

Conceptual Paper

**WHAT'S WRONG WITH LYOTARD PARADIGM? THE
REPUDIATION OF GENERALIZATION AND THE DIVERSITY OF
RESEARCH AREA IN ACCOUNTING**

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ABSTRACT

Purposes - This study aims to investigate the Lyotard paradigm that dominates the framework of research in accounting and finance, especially the concept of generalizing the results of studies that apply a quantitative approach.

Research Method - This study is a literature study that uses secondary data from various articles, journals, library books and also Scopus journal articles to provide a lot of evidence related discussion topic. We obtained data for nearly 40 articles from a database of reputable national and international journals indexed by Scopus and Google scholar.

Findings - The results of this study show that many scholars alignment with lyotard perspective has been refuted by several axioms and new paradigms that have developed in the midst of the turmoil of research in accounting and finance, so that this has led to various rejections and expansion of studies in accounting and finance, especially studies that use a critical research approach. and postmodernism

Implications - The main contribution of this study is to provide a wider literature on research perspectives in accounting and finance, especially for researchers who want an approach that applies an expanded study result. The limitation of this research is that it only considers Lyotard's approach to the generalization paradigm in addition to other approaches such as Derrida and Machiavellianism.

Keywords: Lyotard paradigm, Generalization, Accounting research, Diversity research

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INTRODUCTION

Most of the current accounting research is dominated by the positivism paradigm. Chua (1968) stated about this paradigm as the mainstream paradigm, whereas this paradigm still occupies the throne of the main strata in the development of accounting research. In positivism, the term object of research is known, with the existence of an object, everything can be measured with certainty so that it can be quantified and produce conclusions that are in accordance with the objectives and objects studied based on the deepening of the meaning of accounting. This implies that the notion of positivism does not only apply in physical science and mathematical approaches, but also in the field of social science which emphasizes the functional and structural aspects of methods and scientific studies (Aman, 2018). Positivism sees social reality as something objective, independent of human beings (Chua, 1986) and seems to override intuitive meanings centered on the centrifugal reality pattern of human thought. This is because the object can be known with certainty (knowable) regardless of the subject who knows (Knower) (Hartono, 2012). In some contemporary accounting perspectives, the positivism approach rejects changes that seem to override the analogical results obtained based on scientific evidence. Therefore, this approach is not uncommon in contemporary accounting studies to a lesser extent than the post-positivist approach. In other words, the existing approach has become less attractive to most modernists and the doctrine of this approach cannot be applied in modernist-based contemporary research studies.

A postmodern approach requires the analyst to challenge the overwhelming standards of information and create unused standards by taking cognisance of voices that don't find a put within the overwhelming talks (e.g., Harvey, 1989; Rosenau, 1992; Kilduff & Mehra, 1997; Rowland, 2012). One of the foremost persuasive works on postmodernism is *The Postmodern Condition: A Report on Information*, by Jean-François Lyotard (1979 trans. 1984) where Lyotard contends that in most European social orders, since the conclusion of the 1950s, the status of information has been modified as these social orders entered the postindustrial age and societies entered the postmodern age (p. 3). He employs the word 'postmodern' to depict the condition of information in postindustrial social orders and characterizes it as "incredulity toward metanarratives" (p. xxiv).

Kirana (2020) show that the main goal of positivism is to achieve generalization. Where generalization can provide the power of accumulation of knowledge on causal phenomena (Diamastuti, 2012). The main reason for this resemblance lies in the fact that the methodologies behind both avenues of research are influenced by problems of induction, resulting in unavoidable uncertainty. Generalization in accounting is one of the problems that need attention. This is because, scientists assume that the positivist paradigm cannot be applied in social science research including accounting (Aman, 2018). According to Kartika (2018), the positivism paradigm in social science is often biased, unsystematic, logically sometimes inconsistent in studying social reality.

In the era of modernism, the results of a universal study using a positivist approach can be generalized. However, generalizations will certainly never occur in accounting research due to differences in values and culture which are the dominant factors causing the different empirical facts from one empirical fact to another (Isgiyarta, 2011; Garfinkel, 1996). Jean Francois-Lyotard's view of the absence of a universal science is in line with the critique of generalization in accounting research. Kasanen (1995) explains that many generalizations have been criticized by experts because they describe modernist thinking. Therefore, the criticism in this generalization needs to be deepened by using Lyotard's perspective as a philosopher in postmodernism who rejects modernism.

