International Journal of Education, Vocational and Social Science
https://e-journal.citakonsulfindo.or.id/index.php/IJEVSS
E-ISSN : 2963 4954
IJEVSS

The Humanization Of Accounting: A Dialogical Exploration By Doctoral Students On Love-Based Accounting

Santiadji Mustafa
Accounting Program, Hasanuddin University
Alimuddin
Accounting Program, Hasanuddin University
Bertha Beloan
Accounting Program, Paulus Indonesian Christian University

Corresponding Author: santiadjimustafa61@gmail.com

Abstract

This study aims to explore the pure consciousness of accounting students in interpreting the phenomenon of Love-Based Accounting as a form of humanization of conventional accounting practices, which are considered too mechanical and positivistic. This study employs Edmund Husserl's descriptive-phenomenological qualitative approach, comprising the stages of epoché, phenomenological reduction, imaginative variation, and the synthesis of essence. Informants were selected purposively, namely six active doctoral accounting students who had completed courses in behavioral accounting and social and spiritual accounting. Data were collected through dialogic in-depth interviews and analyzed through horizontalizing, imaginative variation, and textural-structural synthesis. The research results indicate that, in the students' view, love-based accounting represents three layers of meaning: (1) Noema as an accounting reality that is honest, fair, and oriented toward others; (2) Noesis in the form of an inner struggle between curricular dogma and the conscience of humanity; and (3) the transcendental essence that love is the highest foundation of accountability. This study contributes to the development of critical and humanistic accounting and provides pedagogical implications for the reconstruction of a more dialogical, reflective, and humanistic accounting curriculum.

Keywords: humanization of accounting, love-based accounting, Husserlian phenomenology, dialogical.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

INTRODUCTION

Modern accounting has long been criticized for being overly mechanical, positivistic, and emotionally neutral. Hines (1988) asserts that accounting does not merely reflect reality but also helps construct reality itself, a reality framed by numbers, quantification, and material logic. Consequently, accounting is often viewed as a cold discipline, as all events in an organization's life are reduced to debits, credits, and profit and loss. Tinker (1985) even refers to conventional accounting as a "paradigm that serves capital," thereby marginalizing the human dimension from the narrative of financial reporting.

This criticism has highlighted the need for the humanization of accounting, that is, an effort to reconstruct accounting as a discipline imbued with human values. Triyuwono (2015) and Mulawarman (2009) argue that accounting should not merely present financial information but also serve as a vehicle for spirituality, ethics, and social responsibility. In this context, the concept of love-based accounting emerges as an antithesis to capitalist egoism. The love in question is not merely a sentimental emotion, but rather altruism, empathy, and morality that form the foundation of economic action, as formulated in the ethics of care (Noddings, 2013; Gilligan, 1982).

Accounting students occupy a unique position in this discourse. They are agents of change navigating the tension between humanitarian idealism and the dogmatic realities of the curriculum. On the one hand, they are taught technical financial reporting standards; on the other, they possess a conscience that questions the fairness, honesty, and usefulness of accounting practices. Selecting students as informants is rational because it is at this stage that their awareness of accounting is being formed, tested, and debated internally. Students' voices have not yet been fully co-opted by market logic, so their reflections possess an authenticity that is hard to find among practicing accountants.

To explore this pure consciousness, this study employs Edmund Husserl's descriptive phenomenology. Through the principle of epoché or bracketing, the researcher seeks to set aside theoretical biases so that the students' voices are heard authentically (Husserl, 1931). This approach allows for an in-depth exploration of how accounting students understand, experience, and reflect upon love-based accounting. Husserl emphasizes the importance of returning "to the things themselves" (zu den Sachen selbst) so that the phenomena under study can be captured in the authenticity of their experience, without contamination by natural assumptions.

Based on the background above, two main questions are formulated: (1) How do accounting students' pure consciousness (intentionality) interpret the phenomenon of Love-

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

Based Accounting? (2) What is the transcendental essence of students' dialogical experience when attempting to integrate the value of love into cold accounting practices? This study aims to describe accounting students' pure consciousness in interpreting love-based accounting and to uncover the transcendental essence of students' dialogical experiences in integrating the value of love into accounting practice.

Theoretically, this study contributes to the development of critical accounting and spiritual accounting, particularly within the discourse on the humanization of accounting in Indonesia. Practically, the findings can serve as a reference for accounting educators in designing more dialogic, reflective, and humanistic learning experiences, so that graduates of accounting programs do not merely become number-crunching technocrats, but rather accountants who are mindful of values and moral responsibilities.

