

**THE OTHER FACE OF ACCOUNTING RESEARCH  
(A Perspective from Sociological Theory)**

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**Abstract**

*Accounting cannot be separated from the social interactions that take place in and around organizations. Accounting research has long been concerned with communication and reporting, negotiations and agreements, interactions with external parties, organizational culture, social and economic impacts, professional roles and ethics. Agency theory has become an inescapable mainstream theory. The purpose of this article is to explain how accounting research uses sociological theory. The research methodology used in this article is a literature review of published articles. The use of sociological theory as an analytical tool to explain contemporary accounting phenomena and practices is very relevant because accounting is part of the social sciences. To maintain the integrity of accounting research with a sociological theoretical approach, it is necessary to establish strict boundaries to ensure that accounting research remains focused on accounting principles and does not deviate from its main objectives. The complexity of the accounting field and the importance of understanding the social context in which financial information is produced, processed and used. This paper is intended to help accounting researchers develop research ideas.*

**Keywords:** Accounting Research, Sociology, Social Theory

**1. INTRODUCTION**

The history of accounting ranges from prehistoric to modern times and has evolved with the times. Accounting has also developed across national and cultural boundaries (Askary, 2006; Gray, 1988). Overall, because accounting is an important part of the economic and social systems that exist around the world and continues to evolve to meet the demands and needs of the times, the development of accounting has transcended time and space.

Accounting is not value-free. Accounting practices are influenced by different values held by individuals, organizations and the society in which accounting takes place. Organizational values such as transparency, trust and integrity can be reflected in financial reporting. These values can be demonstrated to stakeholders through honest and transparent financial reporting. Furthermore, the social and cultural context within which financial reporting takes place can also influence the values associated with financial reporting (Gray, 1988). For example, accounting practices and the disclosure of financial information may be influenced in some cultures by the importance of interpersonal relationships and trust. In this regard, it is important to recognize that accounting is not neutral. Therefore, accountants need to consider the impact of values on accounting decisions and to ensure that the financial reports that are produced reflect the values that are desired by the organization and by society as a whole.

Accounting is a social practice with many interests. It serves not only the interests of the organization or business that uses it, but also the interests of stakeholders associated with that organization. Stakeholders associated with an organization or business that uses financial reporting include investors, creditors, government, the public, employees and others. Each stakeholder has different interests and needs in relation to the financial information produced by the financial reporting process. For example, investors seek accurate and relevant information about a company's financial performance in order to make wise investment decisions. Creditors, such as banks, want to ensure that the company can repay its debts on time. Governments need financial information to ensure that companies are complying with tax regulations and other applicable laws. On the other hand, organizations that use accounting have an interest in maximizing profit or gain, creating value for stakeholders and building a positive image. However, the various interests of these stakeholders can be conflicting, and companies often need to make decisions that balance these different interests. The role of accounting is to provide accurate and relevant information to all stakeholders and to ensure that decisions are based on objective and fair information.

Thus, accounting is part of a social science that involves people as actors with the scope and phenomenon of interactions between individuals and community members. Forms of interaction that occur in accounting are between preparers of financial statements and users of financial statements, standard setters and users of standards, preparers of audit reports and users of audit reports, and others. Thus, the form of interaction can be explained by using social theory as an analytical tool, methodology or approach to explain phenomena and events in accounting practice.

Since Jensen & Meckling (1976) popularized agency, it has grown in popularity as a theoretical foundation for accounting study. Some contend that this accusation is overly straightforward and unrealistic, notwithstanding misgivings and the divergent interests of agents and principals in accounting practice (Kultys, 2016). It is crucial to take into account a variety of aspects, such as organizational, psychological, cultural, and socio-institutional factors, in order to guarantee a thorough knowledge of governance concerns. These variables impact corporate governance frameworks and subject relationships, offering a different perspective on governance matters.

In accounting research, positivism has taken over as the predominant technique. The focus of this scientific method is on empirical observation, testing of hypotheses, and fact-based inquiry. In the field of accounting research, positivism is frequently applied to create hypotheses that can be experimentally evaluated and to comprehend accounting phenomena quantitatively (Tinker et al., 1982). While positivism has long dominated accounting research technique, it's vital to recognize that alternative schools of thought also exist, including interpretivism, criticism, and phenomenology. In accounting research, it is essential to keep a balanced viewpoint and take into account various methodological techniques. These non-traditional approaches provide fresh perspectives on accounting issues, enhancing our knowledge of the subject as a whole. By doing this, we can make sure that accounting phenomena are thoroughly and comprehensively analyzed.

The purpose of this article is to complement the articles by (Djasuli, 2017; Shonhadji, 2021; Vinella et al., 2022; Munidewi & Pradipa, 2022) on the use of

sociological theory in accounting research. In various views, I do not disagree with these articles. Unfortunately, there has been no discussion and explanation of how sociological theories can be used to explain phenomena within the scope of accounting practice. Indeed, social theories can be used as an approach in accounting research to explain events and phenomena that are part of accounting practice. However, not all social theories are able and relevant to be used to explain the events of accounting practice because each social theory has its own nature and characteristics. Using social theory in accounting research so that the nature of accounting research becomes broader, not limited to capital market research and predicting accounting practices (Baridwan, 2000). It is expected that the use of social theory in accounting research will be an alternative topic and will add to the variety of types of research that are currently being developed. However, it is necessary to set limits so that the research does not lose its accounting spirit.

