Reflection Critical Ethnography: Other Options Accounting Research Techniques

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Abstract: This article aims to offer a method of Critical Ethnography to explore the phenomenon of accounting in organizations. Critical Ethnography is an alternative to find the 'truth' of the role of accounting in organizations. Accounting has been conceived as another form of social whose terms of social values, politics and culture. Critical Ethnography has its own way of expressing this study. This article presents a simple pattern in the research agenda with Critical Ethnography. Background ontology and epistemology are also discussed in this report. Three examples formation with Critical Ethnography report presented to provide an overview of how the process can be completed and the research report.

Keywords: Reflection, Critical Ethnography, Other Options Accounting, Research Techniques

I. Introduction

Critical Ethnography (CE) is not new to study accounting science. CE use of accounting to explain social phenomena and cultures 'live' in the midst of people's lives. Sukoharsono (2004) is one such example. Through funding from the Technical and Professional Skills Development Sector Project (ADB Loan No. 1792-INO), University of Jember, Sukoharsono (2004) explores the internal management of the environment by utilizing Unit CE. According to Spradley (1997: 3), CE is the work describes a culture in which the main objective is to understand a way of life (read, organize or profession) from the perspective of a native (read, people or those with a devotion time in the organization concerned) , According to Wolcott (1984 [1973],1999) as written in Berg (2004), CE is the initial process that attempts to describe the critical and social interpretation expressions between people and groups. CE is a study of the cultural/social phenomenon in accounting science that aims to describe and interpretation the culture/the phenomenon from the viewpoint of the original actors. Setting of CE own research natural nature / natural. Sukoharsono (2006) clearly provides ample scope to exploit CE technique in exploring the accounting life in the midst of social interaction.

CE research is not just the observation of human behavior but also interpret the behavior that can be framed in the scientific life of accounting. According to Geertz (1973) in Berg (2004), CE is a search for meaning through the interpretation of the informant. In the context of accounting research, methods CE is a field study aimed to explore meaning arising from social interaction between people in the community who practice accounting.

The next development of ethnography that is emerging as a study not only focuses on the perception of participants, but more than that, that is how to represent the planting of local cultural description is quite rich in political-economic system which was quite spacious impersonal. Therefore, a dominant ethnographic approach beyond description, and we need a research tool that can penetrate into the hidden meaning and the underlying relationships and social interaction. CE, as a cultural studies that have sensitive ideological orientation, was chosen as a research technique that focuses on the many perspectives, cultural and social inequalities and directed at social change can give a different meaning.

II. Literature Review

Critical Ethnography Research Agenda

Marcus and Fischer (1986) in Harran (2006: 126) defines CE as follows: "an ideologically sensitive orientation to the study of culture that can penetrate the noncommittal Objectivity and encouraged by the positivistic scientism empirical attitude behind descriptive ethnography and can demystify the interests served by particular cultures to Unravel Reviews their relation to issues of power".

CE develop because of discontent over structures such as social class, patrialisme and racism (Anderson, 1989 in Pasco, 2000). CE allows researchers to place himself, to see and hear about the social structure and practice from the perspective of those who designed these events than those who are in control of the incident. As stated by Thomas (1993) in the Hair (2003) that conventional ethnography "study culture for the purpose of describing it, CE do so to change it". CE is not only a description of an accounting practice in the organization found. CE establishing the principle of dynamic change of social environment on the accounting practices in the organization being studied.

CE focuses on cultural and social inequalities and directing the study on social change that is positive. CE also emphasized on the nature of the social structure, power, culture and human agency and use research to confirm and change rather than simply describe the social life (Carspecken, 1996: 3 in Harran 2006: 126). CE saw the emergence of ethnographic research as a process, involving dialogue between ethnographers (investigators) and those who are in the research setting (Myers, 1999). CE also tend to regard either hidden agendas, power center and assumptions that prevented, repression and restrictions. Critical study of the assumptions that are usually considered normal (Thomas [1993] in Neil [2003]).