In postmodern hypothesis there's constrained space given to freedom. There's no premise for choice of activity, and no way in which activity can be made more effective through hypothesis. In expansion there appears to be a unclear doubt that in case activity is effective at that point it may as well ended up portion of the normalizing and totalising hone of control . On the off chance that this were the case then all effective activity would ought to be untrustworthy (MacDonald , 1990) . In case I vote “no” to profit-related pay and within the conclusion the plot is rejected would this cruel that I have gotten to be portion of the normalizing and totalising hone of control? I will presently set a Marxist point of view against the legislative issues of frustrate and lose hope (Dominelli & Hoogvelt, 1996) of the postmodernists.

This study aims to examine various literatures to get an overview of the thinking of the philosopher Lyotard which will be related to one of the problems in accounting research, namely generalization. The novelty in this conceptual paper is to use the thinking of the philosopher Jean Francois-Lyotard in discussing its relationship with a problem in accounting research. This conceptual paper is expected to be able to contribute by adding perspectives related to the paradigm that should be applied in accounting research.

This study is divided into four parts. In the first part, it explains the background of accounting research with the positivism paradigm which is identical to generalization and the description of the philosopher Jean Francois-Lyotard's view of this phenomenon. The second part describes the theoretical concept of generalization in accounting research and the thought of the philosopher Jean Francois-Lyotard. The third section explains the view of the philosopher Jean Francois-Lyotard on the phenomenon of accounting research which is identical to the nature of generalization. The fourth section explains the conclusion from the overall discussion in this conceptual paper that Lyotard's thinking which emphasizes the absence of a universal science and the liberation of humans from structures that can prevent them from developing, is in line with the criticism aimed at the goal of the positivism paradigm, namely generalization.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The Construction of Generalization in Accounting Perspective

Nowadays, many accounting research specialist uses case study methods to do some research area in accounting and finance. The study conducted by Lukka & Kasanen (1995), states that statistical results from accounting research case studies are not far from each other or are generally considered generalizations. In addition, research by Lukka (2010) proves that accounting research is dominated by the positivism paradigm. This is related because the main goal of positivism is to achieve generalization (Kirana, 2020). The main reason for this resemblance lies in the fact that the methodologies behind both avenues of research are influenced by problems of induction, resulting in unavoidable uncertainty. Another common element is that substantial knowledge of the real world plays a key role in both research approaches when trying to obtain both generalizable and substantially relevant results.

Generalization in accounting is one of the problems that need to be considered. This is because, scientists assume that the positivist paradigm cannot be applied in social science research including accounting (Aman, 2018). The positivist ideology argues that everything should not exceed the facts. In non-positivistic understanding, the truth does not only stop at the facts, but what the meaning behind the facts is. In the social sciences, where the study is people rather than objects, the view is more dominated by non-positivistic views. In addition, another problem is the main goal of positivists to achieve generalization. According to Isgiyarta (2011) generalizations will certainly never happen in accounting research because

the case study method is influenced by differences in values believed and culture as stand out factor causing the difference from empirical distinctness.

In addition, the response of accounting positivism is also seemingly from the subjectivity and objectivity which are the areas of study. Subjectivity and objectivity explain that in the positivism research causal explanations are often considered important, as the basis for developing and re-examining (Cooper, 1997). The accounting perspective uses the term objectivity in an epistemic and not ontological sense. Epistemic sense declarations seek to influence knowledge and judgment to the extent that the community has agreed criteria for evaluating the re-examination. Both subjective and objective epistemic antecedents provide material for the social construction of the justification of knowledge (Smyth *et al.*, 2022). For example, many accounting phenomena are ontologically subjective, in the sense that they are socially constructed, but analysis of these phenomena can be epistemic objective. In another phenomenon, it is stated that paper money is ontologically a subjective perspective, people will treat money as money, not evaluating whether money has more strata than just money. In simple terms, most people will view one hundred thousand rupiahs as a means of payment. However, there may be a small number of people who believe that one hundred thousand rupiahs is not a means of payment, but play money, or just the price listed on the goods being sold.