LITERATURE REVIEW

The Humanization of Accounting and Love-Based Accounting

The humanization of accounting refers to efforts to reconstruct modern accounting so that it is no longer confined to positivist and capitalist logic. Chua (1986) asserts that the dominant accounting approach relies too heavily on functionalist assumptions, thereby neglecting the social, political, and moral dimensions of financial reporting. Morgan (1988) reminds us that accounting is a construction of reality, so that accounting practices actually reflect the values held by accountants and their society. Gallhofer and Haslam (2003) even position accounting as an emancipatory medium that can serve the public interest and social justice, not just the interests of capital holders.

In the Indonesian context, Triyuwono (2015) pioneered the concept of sharia accounting, which incorporates spiritual dimensions and vertical accountability to God, while Mulawarman (2009) developed the idea of accounting oriented toward the well-being of multiple stakeholders. These ideas open the door to the conceptualization of love-based accounting, that is, accounting that places altruism, empathy, honesty, and compassion at its core. Love-based accounting does not reject reporting techniques but anchors them in a deeper moral foundation.

The concept of love in accounting can be linked to the ethics of care developed by Noddings (2013) and Gilligan (1982). The ethics of care emphasizes that morality arises from relationships, responsibility toward others, and empathy. When applied to accounting, the ethics of care positions financial statement users, employees, society, and the environment as parties that must be protected through honest and dignified reporting. Love, in this sense, is not a

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

melancholic emotion but an active commitment to protecting the vulnerable in economic relationships. Beloan (2020) reinforces this argument by revealing that dimensions of care and moral responsibility are, in fact, embedded within corporate accounting and reporting practices.

The Dialogic Approach in Accounting Education

The dialogical approach in education is rooted in Buber's (1970) philosophy of the I-Thou relationship and Freire's (1970) pedagogy of liberation. Buber emphasizes that true knowledge arises from a personal encounter marked by mutual respect, not from a cold subject-object relationship. Freire adds that dialogic education is a space where learners are not merely vessels of knowledge, but subjects capable of reflecting on their world. Dialogue becomes an instrument for interpreting the world and transforming it.

In accounting education, this space for dialogue is relevant for dismantling curriculum dogmas that often position students merely as standard operators. Dialogue allows students to question assumptions, confront moral paradoxes, and reconstruct the meaning of accounting from their own experiences. This is where love and humanity can enter as the substance of productive dialogue. Without dialogue, students tend to simply accept the paradigms transmitted by the curriculum, never questioning their ethical foundations, so that accounting is perceived as a set of neutral rules that are morally unproblematic.

Edmund Husserl's Descriptive Phenomenology

Edmund Husserl (1931, 1970) introduced phenomenology as an effort to return "to the things themselves" (zu den Sachen selbst). Phenomenology is not merely a method but also a philosophical attitude for accessing pure human consciousness without being trapped by prejudice. The three key concepts relevant to this study are outlined as follows.

First, intentionality, which is the principle that consciousness is always consciousness of something. Students never think about accounting in a vacuum; rather, they always direct their consciousness toward a specific object, in this case, love-based accounting. Consciousness always has a direction, and this direction serves as the researcher's entry point into understanding the informants' interpretations.

Second, noema and noesis. Noema is the object as it appears in consciousness (what is perceived), whereas noesis is the act of consciousness itself (how it is perceived). By distinguishing between noema and noesis, researchers can differentiate between the content of an experience

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

and the way that experience is present within the informant.

Third, epoche and phenomenological reduction. Epoche, or bracketing, is the suspension of judgment regarding natural assumptions so that phenomena can be grasped as they are. Phenomenological reduction then explores the essential structure of those phenomena (Moustakas, 1994). Through these two steps, researchers can uncover the pure essence (eidos) that unifies all variations of the informants' individual experiences.

The Husserlian phenomenological approach has proven relevant to accounting and organizational control. Husserl's phenomenology is capable of uncovering the layers of meaning hidden behind accounting and control practices, which is also the objective of this study (Beloan et al., 2023).

RESEARCH METHODOLOGY

This study employs a qualitative design using Husserl's descriptive phenomenological approach. This approach was chosen because the study's primary focus is to explore students' pure consciousness of the phenomenon of love-based accounting. Creswell and Poth (2018) assert that descriptive phenomenology is appropriate when researchers aim to uncover the universal essence of an experience shared by a group of people. This approach is also consistent with the study's exploratory and reflective objectives, rather than testing hypotheses.