Thomas (2003) states that CE not a theory. CE more of a perspective in which a qualitative researcher can frame the questions and develop action, whose aim is the liberation of members of the culture of the ideology that does not benefit them and also actually not constitute their creations. Approach CE is a form of research approaches with multiple roles. This research approach model is used as a data collection approach, also for reporting research results in the form of critical analysis of the social phenomenon that is more comprehensive (Dey, 2002).

Alvesson and Deetz (2000: 199) argues that CE require a viewpoint on a more critical cultural phenomenon, namely "accentuation aspects of oppression and restriction of culture". Furthermore, there is a difference in ontologikal and epistemologikal between conventional ethnography and CE. Kincheloe and McLaren (2000) Cheng (2006) explains that critical ethnography encourage emancipatory activity that brings criticism in historisisasi and socialization of everyday life. An CE not only achieve the purpose of describing the meaning of culture in a display width (thick description) but also allow for the interpretation of the relationship between individual communication with the broader structure and implications (Geertz; Moon [2001] in the Cheng [2006]).

CE can use constant review of an investigation, a keen awareness of communication practices and their impact on the community of researchers and research results. Such a requirement could help researchers to more reflexive and critical of himself as another in daily interactions in the community. CE begins with an ethical responsibility to focus on injustice and fraud in a specific life domains. Ethical responsibility is meant here is a sense of duty and commitment to moral principles based on human freedom and a decent life and a feeling of pity for the suffering of living beings (Madison, 2005).

Research CE touched deep below the surface appearance, disrupt the status quo, and interfere with both the assumption of neutrality and taken-for-granted. CE research moves from "what happened" to "what should (could) happen" (Carspecken, 1996; Thomas, 1993 in Madison, 2005). CE should not only criticize the notion / idea of objectivity, but also to criticize the idea of subjectivity.

Ontology and Critical Ethnolografi

Conventional ethnography adopts interpretive perspective in seeing the community as a social place. participants are seen as sense makers active together with the researchers that aims to capture and display a view of the incorporation of culture in the way in which the culture there (Alvesson and Deetz, [2000] in Hair, [2003]). The aim of the study is to show how a certain reality happen and managed by the norms, rituals, ordinances, and activities of daily living (Alvesson and Deetz, [2000] in the Hair [2003]).

One of the major criticisms of ethnography is that this method seems less have their uses, particularly in the context of accounting research. As suggested Sukoharsono (2006) that CE appear to answer the question " so what " from audience Her adding how accounting berpersan political purpose in building the social and cultural environment in an organization.

CE adopt an ontology that is based on the understanding that the organization has historically born in a state full of struggle and domination. According to Thomas (1993) CE starts from the premise that the structure and substance of culture make life unpleasant for the worse and rude to some people. Conventional ethnography gives a description that is thick enough to culture, while critical ethnography adopt a political purpose for the change. Whereas, the conventional ethnography describing " what is " while asking critical ethnography " what could be" (Thomas, [1993] and Sukoharsono [2006]). Here the purpose of knowledge not only explores the purpose   but rather for social change - a call to action beyond " what is ", ie submit questions for the participants " what could be ".

Thomas identifies major weaknesses in conventional ethnography to provide alternative critical thinking that includes a conception, though vaguely, that there is something better, and that the purpose of knowledge should include it ([1993] in the Hair [2003]). One of the effects of the position of this ontology is an explicit position from the beginning, that ethical issues are specifically noted as they related to measures aimed at producing something of research, and the acceptance of the participants involved in the research (Hair, 2003).

Epistemology of Critical Ethnography

Conventional ethnographic research approach which often use "unpleasant" (Smith, 1993), which adopted the observations without participation dealing with ethical dilemmas that result in the possibility of misrepresentation. CE approach has a fundamental interest in the liberation and mastery to bring (participants) in action arising out of an authentic, namely the critical knowledge (facilitated by the researchers) in the social construction of human communities (Grundy, 1987. Like what is done by Sukoharsono (2004) explore understanding of the   internal management of UPT PSPB Jember University by participating in organizational settings and follow the dynamics of the organization's activities in the period of simultaneous periodic three months. Lee and Myers (2004) did the same what was done Sukoharsono (2004). Lee and Myers (2004) explored understanding of the implementation of information systems using ERP (enterprise Resource Planning) in the company of Stark.