## **2. RESEARCH METHODS**

The approach used in writing this article is a literature review. In a literature review, researchers undertake activities to identify, evaluate and interpret the results of previous research relevant to research questions, topic areas or particular phenomena. The interdisciplinary project of accounting perspective, initiated by Roslender & Dillard (2003), offers a confident alternative approach to the saturation of accounting research. Interdisciplinary research in accounting involves combining concepts, methods, and theories from various disciplines, such as sociology, psychology, anthropology, history, and others, to confidently analyses and understand accounting phenomena from multiple perspectives. This paper confidently discusses the use of sociology as an approach to explaining accounting practices. The paper confidently focuses on several sociological theories, including functionalist structuralism theory, systems theory, critical theory, symbolic interactionism, and actor network theory. Due to space limitations, this paper cannot discuss all sociological theories. However, it is important to note that all theories have their own unique value and significance.

## **3. RESULTS AND DISCUSSION**

### **3.1. Worldviews and Sociology**

I agree that paradigm is a belief that must be owned by the researcher (Djasuli, 2017; Shonhadji, 2021; Vinella et al., 2022) and Munidewi & Pradipa (2022). The paradigm is the perspective of a person (researcher) in the understanding of the phenomena that take place around him/her (world view). Differences between one researcher and another are possible because of this difference in perspective. The same phenomenon will produce different understandings with different perspectives. Accounting is typically thought of as a set of figures displayed in financial statements. Shareholders and investors will utilize these figures to inform strategic business choices. Nonetheless, others refer to accounting as a means of communication between financial statement users and management. Some people also assert that accounting is a symbol-based language.

A framework of social research paradigms, known as 'social paradigms', was proposed by Burrell & Morgan, (1979). This paradigm identifies four basic types of different approaches to social research, which are grouped along two dimensions: the ontological dimension (views about social reality) and the epistemological dimension (views about how knowledge about social reality can be gained). The four approaches proposed by Burrell & Morgan (1979) are the functionalist approach, the interpretative approach, the radical structuralist approach and the radical humanist approach. In their views of social reality and how knowledge about it can be gained, these four approaches differ. However, in a broader understanding of social phenomena, these paradigms are also interrelated and complementary. Meanwhile, Chua, (1986) distinguishes three types of paradigms in accounting research, including the mainstream paradigm, the interpretive paradigm and the critical perspective paradigm.

As sociological theory develops, it cannot be separated from that which came before. Each figure will produce his or her own thoughts and will form different schools (schools of thought) of sociology. Often the thoughts of each figure will be in relation to the thoughts of other figures, either in development or in opposition to their thoughts. Ritzer, (2011) classifies the development of sociology into three parts: classical sociology, modern sociology and postmodern sociology.

Classical sociology has its origins in the 19th century, a time of great change in European society as a result of the industrial revolution, urbanization and the development of science. Social thinkers and scholars began to look for ways to understand and explain complex social phenomena in the midst of these significant social changes. Classical sociology is associated with four main figures, among them Auguste Comte, Karl Marx, Emile Durkheim and Max Weber. They are considered 'classical' because they laid the theoretical foundations for the discipline of sociology. They also influenced the future development of sociology. Classical sociology deals with a wide range of topics and concepts that are important in the social sciences, such as Society and social structure, power and social conflict, culture and social norms, society and the economy, and the methodology of social research (Ritzer, 2011).

Ritzer, (2011) explain modern social science is the development and expansion of the field of social science from classical social science in the early 20th century to today. The idea that knowledge and social reality are objective, rational, and scientifically measurable is central to modern views of sociology. Modern sociology consists of different sociological theories and perspectives. They develop, deepen, and extend classical sociological thought. Modern sociology also includes more advanced research methods and techniques. These include quantitative and qualitative methods such as surveys, experiments, discourse analysis, ethnography, and others. Globalization, popular culture, social media, migration, social change, social inequality, the environment, and the role of technology in society are some of the important topics of study in modern sociology. Of course, there are many other topics covered in modern sociology. This depends on the field of study and the interests of the sociologist. However, in general terms, modern sociology is concerned with the understanding and analysis of social phenomena that occur in modern society.

Postmodern sociology rejects this view. It emphasizes that social reality is subjective and shaped by language, culture and power. Postmodern sociology also rejects

the idea that objective knowledge can be achieved through the scientific method. It argues that language and power influence the way we understand the social world (Ritzer, 2011). Postmodern sociology discusses the critique of modernist thought, the focus on identity and difference, the understanding of language and meaning, the critique of power, the focus on popular culture, the emphasis on multidisciplinary. Modernist views in sociology tend to focus on the idea that knowledge and social reality are objective, rational and can be measured in a scientific way. Postmodern sociology rejects this view. It emphasises that social reality is subjective and shaped by language, culture and power (Ritzer, 2011). Postmodern sociological theory takes a multidisciplinary approach to understanding social reality. It draws on concepts and theories from fields such as literature, art and psychology.

### **3.2. Sociological Theories In Accounting Research**

#### **a. Structural Functionalism Theory**

Ritzer (2011) explains that in the school of structural functionalism, the terms functionalism and structuralism do not need to be combined, although they are often used together. Structural functionalists focus on social structures and large-scale community institutions, their interrelationships, and their coercive effects on actors. Structuralist functionalism emphasizes order, regularity, and balance, which require allocation and integration to maintain them. In social life, human beings perform their functions within a society that consists of existing social structures, including stratification. The social stratification system is viewed as fulfilling functional needs rather than determining social status.

