INTRODUCING INDONESIAN CRITICAL VIEWS FOR SOCIO-ENVIRONMENTAL ACCOUNTING STUDIES: INSIGHT FROM TAN MALAKA’S THOUGHT

1Habib Muhammad Shahib, 2Eko Ganis Sukoharsono, 3M. Achsin, and 4Yeney Widya Prihatiningtias

1 Doctoral Program in Accounting Science, Brawijaya University, Indonesia
2,3,4University of Brawijaya, Indonesia

ABSTRACT

Purpose — This research tries to introduce one of the critical thoughts typical of Indonesia, namely Tan Malaka’s view, which can be used in socio-environmental accounting studies.

Design/methodology/approach — This research uses a narrative literature review method, this article then compiles the Tan Malaka critical methodology pattern that focuses on the role of the government as a regulator, supervisor, and executor of socio-environmental issues to present an accountability framework for social-environmental issues to present an accountability framework for social-environmental issues.

Findings — This result of this research shows that the development of paradigmatic studies in the field of accounting opens up great opportunities to complement, refine and even present concepts to new accounting models that are in line with the demands of the times, as in this article shown, which borrows Tan Malaka's thoughts. This thought has a role as a methodological basis for presenting the concept of social-environmental accountability typical of Indonesia, which is strongly influenced by the active political movements of the elements of society.

Practical Implications — This research encourages the presence of socio-environmental accounting studies without forgetting the context of locality and the dynamic people's political aspirations.

Originality/value — In particular, the framework of this research is composed of the aspiration of people affected by socio-environmental problems that do the
political movement, together with NGOs, to protest the socio-environmental issues.

**Keywords** Socio-Environmental, Accounting, Critical, Methodology, Tan Malaka

**Paper Type** Research Paper.

1. **INTRODUCTION**

Modern social-environmental accounting studies, especially those that use a critical paradigm, are dominated by approaches originating from western thinkers. For example, they are Karl Marx, leftist thinkers (Marxists) who continuously refer to Marx's ideas, such as Trotsky, Antonio Gramsci, Althusser, and Frankfurt School (critical theory) thinkers, such as Habermas, Marcuse, and Fromm (Burrell & Morgan, 1979; Chua, 1986; Lehman, 2001; Ritzer & Stepnisky, 2017; Ryer, 1999; Spence, 2009; Tinker, 1980). It cannot be denied that the dominance of the use of these critical approaches is due to the strong transfer of knowledge between research and education institutions such as universities and scientific journals with communities and related stakeholders in the western hemisphere which has long been stable. It can be traced back since European society entered the era of the industrial revolution, which made socio-economic-political studies (including Marx's thought born in this era) become popular as the discourse of world society (Ritzer & Stepnisky, 2017).

The exciting thing then, entering the 21st century, the studies and criticisms of the effectiveness of the use of western critical approaches in accounting studies began to emerge. Generally, researchers criticize western critical approaches due to their perspective, which tends to the opposition-binary view (Fonseca & Fonseca, 2010; Kamayanti, 2013). Hence, it tends to stop at the act of criticizing. Also, it is difficult to see a solution to a problem in the increasingly complex issues and plurality society, notably, in a socio-political context that is so different from the socio-political setting where the critical theories were born (Spence, Husillos, & Correa-Ruiz, 2010). Some researchers then offered to use the postmodern approach as a solution. It is because that approach is believed to give freedom to researchers to use any approach in examining
accounting and accountability issues. In fact, some researchers see this era as finished as a postmodern era, which necessitates the presence of freedom in choosing an accounting research approach (Mathews, 1997; Parker, 2005).

