically, it can be concluded that the articulated accounting of a condition that represses sexuality (monasteries), which is carried out by a social agent who repressed sexuality (Pacioli) is talking about the repression of sexuality and a technique for repressing sexuality.

In the 18th century, Rigby (1993) explained that Burell's argument led to "account personification" and "civilization process." The process of civilization and culture implies self-discipline, self-awareness and self-control and relates this "self" concept to in personification of the account as shown in double entry bookkeeping that repress sexuality. Sexuality is analyzed by Freudian, who defines sexuality as life energy and is expressed as male sexuality.

Furthermore, Rigby (1993) explained that in the 20th century, the importance of the double entry bookkeeping system in this period was related to the accounting technical role in developing the capitalist production method and emphasizing rationality. Therefore, often the value of double entry system is based only on duality, where accounting is almost equal to balance. Thus, double entry bookkeeping represents rationality, male dominance, and capitalism.

The interpretation of the power-knowledge of double entry bookkeeping that emphasizes accounting rationality and that in favor of masculinity leads to a movement of feminism emancipation. This movement of feminism emancipation in its development is divided into three, namely radical feminism, liberal feminism, and postmodernist feminism.

Radical Feminism

Radical feminism assumes that women's oppression is a creation of a patriarchal system, a system of domination in which men as a group has power over women as a group. This trend has emerged since the mid-70s where it offered the ideology of "women's separatist struggle". Historically, this ideology emerged as a reaction to the sexist culture or sex-based social dominance in the West in the 1960s, primarily striving against sexual violence and the pornography industry. The understanding of male oppression against women is a fact in the present system of society. And this movement is in line with the name that is "radical". This movement focuses more on the presence of family institution and patriarchal system (Bereni, 2009). The family is considered as an institution that legitimized male domination (patriarchy), so that women are oppressed. This feminism tends to hate men as individuals and encourage women to be independent, even without the presence of men in the life of women.

Radical feminism is also considered to be the development of new left movements stating that feelings of alienation and powerlessness are essentially politically created and hence personal transformation through radical actions is the best means and goals. Radical feminism does not emphasize equality between men and women, but rather emphasizes the difference between men and women (Bereni, 2009). For example, men and women conceptualize power differently. When men try to dominate and control others, women are more interested in sharing and caring for power.

Their motto is "the personal is political" the meaning is that women's individual experiences of injustice and misery that women regard as personal problems are essentially political issues rooted in the power imbalance between men and women.

In terms of knowledge, radical feminism adopts an alternative approach that not only "includes women and then controls them," but poses study questions that respond to women's needs and aspirations (Bereni, 2009). For example, pornography is considered an activity that promotes sexual violence, from production, consumption to the consequences it causes. They define pornography as an image or material that explicitly subordinates women through images or language.

Liberal Feminism

Liberal feminism theory believes that society has violated the value of equal rights to women, especially by defining women as a group rather than individuals. Liberal feminism seeks to place women who have full and individual freedoms and propose that women have equal rights with men (Art, 2009). The main movement of liberal feminism does not propose fundamental changes in structure, but rather incorporates women into existing structures based on the principle of equality with men. Liberal feminism does not designate a patriarchal system or capitalist system as the cause of oppression of women. Liberal feminism, however, tends to see the problem as a male prejudice against women embodied in law and expressed in the elimination of women in certain areas of life.

This ideology states that freedom and equality are rooted in rationality and separation between private and public worlds. Every human being - according to this ideology - has the capacity to think and act rationally, as well as women (Haynes, without year). The root of oppression and abandonment in women is caused by the fault of the woman herself. Women must prepare themselves so that they can compete in the world within the framework of "free competition" and have equal position with men. The character of this ideology is Naomi Wolf, as the "Feminism of Power" which is the solution. Women now have power in terms of education and income, and women must continue to demand equal rights and now women are free to do everything without being dependent on men.

Liberal feminism seeks to awaken women that they are oppressed. Women's work in the domestic sector is campaigned as unproductive and placed women in subordinate positions. The culture of American society is materialistic, which value everything from materials, and individualists strongly support the success of this feminism. Women are herded out of the house, have free career and do not depend on men.

Postmodernist Feminism

Posmo's idea - according to their assumptions - is an anti-absolute and anti-authority idea. The failure of modernity and the different sorting of each social phenomenon is due to its opposition to the universality of scientific knowledge and history. They argue that gender has no meaningful identity or social structure. They also accept that male/female binary is a major force for categorizing social societies. They criticize the structure of society and the dominant order, especially in its dominant aspect. In accordance with its postmodernist characteristic, postmodernist feminists reject the "feminism" label because anything that ends with "ism" reflects an essentialist conception. Postmodernist feminism is the final acceptor of diversity. Some truths, multiple roles, some realities are part of the main focus. In some ways they reject the basic nature of women, while in other respects they accept the basic nature of women. That is, they receive diversity for accepting double truths and rejecting essentialism.