The subjective-objective distinction is not a dichotomy, but a continuum (Searle, 1995). Thus, positivist research seems to be on a purely objective continuum, where the large (objectivity) community agrees completely on what criteria are appropriate for evaluating statements (eg, conclusions) and ultimately applies those criteria uniformly. On the other hand, the pure continuum objective emphasizes that there is no agreement about how one statement should be claimed that one statement is more valid than another. Various individual judgments lead to non-uniformity in concluding a particular thesis. Until finally adjusted to the degree of the intermediate continuum, where one's opinion or knowledge can no longer be validated. In the middle of the subjective and objective continuum, the point of agreement has varying degrees, not only regarding the extent of the community that agrees on the established criteria, but beyond that.

On the other hand, the completeness of accounting research that simplifies generalization to specialization has certain causality problems (Beattie, 2014). Causality in accounting research is closely related to the probabilistic version of the counterfactual-conditional account of causality. This causality problem causes distortions or deviations in the generalization and specialization framework of accounting research. This distortion explains that when event x for example is the cause resulting from event y, then actually if event y is eliminated, then what is the meaning of the event at x, if y is the main cause, and x is the next effect or effect. Therefore, considering causality in such accounting research does not have a clear basis for conclusions. Thus, the definition of causality seems to exclude many variables in accounting research, where generalizing relationships become impossible when only a few events are the cause. Finally, the debate about how generalizations in accounting research can be made is a proof that it cannot happen.

Thus, the emphasis of postmodernism which provides a more objective recognition, in fact may be directly proportional to modernism which narrows the perspective of accounting knowledge. Where the accounting knowledge is only limited according to conclusions that cannot be generalized. The higher postmodernist approach, for various reasons, is unreliable. There are several possibilities that the postmodernist approach is more reliable, when generalizations are applied to all areas of accounting research without leaving any distortion of knowledge. On the other hand, it is possible that the ontological and epistemological

aspects are the main of determinants. Where ontology brings the hue of accounting research based on theoretical studies, while epistemology emphasizes past experiences of knowledge that lead to conclusions from the human subconscious. That is why accounting research that uses postmodernism distortion reasons is higher in strata than modernism.

The Generalizations Renouncing according to Lyotard's Paradigm

Jean Francois-Lyotard is an imperative rationalist of postmodernism who is celebrated for his thought of dismissing the terrific account, which may be a enormous story that includes a authenticity work since it is binding together, widespread, and add up to. Postmodernism could be a dismissal of the overwhelming innovation. In his book *The Postmodern Condition: A Report on Information*, Lyotard assaults the legendary understanding of huge accounts, concurring to him that huge stories are terrible and little stories that are assorted are way better and significant (Umanailo, 2018). Lyotard's considering was intensely impacted by Karl Marx and Nietzsche with respect to the nonattendance of a single prevailing or universal theory or point of view in science. As clarified by Nghia (2021) within the postmodern period, innovation and science have an outright position within the advancement of data, in this manner alluding to Lyotard's see, the condition of information moreover should create.

Lyotard in his articulation with the postmodernism points of view consider around the enact science is to bring to life contrasts, choices, and openness to modern translations. Concurring to Lyotard worldview within the center age period, science develops as the natural system, within the sense that's not homogeneous, let alone closed to experimentation and the play of different talk conceivable outcomes. They viewpoint considers almost the nonappearance of a widespread science is in line with his evaluate of generalizations in bookkeeping investigate. Kananen (1995) clarifies that numerous generalizations have been criticized by specialists because they portray innovator considering. Hence, the feedback in this generalization ought to be extended by utilizing Lyotard's viewpoint as a logician who rejects modernism.

Lyotard's thinking has deep roots in modern accounting research, he places emphasis on generalizing knowledge gained from past experience. However, the distortion that occurs in Lyotard's view of the establishment of modernism often cannot be ignored. Postmodernism, as Lyotard said, is not the first time he has advocated. The history of postmodernism has existed since Marx's marginalized position on the rise of right-wing theory and policy in the 1980s and 1990s, where the section discusses theories of construction and deconstruction of the theory of social reality that existed before the post-war era. to II. Modernization theory dominated social theory in the period after World War II to the mid-1960s (Alexander, 1995), emerging during the postwar boom where it seems in the West there was a widespread belief that many social evils could be eradicated by the prosperity that capitalism could provide. This does not mean that the ideological underpinnings of modernization theory are new—perhaps traceable to pre-World War II origins—but that the theory was developed and disseminated largely in the United States during periods of long-term prosperity and extraordinary periods. reduce labor-capital conflict.