However, interestingly, although this 21st-century era is considered a postmodern age, there is still a dominance of western theories and research approaches in other forms. The supremacy comes from the rise of socio-environmental accounting research that replicates the use of methods and theories from what has been studied in the west, which generally occurs in developing countries (Belal, Cooper, & Khan, 2015; Soleha, 2019; Tilt, 2018). Some theories and procedures that are typically replicated are the Marxist economic-political approach (Hossain, Ahmad, & Siraj, 2016), stakeholder theory, and the theory of legitimacy (Villiers & Staden, 2006; Shahib & Irwandi, 2016; Soleha, 2019). Unfortunately, replication studies are generally caught up in a passive explanation pattern. These studies only focus on explaining why a phenomenon occurs. For example, critical socio-environmental accounting research tends to tell why there is an injustice in the choice of accounting methods using Marx's class structure to see the imbalance of wealth and power (Hossain et al., 2016; Tinker, 1980). Unfortunately, the analysis of active or reactive movements, which tend to be political, from actors involved in a social system has not been the focus of critical accounting research so far (Spence et al., 2010). This situation also occurs in using supporting theories of the status quo of liberal democracy economic, such as the stakeholder and legitimacy theory. Both of them tend only to explain the appearance of the setting and the consequences of choosing some disclosure modes for socio-environmental reports on the social contract conditions of a business and government entity (Belal et al., 2015; Soleha, 2019; Tilt, 2018). Both, stakeholder and legitimacy theory, tend not to see an active political movement, why there is one stakeholder that is the focus of disclosure, and why there is not. Specifically, how local people who are vulnerable to a socio-environmental issue struggle politically to be active in influencing business and public entities to be more accountable for the issues they face (Spence et al., 2010).

Some critical scholars then suggest doing further studies, especially those that focus on understanding the active political movements of
stakeholders related to social-environmental accountability practices. In particular, small-poor communities (farmers, fishers, and poor people), whose voices tend not to be heard and represented in social-environmental accountability practices. Although, they are the foremost victims of socio-environmental problems arising from the policies and orientation of government and business in economic growth (Buhr, 2012; Spence et al., 2010; Tilt, 2018). This suggestion is also in harmony with restoring the initial enthusiasm of critical theories, which initially when used in socio-political studies, indeed focus on understanding the active political movements of the people who are oppressed by a social/economic system and then changing the system (Ritzer & Stepnisky, 2017).

On this basis, this article then aims to introduce Tan Malaka's critical thinking, as one alternative to critical theory for Socio-Environmental Accounting Studies by using a narrative literature review. Especially in the context of studies that focus on understanding the aspirations of small groups of people struggling for justice due to the adverse effects of economic development and the exploitation of natural resources on their environment. Hopefully, Tan Malaka's critical theory model can help to bring alternative practices of accountability that are more emancipative to the aspirations of small communities, both in the business and public sectors.

The setting for this discussion of Tan Malaka's critical theory is Indonesia, which in the last two decades has tended to be trapped in many socio-environmental calamities and conflicts between the people, government, and industries, as a result of the orientation of economic development, highly depends on the exploitation of natural resources (mining, plantation, and forestry) (BI, 2016; World-Bank, 2012). Also, Indonesia has been chosen as this research’s background because Tan Malaka was a critical thinker and an Indonesian independence fighter. Therefore, it cannot be denied that his thoughts grew and developed in the Indonesian context (Poeze, 2008). Yet, it does not mean that accounting researchers from other countries cannot use Tan Malaka's views. We hope that the study of Tan Malaka's critical theory can play a role in examining the socio-environmental contexts of other countries that have similarities with Indonesia. Particularly, in the context of the strong economic development orientation focuses on the exploitation of natural resources.
and tends to present triangular conflicts between government, people, and industries. Tan Malaka's thought may help future researchers to map the active political movement and the interests of the people that are ignored in the policy to the practice of accountability in public and private institutions.

This article will then discuss the opportunities for Tan Malaka's critical thinking to become the alternative theory, even to be the basis of developing methodology in the Socio-Environmental Accounting Studies, structured as follows. The second section will discuss the philosophical review of the critical paradigm. Section three will discuss the influence of contextually and locality of critical paradigm. Section four, discussing how Tan Malaka's critical philosophy has the opportunities to become analytical tools or alternative methodologies for critical research approaches. Finally, section five, conclusions, and suggestions for the future of critical socio-environmental accounting studies.