Critical Ethnography Panning Social Phenomenon

One of the valuable aspects of critical ethnography of 'depth' analysis conducted in expressing the phenomenon of accounting activity in social life. This is due to the involvement of researchers in participating observation for a relatively long period of time and depth. These conditions make the researchers were able to see and observe what is done and said by certain social or individual communities. Each time researchers can gain a deep understanding of the people, organizations and other broader context. Researchers can build a closer relationship with those being observed. This is as a consequence of physically researchers were in the field, in place of these people live and move. As stated by Grills (1998) in Myers (1999): by going to "where the action is", the field researcher develops an intimate familiarity with the dilemmas, frustrations, routines, relationships, and risks that are part of everyday life.

Furthermore, the knowledge gained from what happened in the field can provide valuable information to challenge our assumptions. Critical studies often make researchers questioned about something that is normally only granted (taken for granted). One of the limitations of research critical ethnographic research is a matter of time relatively longer than other research. Critical ethnographic research not only takes a long time in the field, but also requires a relatively long time to analyze the data and write it down. Another limitation is that coverage is not too extensive research. Unlike a survey, researchers conducted a study of ethnography usually only one organization or one culture alone. Critics further claim that it is impossible to develop a more general models only from an ethnographic study.

III.   Methodology

Critical methodologies

Disclosure understanding of research techniques CE can be approximated by the following:

1. Ontology

    An ontology provides the question "what is real?". Researchers can use the approach of critical perspective in which he acknowledges what is considered "unknown" or "real" is a social construction that has special privileges over other groups. Accounting phenomenon in social life needs to be understood in this stage how the nature of his reality? How to set up accounting?

2. Selection of topics

    Carspecken (1996) in Pasco (2000) suggest that researchers can examine critical phenomena that vary widely, but Thomas (1993) in the Hair (2003) distinguished selection of topics in critical ethnography and conventional ethnography as follows: The difference between critical and conventional ethnographic topic of choice begins with a passion to Investigate an Injustice (eg, racism); social control (language, norms, or cultural rules); power; stratification; cultural or allocation of rewards and resources to illustrate how cultural meanings constrain existence.

3. Data source

    Decisions about who and what data sources to be used in critical ethnographic research is not an effort that is neutral, as it has been warned by Thomas (1993) in the Hair (2003) .Because, in qualitative research, the researcher is the main instrument in data collection, as well as as a participant (in this case as a data source). Sukoharsono (2004) has provided an example to the pattern of this research. Selection of participants represents a key decision in qualitative research. Selection of participants is done by identifying the best source of data that can be contributed to the data that is most directly related to the research question.

4. Data collection

    The data collection can be done by observation participate, an audio-visual recording, make a note; or by conducting a critical dialogue through interview. Interview here is more critical and character dialogue. Interview critical because conventional interview generate data types that are not natural. Madison (2005) states the purpose of the dialogue is to bring together researchers and participants to discuss, so they can ask questions, debate, and challenge each other. Conquergood (2000) in Madison also declared the same thing as follows: the aim of "dialogical performance" is to bring self and Other together so they may question, debate, and challenge one another. Dialogue is framed as performance to emphasize the living communion of a felt-sensing, embodied interplay between human beings and engagement. For Conquergood, resists dialogue Conclusions. It is Intensely committed to keeping the meanings between and the conversations with the researcher and the Other open and ongoing. Critical dialogue is a structured discussion involving the participants to discuss topics related to their own experience. Critical dialogue is defined as an instructional approach is based on background knowledge and experiences of the participants (Pasco, 2000). Critical dialogue exists to reduce the presence of researchers in the discussion by emphasizing the attention of participants in media relevant and meaningful to the participants. Prior to involve participants in a critical dialogue, participants and researchers discuss the basic rules about the limitations of the content, privacy issues and how they will handle disagreement with themselves and researchers or among one another. The general rules agreed upon include: (a) each participant has the right to not answer questions researchers or questions from other participants, agreement on the questions provided, (c) if the researchers nor the participants do not understand an answer or comment, they can ask for clarification, and (d) if the researchers and participants felt angry or uncomfortable, they can say and can decide whether to stay or leave the discussion. CE research techniques encourage participation of researchers and research perspective in all phases of the research process. To facilitate contacts between participants and researchers, in every meeting researchers attempted to inquire whether that has researchers ask during the discussion or other activity provides significant meaning to participants in certain respects.