Capital's ought to pay for the generation of labor to serve its expansionary needs implies that Capital must consider the propagation of labor inside the boundaries of the country state. So, mass generation and mass utilization amid this period energized the development of the welfare state. Alexander (1995) depicts modernization hypothesis as unmistakable hypothetical and ideological period in postwar social thought. Present day is

characterized with reference to the social and social organization of Western society in specific, which is characterized as individualistic, majority rule, capitalist, logical, common, and steady, and as isolating work from domestic in a gender-specific way. As authentic handle, modernization is carried out by including non-revolutionary incremental changes.

Lyotard characterizes postmodern as a questionable reaction to metanarratives. In numerous ways, Lyotard offers "postmodern information" (which) isn't as it were a instrument of specialist but that "refines our affectability to contrasts and fortifies our capacity to endure incommensurables" (p. xxv) is, in a world that's progressively complex and shocking, exceptionally curiously. Maybe of more coordinate significance to accounting researchers, Lyotard proposes "local determinism" instead of "decision makers" who "allocate our lives to the development of control. In terms of social equity and logical truth, the authenticity of control is based on optimizing the proficiency of framework execution. Applying this basis to all of our diversions fundamentally requires a certain degree of dread, whether delicate or hard" (accentuation included) (p. xxiv).

For those included in investigate on (among other things) the utilize of proficiency talk to legitimize the rationalization of neighborhood government, the counsel given to teachers by the bookkeeping calling on profit related to pay rates, wellbeing care and instruction "changes" and coal mine closures which, for For numerous individuals, exceptional with social proficiency, a (postmodern) hypothesis that would upgrade their affectability to contrast and reinforce their capacity to endure incommensurability ought to be both engaging and comfortable.

However, Lyotard's position can be seen as related to pluralism; cannot solve the problem of "interest". Lyotard's denial of any metanarrative on which our understanding of a true theory or just society is based seems to stem from his refutation of Marxism (Callinicos, 1989). Postmodernism rejects theory based on metaphysics. Eagleton (1991, p. 165) puts this postmodern case in a slightly parodic form in relation to the relativity of truth: "there is no such thing as truth; it is all a matter of rhetoric and power; all points of view are relative; talk of "facts" or "objectivity" is simply a false front to promote certain interests. This case is more often than not went with by a unclear restriction to the current political arrange, connected to solid cynicism approximately the trust of alternatives". The issue with postmodernism's pluralistic dismissal of any mystical establishment is that it ransacks us of our capacity to observe the ways in which certain thoughts offer assistance legitimize unreasonable and superfluous shapes of political mastery.

RESEARCH METHODOLOGY

This study adopts conceptual paper with theory synthesis type using secondary data from several databases such as Scopus and Google Scholar which of related to topic of the study. The data obtained from various journal databases are as many as 40 articles related to the topic of the accounting paradigm based on Lyotard's thinking. The library study approach is a study that emphasizes the reliability of secondary data or archival data, especially data obtained through literature studies in various data sources, both libraries, electronic journals, e-libraries (e-libraries), and the like which are collected by conducting comparison and comparison of research topics that discuss similar research topics (Jaakkola, 2020). Theory synthesis based on Jaakkola (2020) explain that the conceptual paper theory synthesis has main purposes to explain the general fact based on the previous study, instead using statistical method. Specifically, the potential goals of theory synthesis are summarizing and integrating current understanding from the new phenomenon or idea (White *et al.*, 2019).