2. Critical Paradigm

Referring to the literature, what is the right paradigm to be used as a basis to criticize or to find a solution to a structure or condition that tends to oppress or causing many problems to people? The critical paradigm is generally the answer (Burrell & Morgan, 1979; Chua, 1986; Creswell, 2013; Kamayanti, 2016). The paradigm that departs from the philosophical tradition, ontologically believed that human beings give meaning to their life liberally (nominalism) and human nature is determined freely (voluntarism). This view then ultimately leads to the use of an anti-positivism epistemology, which believes that the truth and liberation can be revealed by profoundly understanding the people who are involved in one case that dominate them. The central thinkers of the critical paradigm are Karl Marx, leftist thinkers (Marxists) who continuously refer to Marx's ideas, such as Trotsky, Antonio Gramsci, Louis Althusser, and Frankfurt School (critical theory) thinkers, such as Jurgen Habermas, Theodore W. Adorno, Herbert Marcuse, and Erick Fromm (Burrell & Morgan, 1979; Chua, 1986; Ritzer & Stepnisky, 2017).

Furthermore, in the axiological term, two common approaches to the critical paradigm manifestation in practical actions for changing the
oppression or unfair situations are radical structuralism and radical humanism approaches. The radical structuralism approach focuses on changing oppressive structures directly. On the other hand, the radical humanism approach emphasizes its attention on enlightening individual consciousness that leads to community awareness, to bring a radical change to free them from the domination or unfair situation (Burrell & Morgan, 1979; Kaltenbrunner, Newman, & Panceira, 2012; Kamayanti, 2017; Mulawarman, 2010; Ryer, 1999; Toft, 2015).

Moreover, in order to map the differences between both approaches above, we can see their varied characteristics of action in liberating the oppressed society. For instance, radical structuralism tends to focus on doing the direct critic movement to the government or economic structure and policy that perceived dominate the society in its actions. The terms such as demonstration, resistance, class struggle, the takeover of the means of production, system reconstruction, and revolution are general terms used in the radical structuralism approach (Burrell & Morgan, 1979; Gramsci, 1994; Ritzer & Stepnisky, 2017). On the other side, the radical humanism approach is known with the awareness movements to the people. Educating individuals to be conscious about unfair domination in their life by using counter-discourse, actively performing solidarity actions, consensus-based dialog, direct action, and doing self-management are general characteristics of the radical humanism approach (Burrell & Morgan, 1979; Cleaver, 2017; Ritzer & Stepnisky, 2017). These actions can be easily found in anarchist communities today (Mayer, 2008).

Apart from the discussion of critical paradigm and its variations in the field practice, there is also extensive discussion related to the use of a critical paradigm as the basis for research methodology in the field of socio-economic research. In general, the socio-economic studies that apply critical paradigm also focus on discussions, critics, at the same time strive to discover a solution in regards to society’s difficulty to handle the oppressed and unfair situation directly. For instance, the studies related to the severe economic policy (Llorente, 2006; Springer, 2012), oppressed government’s system (Cleaver, 1998), and culture hegemony (Krishnaswamy, 2002; Ritzer & Jurgenson, 2010). In the same way, there have been numerous studies that applied critical paradigm as their basis of research methodology, while at the same time trying to discover a solution.
related to domination and inequitable issues in accounting and accountability, accounting’s policy, standard, system, and culture leads as the research themes (Macintosh, Hopper, & Figure, 2005; Ryer, 1999; Tinker & Gray, 2003).

In line with the critical paradigm discussion above, therefore, it is believed, the critical paradigm can be used as a basis to explain, criticize, and deliver an antithesis of the current accountability system. Moreover, it is also believed that critical paradigm can be used as a tool to resolve socio-environmental accountability problems in Indonesia as in the last two decades has tended to be surrounded by many socio-environmental tragedies and conflicts between the local society, government, and industries, as a result of the orientation of economic development, highly depends on the exploitation of natural resources (mining, plantation, and forestry) (Reuters, 2016; World-Bank, 2012). As well as, it has also become the primary concern of advocacy activities of wider socio-environmental NGOs to the Indonesian government’s current accountability activities (KPA, 2017; LBH-Jakarta, 2015; LBH-Makassar, 2016; WALHI, 2015, 2016; Watchdoc, 2018).