Some experts argue that postmodernist feminism is influenced by Bouviar, Foucault and Derrida as well as their critique of Satre (Gibbs, 2011). Satre states that existence precedes the essence, essence or meaning of something, is not given by God, but the essence or meaning is the result of the human mechanism. Satre explicitly states that God is dead. In an existentialist view, Satre assumes that we have complete freedom to choose and to create our own meaning. Bouviar criticizes Satre by saying that the world is dominated by men, whereas women are defined as "the other or assumed as have no norm. Foucault, on the other hand, declares that man is dead in response to Satre. Foucault assumes that modern man can only categorize something if it is assumed to be reasonable or exist in the human illusion itself. Derrida rejects essentialism almost in every way. Food seeking is considered useless, because there is no meaning (no single truth). The most liberating is to free our thinking from binary opposition such as, men/women, nature/culture, and others. In summary, the typology of power-knowledge of feminism can be illustrated in table 1.

FUTURE FEMINISM: A PROPOSAL

To find out how women respond to the feminism emancipation, this study used the Hegelian approach. The informants were graduate students of Brawijaya University, who were quite diverse, both in terms of religion (Hindu, Islam, Christian, Catholic, and Protestant), tribe (Bali, Java, Toraja, and Makasar), and age (ranged from 46 years to 33 years).

The Hegelian approach was used to know what were the current opinions of the informant about the feminism emancipation (thesis), whether they were agree or not with the thesis (antithesis), and then how there would be an agreement (synthesis) for future feminism emancipation. Based on these findings then it can be developed how the power-knowledge of accounting would be in the future.

Table 1
Typology of Power-Knowledge of Feminism

Feminism	Origin of inequality	The core of the teachings	Power-Knowledge
Radical	Men dominance (patriarchy)	<ul style="list-style-type: none"> • The personal is political • Differentiate men from women, so male domination should be abolished • Protest the exploitation of women and the execution of roles as wives, mothers, and male sex partners • Marriage is a form of formalization of discrimination against women • Sexism basically gives men more power than women • Reject hierarchical systems stratified by gender and class 	<ul style="list-style-type: none"> • Reject the truth that so far only exists from a men point of view • Radical alternative approach • Belief in subjective truth
Liberal	Liberal Inequalities between men and women	<ul style="list-style-type: none"> • Do not differentiate between men and women, so that both have equal opportunity • Focus on equal treatment of women outside the home • Expansion of educational opportunities and political, economic, and social equity • Independent women both economically and emotionally • Accepting a gender and class hierarchy system 	<ul style="list-style-type: none"> • Accepting the idea of a single truth • Does not question the basic nature of knowledge or the structure of human interaction • View only events that take place within the structure • Liberal alternative approach • Do not believe in subjective truth
Posmodernist	Binary of male/female	<ul style="list-style-type: none"> • Recognizes male/female binary as social forces, but rather trusts plurality (diversity) • There are no men and no women • There is no hierarchical system (anti absolute and anti-authority) • Receive universality • Reject the feminism label, because "ism" reflects the essentialist conception 	<ul style="list-style-type: none"> • The diverse truths or even the truth does not exist (the man / woman does not exist) • Question and disassemble the knowledge base and the structure of human interaction • Postmodern alternative approach • The meaning is constructed socially, Feminism is deemed no longer appropriate or necessary and reality can be simultaneous and multiple • Belief in subjective truth

Thesis

In principle, women's emancipation is a movement to encourage the role of women in all fields. The movement of feminism began in the 19th century in the United States with the focus of movement on one issue, namely to get the right to vote. At that time, women were regarded as second-class citizens whose rights were equated with minors who were not allowed to vote. In 1948, a number of women gathered in Seneca Falls, New York to claim their rights as the reaction to women's inequalities. At the meeting, four matters became their demands, namely 1) amending the marriage of law, which made the woman and her properties under the husband's control; 2) giving way to improve women's education; 3) demanding women's right to work; and 4) giving full rights to be involved in politics.

The results of the informants' answers about the emancipation of women, seems not much different from the purpose of the women's emancipation movement. Some of the quotations are as follows:

"Emancipation is the equality between women and men. Emancipation does not mean women should act like men. Women have the opportunity to develop themselves and be supported by their partners. Similarly, men have the opportunity to develop themselves and be supported by women." (Non-Moslem)

"Emancipation that still cares about her nature as a woman." (Moslem)

"Make women aware of their potential and actualize it in the best way, by not leaving their obligations to the family." (Moslem)

From the informants' quote, it can be concluded that the emancipation of women is: 1) the struggle for equality between women and men; 2) women and men have equal opportunity to develop themselves; 3) to encourage self-potential and actualization of women; and 4) women still pay attention to their nature as women (women are not the same with men).