In stamped differentiate to experimental inquire about, there's no broadly shared understanding of fundamental sorts of inquire about plan in regard to conceptual papers, with the exemption of writing audits and meta-analyses. To address this issue, the display ponder considers four such sorts: Hypothesis Union, Hypothesis Adjustment, Typology, and Demonstrate. These sorts serve to clarify contrasts of methodological approach—that is, how the contention is organized and developed—rather than the sorts of conceptual contributions”. Conceptual paper is carried out in several stages (Raharjo & Sawarjuwono, 2022). First, researchers used Scopus and Google Scholar to obtain literature that supports and is relevant to the topic of this research. The keywords used to obtain appropriate literature are Lyotard paradigm, accounting and finance research, postmodern research paradigm, and critical perspective on accounting research. In addition to using the database sources above, the researchers also enriched the literature review so as to support the research results by using books and literature from the Airlangga University library. Second, researchers focused on topics from the selected literature, by digging up information on generalizations of accounting research based on Lyotard's paradigm. Then, the researcher develops the direction of accounting and finance research for an in-depth study related to generalizations in accounting and finance research. Third, the researcher concludes and develops a conceptual framework related to accounting and finance research according to Lyotard's paradigm.

The results of the comparison will be analyzed theoretically and practically so as to get a perfect picture related to the object of research, namely the Lyotard paradigm in accounting and finance research. Then the results of the discussion were developed in accordance with the research objectives. The final step is to review and conclude various articles that cover the topic of the study comprehensively. To improve the reliability of the research results, we triangulated data and sources to provide a comprehensive analysis validation and conclusions

RESULTS AND DISCUSSION

Relevancy of Accounting and Finance in Related to Lyotard Paradigm: A Source of Theory Postmodernism

Postmodernist research over the last decade has shown significant developments, especially in the subject of accounting and finance. Postmodernism by origin refers to the ability to generalize research results, rather than research that is limited to specific relationships or impacts (Chua, 1986). Over the past 10 years, accounting and financial research using the conceptual framework of postmodernism has experienced growth both in the field of citation and future scientific research. There is almost no current accounting and financial research, not oriented to the postmodernism paradigm. According to some experts in the field of accounting and finance, postmodernism has taken a dominant strategic step among contemporary researchers. Although basically, accounting and financial research still applies the paradigm of modernism. However, several studies summarized by researchers show that the postmodernism paradigm dominates, in addition to modernism.

Based on the latest research published in reputable international journals and impact factors, at least the researchers summarized that there were 40 articles that had similar characteristics. Some of these characteristics include paradigms, conceptual accounting philosophy, grand theory, and the diversity of research areas. Previous studies are superior in the realm of paradigms and diversity of research areas. Thus, future research can take advantage of the development of research in the realm of the novelty of ideas and implications of the research carried out. In addition, the Lyotard paradigm is most widely

used by researchers who are oriented towards a qualitative approach, rather than a quantitative approach.

Table 1. Shows the development of accounting and financial research that applies the postmodernist paradigm approach as initiated by Lyotard. Most publication shows that the significant founded by linking between postmodernism paradigm and the influence on the accounting and finance research behavior, which are specifically talking about the contemporary research area.

Table 1. The Development of Accounting and Financial Research

Authors	Title	Year	Characteristic	Source
Khan, S., Fazili, A.I., Bashir, I.	Constructing generational identity through counterfeit luxury consumption	2022	The Postmodernism paradigm in Luxury Consumption and Cost Behavior	Journal of Product and Brand Management
Ottaviani, F., Steiler, D.	Economic Peace as a Counterpoint to the Warfare Economy: Rethinking Individual and Collective Responsibility	2022	The Realization between Warfare Economy and its conceptualizing in Cost behavior in Emerging Countries	Journal of Business Ethics
Crowther, D., Quoquab, F.	Introduction: Social Entrepreneurs And Social Change	2022	The Entrepreneurs behavior in postmodernism and lyotard paradigm	Developments in Corporate Governance and Responsibility
Drašček, M., Rejc Buhovac, A., Mesner Andolšek, D.	Moral Pragmatism as a Bridge Between Duty, Utility, and Virtue in Managers' Ethical Decision-Making	2021	Lyotard paradigm in Decision making	Journal of Business Ethics
Bouden, B	The historic (wrong) turn in management and organizational studies	2021	Organization outcomes studies and postmodernism	Journal of Management History
Tlemsani, I., Matthews, R.	Zakat and social capital: thoughts on modernism, postmodernism, and faith	2020	The parallelism between postmodernism actuating in Zakat and Social Capital	Journal of Management, Spirituality and Religion
Gbadamosi, A.	Postmodernism, ethnicity, and celebrity culture in women's symbolic consumption	2020	Postmodernism in consumption behaviour	International Journal of Market Research
Matilal & Adhikari	Accounting in Bhopal: Making catastrophe	2020	Lyotard Paradigm and Postmodernism	Critical Perspective in Accounting