The research was conducted in an accounting program at a university in Indonesia. Informants were selected through purposive sampling based on the following criteria: (1) upper-level accounting students currently taking or having taken courses in business ethics, behavioral accounting, or Islamic accounting; and (2) those with an interest in humanistic issues within the social sciences. Six informants were selected and coded I1 through I6 to maintain their confidentiality. The number of informants was considered sufficient to achieve phenomenological data saturation as recommended by Moustakas (1994).

Data was collected through in-depth dialogic interviews. The interviews were designed as open conversations, not merely question-and-answer sessions. The researcher elicited the informants' genuine reflections through open-ended questions such as, "What comes to mind when you hear the phrase 'love-based accounting'?" and "How do you feel when you pair the word 'love' with numbers?" Each interview session lasted 60–90 minutes and was recorded with the informants' consent. In addition to the interviews, the researcher maintained a reflective journal to document experiences during data collection, which served as material for the epoché.

Data analysis followed the four stages of Husserl's phenomenology as adapted by

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

Moustakas (1994). The first step, epoché or bracketing, involved the researcher setting aside their preconceptions, theories, and personal experiences regarding accounting to ensure the researcher's assumptions did not contaminate the students' unadulterated voices. The second step, phenomenological reduction, involves the researcher performing "horizontalizing," treating each informant's statement as having equal value, and then identifying significant statements related to love-based accounting.

The third step, imaginative variation, involves examining key statements from various perspectives to identify the essential, unchanging structure (invariant structure). The fourth step, synthesis of essence, involves integrating the textual description (noema), which describes what the informant experienced, with the structural description (noesis), which describes how that experience occurred, to produce the universal essence of the phenomenon under study. Data validity is established through source triangulation, member checking, and peer debriefing.

RESULTS AND DISCUSSION

The Epoche Stage: Moving Beyond the Coldness of Numbers

During the epoche stage, the researcher and informants jointly set aside the natural assumption that accounting is an activity solely about debits and credits, balance sheets, and profit. This process was not easy, as all informants had long been shaped by a positivist curriculum that placed objectivity above all else. Informant I2 expressed doubt at the beginning of the interview:

> *"At first I was confused, Ma'am. How could love have anything to do with accounting? I was always taught that accounting has to be objective, all numbers, no room for feelings."(12*)

This statement highlights the curriculum's dogma, which positions accounting as a technical activity devoid of emotion. This dogma is not merely a methodological choice but has become an internalized academic habitus from the very first semester. However, as the space for dialogue gradually opened up, the informant was able to challenge this dogma step by step. Informant I4 said:

> *"Come to think of it, there has never really been a financial report that's truly neutral. There are always people behind it, families whose livelihoods depend on it."14*

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

This epoch marks the beginning of a new awareness that accounting possesses a human dimension that has long been tightly shrouded by formalism. Reflection I4 implicitly challenges the assumption of technical neutrality, a central myth of modern accounting. As Hines (1988) reminds us, the claim of accounting neutrality is a social construct that actually conceals its alignment with specific interests. When informants realize that behind financial statements there are "families whose livelihoods depend on them," they enter a new, more reflective stage of awareness.

Noema: The Reality of Love-Based Accounting in the Eyes of Students

After setting aside dogma, the researcher identified what emerged in the students' consciousness upon hearing the phrase "love-based accounting." Through a process of horizontalizing and imaginative variation, three main noemas were identified and will be described in sequence.

1. Accounting as a Tool to Help Others

The first noema is accounting viewed as an instrument to help others. Informant I1 described accounting as an activity that should serve people, not the other way around. In his view, good accounting is accounting that provides a foundation for fair decisions for many parties.

> *"That is what accounting is all about, after all, accounting that truly helps others make fair decisions. Not accounting is deliberately used to deceive investors or simply hide a company's losses."(11)*

Statement 11 positions the accounting profession as a servant practice. This line of thinking aligns with the position of Gallhofer and Haslam (2003), who view accounting as a medium of emancipation. Servant accounting is accounting that acknowledges that every number impacts decisions, and every decision impacts human lives. Thus, the distortion of numbers is not merely a technical violation but moral violence against the users of financial statements.

