

Research Article

**The Cultural Relativism (A Pattern of Symbolic Discourse or Language In Accounting)**

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**Abstract**

The method used in this study is a qualitative descriptive method, This research uses qualitative methods, Qualitative methods are related to data analysis that do not use statistical calculations, but are in the form of words. The data source is the research subject from which the data was obtained. The data source of this research is the book Riahi-Belkaoui published in 1995, published by Quorum Books, with a total of 16 pages. some data taken from research journals that link the relativism culture in education and its behavior in a company. In this study, the data taken are data related to relativism culture which can be seen from a person's behavior and habits, and see it based on previous research from several previous studies. And statement one of about The Cultural Relativism In Accounting is tries to examines the concept of relativism in accounting. This concept postulates that culture shapes the cognitive functioning of individuals faced with an accounting and auditing phenomenon. Before presentation of the model, the chapter elaborates on the different notions of culture. Applying this definition in accounting research suggests the perception of accounting in each culture as an adaptive instrument existing by process of exchange with the environment and the analysis of accounting in culture. Accounting may be viewed as system of knowledge that members of each culture share to varying degrees and the analysis of accounting as cognition and as a pattern of symbolic discourse or language.

**Keyword:** Culture Relativism, Accounting, symbolic discourse

**1. INTRODUCTION**

The person attitude is a determinant in his performance in a company and a tool in the company's success in obtaining profits, so that the vision and mission of the company are realized. behaviour is not only obtained from an employee, but the attitude of the leadership and the rules made by the company affect a worker's attitude. Attitude is not just behavior, but a person's attitude is a means of readiness to act and lead to behavior. Therefore, attitude becomes a benchmark and guides human behavior. Many things around us show how an environment, religion, and even culture influence a person to act. And these actions have an effect on their performance. In fact, it has become common, when we meet certain companies that recruit employees by looking at the three aspects above, this phenomenon is also what then affects the shift in research in the field of accounting, especially behavioral accounting. Accounting is the main science in the business

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world, accounting is used as a tool in decision making. This cannot be separated from the role of the accountant.

An accountant is not only seen from his education, but where they come from is also a concern. How his attitude, culture and work environment affect his actions as an audit. Financial statements must be presented and reported accurately and honestly, several years ago there was a case of an accountant who violated his code of ethics as the profession he was involved in. This is a concern, that there are elements of attitude, culture and environment that influence him to commit these violations. Culture in accounting has diverse opinions from each person, culture is a medium of life that is not missed and interrelated in life. Culture describes personality, expressions, ways of thinking, and ways of solving problems. Often in accounting, culture is used as an accountability in assessing financial reporting. And used as the basis for making and decisions in accounting practice. One of the relativism cultures is a culture that arises by looking at various dimensions, the cultural dimensions adopted in a company that have individual cognitive goals and company behavior in decision making in the long term. Accounting is the main science in the business world, accounting is used as a tool in decision making. This cannot be separated from the role of the accountant (Simanjuntak et al., 2018).

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## **2. LITERATUR RIVIEW**

### **Culture Relativism**

Cultural relativism in accounting is defined by (R & A, 2013) of Belkaoui (1995) as influence of culture on judgment and decision making. The author asserts that, "culture in essence determines the judgment/ decision process in accounting... culture, through its components, elements and dimensions, dictates the organizational structure adopted, the micro-organizational behavior, and the cognitive functioning of individuals, in such a way as to ultimately affect their judgment/ decision process when they are faced with an accounting and/or auditing phenomenon" (Belkaoui, 1995). In decision making companies assess accounting as a tool, even though the tool used has a culture that arises from human behavior in financial reporting in accounting. Research according to (Dixon, 1977) idiosyncracies it is clearly true that, the cultural relativism of faced with a lien or apparently unintelligible behaviour, there is a temptation both to translate what is occurring into familiar categories and to indulge one self in essaying moral judgments on that behaviour. in this case it is possible with behavior in its own satisfaction, then a person has a desire to do his work based on the culture he often does, culture itself can be said to be a habit that is inherent in a person and difficult to remove.

### **The Cultural Relativism Model**

Culture is man's medium (Riahi-Belkaoui, 1995); there is not one aspect of human life that is not touched and altered by culture. This means personalities, how people express themselves (Including show of emotions), the way they think, how they move, how problems are solves, how their cities are planned and laid out, how transportation systems function and are organized, as well as how economic and government systems are put together and function. This point applies well to accounting, where culture can be viewed as accounting's medium. Culture in essence determines the judgement/decision process in accounting. The model postulates that culture through its components, elements and dimensions, dictates the organizational structures adopted, the micro-organizational behaviour and the cognitive functioning of individuals in such a way as to ultimately affect their judgment/decision process when they are faced with an accounting and/or auditing phenomenon.