From the table above, it seems that the postmodernism paradigm has undergone many developments in accordance with the needs of research in the fields of accounting and finance. Where, this affects the way of thinking about a research flow and managing it into an effective and efficient conclusion. The development of science is no longer able to apply

universal objective truths or research results that are universal so that they can be generalized (Umanailo, 2018). In the era of modernism, the results of universal studies with a positivist approach can be generalized. However, Isgiyarta (2011) and Garfinkel (1996) show that the generalization of the results of positivist research will never occur in accounting research because of differences in believed values and cultural differences. Lyotard (1984) argues that large narratives are a bad thing, whereas multiple small narratives are better and more relevant. Small narratives are better than big narratives because small narratives are associated with local creativity. Postmodernism presents a dual reality and provides many alternatives (Lyotard, 1984).

Generalization Problems in Accounting Research

Current accounting research is still dominated by a positivist paradigm or approach that is objective and aims to generalize (Hardiwinoto, 2009; Muawanah, 2010). Although some researchers consider that accounting research requires quantitative analytical procedures or processes to predict and generalize social phenomena because it is connoted as a rational, logical science, and has the same characteristics as natural phenomena, some other researchers consider that accounting research is a social science. cannot only be done with a quantitative analysis process (Mulyana, 2001; Atmadja, 2013). This quantitative analysis procedure or process actually raises problems related to generalization.

Unlike the natural sciences, which study objects in the form of objects that do not contain subjective elements, the object of study in social science research is in the form of humans and various social phenomena that contain subjective elements and must be interpreted so that they cannot be generalized. This is in line with Nugroho (2001) and Palmer (2003) who argue that human actions have a subjective meaning that is not owned by natural phenomena so that it is very misleading when social phenomena are studied using natural science methods. Garfinkel (1996) also criticizes that in this world nothing can be completely relevant and can be generalized into one uniform thing. Unlike natural phenomena which can be reasoned with causal explanations, actions and social phenomena need to be interpreted in order to be understood or understood.

Generalizations in accounting research also cause accounting researchers to tend to ignore local values in society and reduce or simplify complex realities (Triyuwono, 2006). Hartono (2012) argues that basically local character is an original character based on the environment in which accounting is used so that rigidity in defining generality can cause problems in the form of dysfunctional behavior from its users because accounting is considered to have no value or free from value (value free). Ahren and Mollana (2004) and Sukoharsono (2009) state that accounting practices cannot be separated from the culture in which accounting is carried out and contain different subjective meanings for users depending on the culture adopted. The loss of social values in accounting can cause user behavior to increasingly deviate from ethical values. In addition, generalizations in accounting research cause researchers to only focus on the surface of the problem or facts found without highlighting the meaning behind the facts. Therefore, the application of generalizations to the social sciences often creates contradictions and is considered inappropriate.

One of the philosophers who opposed generalizations in the social sciences was Jean Francois-Lyotard with his postmodernism (Goles & Hirschheim, 2000). The postmodernism paradigm itself tries to overcome the problem of generalization and reduce the dominance of the positivist paradigm by trying to understand reality more fully and completely and holding the view that science is not systematic, has multiple logics, is not centralized, is always

changing and developing, and is local (Hartono, 2012).). Lyotard (1984) rejects the idea that a theory can be objectively universal and argues that a theory that applies at a particular time and place cannot be generalized to another time and place. In addition, Lyotard is of the view that the truth of a thought cannot be separated from socio-cultural factors or certain language games so that truth claims require interpretation and cannot be generalized.

