

Research Article

**The Radical Structuralist View In Accounting: Challenge The Social Order From A Realist, Positivist, Deterministic And Nomothetic Standpoint**

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**Abstract**

The purpose of this paper is to explain the multi-perspective of Radical Structuralists in relation to Challenging Social Orders. This explanation is related to accounting as one of the important elements forming social reality. This paper is a literature review in the form of descriptive analysis. The description presented explains four perspectives, namely realism, positivism, determinism and nomothetic.

**Keywords:** multiperspective, radical structuralist, realism, positivism, determinism

**1. Introduction**

Accounting is inseparable from human or organizational behavior that requires information generated by the accounting, so accounting is not something static, but always evolving over time caused by environmental factors that demand it to provide useful information. Accounting as we know it has gone through a long journey, with a set and stages of reconstruction as a legitimate social science and its ability to provide benefits for business practices in the world.(Hadi & Astuti, 2006)

In the historical social perspective, accounting has shown its role and function in society which contributes to the improvement of people's welfare because it can be considered parallel to its role and function with other social institutions.(Hadi & Astuti, 2006) Accounting, which is currently developing more comprehensively, does not only focus on financial calculations, but also presents social and environmental linkages.

(Burrell & Morgan, 1979)in his book entitled Sociological Paradigm and Organizational Analysis maps organizational theory thinking into four paradigms, namely functionalist, interpretive, radical humanist and radical structuralist. These four paradigms are ultimately used to see the problems that occur in the social community. However, for the writing of this article, we only discuss the radical structuralist view in relation to challenging the social order with four perspectives.

The radical structuralist view of accounting will look at the social structure from the point of view of Realism, Positivism, Determinism and Nomothesis. The radical structuralist school assumes that the social system has a concrete and real ontological existence(Khomsiyah, 2000) This article

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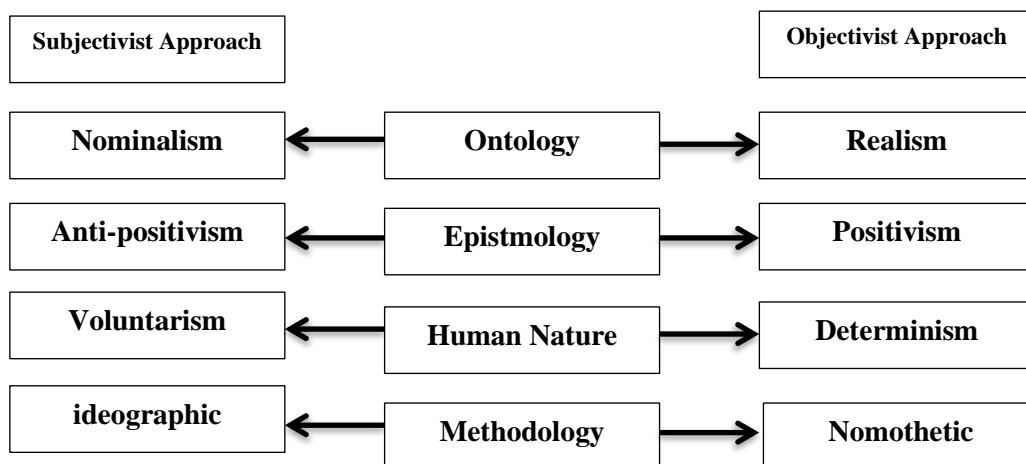
will discuss the radical structuralist view based on four perspectives, namely, (1) Realism (2) Positivism (3) Deterministic and (4) Nomothetic.

**2. Literature Review**

**Radical Structuralist Paradigm**

Theorists within this paradigm advocate a sociology of radical change from an objectivist point of view. Radical structuralism is committed to radical change, emancipation, and potential, in an analysis that emphasizes structural conflict, modes of domination, contradiction, and deprivation. It approaches this general concern from a point of view that tends to be realist, positivist, determinist and nomothetic(Burrell & Morgan, 1979)

Some experts try to make it easier to understand reality by classifying it into several perspectives. Several philosophical assumptions explain the different approaches to social science, this can be considered a subjective-objective dimension.(Burrell & Morgan, 1979) divides perspective in sociology into two poles, namely subjective and objective dimensions (Kusumaningtias, 2018)



**Figure 1 Subjective-objective dimensions. Source: (Burrell & Morgan, 1979: 3)**

The focus in the radical structuralist paradigm is that there are conflicts that underlie class or group relations and control structures. And also the paradigm, treats the social world as an external object and has a separate relationship from certain human beings.