5. Data analysis

    In qualitative research, Data interpretation is done simultaneously along data collection, data interpretation and report writing narrative (Creswell, 1994). Qualitative researchers simultaneously typically involved in field data collection, coding and sorting of data, as well as the process of transforming data into an image or story. This process involves an analysis of critical data, namely (a) sorting and coding of data based on an identification scheme, (b) develop the data into an image or story, and (c) the present data in the form of a narrative or report writing.

Critical Ethnography Research Design Models

Design research is often determined in advance to facilitate researchers conducted sequencing what to do, even though it does not always have to exist. To suit the research process following given sebegai quick steps below:
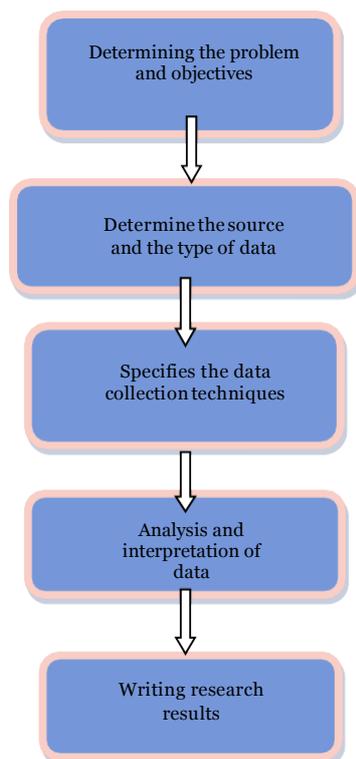
Figure 1. Model Design Research critical Ethnography

Problem Formulation and Objectives

As in other qualitative research, problems in the CE research rests on a focus. The problem is a condition that comes from a relationship between two or more factors that result in a situation that raises questions and requires no effort to find the answers. Own research purposes related to the formulation of the problem that has been made. The aim is an attempt to solve the problem.

Determination of focus or issue in qualitative research will be confirmed when researchers are accounting researched phenomenon. In other words, the situation in the field will also determine the focus of the problem. The formulation of the problem rests on the focus can be changed and improved.

Source and Type of Data

The main data sources in research CE is a phrase, sentence and word and action. Sources of data and records obtained from observations and interviews with informants, record observations and documents related to the research. At CE techniques, informant position is very important, as individuals who have the information, because the informant did not just give us your feedback on what prompted investigators, but he can choose the direction and taste in presenting the information he had. The informant is a person who is willing to give the necessary information in good research about the circumstances of social phenomena as well as on other information relating to research in the context of accounting.

Data Collection Technique

Humans play an important role as a research instrument. In collecting the data, researchers play a role in making observations. This research is generally done by observation participate, both overt and covert. Associated with participant observation, initial problems faced is how to enter the community to be studied. It must have been planned since the beginning of the research, because it will affect the process and subsequent research techniques. Robert Burgess (1991b, P.43) in Berg (2004) suggested that access be negotiated and renegotiated during the research process. Berg (2004) suggest to use the strategy outsider, where researchers do not fully participate, but it allows researchers to emerge as a participant.

Here is an overview of the role of the researcher as an observer:

1. Participate fully, observers became full members of the group observed.   Information   obtained   includes   all information that needs, including undisclosed.
2. Starring as observers, limiting the subjects provide information confidential, because researchers do not fully be starring.
3. Observers as an actor as well, the role of public knowledge researchers or their sponsored by the subjects.
4. Full observer, usually occurs in an experiment in a laboratory observation the use of glass-sided, so that the subject does not know if it is being observed.