### **Operationalization of culture**

This model (Riahi-Belkaoui, 1995) avoid the two main problems that had best earlier operationalization and use of culture: the equating of culture with nations and the ad hoc use of culture as a residual factor in explaining the vitiations that had not been explained by other factors. Some cultural elements generally are assumed to affect the conduct pf international business. Culture vary along five dimensions: cultural variability, cultural complexity, cultural hostility, cultural heterogeneity, and cultural interdependence. The three dimensions refer to conditions within cultures, while the latter two refer to conditions among cultures. The cultural relativism (Riahi-Belkaoui, 1995) model assumes that difference in these five dimensions generate different cultural environments that have the potential of dictating the organizational structures adopted, the cognitive functioning of individuals, and the micro-organizational behaviour that may shape the judgement/decision process in accounting. Cultural relativism model assumes that differences among these dimensions create different cultural arenas that have the potential of dictating the organizational structures adopted, the type cognitive functioning, and the micro organizational behaviour that may shape the judgment/decision process in accounting.

### **Culture and Organization Structure**

(Riahi-Belkaoui, 1995) A.Sorge argued that all facts that bear upon organizational practices do so in the form of cultural constructs, and that organizations develop through a "nonrational" process of experimentation that is wholly cultures. There is no culture-free context of organization, because even if organizational solutions or contexts are similar, they are always culturally constructed and very imperfectly interpreted as the reaction to given constraint. Culture enters organization through artful, unselfconscious, piecemeal experimentations with alternatives in business policy, finance, work/organization, industrial relations, education and training, and many other factors.

### **Culture and Accounting Environment Variables**

Culture is an important (Riahi-Belkaoui, 1995) variable affecting a country's accounting environment. It has also been argued that accounting is in the fact determined by the culture of given country, and that lack of consensus among different countries on what constitutes proper

accounting methods results because the purpose of accounting is cultural, not technical. Various approaches examining the impact of culture on the accounting environment have been taken.

### **Cultur Relativism Of Antrophology**

Not only in the field of accounting, is cultural relativism related to anthropology. Previous things that already exist and have developed over time. the following are the results of the research (Brown, 2008) :

1. **The Ascent and Decline of Classical Cultural Relativism**  
Critics have noted that proponents of classical cultural relativism are inclined to contradict their own axioms by subjecting the institutions and social practices of Western industrial societies to criticism deemed unacceptable when assessing non-Western, preindustrial ones.
2. **Classical Cultural Relativism and Human Rights**  
States that the impact of the discipline's response to the Universal Declaration was that anthropology became "synonymous with cultural relativism, and cultural relativism became synonymous with the categorical rejection of universal human rights."
3. **Unpacking Cultural Relativism's Component Parts**  
Relativistic thinking has a viral tendency to spread beyond its zone of legitimate usefulness. In the face of mounting evidence that the implacable logic of relativism was deployed too liberally. cultural relativism's component parts with the goal of demonstrating that some have more merit than others. In general, however, the most important elements of classical cultural relativism fall into three broad categories: methodological relativism, cognitive or epistemological relativism, and ethical or moral relativism.

### **3. METHODS**

The research method is basically a scientific way to obtain data with specific purpose and use (Sugiyono, 2007). The method used in this study is a qualitative descriptive method. Qualitative descriptive method is used to describe and interpret written data in the form of story units that are manifested in monologues and dialogues of characters, all of which are contained in the data source, so this research is not in the form of numbers but a description of language. This research uses qualitative methods, Qualitative methods are related to data analysis that do not use statistical calculations, but are in the form of words. The data source is the research subject from which the data was obtained. The data source of this research is the book Riahi-Belkaoui published in 1995, published by Quorum Books, with a total of 16 pages. some data taken from research journals that link the relativism culture in education and its behavior in a company. In this study, the data taken are data related to relativism culture which can be seen from a person's behavior and habits, and see it based on previous research from several previous studies.

