



Integrating Spirituality in Accounting Research: A Novel Methodological

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ABSTRACT

Accounting research has traditionally been emphasized from a quantitative and rational perspective. However, accounting as a social science encompasses deeper and more diverse dimensions, including spirituality. This article explores the potential of integrating spiritual methodology in accounting research, considering that spirituality can provide a novel and profound perspective in understanding the realities of accounting. Utilizing hermeneutics and phenomenology approaches, this article attempts to comprehend how spirituality can be applied in accounting research and the benefits that can be derived. The findings suggest that through a spiritual approach, researchers can attain a more holistic and in-depth understanding of accounting realities. Additionally, spiritual methodology fosters self-reflection and heightened awareness in researchers, enriching the research process itself. This article contributes to the literature by offering an alternative viewpoint in accounting research methodology and emphasizing the importance of integrating spirituality in research.

Keywords: Spiritual Methodology; Accounting Research; Hermeneutic Approach; Accounting Phenomenology; Self-Reflection in Research

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INTRODUCTION

Accounting, as a rapidly evolving discipline, has extensively adopted quantitative approaches as the dominant paradigm in research, as noted by Kirana Lalita Pristy on the Faculty of Economics and Business UGM website on April 19, 2021 [<https://feb.ugm.ac.id/id/berita/3227-positivisme-paradigma-dominan-dalam-penelitian-akuntansi-dan-bisnis>]. Quantification, characterized by the use of numbers and statistics, has become the common 'language' in scholarly communication in this field. While this approach has its strengths, particularly in the complex analysis of financial data, a clear gap emerges: non-quantitative aspects, especially spirituality, are often overlooked.

As is well-known, accounting is not just about numbers or profits and losses, but also encompasses values, ethics, and social responsibility (see, Mulawarman, 2010; Gunarso, 2013; Mulia and Kamayanti, 2014; Thalib, 2019; Nursanty et al., 2023). Therefore, confining oneself to purely quantitative methodologies is akin to seeing the tree without the forest; we may miss out on a broader and more holistic picture. In the context of Indonesia, which boasts a rich culture and spirituality, the question "How can we integrate the spiritual dimension into accounting research?" becomes pertinent. While current accounting research focuses on efficiency, profitability, or regulatory compliance, very few delve into the 'soul' of accounting itself (Triyuwono, 2006b, 2015a). This is the gap we aim to address in our research. Furthermore, this paper seeks to demonstrate that a spiritual approach is not only feasible but also essential for understanding and practicing a more ethical and sustainable form of accounting (Rismawati, 2020a).

The spiritual methodology in accounting research is not merely an interesting theoretical concept, but also has practical implications. For instance, a company's performance assessment should not be measured solely by its profitability but also by the extent to which it considers aspects such as employee welfare, fairness, and sustainability. Thus, a spiritual methodology can provide a different lens or perspective in understanding accounting. Through this approach, we can initiate a dialogue about the moral and ethical responsibilities in accounting that have rarely been discussed.

The spiritual methodology is not intended to replace existing quantitative approaches but rather to complement them. Financial data remains crucial, but it is only one part of the overall story. Therefore, the application of a spiritual methodology can fill the void in accounting research that tends to focus on financial aspects while neglecting others. By combining both, research in accounting will be more comprehensive and multi-dimensional (Rismawati, 2020a).

Accounting research that relies solely on numbers often targets effects rather than root causes. For example, when a company shows a decline in profit, the quantitative approach focuses on how to increase the numbers. However, with a spiritual approach, we might question whether the decline in profit is the result of injustice or unethical business practices. Thus, the spiritual methodology allows us to consider the root causes and more sustainable solutions.

Finally, by incorporating a spiritual dimension into accounting research, we open up opportunities to realize more sustainable and equitable accounting practices. This methodology will not only influence how academics conduct research but also how

accounting practitioners make decisions. Therefore, the importance of a spiritual methodology in accounting research is something that needs to be given more attention, as a first step towards transformation in this field. Considering the aforementioned reasons and gaps, this article is designed to integrate spirituality into accounting research methodology, thereby opening new spaces in accounting research.