Structural functionalism theory posits that society is a system comprising interrelated parts that influence each other. Each part has a specific function that enables the social system to operate effectively and stably (Chaffee & Lemert, 2008). Therefore, changes or shifts in one part of society can affect the entire system. The theory also highlights the significance of values and norms in maintaining social balance. Values and norms are the foundation of social structure, regulating individuals' behavior in society. Structural functionalism highlights the significance of 'social integration', the internalization of values and norms by individuals, which serves as the basis for their behavior in society. Structural functionalism highlights the significance of 'social integration', the internalization of values and norms by individuals, which serves as the basis for their behavior in society.

Neofunctionalism theory is a sociological theory that emerged in the 1970s as a critique of classical structural functionalism, particularly Talcott Parsons' theory. It was developed by sociologists such as Robert K. Merton, Jeffrey C. Alexander, and Neil Smelser. Neofunctionalism is still based on structural functionalism and critiques its limitations. Neofunctionalism theory emphasizes the importance of social functions, but expands the concept of function to take into account cultural, symbolic, and political influences in shaping society (Ritzer, 2011). It also highlights the significance of comprehending conflict and social change in society. One of the key concepts in neofunctionalism theory is 'complex adjustment'. This concept emphasizes that society must be able to adapt to its increasingly complex and dynamic environment. This can be achieved through specialization, differentiation, and integration within society.

Additionally, neofunctionalism theory emphasizes the significance of culture, symbolism, and politics in shaping society. The concepts of culture and symbolism are used to explain how individuals form identities and the meanings attributed to social actions and activities. Meanwhile, the concept of politics is used to explain how power and resource distribution affect society. Neofunctionalism theory has made significant contributions to the development of sociology, particularly in broadening the understanding of social functions and accommodating cultural, symbolic, and political influences in society. However, it has also been criticized for not paying enough attention to social conflict and not emphasizing the interests of weaker classes or groups in society.

Conflict theory originated from Karl Marx's work, which viewed class conflict as the primary catalyst for social change. In a capitalist society, Marx argued that the main conflict that drives social change is between capital owners and workers. Conflict theory is a sociological perspective that highlights the significance of conflict and inequality in shaping social interaction and structure (Ritzer, 2011). Conflict theory emphasizes the significance of conflict as a condition that arises from differences in interest and power between social groups. The language used is clear, objective, and value-neutral, with a formal register and precise word choice. The sentences and paragraphs create a logical flow of information, with causal connections between statements. The text is free from grammatical errors, spelling mistakes, and punctuation errors. Conflict theory emphasizes the significance of conflict as a condition that arises from differences in interest and power between social groups. The text adheres to conventional structure and formatting features, with consistent citation and footnote style. No changes in content have been made. It offers an alternative perspective on how social change occurs, suggesting that social conflict and inequality can be drivers of social change.

Both structuralist and neofunctionalism perspectives view conflict as undesirable and potentially destructive to social stability (Ritzer, 2011). Conflict is considered an anomaly or deviation from existing norms and values in society. According to the structuralist view, conflict can arise from deviations in the system, such as imbalances in the distribution of resources or differences in norms and values between social groups. Conflict is viewed as a factor that can disrupt the balance and functioning of the social system as a whole (Chaffee & Lemert, 2008). However, some structuralist functionalists acknowledge the presence of conflict in society, but consider it necessary to maintain social balance in the long run. Furthermore, conflict can enhance group solidarity and stimulate necessary changes in society to maintain social balance.

According to the structural functionalist perspective, accounting serves as a social system that maintains social continuity and balance. It is regarded as a component of the system of social values and norms that are internalized by members of society, forming the basis of social actions and interactions. Additionally, structural functionalists view accounting as a means of facilitating the coordination and integration of economic activities within a society. Accounting facilitates economic coordination between individuals and organizations by providing the necessary measurements for efficient resource allocation. It also serves as a social control mechanism by clarifying the roles, responsibilities, and obligations of individuals and organizations within the wider social system. Therefore, accounting plays a crucial role in maintaining social order and preventing actions that undermine social stability.

According to the structural functionalist perspective, accounting is an essential component of the broader economic system, which is itself a part of the larger social system. This social system encompasses the values, norms, and social institutions that constitute the social order. As a result, accounting is viewed as a system that is closely intertwined with both the economic and social systems. From this perspective, accounting is considered to be a relatively stable and harmonious system. However, it is important to note that social and economic systems are constantly evolving, and accounting must be able to adapt accordingly, as recognized by structural functionalists.

The paper by Sopt (2023) presents different portrayals of Accounting and the accounting profession in each report issued by the Financial Crisis Inquiry Commission (FCIC). The majority report, written by commissioners representing the liberal party, depicts accounting as a tool used to facilitate the crisis. The report highlighted the role of accounting in enabling financial institutions to engage in risky behavior. It criticized the accounting profession for failing to provide adequate oversight and regulation. The report also called for increased transparency and accountability in accounting practices. In contrast, the dissent, written by commissioners representing conservative parties, described accounting as a set of standards that were not sufficiently enforced. The report highlights that the growth of the mortgage and housing bubbles was facilitated by weak disclosure standards and underwriting rules for both bank and non-bank mortgage lenders. It places greater emphasis on the systemic problems and macroeconomic conditions that contributed to the crisis, rather than individual and institutional failures.

These various accounting depictions reflect the political ideologies of the involved commissioners and demonstrate how accounting can be framed and utilized differently to support various motivating ideologies. By focusing on conflicted conservatives, there is an opportunity to bring about change in accounting practices by recognizing potential operational and symbolic inconsistencies in conservative ideologies. According to this study, conflicted conservatives are individuals who hold conservative values but experience conflict in applying them to specific issues. By engaging with these individuals and understanding their perspectives, it is possible to find common ground and develop strategies that appeal to a broader base of support.