In Islamic countries, in the world of education, women's opportunities to learn are more open. For example, sixty percent of students in Iran, half of the students in Islamic schools in Indonesia are women. Even in Pakistan and Bangladesh there are special universities of women. In the banking world special banks for women appeared, for example Coutts, a London women's bank that specializes in serving Persian women. To serve the growth of female customers, Islamic banks educate women in the financial field. One-third of financial workers in Bahrain and two-fifths in Kuwait are women. Islamic women work together to demand democracy and equality of rights in various ways; divorce rights, childcare rights, employment rights, domestic rights and employment rights (Nasr, 2009).

Feminism movement is also inseparable from the capitalistic economy, where companies see women (who have been busy in the kitchen and take care of children) as potential people that have not been empowered. So is the outbreak of war and consumerism, has made women to be "paid attention to" as labors and advertisement objects.

In the Western world, feminism makes the economy to thrive. Many goods are produced (because women also participate in the workforce) and many items are consumed (women who have a high emotional sense are exploited; the term of women "like shopping" becomes a trend). Then come the production and consumption specifically aimed at women, which at once "generates" profit for the businessman. Not to forget in the Islamic State, Nasr (2009) highlights the contribution of women's emancipation in the changing world of Islam by exposing "Western-style Feminism" as a positive thing.

Here it appears how accounting is exploited to support feminism. Chwastiak and Young (2003) disclose how annual financial statements are used to silence incorrect things into natural things, including in the matter of women. Here's a quote from Bristol-Myers report, 1988:

"...and the desire to appear young could spur the growth of personal care product intended to modify time's damage: moisturizing and anti-wrinkle creams for the skin, hair-colorings to hide or highlight graying hair, cosmetic design to look better on an aging face... effective gray coverage products are expanding. The key is improved product performance..."

Antithesis

The antithesis to the feminism emancipation arises when this emancipation development trend has gone from the well-understood thesis. Some informants were disagreeing with the development of current feminism emancipation. Some assumed that the emancipation was "too far," and some said that women were too obsessed with the problem of equality with men. Some of the quotations are as follows:

"The current emancipation trend has changed direction, not on equality, but women want everything the same as men. So this will lead to conflict that originally small will gradually become big. Thus a happy and prosperous family becomes distant to reach." (Non-Moslem)

"Excessive, demanding equal rights with men in everything." (Moslem)

"Excessive, it is now no longer emancipation but tend to shift into oppression/hegemony against ourselves (women). Because the current showed a phenomenon that woman actually have more than one structural positions in the family. As a housewife, wife, help to earn a living, etc. it means women are really strong but otherwise men in general have 1 position that is responsible to the family. "(Moslem)

"Misguided because it speaks only of the right ... unbalanced between obligations and rights ... obligation should be a priority to align rights." (Non-Moslem)

Although some informants were disagreeing with the current development of feminism emancipation, some informants viewed this development as still positive, the statements are:

"More increasing. Women are no longer just housewives but have more and more roles such as in education and business. "(Non-Moslem)

"Women are able to work and make decisions equally well with men." (Non-Moslem)

Synthesis

How feminism power-knowledge emancipation should be? What is the picture of feminism power-knowledge in the future? What is the synthesis?

Based on Islamic teachings, in the case of feminism, Nasr (2010) argues that men and women are not merely a biological accident but these differences reflect complementarity in sacred attributes and are great creation. It means, these differences are the essence of human beings. It is this difference which gives rise to what we know as "love." It is also suggested that male and female relationships are based on equal relation, which in the Islamic tradition is based on the teachings written in the Qur'an and the principles of the life of the Prophet Muhammad. Nasr (2010, 63) suggests that men and women are complementary.

In Islamic practices, emancipation is not a strange thing, it has even been done. One example is the marriage of the prophet Muhammad with his wife, Khadijah. Suryakusuma (2010; 84), in her article which was published in Jakarta post on January 17, 2007 with the title of "Women on Top - and Loving it" described the life of the twenty-five years old prophet Muhammad who married forty years old Khadijah. The article summarized that not only woman play important role in Muhammad's life, but also woman (Khadijah) making her own decision and support Muhammad loyally.

Another story through a show on a private TV station on December 8, 2011 with the topic of "When Women Are Talking" which revealed the story that Prophet Muhammad always sews his own torn or broken clothes, and when Khadijah saw it she instantly took over the work and sew it up and said that it is her duty to take care of the Prophet. Likewise, the other Prophet's wives, who often assisted the Prophet in giving interpretations to the companions and followers of the Prophet, and followed the Prophet into the battlefield.