Thus, that is the critical paradigm. However, as a school of thought, the critical paradigm is prosperous of ideas from scholars with different backgrounds and socio-historical contexts. This raises the question, how do we choose a critical thought that is appropriate to be used for explanation and methodological basis of one research theme? The answer to this question is to be discussed in the following subchapters. It also includes Tan Malaka’s critical views as an example.

3. Contextuality and Locality of Critical Paradigm

The critical paradigm discourse is unique, specifically in its thoughts and research methodologies. It is because its theories and methodologies tend only to have similarity on the ontological side that both believe humans form their social reality and apply the historical-material dialectic epistemology for liberating the oppressed people. Both critical theories and methodologies are likely to be diverse from the axiological or implementation side.
These situations are understandable as the critical intellectuals live in different environments and eras with different challenges that would require different solutions (axiology). Mainly all of them believe in the dictum of historical-dialectic materialism that requires changes to deal with social orders (Burrell & Morgan, 1979; Ritzer & Stepnisky, 2017; Silverman, 1985). Thus, the context and locality of the critical paradigm that is reflected in the different movements and ideas among critical thinkers around the world become inevitable (Ritzer & Stepnisky, 2017).

As can be seen from thoughts of thinkers who claim themselves as critical thinkers, especially critical thinkers past Marx's era, there have been various different ideas among them even though they lived during the same era or even in the same country. For example, Trotsky (1879-1940) and Stalin (1878-1953) who has claimed themselves as Marxists and lived together in the same era and country. However, both of them have a significant difference in terms of Marxist theory's implementation (axiology). Trotsky, with his theory of permanent revolution, believed the working class, especially the working class in the weak economy countries, must ride a bourgeois-democratic revolution before setting up the working-class revolution, and furthermore, cooperation among the working classes in some countries can facilitate the socialist revolution to take place sooner (Trotsky, 2010).

In contrast, Stalin believed the working class and peasants within one State are sufficient to carry out a revolution, and in the end, it will be up as a Worker’s State, which will control the state dictatorially for the benefit of the working class (Stalin, 1978). A different perspective also came from another Marxist and critical thinker from Italy, Gramsci (1891-1937). He believed in axiology that besides the class struggle, it is essential for working people to understand and destroy the hegemonic work of capitalism in the form of ideology and culture. It is because ideological and capital hegemony are interwoven to continue and strengthen the era of capitalism (Gramsci, 1994; Nezar & Andi, 2009).

Furthermore, different views of Marxist axiology and critical theory also came from a thinker of the Frankfurt school of thought, Habermas (1929-present) who believes a change in the oppressive social structure of the modern era can be presented by two forces (approaches). First,
technical management is based on a rational decision in the production work area, e.g. government intervention. Second, in the area of social interaction, the people need to create mutual understanding or consensus based on the public’s interest that puts aside the ideological differences for common interest (Habermas, 1984). Similarly, Harry Cleaver, a modern critical thinker from the USA, believes in the era of modern capitalism, in the praxis (axiology) field, the working class needs to develop workers’ horizontal organizations, decision-making based on consensus, and anti-hierarchical organization as the solution to change the construction of capitalism in this 21st-century society. This thought is popularly known as autonomist Marxism (Cleaver, 1998, 2017).

Taken the discussion above into account, it then becomes interesting to see the application of critical scholars’ various ideas in the field of socio-economic research, specifically in accounting and accountability studies. It can be seen that there is a large variety of readings from critical paradigms and critical methodologies in research topics about accounting phenomena. For example, Ryer (1999) used Marx's theory of surplus-value to criticize the FASB's conceptual framework; Lehman (2001) used Habermas theory, particularly the public sphere, to find a consensus of scientific discussion on corporate socio-environmental accounting, and Spence (2009) used Gramsci's idea of hegemony to criticize social accounting practices on his study. Reports of these studies have shown, that the variety of readings is caused by the fact that the use of critical paradigms in critical methodologies is so much subject to the coherence of ontology-epistemologies, the context of the case being discussed, and scholar’s preliminary assumptions about the research setting.