### **4. RESULT AND DISCUSSION**

#### **4.1.Result**

##### **The Impact Of Culture Relativism On Behaviour**

(Joseph, 2019) relativism is a view that values and ethical judgement is highly dependent or relative to the culture, people, and feelings of each individual. In other research by (Eriskawati & Januarti, 2016) someone with a high degree of relativism looks good and bad of a cheating behaviour is uncertain as a bad and unethical thing. that is why people with this level of relativism would be more likely to engage in acts of fraud because he thinks ethical behaviour is not determined by law generally accepted, but back on the outcome of the action for him.

## **The Cultural Relativism (A Pattern of Symbolic Discourse or Language In Accounting)**

The statement means that someone who practices relativism is not a bad person, it's just the behavior he does affects people's views of his actions which can give negative and bad impacts in a company. someone who does work based on the vision and mission as well as the culture adopted by the company, will give positive things and can raise the company's image. it's just that, it doesn't encourage someone to do well, because employees don't get results back from the company, such as benefits or appreciation by the company. so that the relativism culture is able to change someone who commits an offense with his personal behavior and habits.

### **The Impact of Culture Relativism On Educate**

(Ballantine et al., 2014) relativism did not have influence on accounting students intolerance against cheating behaviour. and this means that students who have a high degree of relativism tend to be more tolerant of cheating behaviour. It is mean in terms of institutions or the world of education, the relativism culture can be seen in humans. a student who practices cheating on exams, doesn't mean it's bad. but there are many factors that influence these students to commit violations, but still the relativism culture must be diverted from human life. cultural relativism is often interpreted as something bad, it seems like a violation. This is because culture is influenced by one's habits and environmental factors that require a person to have these negative attitudes and behaviors.

Research of (Eriskawati & Januarti, 2016) Someone who did not accept the moral rules that applied universally would be very idealistic and not idealistic depend on the situation that was faced, so that someone with such an understanding would be more flexible with the rules. The higher someone's relativism level, then he would be more flexible with the rules of moral and ethics that applied in the society. The tendency to be flexible on this universal rule finally encouraged accounting students with a high level of relativism to get involved in cheating behaviour, because he did not consider that cheating behaviour was an immoral accounting students and ultimately affected their ethical views on the world of work.

### **4.2 Discussion**

Research by (Brown, 2008) Classical cultural relativism, an all-encompassing doctrine that embraces methodological, cognitive, and ethical components, has been debated by scholars for more than a halfcentury. Today's consensus is that, as originally conceived, cultural relativism has significant flaws. It tends to exaggerate the internal coherence of individual cultures. It overstates differences between societies and underestimates the possibility of transcending these differences. Its totalizing quality invites moral minimalism and fosters hostility to comparative analysis. The logic of relativism is so inherently powerful that when used indiscriminately it can subvert almost any argument. It is mean The relativism culture that develops in humans does not see the impact, because they are satisfied with what they do and are considered right, this creates a new impact, namely selfish behavior and has a negative impact in any field, especially its application in accounting.

Based on research from (Dixon, 1977) Contingent cultural relativism does not of course entail the stronger statement which, for the want of a better name, I shall label a priori cultural relativism. That is to say, it is perfectly proper to argue against an allegedly ethnocentric view that the investigator has given a distorted account of behaviour without thereby implying that he is prevented in the final analysis from evaluating and rejecting, if necessary, participant accounts. In favour of his own understandings. argue that one has paid insufficient attention to the participant view of the role and import of magical practices, for example, is not thereby to under write the

coherence or empirical truth of the conceptual frame work through which such practices are given a spurious rationale.

The opinion about in case culture relativism can be said that someone who is more concerned with his own satisfaction, his behavior and habits will be seen. and even though it is hidden it will be seen. This relativism culture is often associated with someone's behavior that is not in line with the culture in an institution or company. Things that can give a bad image in institutions or companies must be given sanctions, because often this relativism culture leads to violations.

## 5. CONCLUSIONS

The essence of cultural relativism in accounting is the presence of a cultural process that is assumed to guide the judgment/decision process in accounting. The model in this chapter postulates that culture, through its components, elements, and dimensions, dictates the organizational structures adopted, micro-organizational behaviour, the accounting environment, and the cognitive functioning of individuals faces with an accounting and/or auditing phenomenon. It is important to also realize the following point:

1. Cultural relativism affects not only accounting performance, as is argued in this chapter, but also economic performance.
2. Cultural relativism is different from religious relativism whereby religion affects accounting performance.
3. Cultural relativism is different from linguistic relativism whereby language affects accounting performance, as is argued in appendix 1.1.

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