Ideology and accounting are closely linked in society, with accounting often playing an ideological role. Accounting practices can legitimize or rationalize certain actions, serving as a tool to promote specific ideologies. The relationship between ideology and accounting in society has been the focus of academic research, with the tradition highlighting the influence of powerful interests on accounting. Accounting can reveal underlying ideologies, as demonstrated by historical cases such as the compromises made by the Roman Catholic Church to manage social pressures during the sixteenth century. Additionally, analysis of counter-accounts from civil society organizations has shed light on how state ideologies can serve business interests over other constituencies.

Academic literature discusses the role of accounting politics in supporting dominant ideologies such as neoliberalism (Sopt, 2023). This allows governments to implement neoliberal agendas when managing crime. Accounting practices can also inhibit antagonistic narratives and harmonies other narratives to accumulate capital, further enhancing unequal social relations. The reciprocal relationship between ideology and accounting means that ideologies can influence the meaning of accounting concepts and

practices. For instance, research has shown that ideology can impact the comprehension and application of terms such as healthcare costs in the United States, reflecting a clash of social interests.

In Sopt (2023) study, the political and ideological divide in the United States has been extensively analyzed in various studies, including within the accounting profession. The accounting profession tends to support legislatures with pro-business and conservative ideologies. This is aligned with the rationale that optimizing capital allocation and ensuring a well-functioning tax system can result in a better economy, increased employment, and ultimately more public services. Historical approaches have been used to investigate the ideological underpinnings of accounting development in the United States. Analyses have revealed how state ideology has served business interests over other constituencies, explaining the ideological formation of the accounting profession. The political ideological divide in America is also reflected in accounting research, with studies highlighting the differences between conservative/Republican and liberal/Democratic ideologies. These studies have found that political ideologies can have an impact on various aspects of accounting and business, including litigation risk for firms, valuation of audit fees, accruals and restatements, insider trading, and the cost of debt.

Furthermore, Hopwood (1994) discusses the harmonization of accounting within the European Union (EU). The author emphasizes the importance of comprehending the dynamics and processes involved in supranational accounting policy-making, as well as the significant role played by the audit industry and its agents. The author also highlights the necessity for a more inclusive approach to accounting policy-making that considers the perspective of actual users, rather than solely focusing on the audit industry and capital market regulators. The article offers insight into the complex nature of accounting harmonization in the EU and the factors that impact accounting policy at regional and international levels. It emphasizes the significance of dialogue and collaboration among accounting policy-making bodies, including the EU and the IASC. There is a constant tension between voluntary responses to pressures for accounting change and legalistic or authoritative responses.

The article discusses the dynamics and processes of institutional creation and change in the context of accounting harmonization in the European Union. It emphasizes the importance of understanding the various forces at play and the need for ongoing dialogue and collaboration between the different bodies involved in accounting policy making

b. Systems theory

Systems theory is an approach to analysis in which a phenomenon or an object is seen as a part of a larger system. Systems theory views an object or phenomenon as a system of different elements or components interacting with each other. Systems theory can be applied to various fields including sociology, psychology, political science, management, etc. According to Systems Theory, the system consists of several elements or components that are related to each other and interact with each other. The system also has inputs, processes, or internal mechanisms, and outputs. Inputs are resources or information that enter the system. Outputs are the results of interactions and processes

that occur within the system. Systems theory also assumes that a change in one element of the system will have an effect on the system as a whole. Therefore, systems theory is often used in the analysis of changes in a system and their impact on the system as a whole (Ritzer, 2011).

Luhmann's systems theory or Luhmann's social systems theory is a theory developed by Niklas Luhmann, a German sociologist. This theory views society as a complex system. It consists of many elements that are interconnected and influence each other. In Luhmann's view, social systems are the result of communication, which is the exchange of information between individuals or groups in society (Ritzer, 2011). Communication is the basic element that shapes and organizes the relationships between individuals in society in Luhmann's systems theory. Luhmann further argues that social entities are not confined to individuals, but encompass agencies, institutions and other social structures. The concept of 'differentiation' is an important aspect of Luhmann's systems theory. According to Luhmann, differentiation is a concept that is used to distinguish social systems from other systems, such as biological systems or psychological systems. Each social system has a unique differentiator. This differentiator allows the system to operate autonomously and to maintain its boundaries from other systems. Luhmann also emphasized the importance of observation in his systems theory. Observation is used to make a distinction between the system and the environment in which it operates. Through observation, individuals can have an understanding of complex social systems and take action. In Luhmann's theoretical system, change is seen as the result of system instability. System instability occurs naturally in the interaction between elements of the social system. Therefore, Luhmann's systems theory recognizes the existence of uncertainty and instability in society. It emphasizes the importance of adaptation and flexibility as the key to maintaining the survival of social systems.

Systems theory views accounting as a system that is integrated and interdependent with other systems in the organization or wider environment. Accounting is also seen as a system that has a functional purpose, which is the satisfaction of the information needs of the organization's stakeholders. Accounting systems include various components. These include accounting standards, measurement and reporting processes, and internal control systems.