2. Honest Financial Reporting for Social Justice

The second theme is more political and emancipatory. Informant I3 expressed the view that accounting integrity is an expression of social justice. He rejected compromising on reporting for the sake of cosmetic profit figures.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

"For me, anyway, that is love-based accounting, meaning accounting that dares to be honest. It dares to report environmental damage even if it means a drop in profits. Because love never lies, just like me." (I3)

Statement I3 explicitly links love with radical honesty. Love in this sense is not sentimentality, but rather a commitment to truth that is often "detrimental" in the short term. This view aligns with Tinker's (1985) critique that conventional accounting often serves capital by concealing negative externalities. According to I3, love-based accounting dares to reveal these externalities because love rejects structural deception.

3. Accounting as a Moral-Transcendental Responsibility

The third theme introduces a spiritual dimension. Informant I5 mentioned the transcendental dimension as the highest foundation of an accountant's responsibility. For I5, accounting must not stop at horizontal accountability.

"For me, after all, those numbers are all entrusted to me. Every number I write down, I must truly be accountable for—not to the manager first, but to God first and foremost. Because what we call love is, after all, a sense of responsibility." (I5)

I5's reflection aligns with Triyuwono's (2015) paradigm of Islamic accounting, which places vertical accountability to God as the highest foundation. The three themes above—accounting as a tool to help others, honesty for the sake of social justice, and moral-transcendental responsibility converge to show that, in the students' consciousness, accounting never stands alone as a purely technical activity. Accounting always intersects with ethical and spiritual values, as emphasized by Chua (1986) and Mulawarman (2009).

Noesis: Students' Dialogical Experiences and Inner Reflections

Noesis highlights how students experience inner turmoil as they strive to integrate love into their accounting work. Unlike noema, which emphasizes what is perceived, noesis focuses on how that perception occurs. In this analysis, two recurring patterns of experience were identified.

1. The Dilemma Between Curriculum and Conscience

The first pattern is the internal tension between what is learned in technical classes and what is felt as a moral calling. Students feel a dilemma when the humanistic values they believe

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

in clash with the standard practices they must master to graduate and work. Informant I6 recounted:

> *"In my regular classes, I was taught that a company's primary goal is to maximize profits. However, in the ethics class, I learned that other stakeholders are important too. I often find myself confused about what kind of accountant I actually want to become." (I6)*

Statement I6 illustrates what some critical education researchers refer to as students' "moral schizophrenia," the split between technical learning and ethical learning. Without a space for intentionally created dialogue, this tension tends to end in compromise: students learn to disregard the moral dimension for the sake of a smooth career. However, if dialogue is opened, this tension actually becomes a gateway to the growth of a more mature consciousness.

2. Growth in Awareness through Dialogue

The second pattern is, in fact, affirmative. Through reflective dialogue, students' awareness of the human dimension of accounting becomes increasingly acute. The dialogic interview itself becomes an educational experience, not merely a source of data. Informant I2 stated at the end of the interview:

> *"After hearing these stories, I feel that accounting can truly be a noble profession. As long as we do not forget that behind the numbers, there are always people." (I2)*

I2's statement indicates a tangible shift in consciousness from an initial position of doubt to a final, affirmative stance toward love-based accounting. These patterns of noesis underscore the importance of dialogic space in accounting education, as elaborated by Buber (1970) and Freire (1970). Dialogue is not merely a means but an ontological condition in which ethical consciousness can grow and mature

Transcendental Structure: Discovering the Pure Essence (Eidos) of the Humanization of Accounting

Through a textural-structural synthesis, the pure essence (eidos) was discovered that love in accounting is not a weakness, but rather the highest foundation of accountability. Three essential elements consistently emerge across informants: honesty as a form of love, compassion as the orientation of reporting, and moral-transcendental responsibility as the root of the profession. These three elements are interrelated and cannot be separated without losing their

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

essence.

In other words, when love becomes the core of an accountant's consciousness, financial statements are no longer merely compliance documents but expressions of responsibility toward humanity, society, the environment, and God. This essence transcends positivistic dichotomies and positions accounting as a holistic humanistic practice. This finding reinforces the positions of Gallhofer and Haslam (2003), who view accounting as a medium of emancipation, and of Hines (1988), who states that accountants help construct social reality. In the Indonesian context, this essence also aligns with the efforts of Triyuwono (2015) and Mulawarman (2009) to anchor accounting in a broader value paradigm that goes beyond merely maximizing shareholder profits.