In critical ethnography critically needed dialogue, which is a structured discussion involving the participants to discuss topics related to their own experience. Critical dialogue is defined as an instructional approach is based on background knowledge and experiences of the participants (Pasco, 2000). Critical dialogue exists to reduce the presence of researchers in the discussion by emphasizing the attention of participants in media relevant and meaningful to the participants.

Prior to involve participants in a critical dialogue, participants and researchers discuss the basic rules about the limitations of the content, privacy issues and how they will handle disagreement with themselves and researchers or among one another. The general rules agreed upon include: (a) each participant has the right to not answer questions researchers or questions from other participants, agreement on the questions provided, (c) if the researchers nor the participants do not understand an answer or comment, they can ask for clarification, and (d) if the researchers and participants felt angry or uncomfortable, they can say and can decide whether to stay or leave the discussion.

In the conventionally known ethnographic research phase of research that are cyclical (Spradley, 1997). This concept, called the flow of advanced research stages, can also be made to research critical ethnography. The difference, in critical ethnography There are explanations stage of understanding the interpretation on the basis of critical theory. Research using naturalistic research steps in performing data analysis was performed directly in the field together with the collection of data (Spradley, 1997). There are four stages of data analysis interspersed with data collection, namely: (a) the domain analysis, (b) taxonomic analysis, (c) the analysis of the component, and (d) an analysis of the theme.

Descriptive observation means conduct overall observation of something that exists in the research setting. Domain analysis conducted on data obtained from observations that participated / interview or descriptive observations contained in the note field. After completing domain analysis, observation and interviews focused previously selected by the researchers. The observations focused utilized to deepen the data that have been discovered through the submission of a question of contrast. After extensive taxonomic analysis, interviews or observations elected to deepen the data that have been discovered through the submission of a question of contrast. Further analysis theme, which is a set of procedures to understand the holistic view is being investigated.

The next stage after the data analysis is the interpretation of the data. Interpretation of the data is an attempt to gain more meaning and depth and breadth of the research that is being done. Discussion of the results of research conducted by critically reviewing research results with relevant theory and accurate information from the field.

Analysis and Interpretation of Data

Qualitative data analysis (Bogdan & Biklen, 1982 in Moleong, 2005) is the effort made by working with the data, organize data, memilahmilahnya into units that can be managed, synthesize, search and find patterns, find what is important and what is learned, and decide what can be told to others. Data analysis process starts with examining all available data from various sources and then proceed with data reduction with road making abstraction, organize it into units, categorize by making coding, and eventually hold data validity checking.

Data analysis process involves an analysis of critical data, namely (a) sorting and coding of data based on an identification scheme, (b) develop the data into an image or story, and (c) the present data in the form of a narrative or report writing.

IV. Results

Qualitative research does not have a standard form in writing a research report. Framework of this report are writing a common framework for qualitative research, and is not a fixed figure, because qualitative research tends to be unstructured. Research results report writing Framework for Research CE can be exemplified as follows:

I. Research Objectives
    A. Context Research
        1. How origins research is conducted?
        2. What this research?
        3. How this research dibayai?
        4. How is the determination of investigators?
    B. Research focus
        1. The question of whether answered in this research?
        2. Why these questions arise?
        3. What measures are foreseen or decisions whether to be taken as a result of this research?

II. Decisions about methods
    A. Assessment methods
        1. How can so that the method used to follow questions filed?
        2. Advantages and disadvantages of what is on the methods used in connection with the purpose of research?
    B. Decisions sampling design and whether they have made, what the reason was, and what are the consequences?
        1. Situation sampled
        2. The time periods sampled
        3. People were sampled

III. presentation of data
    A. Description information about the program
        1. The history and origin of the research program
        2. Program activities, processes, and goals
        3. The characteristics of the subject.
    B. Description of the invention that were organized around the questions of Research and consumers
        1. Descriptive information on the basis of observations or interviews. What happened? What does it say?
        2. Provide any necessary information to the reader in the situation described and studied.
    C. Data analysis
        1. Presentation of the patterns, themes, trends, and motivations that emerge from the data
        2. Presentation category, classification systems and typologies
            a. typology developed by the subject to explain his world
            b. typology developed by researchers.
    D. Interpretation and clarification
        1. Linkages between categories and dimensions
        2. Relations between things that are related and the portions that are free
        3. Issues relating to the causes and consequences, including hypotheses about the relationship between process and outcome.