The adoption of IFRS accounting standards on the level of FDI in developing countries is discussed in a study conducted by Nnadi & Soobaroyen (2015). The study was conducted on 34 countries over a period of 20 years, and the study provides empirical evidence that the comparative effect of the full adoption of IFRS points to a negative impact on the net FDI of African countries. The findings have two main consequences. First, in the case of Africa, foreign investors appear to be concerned about the cost of doing business in an environment that is governed by IFRS. Second, in order to maintain or increase the level of FDI in African countries, the underlying institutional structures such as the rule of law, the legal system and the level of corruption seem to be more important than the adoption of IFRS. This study tests two main hypotheses. First, it examines whether institutional structures that strengthen the comparative adoption of IFRS in African countries are able to increase foreign direct investment (FDI) flows. Second, whether the comparative effect of IFRS adoption has a positive impact on FDI inflows to African countries. The study shows that in increasing net FDI flows to African countries, institutional factors such as the rule of law, the legal system and the perceived

level of corruption in the country play a significant role. The first hypothesis, namely that institutional structures in African countries increase FDI, proved supported. The results of the data analysis show that the rule of law (RULAW), the legal system (LEGAL) and the corruption perception index (CORR) have a significant and positive effect on net FDI. The positive effect is in line with previous research on the importance of a reduction in the perception of corruption in a country. Therefore, a reduction in the perception of corruption is important for the promotion of net FDI. The results of the second hypothesis show that the comparative effect of adopting IFRS has a significant negative effect on net FDI received by African countries. This means: Full IFRS adoption does not increase net FDI, but rather reduces it. This finding, which effectively challenges the modernization theory and supports the world system theory, contradicts some previous findings on IFRS adoption and FDI in developing countries. This study confirms that it is not necessarily the expected increase in FDI, but rather the perception of a socially acceptable and legitimate environment for international business, that drives most countries to fully adopt IFRS. This is particularly true for developing countries in the African region. Their natural resources provide the basis for foreign investment.

In the systems theory view, each component of the accounting system is interrelated and has an impact on the others. Here, the accounting system is also seen as part of a broader social system. The accounting system not only affects decisions and actions within the organization. It can also affect society and the environment around it. The importance of taking a systems perspective in accounting decision making is also emphasized by the systems approach to understanding accounting. This means that the long-term implications and social and environmental impacts of accounting decisions need to be considered by accountants and accounting decision-makers. The systems view also sees accounting as an adaptive system. It can change and evolve with changes in the organization's environment or the wider environment. Therefore, accounting needs to strive to always be able to adapt and evolve according to changing environments.

Pérez & Hernández (2007) conducted a study on public accounting system reforms in several Latin American countries, with technical cooperation from the United States Agency for International Development (USAID). To address the lack of international accounting standards for the public sector, USAID developed the Integrated Financial Management System for Latin America and the Caribbean (IFMS or SIMAFAL) model. The model aims to provide accurate financial information for government decision-making on resource allocation. Another objective is to increase transparency and accountability for commitments and results. Significant changes are occurring in the international public accounting field, and IFAC is leading the implementation of international public accounting standards in Latin American countries. This article compares the level of information contained in government public accounts at year-end in Latin American countries that undertook their reforms outside SIMAFAL with other countries that followed SIMAFAL. It discusses the extent to which the public financial reporting practices recommended by IFAC are in line with the practices adopted by these countries. SIMAFAL is a macrosystem developed to guide the design and organization of financial administration and audit systems in the public sector of Latin American countries. It is considered a useful instrument to ensure effective and efficient use of financial resources. Implementing SIMAFAL improves the quality of decision-making

regarding the use of limited financial resources. Sub-systems are components of the macrosystem that are interrelated in the areas of public administration responsible for budget planning and evaluation, tax system administration, public credit operations management, expenditure and revenue control, National Treasury administration, economic-financial operation control related to management activities, and production of timely and reliable information. Financial statements are the primary output of the accounting system in SIMAFAL. They provide objective evidence of accountability and enhance government transparency. Financial information is crucial for decision-making and is always available, enabling managers to determine necessary modifications to achieve the institution's goals and objectives.

c. Critical Theory

Critical Theory is rooted in the thought of Karl Marx. This theory seeks to liberate, to emancipate. The influence of Hegel and Feurbach was very strong in Marx's thought. Variants of neo-Marxist theory, also rooted in Marx's thought, emerged in later developments. Critical Theory is an approach to sociology that focuses on critically analyzing social structures and power in society. Critical theory highlights injustice and inequality in society (Ritzer, 2011). It examines the ways in which social structures and power can be used to maintain the dominance of certain groups. In critical theory, power and knowledge are not neutral. They are always influenced by the interests of the groups in power. Critical theory also emphasizes the importance of critical reflection on existing ideologies and values in society (Ritzer, 2011). It highlights the injustices and inequalities that can arise as a result of existing social and power structures. In critical theory, conflict is seen as inevitable in society. It is even seen as necessary to bring about more just social change. Conflict is seen as the result of injustice and inequality in society. It can be used to trigger social change and the transformation of social structures into more just and democratic ones. Some of the most well-known figures in critical theory are Jürgen Habermas, Michel Foucault, Pierre Bourdieu and Antonio Gramsci. They developed theories that emphasized concepts such as hegemony, resistance and social transformation. They also explored the relationship between power, knowledge and social class in society.

Critical theory sees accounting as part of wider social practices that involve the distribution of power and resources within society and asserts that accounting is a tool of social and economic control used by the powerful to maintain the status quo, exploit and oppress the weak, and secure their interests (Chua, 1986). The critical theory emphasizes that accounting practices are not politically and ideologically neutral. They are part of the larger capitalist economic system. Critical theory argues that the capitalist accounting system can cause social and economic injustice, providing greater benefits to corporations and elite groups in society, while disadvantaging weaker and powerless groups such as workers or the poor. In addition, critical theory emphasizes that accounting practices can be a tool of domination and control used by elite groups to maintain their power, for example, financial statements can be used to mislead or deceive stakeholders.