However, there are also other facts about the use of critical scholar's ideas in accounting studies, specifically the western critical-scholars' thoughts, as a methodology and an analysis tool that could be seen differently. It could be said; there is smooth hegemony-movement of western's critical view upon accounting discourse around the world (Alawattage & Wickramasinghe, 2008; Gallhofer et al., 2000; Macintosh et al., 2005), the one thing that strongly opposes the principle of the critical paradigm development itself. Furthermore, it also could be said that there is a blind spot in the mainstream western's critical thoughts specifically related to their worldview.
In general, there are three reasons for this claim. Firstly, the use of critical thoughts in accounting research tends to be based on one fundamental assumption. There is a coherence situation between the research background and western critical theory that will be used as a methodology or analysis tool (Laughlin, 1987). The accounting scholar tends to forget to consider that construction of a western critical idea is very closely related to the social background in which a critical thinker lived (Fonseca & Fonseca, 2010; Escobar, 1998; Finnemore, 1996; Gallhofer et al., 2000; Said, 2012). As widely known, the mainstream critical thinkers are the western people. Thus, it will have a consequence on the social structure and practice of a research setting. The study site’s social circumstances could gradually absorb the “western taste”. Moreover, it is not suitable for the local characteristics of existence (Bhabha, 1984).

Secondly, the blind spot of the mainstream western’s critical theories is characterized by how they tend to see the social reality in a binary-opposition perspective, in structuralism and non-structuralism approaches (Kamayanti, 2016; Mulawarman, 2010; Powell, 1998; Ritzer & Stepnisky, 2017). Western critical thoughts generally have not seen both approaches could influence each other, although there are several western thinkers who have started to speak it out (Giddens (1984) and Foucault (1972), for instance). Thirdly, another weakness of western’s critical ideas is they have a tendency to exclude local intelligence and wisdom in order to explain the local problems (Gallhofer et al., 2000). Analogically, it is like giving a pair of glasses to a blind person. “The glasses” do not touch the core of the problem.

Based on the reasons above, and ideas that supporting to review the use of mainstream western [critical] theories in a different and unique context (Carolina Pimentel Duarte da Fonseca & Fonseca, 2010; Escobar, 1998; Gallhofer et al., 2000; Kamayanti, 2017), this article will use and promote a critical theory that is close to the context of Indonesian social life, as a basis to form ontology-epistemology-axiology-locality coherence for developing Indonesian critical views for socio-environmental accounting studies. As a result, the choice then falls into the critical thought of Tan Malaka, from his book: "Parliament or Soviet" (Malaka, 1921). The use of Tan Malaka’s critical idea seems to offer more promise. It is because his...
thought covered up the ontology-epistemology-axiology-locality coherence. He was a productive critical philosopher with several published books, and more importantly, he was also a fighter during the Indonesian independence struggle. Thus, he was a real Indonesian thinker who knew the basic history and characteristics of Indonesia, as a nation and as a state (Poeze, 2008).

4. Tan Malaka’s Critical Views as a Methodology for Socio Environmental Accounting Study

Clearer's rationale of opting out Tan Malaka’s critical thought for the basis of critical methodology in socio-environmental accounting studies could be found in the following explanation. Philosophically, Tan Malaka’s views related to the domination of a worldview, especially the power of capitalism ideology, that disregards the values and aspirations of other groups, which lead to the presence of bad government policies that lose the people are brightly discussed in his book that entitled “Parliament or Soviet?” (Malaka, 1921). In this book, he warned Indonesians that adopting the western government management model does not guarantee that it will be suitable and effective to be applied in the Indonesian context (Malaka, 1921). As he said:

“Throughout our knowledge, it is enough to show the nature, origin, and institutions of the West, one of which we must choose if we have the freedom to govern our own country (Malaka, 1921:42). . . . All domestic institutions without nationality would undoubtedly corrupt the nation (Malaka, 1921:43).”

Furthermore, Tan Malaka (1921) added that situations can be worse when the government’s governance system is based on class inequality. For example, the clerics, poor, laborers, and peasants are not represented in the process of regulating and controlling the implementation of the government’s governance. Undoubtedly, it can be assured that the government system will not be focused on the interests of all community members. It will only give the benefit to a well-rich group (capitalists) that can influence the government through its capital powers (Malaka, 1921). As he said:
“If we think again, the members of the Council came from a high class that has no interference with the people, feel the trouble of the Kromo (little people). There is no doubt to say that the members of the Council are not people’s representatives and we are not surprised if [their] regulations contrary to the needs of the people. (Malaka, 1921:6).”