IV. Validation and verification of invention
    A. The details concerning the implementation of methods and reporting at all levels of the beginning of the procedure is expected
        1. How the study was done
        2. How the actual data collection.
    B. The degree of confidence invention
        1. A discussion of alternative hypotheses and alternative discussion
        2. Analysis of negative cases pending
        3. Triangulation: a. method, b. source, c. Researcher
        4. Effect of researcher-private roles and perspectives of researchers
        5. Copies of any reaction or other subjects that have examined the course of the study.

V. Conclusion and recommendation (on specific request, this part is sometimes placed on the first part of the report in order to direct attention to the decision maker)
   A. What are the key findings?
   B. What are the implications of these findings?
   C. What are some of the recommendations proposed
      1. Recommendations of the subject
      2. Recommendations from researchers.

Other forms can be presented as follows:

THE INTERNAL MANAGEMENT OF THE UPT BSPB
THE UNIVERSITY OF JEMBER
(Eko Ganis Sukoharsono)

Chapter I   : Introduction: The Management Vision and Mission of The UPT BSPB
                 Background
                 The Vision
                 The Mission
                 Objectives
                 A Critical Ethnography Method
Chapter II   : The UPT BSPB's Internal Management
                 Planning
                 Organising
                 Leading
                 Controlling
Chapter III   : The Strategic Planning of the UPT BSPB's Internal Management: A Crucial Aspect to be Done
                 What is Strategic Planning?
                 Strategic Planning Versus tactical Planning
                 Steps in the Strategic Planning Process of the UPT BSPB
                 Forecasting: Critical Planning Ingredient of the UPT BSPB
                 Forecasting Methods
Chapter IV   : The UPT BSPB Human Resource Management Analysis
                 The Importance of Human Resource Management
                 What is Human Resource Management?
Chapter V   : The UPT BSPB Human Resource Framework
                 Need for a Framework
                 The Level of Management at the UPT BSPB
                 Process of Decision Making
Chapter VI   : Performance Appraisal of the Managerial UPT BSPB
                 The Importance of Performance Appraisal
                 Who Should Do the Appraising?
Chapter VII   : Financial Accounting and Its Performance of the UPT BSPB
                 Accounting – The Language of Business
                 Characteristics of Accounting Information and the UPT BSPB Accounting Cycle Model
                 Financial Statements Financial Planning and Control with Budget
Chapter VIII   : Conclusions
                 Self Awareness
                 Non-Accounting Data
                 Accounting Data
References

Examples of articles using CE Method:

**THE SIGNIFICANCE OF AMBIGUITY IN
ACCOUNTING AND EVERYDAY LIFE: THE
SELF-PERPETUATION OF ACCOUNTING**
(Shanta S. K. Davie)

Research background
Many accounting contextual studies revealed a reciprocal relationship between accounting with many aspects of human life. Consequently, many of the terms and practice of accounting as cost, assets, liabilities, profits, balance sheet, profit and loss, not only to be part of people's lives, but also have a significant impact on everyday life. But simultaneously, accounting said to have been imprisoned by both the ambiguities and inadequacies of technical and conceptual. Not only ambiguity around the term "value", but also there is the inadequacy of technical definitions related and durable for accounting terms such as assets, liabilities, profits, losses, revenue, balance sheets, audit, independent auditors, and other basic concepts Furthermore, the technical practice of accounting can not accommodate the conceptual level. Although aspects such ambiguity arise, accounting still has an important position in society with the influence of economic, social and political structures as well as the practice of public relations.