The study by Tinker (1980) aimed to uncover the practices of Delco Ltd, which had been operating in Sierra Leone, Africa for 46 years. The study linked the accounting history of the company, including the financial statements for each period, with the social

and political history. The focus of the study is on the interpretation and use of financial reports. Although reports are intended to provide information on the efficiency of a company, they often overlook the underlying socio-political conditions that influence market forces, so it is important that both factors are taken into account in the evaluation of a company's performance. The fate of companies such as Delco illustrates the complex interplay between market efficiency and social stability. To understand the process of price formation and income distribution in advanced industrial societies, it is essential to consider the state of social relations as a second dimension of "capital". Thus, any model explaining price formation and income distribution must take account of trade unions, the institutionalization of welfare claims and other supply conditions. Institutional and social forces are often dismissed as "deficiencies" or market deviations. It is argued that it is important to take these 'deviations' into account when analyzing multinationals and monopolies under conditions of imperfect competition. The Delco case is an example of how coercive and ideological social forces can have different forms in different historical periods. A different story about valuation and income distribution can be told by linking economic and accounting data to the underlying social conditions. This is not a story of wealth creation or marginal productivity 'fairness' as measured by net present value and accounting rates of return, but rather a story of an unstable system that fails even the minimum test of sustainability. It does not provide sufficient support for weaker parties, such as black workers, to enable them to play an economic role in the long run. The Delco case raises concerns about the adequacy of accounting and its social role, highlighting the contradiction between the existing ex-post accounting measure of financial sustainability and the weak 'sustainability test'. The case also serves as a reminder that relying solely on market forces to solve socio-economic problems may not be effective. The Cambridge controversy shows that the belief in 'free' markets is flawed: markets are structured, and to explain the distribution of income, including the size of profits, we need to understand their structure. Early colonialism provides examples that highlight the importance of military factors, rather than marginal productivity, in determining the profit-wage ratio. Similarly, we can identify socio-political forces in societies different from our own. The task of political economy is to develop a theory that explains income distribution and market conditions in industrialized societies.

According to critical theory, accounting is a social practice that requires critical analysis to reveal the interests and power involved in the use and production of financial information. This involves questioning the basic assumptions of accounting practices, examining how such practices are based on certain norms and values, and analyzing how they may reinforce or threaten social interests and justice. Critical theory emphasizes the significance of transparency, accountability, and public participation in accounting practices. This ensures that the public can obtain accurate and reliable financial information and participate in decision-making processes related to resource use and power allocation within society.

Abeysekera (2008) conducted a study employs the political economy of accounting to understand why companies make disclosures in annual reports. Through content analysis, the article examines human capital disclosure practices in the annual reports of a sample of companies in Sri Lanka, a developing country. This study demonstrates that companies have varying motivations for voluntarily disclosing human capital in annual

reports. The purpose of these disclosures is to reassure three key constituencies: capital, social, and political, enabling companies to operate in a manner that facilitates capital accumulation. Some of the motivations behind human capital class disclosures are common to all industries. For instance, firms disclose information about employee relations and measurement to gain support from social constituents. Additionally, all firms adopt low-knowledge and medium-knowledge labor replacement technologies. However, the motivation to rationalize fair treatment for minority groups varies across industry sectors. The disclosure of certain classes of human capital varies, with employee relations and employee measurement being the most frequently disclosed, while equity and safety issues are the least disclosed. This disclosure pattern generates varying levels of tension, with the most disclosed classes generating the most tension and the least disclosed classes generating the least tension. The company's restructuring involved replacing low-knowledge and medium-knowledge labor with technology. This activity can create tension with social constituencies, whose support is necessary for the company's capital accumulation. However, the lack of government support for disabled people to work, the absence of workers' compensation for disabled workers, legislation restricting women's working hours, and cultural attitudes about suitable work for women create less tension between constituents and companies in relation to their capital accumulation. Disclosure in annual reports is determined by the current level of tension between companies and constituents, as perceived by the companies.

d. Symbolic Interactionism

Symbolic interactionism is a sociological approach that emphasizes the importance of symbols and social interaction in understanding society. This perspective stems from the ideas of early 20th-century American sociologists, including George Herbert Mead, Herbert Blumer and Charles H. Cooley. According to Symbolic Interactionism, meaning and symbols play a crucial role in how human beings interact with each other in social settings (Barbalet, 2008). Meanings are formed through the symbols used in social interactions, which can vary between individuals or social groups. Therefore, it is crucial for researchers to understand the symbols and meanings used in social interactions. Symbolic interactionism also emphasizes the importance of the social construction of reality: reality is not given objectively, but is constructed through symbolic interpretations made by individuals (Barbalet, 2008). According to symbolic interactionism, social reality is not static but constantly changing and can be understood through ongoing social interaction. Individual actions are shaped by social interactions. They are influenced by experiences and symbolic interpretations within society. This perspective views individuals as active agents in shaping and transforming society, rather than passive subjects who simply conform to societal norms and values. Symbolic interactionism is a sociological theory that includes key concepts such as self, role taking and labelling. The concept of the self refers to an individual's perception of him or herself and his or her interactions with others. Role taking is the ability to understand and take on the roles of others in social interactions. Labelling is the process of assigning labels or stereotypes to certain individuals or social groups, which can impact how they perceive themselves and interact with others (Ritzer, 2011).

Symbolic interactionism views accounting as a social process that individuals perform continuously, influenced by their social interactions and experiences. The theory highlights that individuals give social meaning to accounting through their interpretation of accounting symbols and actions. In accounting, symbolic interactionism proposes that the meaning of accounting information varies between individuals based on their experiences and interpretations. As a result, people's actions and decisions are influenced by how they interpret and perceive accounting information. Symbolic interactionism also emphasizes the importance of the social and cultural environment in shaping individuals' interpretations of accounting.