“Let us not be deceived if we hear that in a Parliament there are also the proletarian's deputies. They exist, but they have very little influence over the government of the country (Malaka, 1921:28)”

“The government is categorized over the "lawmaker" (Parliament) and "the one who runs the law" (minister) ...... the minister is full of bureaus [the bodies that establish, propose and enforce the law], then "lawmakers" and the one who run the "laws" actually the ministers too. Moreover, [due to] the interconnection of ministerial bureaus with banks and so on [the capitalist that have interests], then a country that has the Parliament (even based on the people's democratic voice), is willing to charge taxes for the land and sea military actions, robbed the land or the treasures of the people, and willing to allow the war, simply, the government is always enthusiastic to follow the Capitalists’ will, which are never satisfied for profit. (Malaka, 1921:30)”

From these Tan Malaka’s ideas, it can be said that Tan Malaka emphasizes the important role of the government’s governance to beat capitalism and its bad effects. It is based on the reality of the government’s role itself that has power as a regulator, supervisor, and executor of law in the society. Thus, in line with these Tan Malaka’s ideas, it also can be said that in socio-environmental accounting studies, the government has a central part to be discussed with its relation to the socio-environmental issues that happened in one area or focus of one study. Thus, if these Tan Malaka’s views are linked to the current Indonesian situation that has many socio-environmental issues and conflicts among the local society, government, and industries, along with, the primary concern of advocacy activities of wider socio-environmental NGOs (KPA, 2017; LBH-Jakarta, 2015; LBH-Makassar, 2016; WALHI, 2015, 2016; Watchdoc, 2018), the first thing should be discussed in order to find the solutions of socio-
environmental issues is the government’s role itself as a regulator, administrator, and executor of law in the public.

Furthermore, Tan Malaka believed that the antithesis of the domination of worldviews and practices, ignoring of the values and aspirations of other groups, and people become the victims, is through people’s political organizations (Tan Malaka called it "committees") which fight for interests of the people in each economic sector and industry. In the end, it is hoped that regulations based on societies’ interests will be presented and become the basis to oversee the government and industry performances for the sake of the people. As Tan Malaka (1921) wrote:

“The two weapons of the workers (people), who will speak for their intentions in the future, are trade unions and [people] political organizations. The first his obligation to take up economic weapons, which can only be sharpened, when it is entered politics that is the politics of the workers (people) themselves. (Malaka, 1921:33)”

“In every factory, mine, or spoor, the workers (people) themselves have held committees in which institutions are now under their control. This (people) workers' committee is now the master of business; it checks each production of the factory, which is now being run no longer for the Capitalists who just know the profit, but for the working people [and society’s interests] (Malaka, 1921:34)”

Based on the discussion of Tan Malaka’s thought above, there are three main points that can be linked to the nowadays’ context, specifically in regards to accommodating the voices of people who are the real stakeholder that directly face the socio-environmental issues in regards to the government side and industrial side. The main points are:

First, Tan Malaka emphasized his rejection to direct adoption of the "Western" concept in the Indonesian government’s system that has a central role as a regulator, supervisor, and executor of law in the society. In line with today's context, this condition also occurs in Indonesia's government accountability management systems that are inclined to adopt
neo-liberalism views and its tools such as NPM (New Public Management) style, which is really focused on achieving the economic growth [indicators] only. Therefore, the measurement of the other, for example, the social and environmental indicators of the socio-environmental issues are not becoming the focus of government (Diefenbach, 2009; Djamhuri, 2009; Harun, An, & Kahar, 2013; Kristiansen, Dwiyanto, Pramusinto, & Putranto, 2009). Thus, governments’ accountability practice today have a tendency to be profit-oriented, money-based, and is unlikely to accommodate other references, such as local society’s views and socio-environmental standards, that can be found in sustainable development goals (UNDP, 2018). Moreover, it also makes the industry’s accountability also tend to focus on the formal standard that in line with the government regulations as a formal way to follow the law for a business to sustain (Shahib & Irwandi, 2016). Thus, the presented pattern of accountability in the industry also is still very procedural and does not touch the core of the problems. Therefore, for example in Indonesia, there is plenty of society joint in hand with socio-environmental activist groups to criticize the situations (KPA, 2017; LBH-Jakarta, 2015; LBH-Makassar, 2016; WALHI, 2015, 2016).