The essence of the humanization of accounting identified in this study also adds a new dimension to the literature on the ethics of care by Noddings (2013) and Gilligan (1982). While the ethics of care have previously been discussed primarily in the contexts of education and nursing, these findings suggest that the ethics of care can also serve as a moral framework for a discipline that has long been considered the most technical of all: accounting. This awareness is evident in students' minds, providing a strong empirical foundation for the reconstruction of a more humanistic accounting curriculum.

CONCLUSION

Based on the genuine awareness of accounting students, love-based accounting is understood as an accounting practice that is honest, compassionate, and morally and transcendentally responsible. The true essence of humanizing accounting lies in the awareness that, behind the numbers, there are always people, and that love is the highest foundation of accountability. This phenomenon is not a form of romanticism, but rather a response to longstanding critiques of positivistic accounting, which has long marginalized the human dimension.

The findings of this research have both theoretical and practical implications. Theoretically, these findings enrich the literature on critical accounting and humanistic accounting in Indonesia by providing empirical evidence that ethical awareness regarding accounting is already present in students' minds, awaiting the right space to flourish. Practically, future accounting curricula must be designed to be more dialogic and reflective. Technical courses should be paired with spaces for ethical discussion, humanitarian case studies, and personal reflection practices. Only in this way can students develop into well-rounded accountants: technically competent and rich in values.

Further research is recommended to expand the sample to include public and corporate

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

accountants to explore the contrast between academic and professional experiences in greater depth. Additionally, future research could employ a hermeneutic-phenomenological approach to interpret experiences more contextually and develop dialogue-based learning modules whose effectiveness can be tested in accounting classrooms. Thus, the concept of love-based accounting does not remain merely theoretical but is put into practice in the educational setting and the professional practice of accountants in Indonesia.

REFERENCES

Beloan, B. (2020). Mengungkap motif di balik pelaksanaan Corporate Social Responsibility perusahaan pada PT XYZ di Makassar. Accounting Profession Journal (ApaJi), 2(1), 47–55.

Beloan, B., Alimuddin, Said, D., & Sani, A. (2023). Internal control as 'restraint' or 'guidance': A Husserlian phenomenological study of the experiences of administrative employees at PT Galva Makassar. SEIKO: Journal of Management & Business.

Buber, M. (1970). I and Thou (W. Kaufmann, Trans.). New York: Charles Scribner's Sons.

Chua, W. F. (1986). Radical developments in accounting thought. The Accounting Review, 61(4), 601–632.

Creswell, J. W., & Poth, C. N. (2018). Qualitative Inquiry and Research Design: Choosing Among Five Approaches (4th ed.). Thousand Oaks, CA: Sage Publications.

Freire, P. (1970). Pedagogy of the Oppressed (M. B. Ramos, Trans.). New York: Continuum.

Gallhofer, S., & Haslam, J. (2003). Accounting and Emancipation: Some Critical Interventions. London: Routledge.

Gilligan, C. (1982). In a Different Voice: Psychological Theory and Women's Development. Cambridge, MA: Harvard University Press.

Hines, R. D. (1988). Financial accounting: In communicating reality, we construct reality. Accounting, Organizations and Society, 13(3), 251–261.

Husserl, E. (1931). Ideas: General Introduction to Pure Phenomenology (W. R. B. Gibson, Trans.). London: George Allen & Unwin.

Husserl, E. (1970). The Crisis of European Sciences and Transcendental Phenomenology (D. Carr, Trans.). Evanston, IL: Northwestern University Press.

Morgan, G. (1988). Accounting as reality construction: Towards a new epistemology for accounting practice. Accounting, Organizations and Society, 13(5), 477–485.

Moustakas, C. (1994). Phenomenological Research Methods. Thousand Oaks, CA: Sage Publications.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License

Mulawarman, A. D. (2009). Akuntansi Syariah: Teori, Konsep dan Laporan Keuangan. Jakarta: E Publishing.

Noddings, N. (2013). Caring: A Relational Approach to Ethics and Moral Education (2nd ed.). Berkeley, CA: University of California Press.

Tinker, T. (1985). Paper Prophets: A Social Critique of Accounting. New York: Praeger.

Triyuwono, I. (2015). Akuntansi Syariah: Perspektif, Metodologi, dan Teori (Edisi Kedua). Jakarta: Rajawali Pers.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-Share Alike 4.0 International License