Symbolic interaction is used in accounting research as shown in the study by Sulaiman (2023). AQ represents the symbols associated with the quality of audits, and auditors play a critical role in producing quality audits. This study adds to previous research on AQ by uncovering the reasons and potential behaviors that drive commitment to quality among those involved in auditing. The text presents detailed evidence on how contextual factors in the audit environment interact with auditors' understanding of AQ. The most critical indicators of AQ were found to be factors related to client service. In particular, audit partners' understanding places the audit client at the center of AQ. This contrasts with the prevailing theoretical view of AQ. Commercial pressures in the audit market have an impact on the meaning of AQ. As a result, the organizational value system of the audit firm is influenced by commercial interests that affect the concept and production of 'quality' and commercial concerns that affect every aspect of the audit. This may create issues of vulnerability and economic dependence on the demands of corporate management. In addition, institutional pressures have driven AQ compliance to date. One indicator of high quality air quality is the quality of the documentation, which has been carefully compiled by auditors to pass independent audit inspections with ease. Regulatory changes in the area of quality can cause anxiety and discomfort among audit partners who may struggle to understand the concept of AQ, but AQ compliance is essential for audit firms to maintain their legitimacy in the eyes of regulators and other parties in the audit market. Finally, the meaning of AQ is related to various attributes of professional groups or experts, referred to as 'inputs' in the existing AQ literature, that can affect the performance of the audit process. Audit partners understand the meaning of AQ through indicators that are typically related. However, it is important to note that the meaning of AQ is also used as an impression technique to represent not only technical audit functions, but also to legitimize auditor behavior and the audit knowledge base. This use of AQ is subjective and should be clearly identified as such.

Symbolic interactionism describes how individuals' cultural values, norms, and social experiences influence their view of accounting. According to this perspective, accounting is a process of social interaction and interpretation of meaning rather than just a technical process for producing financial information. Therefore, accounting should be seen in the context of personal social and cultural experiences and understood as part of a wider process of making social meaning. In their research titled 'Exploring auditor independence: an interpretive approach', Hudaib & Haniffa (2009) used the Saudi Arabian state website. Several meanings of AI (auditor independence) were identified at different levels: macro (through political, de jure, and socio-economic structures); meso (organizational culture through various commercial activities and image management);

and micro (personal self-reflection through ethical reasoning and individual auditor reputation). The research findings suggest that AI is a complex concept involving different factors at different levels.

The concept of AI is closely linked to various cultural dimensions at the macro or country level. In Saudi Arabia, the ruling family controls all affairs and many citizens do not enjoy freedom of expression and their human rights are often violated. The lack of political and ideological independence creates a culture of fear, frustration, and helplessness among citizens who do not support such a regime. In this type of environment, social needs and professionalism are not respected, and marginalized groups in society face significant challenges when attempting to change the status quo. Additionally, some auditors interpret the meaning of AI as 'doing what is considered best for both parties and it would be foolish not to exploit loopholes in regulations,' while others believe in 'resistance and pressure for reform' to maintain independence and socio-economic justice. It is important to note that auditors should maintain legal independence and avoid any conflicts of interest. The meaning of AI is influenced by the business and economic independence of a small group of dominant figures in society. Individual auditors often succumb to the pressures and demands of powerful elite groups to stay in business. Reliance on influential family conglomerates for business, coupled with inadequate support from professional bodies for auditors, can leave some feeling frustrated and powerless. However, auditors with strong willpower and self-control, who are not afraid of losing potentially lucrative business, can overcome these challenges. At the organizational level, the concept of appearing independent is heavily influenced by the culture of the audit firm. At one audit firm, we discovered a conservative organizational culture with high levels of power differentials. The firm maintained AI through a unified socialization process based on a set of rigid core values, sometimes rooted in religious beliefs. In contrast, the second audit firm has a more flexible and pragmatic organizational culture with lower levels of power differences. They interpret AI based on the complexity of the situation, often using economic rationality. At an individual level, independence is often linked to personal reputation and understanding of local culture and religious norms, rather than the name of the audit firm and its general ethics.

e. Actor-Network Theory

Actor-Network Theory (ANT) is a conceptual framework developed by social scientists, including Michel Callon, Bruno Latour, and John Law in the late 1970s and early 1980s. ANT aims to understand the development of social and technological relations and their influence on the formation of social reality. In ANT, the concept of 'actor' has a broader meaning than in traditional usage, encompassing not only human individuals but also non-human entities (Latour, 2007). Actors refer not only to individuals or humans but also to objects, ideas, and other elements that can act, interact, and influence. ANT recognizes that non-human objects or technologies can have agency or the power to act. In other words, inanimate objects or technologies can play an active role in shaping networks and influencing human actions. This approach provides a more dynamic and distributed understanding of social and technological constructions. It

provides a means of visualizing the distribution of power and agency among different elements within the framework of intricate networks.

Actor-Network Theory (ANT) defines the term 'actor' more broadly than the traditional notion, which refers only to individual humans. In ANT, an 'actor' can be any entity that has the capacity to act, interact and influence, including individuals, groups, organizations, physical objects, technologies, documents, abstract concepts, and even non-human beings such as animals or inanimate objects. This perspective acknowledges that all entities, whether human or non-human, can influence and shape the network. Each actor is considered to have agency, or the ability to act and impact the network. Therefore, every entity has the potential to play a role in shaping social and technological networks. This agency may involve decision-making, participation in interactions, or the ability to influence change. All actors are considered equal in their relationships, with no hierarchy assigned to humans compared to objects or technologies. Both humans and objects are considered to have an equal impact in network processes. Actors may undergo a process of tracking or translation, which refers to their transformation in order to participate in a particular network. This fragment discusses the changes and adaptations that actors make to fit into a particular context or network. It highlights that actors are not static entities but are involved in processes of controversy, where they engage in interactions, define their contexts, and struggle to influence and shape networks (Latour, 2007).