Research questions / statements
This research seCEs to show that the ambiguity in accounting is an integral part of the ambiguity inherent in the political, a social change. This paper assessing the accounting self-development by focusing on ways in which accounting and accounting ambiguity mutual leaded and forth and play a role in the political paradox-national economic policies in Fiji.

The main objective here is to assess the strengths and processes that allow a reception ambiguity (which seems to show calmness) by the people of Fiji in the 1990s. In addition, to investigate how such acceptance, in different ways, to meet the needs for strategic and specific calculations that are important to a financial restructuring is hierarchical, privileged, which Chiefly-based, in a pine wood industry in Fiji. The study was also initiated attention to ketidakajegkan process, incomprehension, and the diversity of interpretationsin accounting practices.

Research methodology
The methodology in this research is CE. Researchers trying to find an alternative explanation to better understand the process of reconstruction of accounting.

Research techniques
Data obtained by participating observation and interview. Researchers living in rural areas where there is a pine forest, discussions and observations with those in authority makes accounting numbers (report), and those who are burdened with the rationality of accounting, as well as data analysis as both internal and external of the organization investigated.

Research contributions
Provides an understanding of how the development of accounting capacity and presence in people's daily life, as well as accounting intrinsic way of organizing society.

Research findings
The analysis showed the need / demand state will finance the reconstruction of the industry   through corporatization not just a momentary effect of a global trend. But more than that, the reconstruction   as part of a capitalist and tribal strategy for development that reinforces a racially stratified social structure. Financial restructuring is hierarchical tribal and Chiefly-based is a outcome of a more political form of struggle and form the basis of a new force. Grounded two conflicting values, beliefs and expectations, the restructuring process has created a lot of confusion about the style corporatisation adopted.

This paper underscores the argument that there is a complex dependence between (a) the innate contradiction in style corporatisation adopted, (b) the ability of accounting for mencitakan ambiguity, and (c) the assumption related

to the ability to reduce ambiguity. Furthermore, by utilizing the accounting in pine wood industry, the accounting had a role in the construction and strengthening of a system of ownership and organization based on tribal deep. By being part of a concept that is not appropriate language and inconclusive finding contradicts alignment significantly, accounting creates its own problems related to specifications, accuracy, and expression. In terms of this accounting enables a form of subversion find significance both in discourse and kCEutan conflicting authority and the process by which these things interact. There is a dynamic in the interdependence between accounting, suggestions for improvement and improvement, and the socio-political context in which the accounting is. Assumed accounting capabilities to reduce ambiguity,at once also his ability to create ambiguity provide better basis for the development of accounting. Accounting development is as part of a dynamic dialectical process. One of the main goals of this research was to assess the socio-political conditions that create contradictions and enables the formation of an effect for accounting and technical and conceptual ambiguity. Political-economic power in Fiji dominated by two racial groups. Fiji national community structure is still considered racially based British colonization. Indigenous people have political power, and a group of Indo-Fijians dominate economic sectors. The state also approved the controversial measure for the native population. Indigenous social class hegemony restrict intra-racial differences in the distribution of welfare rights. Financial restructuring in pine wood industry in Fiji based on the elite system of social organization and ownership relations. Chiefly-based,which is the original form of social organization in Fiji. corporatisation the wood industry in Fiji is an act powerladen, where specific practices encouraged / allowed and other measures is limited. This new form of power also encourages the creation of a good control system, such as accounting. For accounting language and ambiguities that occur are not related to and reflects the ambiguities and contradictions of corporatisation. Accounting is an activity that can reduce ambiguity. The purpose of the assessment of accounting is to provide a fair market value so as to allow the transfer of debt to equity. The assumption is that accounting can represent this transformation in a reasonable and unambiguous. Charging precise and specific classification can reduce ambiguity. Accounting help create fairness and clarity that allows the formation of a new force as a whole.