Second, Tan Malaka underlined that it is important for representation of every class in the community (e.g., poor people, labor, farmers, employers, activists) to be given a place within the government management system development as the government has a central role as a regulator, supervisor, and executor of law in the society. Therefore, it can push the government and business management system to be oriented to the public interests. This is also in accordance with the philosophical foundation of Indonesia, namely Pancasila (Latif, 2011). What is happening today is the opposite situation as reflected by the presence of massive society and activist movements which encourage the government to be more accountable for social and environmental issues, as a reaction to the adverse effect of the economic growth policy orientation, which tends to forget other measures of socio-environmental issues faced by society (LBH-Jakarta, 2015; WALHI, 2015, 2016). Third, Tan Malaka's thought focused on how the social structures and agents (individual/society) can influence each other. Thus, the policy and regulations can be based on societies’ interests and become the basis to
oversee the government and industry performance for the sake of the people.

Furthermore, if it is connected to the current discourse of developing the socio-environmental accounting research methodology, there is an idea of an emancipatory socio-environmental accounting framework that was popularized by Saravanamuthu and Lehman (2013). It believes that there is always a possibility to create a new account by society's views that can be used as a new accounting tool to resolve a specific case. Then, it can be seen that Malaka (1921) points of view above are in harmony with Saravanamuthu and Lehman (2013) idea, which focuses on the representation of people's aspirations to develop governmental management practices, especially those related to socio-economic activities of Indonesian people. Thus, it can be said that Tan Malaka’s views can be used as a methodology basis for a critical-research attempted to elaborate on the emancipatory theme, specifically in the Indonesian context. In addition to that, Tan Malaka's methodology is also aligned with what Sarantakos (2012) proposed that a methodology is coming from principles of a paradigm within a framework of acquiring knowledge and explaining it. For logical explanation, Tan Malaka's methodology can be described as follows:
Tan Malaka's emancipatory methodological framework above shows a fact that this approach will try to criticize and develop a new system of government accountability model (as a regulator, supervisor & executor of socio-environmental issues) that nowadays has a tendency to have NPM’s characteristics such as profit-oriented, money-based (Harun et al., 2013), and unlikely to accommodate other references (i.e. local society’s views and socio-environmental standards) as reflected in the high number of protest and critiques from society related to socio-environmental issues that they face, specifically in all regions of Indonesia (KPA, 2017; LBH-Jakarta, 2015; LBH-Makassar, 2016; WALHI, 2015, 2016). Furthermore, the focus of Tan Malaka’s approach on critiques from
society related to socio-environmental issues also reflects that this method tries to understand the active political movement of society in realizing the local-emancipatory accountability system, which today is not becoming the focus of western critical discourse in accounting studies (Spence et al., 2010). In the end, hopefully by using this methodological approach in socio-environmental accounting study, it will help to achieve balanced government accountability in the three main supporting dimensions of community life, namely economic, social and environmental dimensions (Diamond, 2013; Stiglitz, Sen, & Fitossi, 2009).

5. CONCLUSIONS

The development of paradigmatic studies in the field of accounting opens up great opportunities to complement, refine and even present concepts to new accounting models that are in line with the demands of the times, as in this article shown, which borrows Tan Malaka's thoughts. This thought has a role as a methodological basis for presenting the concept of social-environmental accountability typical of Indonesia, which is strongly influenced by the active political movements of the elements of society. Active political movement, along with criticism from the public and activists, it is essential to be the basis for building accounting practices and social-environmental accountability. That is because understanding the political movements of the elements of society can present and complement forms of social-environmental accountability so that they are close to the context of "present" and "here". Finally, this article is expected to be one of the catalysts to encourage new socio-environmental accounting studies in the face of increasingly complex and dynamic world developments, without forgetting the context of locality and people's aspirations, the place where accounting studies and problems grow.

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