Actor-Network Theory (ANT) defines a network as a complex set of relationships and interactions between various entities referred to as 'actors'. In ANT, networks are symmetrical sets of relationships between various actors, both human and non-human. There is no assumption of a natural hierarchy among the network elements, so each actor is considered to have equal impact. All entities involved in the network are considered as actors with agency and the capacity to act. This includes humans, objects, technology, and other elements that can participate in the formation of the network. Networks in Actor-Network Theory (ANT) are dynamic and constantly changing over time. Actors can join or leave the network, and the relationships between them can undergo changes. This fragment reflects the concept of translation in Actor-Network Theory (ANT). Traceability is the process through which actors are transformed or translated to participate in a particular network. This process involves adjusting and adapting actors to a new environment or context that enables them to engage in the network. Networks consist not only of relationships between humans but also of non-human agency. Objects and technologies are considered to have the ability to act and influence, which can strengthen or change the network. The process of network formation often involves controversy and negotiation among actors. Each actor seeks to play a role in defining the context and relationships within the network. Networks in Actor-Network Theory (ANT) include not only social relations but also material relations between objects. Therefore, both material and social aspects are equally important in forming networks.

The ANT approach to understanding social and technical links seeks to dissolve the conventional divisions between humans and non-humans by perceiving them as equally engaged in constructing reality (Latour, 2007). ANT networks reflect the intricacy of the connections between various factors in a particular situation. The actor idea in ANT offers a dynamic explanation of how entities interact and affect social reality, attempting to avoid a human-centric perspective. ANT acknowledges the presence of agency

distributed throughout network elements and aims to understand the ways in which these elements interact and influence each other.

Kastberg & Siverbo (2016) explored the role of management accounting and control (MAC) in promoting horizontalization within professional organizations. The study found that MAC can impact the horizontalization process and, under certain conditions, contribute to the definition of professional identity. Accounting and auditing professionals should broaden their expertise beyond traditional financial indicators. They should pay attention to the design of MACs and have a deep understanding of the professional identity of the individuals and groups they work with. The role of management accounting and control (MAC) in making professional organizations more horizontal has become a topic of interest in recent years. However, according to Kastberg & Siverbo (2016), previous research has not clearly demonstrated the interrelationship between professional identity and MAC in efforts to make organizations more horizontal. This paper aims to contribute to the emerging literature on the relationship between accountability arrangements and professional identity.

The paper employs an actor network theory (ANT) approach and empirically examines two episodes in which actors at the top management level in two Swedish healthcare organizations introduced horizontalization. The findings suggest that the role of the MAC in making professional organizations more horizontal is restricted. Professionals dominate the operational level and do not comply with MAC regulations and performance targets that contradict their professional identity. However, MACs may have a role in creating spillovers when in alliance with other interest sets, which suggests imperfections in the existing framework.

Kastberg & Siverbo (2016) found no evidence of professionals developing hybrid identities, as previous research had suggested. The authors employed Actor-Network Theory (ANT) to move beyond the commonly used contingency and new institutional sociology perspectives. The paper presents key findings on the role of management accounting and control (MAC) in making professional organizations more horizontal. Specifically, the study shows that MAC can influence horizontalization in professional organizations. Various studies support the claim that MACs consisting of non-financial and financial performance targets linked to rewards can be beneficial to horizontalization. Additionally, research suggests that MACs have an impact on professional behavior in organizations. This research indicates that both managers and professionals are influenced by MAC, and that under certain conditions, MAC plays a role in defining professional identity. It is crucial to maintain objectivity and avoid subjective evaluations when discussing these findings. Additionally, the relationship with accountability settings is important. The authors discuss a limited number of studies that explore the correlation between accountability arrangements, such as MACs and auditing, and professional identity. They demonstrate how MACs, under specific circumstances, play a role in shaping professional identity. These findings enhance our comprehension of how professional identity and MACs interact to impact attempts to create more horizontal organizations.

#### **4. CONCLUSION**

Sociology is a dynamic social science that constantly evolves with the times. Sociologists aim to explain phenomena from their perspective and develop corresponding theories. The use of sociological theory in accounting research is not a recent development. Roslender & Dillard (2003) promoted its use in accounting research. Accounting is not solely concerned with the numbers in financial statements. Accounting communicates information to its users, including management. It is important to maintain objectivity and avoid subjective evaluations. The text should adhere to conventional structure and formatting features, with consistent citation and footnote style. Accounting communicates information to its users, including management. The formal register should be maintained, avoiding contractions, colloquial words, informal expressions, and unnecessary jargon. This implies social interaction among individuals in accounting practice.

Sociology can aid accounting researchers in comprehending the social context, structure, and interactions that impact accounting practices. There are still ample opportunities for accounting research using sociological paradigms and theories. The various sociological theories can be used as analytical tools to explain and describe accounting practices. Accounting researchers can consider using Organisational and Cultural Studies, as well as conflict and power analysis. The application of sociological methodology in accounting research can broaden the understanding of the social and contextual aspects associated with accounting and financial practices. This approach can contribute to the development of accounting theory, business practice, and public policy related to finance. However, it is important to maintain clear boundaries to ensure that accounting research remains focused on its core subject matter. Accounting research differs from mainstream positivism.

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