In addition to reducing ambiguity, accounting can create ambiguity. Accounting specific calculations can bring diverse interpretations. This shows the limitations of access to the accounting rules and explanations related to the financial restructuring. Besides appearing also question the reliability of accounting policies and what is hidden inside. As additional,   accounting as   a practice also management conception opposes the practices standard setting. Every individual in the industry have emotions, and experience the many dilemmas keuanganmoral which accounting language can not accommodate. Accounting become a "runaway road" for the moral dilemma that can not be reconciled. Accounting persuasive and able to create a trust to make it as a tool of effective management decision making in management programs are controversial. Accounting becomes interesting because exalts ambiguity.

This research provides a suggestion that in a capitalist society based on social class, we can not understand the important dimensions of accounting in an accounting ketidakambiguan keyakikan that represent the activities of organizational and institutional. There are three things that can be concluded associated with a significant relationship ambiguity in accounting with daily life: first, the ambiguity is a normal aspect in accounting practices because it helps form the basis for accounting persistence in everyday life. Second, the political aspects that affect the ambiguity helped create a new capitalist power base and regulatory differences distribution of wealth. Third, the ambiguity of legislation to help encourage the existence of social control system of domination.

The third example illustrates the form of a research report CE action in uncovering various accounting phenomena in a different organizational structure. The first form gives general lattice in building accounting research. Each chapter in this form provides a different focus of discussion and understanding of the flow according to researchers in the field. Both shape as what diopinikan by Sukoharsono (2004) can reveal how the politicization in the formation of the organizational structure. Each chapter by Sukoharsono (2004) present disclosure as an observer in the UPT PSPB Jember University. The latter form (Davie, 2004) provides in-depth study of how Davie for a year socializing environment of the object under study by analyzing the politicization in the organization.

V.   Conclusion

CE develop because of discontent over social phenomena on the structure such as social class, patrialisme and racism. For the disciplines of accounting, can be made possible CE deeply revealing growing social aspect in the form of organizational unity in the process of decision pengembilan. CE saw the emergence of ethnographic research as a

process, involving dialogue between ethnographers (investigators) and those who are in the research setting (Myers, 1999). Approach CE is a form of research approaches with multiple roles. This research approach model is used as a data collection approach, also for reporting research results in a form closer to the object under study (Dey, 2002).

Broadly speaking, CE (1) emphasis on inequality and directs studies through positive social change, (2) recognition that thinking and practice mediated by power relations, in which social and historical power, and (3) the fact and the findings can not be separated from values, so the local context should be described and considered. (Pasco, 2000). Sukoharsono (2004) revealed that the accounting practices present in the organization as a result of a political force in building the image akuntanbel organizational structure.

Furthermore, there is a difference in ontologikal and epistemologikal between conventional ethnography and CE. Conventional ethnography adopts interpretive perspective in seeing the community as a social place. participants are seen as sense makers active together with the researchers that aims to capture and display a view of the incorporation of culture in the way in which the culture there. CE adopt an ontology that is based on the understanding that the organization has historically born in a state full of struggle and domination. Conventional ethnography gives a description that is thick enough to culture, while CEmengadopsi a political purpose for the change. Describe conventional ethnography " what is " while asking critical ethnography " what could be ".

Using conventional ethnographic research approach by adopting observation without participation associated with the ethical dilemma is the possibility of misrepresentation. Critical approach has a fundamental interest in the liberation and mastery to bring (participants) in action arising out of an authentic, namely the critical knowledge (facilitated by the researchers) in the social construction of human communities.

One of the valuable aspects of the CE is the depth of analysis performed. Furthermore, the knowledge gained from what happened in the field can provide valuable information to challenge our assumptions. One of the limitations of research CE is a matter of time researching the relatively longer than other research. Another limitation is that coverage is not too extensive research because studies usually only done in one organization or one culture alone.

It is important in research CE is critical dialogue on the stage of data collection. The purpose of dialogue is to bring together researchers and participants to discuss, so they can ask questions, debate, and challenge each other. Critical dialogue is a structured discussion involving the participants to discuss topics related to their own experience. Critical dialogue is defined as an instructional approach is based on background knowledge and experiences of the participants (Pasco, 2000 and Sukoharsono, 2004). Critical dialogue exists to reduce the presence of researchers in the discussion by emphasizing the attention of participants in media relevant and meaningful to the participants.

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