Ontology is a branch of philosophy that deals with the nature or nature of the reality or object under investigation. Epistemology is a branch of philosophy that pays attention to how to obtain and spread knowledge(Hadi & Astuti, 2006). Ontology or theory of being explains our most basic beliefs about reality: is it the reality of science; self reality; the reality of society; etc(Kamayanti, 2015)

Human nature is an assumption of philosophy that explores the causes of a person's behavior in a certain way. A person's behavior can be caused by several things, including behavior that is influenced by the surrounding environment or the behavior is the will of man himself. And the

fourth assumption is Methodology. Methodology is a science that determines what method or approach the researcher uses to investigate a reality or social phenomenon that is being studied (Anggraini, 2017)

### **Realism Paradigm against Radical Structuralists**

Realism believes that reality consists of tangible objects that are empirical entities, despite the fact that they have names. For realists, reality is a world apart from individual creation (Kusumaningtias, 2018). (Macintosh, 1994) argues that structuralist radicals are primarily concerned with how rulers use their power to control power-generating resources, including management accounting and control systems. (Khomsiyah, 2000). For realists, the social world exists independently of the individual's appreciation. Individuals are seen as born and live in a social world that has its own reality (Burrell & Morgan, 1979)

### **Positivism Paradigm against Radical Structuralists**

In sociology, individuals assume that the self is passive. This perspective sees social reality as something fixed, objective, independent, and outside of humans (Kusumaningtias, 2018). Compared to the positive and interpretive approach, the radical approach views society as consisting of elements that contradict each other and are governed by a system of power which in turn creates injustice and alienation in all aspects of life. (Ghozali, 2004)

### **The Deterministic Paradigm towards Radical Structuralists**

The methodology is deterministic, which assumes that individuals are influenced by the existing and fixed environment. This view also sees that in the social world, human behavior always aims to maximize profit (Kusumaningtias, 2018). The debate on human nature, which emphasizes the relationship between humans and their environment, includes the voluntarism-determinism debate. (Hidayat, 2009) This debate focuses on whether humans and their activities are determined by the situation or environment in which they are located.

### **The Nomothetic Paradigm towards Radical Structuralists**

The nomothetical approach to the social sciences emphasizes the importance of basing research on systematic protocols and techniques. This is exemplified in the approaches and methods used in the natural sciences, which focus on the process of testing hypotheses according to the canons of scientific rigor. (Burrell & Morgan, 1979). The nomothetic approach is related to methodological debate, which emphasizes the methods used to investigate and study the social world, including ideological-nomethic debates. (Hidayat, 2009).

## **3. Methods**

This research is a descriptive research with a qualitative approach. The descriptive approach in this study was adopted through a review of the previous literature regarding the Radical Structuralist View related to Challenging the Social Order from several perspectives.

The purpose of this paper is to present a conceptual discussion of the radical structuralist view in relation to challenging the social order from the point of view of realism, positivism, determinism and permothesis.

## **4. Results and Discussion**

### **4.1 Result**

A radical structuralist view of accounting would challenge the social order. From this radical structuralist point of view, organization is an instrument of social forces with an interest in maintaining the division of labor and the distribution of wealth and power in society. Accounting, can form its own reality that is able to influence social aspects of society. As a social science, the relevance of accounting can be seen from the level of benefits that can be given to the environment (society and nature). (Kusumaningtias, 2018)

Here are the different points of view on the subjective approach to social according to: (Burrell & Morgan, 1979). :

1. Realism, postulates that the social world external to individual cognition is the real world consisting of tangible, relatively unchanging and hard structures.
2. Positivism characterizes epistemology that seeks to explain and predict what happens in the social world by looking for regularities and causal relationships between its constituent elements. The positivist epistemology is basically based on the traditional approach that dominates the natural sciences. adequate experimental research.
3. Determinism is the identification of a determinist view that views humans and their activities as completely determined by the situation or environment in which they are located. At the other extreme we can identify the volunteer view that humans are completely autonomous and free will.
4. Nomothetic, focuses on the process of testing hypotheses according to the canons of scientific rigor

### **4.2 Discussion**

Accounting seeks to be developed to present information that is more balanced and fulfills the element of justice, not limited to shareholders, investors, creditors and managers, but also labor, social communities, and environmental sustainability. (Kusumaningtias, 2018).

Four perspectives concerning radical structuralization in terms of its relation to the nature of social science provide tools for the analysis of social theory and its relevance to accounting. The social-related paradigm should not be regarded as an inviolable truth.

Strength in the perspective of positivism is in principle universality and its formal and structural nature. Principles can cause accounting to develop faster because they can be practiced en masse in every place. However, this principle also contains weaknesses because it is too rigid when it enters the social environment.

## **5. Conclusion**

The radical structuralist view of accounting will look at social structure from the point of view of Realism, Positivism, Determinism and Nomothesis. Four perspectives concerning radical structuralization in terms of its relation to the nature of social science provide tools for the analysis of social theory and its relevance to accounting. The social-related paradigm should not be regarded as an inviolable truth.

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