Denial of Generalization from the Lyotard Paradigm

Currently the development of science is no longer able to apply universal objective truth or the results of a research that is universal so that it can be generalized (Umanailo, 2018). In the era of modernism, the results of a universal study using a positivist approach can be generalized. However, Isgiyarta (2011) and Garfinkel (1996) show that the generalization of the results of positivist research will never occur in accounting research because of differences in believed values and cultural differences. Lyotard (1984) argues that large narratives are a bad thing, while small, diverse narratives are better and more relevant. Small narratives are better than large narratives because small narratives are associated with local creativity. Postmodernism presents multiple realities and provides many alternatives (Lyotard, 1984). In other words, the birth of this postmodern encourages and provides freedom for accounting researchers who are still dominated by the use of a positivist approach to use an approach that is different from the others, a non-positivist approach.

The universal objective truth is rejected by Lyotard (1984) because truth is formed from language so that people cannot interpret reality that is free from language. All truths of thought are closely related to socio-cultural factors or to certain language games (Lyotard, 1984). There are a number of rules that are followed in language games such as scientific ones are denotative (descriptive) statements; scientific statements differ from statements that emphasize social bonds; competence is only needed on the sender of scientific messages, not the recipient; requires a knowledge of the current situation of scientific knowledge and to be legitimized, science does not need a narrative, because the rules of science are subjective understanding. With the rules in the language game, the positivist approach cannot be applied in social science research, including accounting research (Aman, 2018).

The use of a non-positivist approach in research, especially accounting research is currently growing (Lyotard, 1984). The non-positivist approach is a research approach that is suitable and relevant to the information technology era. Meanwhile, research with a positivist approach that is applicable and appropriate to a certain place and time cannot be generalized to other places and times (Lyotard, 1984). Thus, there are a number of accounting studies that have been carried out by researchers with a non-positivist approach because the approach is in line and relevant to the current era of information technology such as (Permatasari *et al.*, 2021; Gafur *et al.*, 2021; Djalaluddin & Mumpuni, 2020; Yuliana *et al.*, 2020; Krisnadewi & Sawarjuwono, 2020; Matilal & Adhikari, 2020; Tanasal *et al.*, 2019; Nugrahanti, 2016).

Lyotard's thinking related to postmodern and non-positivist research approaches that are increasingly developing today is in line with the sociology of radical change which is related to the emancipation of humans from structures that limit and hinder their potential to develop (Burrell & Morgan, 1979), so that a researcher is not only rigid in thinking. which in turn makes him trapped in the abyss of universalism essentialism (Umanailo, 2018). Thus, we argue that a non-positivist approach can free accounting researchers from structures that may hinder them from developing in a more complete understanding of reality.

CONCLUSION AND SUGGESTION

The positivism paradigm that dominates the development of accounting science has an understanding where everything can be measured with certainty so that it can be quantified.

The positivism paradigm has a goal to achieve generalization (Aman, 2018; Kirana, 2020). But in fact, generalization in accounting research is one of the problems that need to be considered. Scientists assume that the positivism paradigm cannot be applied in social science research, including accounting (Aman, 2018), because the object of social science research in the form of humans and social phenomena contains subjective elements where the interpretation cannot be generalized. Triyuwono (2006) asserts that generalizations in accounting research also lead to a disregard for local community values and simplify complex realities. Ignorance of values in society can lead to deviations in user behavior from prevailing ethical values (Ahren & Mollana, 2004; Sukoharsono, 2009). Another problem that arises from generalizations in accounting research causes the focus of researchers to only lie on the surface of the problem without deepening the meaning in it.

Jean Francois-Lyotard, a philosopher with postmodernism who is famous for his rejection of the grand narrative, considers that science is brought to life by differences, decisions, and openness to new interpretations. Thus, there is no universal science. This view is in line with the criticism directed at the goal of the positivism paradigm, namely generalization. Lyotard (1984) argues that objective and universal truth cannot be applied in social science because truth is formed from language so that people cannot interpret reality independent of language. The birth of the postmodern school also encourages the freedom of accounting researchers to use a non-positivism approach, because postmodern presents a variety of realities and provides several alternatives (Lyotard, 1984). Lyotard's thoughts on postmodernism and non-positivism approaches are in line with the sociology of radical change which emphasizes the liberation of humans from structures that can hinder them from developing, one of which is the freedom of researchers in thinking which ultimately will not be trapped in generalization problems (Burrell & Morgan, 1979; Umanailo, 2018).

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