The story showed how Khadija who was more than above her husband, the Prophet Muhammad, did not necessarily underestimate the husband, but still trusted and respected the Prophet and realized his position as a woman. This kind of feminism is supposed to happen. It is not the "wacky or overwhelming" feminism that takes place in the Western world and is voluntarily adopted by Indonesian women, as is in the case with the current feminist trend. One informant (non-Muslim) stated:

"I agree to return to equality where both parties have equal opportunity to move forward and develop and both parties agree and support each other." (Non-Moslem)

"I agree if the emancipation in question is not only focused on women. Men also need emancipation, as men are always considered strong and should not cry, whereas crying is the overwhelming emotion that all humans have. "(Non-Moslem)

One of the Moslem informants said that it was no different, and pointed out that in Islam women's emancipation was regulated:

"I have no idea. I do not observe well to the development of emancipation. For me, religion has led completely, without any struggle separately. If there is a problem with emancipation, then it means that a person does not have correct understanding on religion and has not performed the religion practices well yet. "(Moslem)

The synthesis of the results of the informants' response points out that equality between women and men will deviate from the goal of emancipation. The meaning of equality is the existence of the comparative element, i.e. women who want to be equal with men. In fact, if this is achieved, women are the same as men, then in this world there will be neutrality, which is not supposed to happen. God has created humans in two different sexes, and these two sexes obviously have different roles. Men and women are created to complement each other, to ensure the production and reproduction. The impact is that woman is expected or encouraged to develop her potential as a woman and become superior with her ability as a woman.

In terms of finances, all informants stated that household finances were arranged jointly between husband and wife, both the agreements on daily expenditures or extraordinary expenditures such as for investments. Most informants did not make financial records because of several things, namely: already had trust each other, had no enough time, and there was a commitment. Financial accountability was also conducted in a non-formal or verbal manner. There were several informants who made financial records. The reason was for transparency and control (as a means to remind each other). The quotes are as follows:

"There's a financial record. It is important to remain trust. Records are needed to remind so that if there is excessive spending it can prevent all family members and fix it. "(Non-Moslem)

"To be controlled. Only in the form of expenditure details. "(Non-Moslem)

"Yes and no, special notes are made for things that are urgent and need documentation. Disclosure of information and the large and incidental amounts are discussed for mutual decision. "(Moslem)

"No. There is no enough time. However, evaluation is often performed by looking at the notes that are still collected and the existing memory. Informal communication only made especially on large amount of expenses. "(Moslem)

In terms of finance (accounting), power between men and women seems to be shared equally or done simultaneously. Knowledge of finance is used for mutual monitoring and reminds that trust is maintained.

In terms of business, it seems that oral communication or informal communication in accounting is known as disclosure. Gallhofer and Haslam (2004) argue that accounting must "go beyond accounting" to "new accounting" which is not only limited to normative problems but can be broader in the content or the deeper and broader content, and with more diverse accounting forms. Accounting can reflect social values rather than emphasis only on material and capitalism, paying more attention to intangible, non-measurable things, go beyond science, and more emphasis on community and respect for the environment:

"... there is a need to go beyond the conventional form accounting if these new values and emphases are to be communicated appropriately. The usage of various forms of narrative – for instance, interviews, oral histories, self-reflection, and conversations – ought to be considered."

Figure 2 shows the representation of power-knowledge in feminism framework.

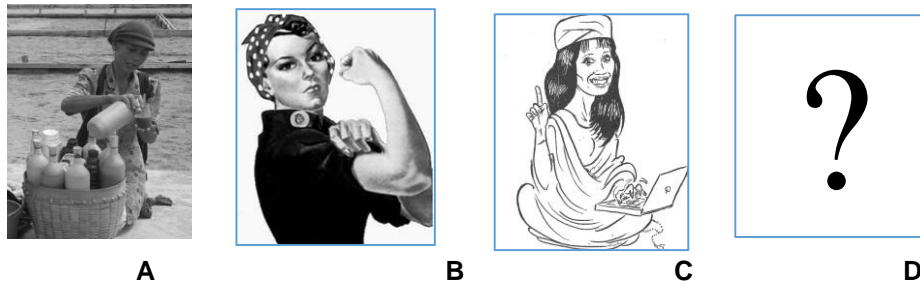


Figure 2
Future Power-Knowledge Feminism?

CONCLUSION

Based on the thesis-antitheses-synthesis, it can be concluded that in the future it is not the power of knowledge of rationality, not the power of knowledge of logo-centrism or masculinism or even the feminism we need. What we need are different power and knowledge. Therefore, the proposal for the future power-knowledge of double entry bookkeeping (accounting) is the power and knowledge of "self-conquering self," not only for women, but for men as well. This "self" power and knowledge will lead to a more accountable social accountability process.

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