LITERATURE REVIEW

Definition of Accounting as a Social Science and Its Relevance with the Spiritual Dimension

Classical Definition of Accounting. Accounting is often defined as the science of recording, analyzing, and reporting financial information. In this common view, accounting is primarily directed towards fulfilling the needs of external stakeholders, especially investors and regulators. However, this definition does not fully capture the complexity and breadth of the scope of accounting as a discipline. Often, this classical approach tends to overlook the non-financial and social dimensions of accounting (Nurhayati, 2018; Suhendar, 2020)

However, pioneers have emphasized that accounting is a social science (Triyuwono, 2003, 2004b, 2015b; Mulawarman, 2008b, 2013b; Maulina, 2022; Sahrullah and Abubakar, 2022) where accounting is not only concerned with numbers and formulas but also deeply connected with human interactions, institutions, and society. Accounting shapes and is shaped by social norms, ethics, and justice. Therefore, an approach that focuses solely on financial aspects is incomplete.

Triyuwono, in his works, often brings the spiritual dimension into accounting discussions. For him, spirituality is not just about religion, but also about understanding the relationship between humans and the universe, including the relationships among humans themselves. In the context of accounting, the spiritual dimension helps us understand how accounting decisions and actions affect the general welfare and sustainability (Triyuwono, 1995, 2000, 2001, 2004b, 2004a, 2015a; Triyuwono and Kamayanti, 2014; Triyuwono et al., 2014).

Even in seemingly technical and financial day-to-day decisions, there is a role for the spiritual dimension. For example, are ethics and justice considered when designing tax structures or evaluating financial performance? These are questions that might be overlooked in traditional quantitative approaches but play a crucial role in the spiritual dimension of accounting. One concept often utilized in discussing spirituality in accounting is Tri Hita Karana, a Balinese philosophy about the balance between humans and nature, humans and each other, and humans and God (Pertiwi and Ludigdo, 2013; Efferin, 2015; Kamayanti, 2017). This concept can serve as a foundation in understanding how accounting operates in a broader and more diverse context.

In each of her writings, Kamayanti, (2015, 2018) speaks about the importance of empathy and justice in accounting. Distinguishing herself from the traditional focus on efficiency and profitability, she highlights how accounting decisions can be more inclusive and oriented towards social justice. In other words, accounting should consider the social impact of the decisions and actions taken. The principle of social justice is also a mandatory component in accounting reports and practices (Mulawarman, 2009, 2021;

Mulawarman and Kamayanti, 2018a). This is relevant not only in the context of taxation or resource allocation but also in how accounting information is presented and used. Transparency, accountability, and inclusivity are principles that must always be present in every accounting practice.

By incorporating social and spiritual aspects, we gain a richer understanding of what the numbers actually represent, making accounting more than just "beyond the numbers." This opens the door to more holistic and sustainable accounting research and practice. This entire discussion leads us to a point where we must consider whether the current accounting paradigm is adequate. According to views from researchers who advocate for justice, it has converged to one conclusion: now is the time for change, employing a new, more inclusive and holistic approach in accounting.

Understanding Spirituality and Its Connection with Awareness and Deep Comprehension

Generally, spirituality is often associated with religious beliefs and the search for the meaning of life. However, this definition is quite narrow as spirituality can transcend religious contexts. Spirituality relates to the pursuit of deeper understanding about oneself, others, and the universe. It is a dimension that can influence many aspects of life, including decisions and actions in the field of accounting.

Long since, Triyuwono, (2006a) has linked the concept of spirituality with an individual's level of consciousness. According to him, consciousness is not just about understanding the environment around us but also about recognizing our connection with the world. This consciousness influences how we interact with others, make decisions, and even how we view our work or studies, including in the field of accounting (Mulawarman and Ludigdo, 2010). In line with previous suggestions, Mulia and Kamayanti, (2014); Kamayanti, (2016); Kamayanti and Ahmar, (2019) state that spirituality is about deep understanding. It's not just understanding of concepts and theories but also an understanding of the relationship between knowledge and human life itself. This is an understanding that can lead us to actions or decisions that are more meaningful and have a positive impact on society.

Mulawarman and Kamayanti, 2(018b) view the relevance of spirituality in accounting as an inevitability. According to them, since accounting also affects the lives of many people, there is a role for spirituality in helping to find more holistic solutions or approaches. They believe that the inclusion of spirituality in accounting can facilitate the pursuit of justice and collective well-being. Involving the spiritual dimension in accounting is not radical when we understand that accounting itself is a social practice. Here, spiritual awareness can assist accounting professionals and academics in making decisions that are more ethically and socially responsible. This is a perspective often emphasized by (Kamayanti, 2012; Kamayanti et al., 2012).

Non-mainstream researchers often discuss how spirituality and ethics are interrelated. In the context of accounting, spiritual understanding can help bridge the gap between what is legally valid and what is ethical. Ultimately, this can lead to more sustainable and equitable accounting practices. Kamayanti, (2018b) also emphasizes the relationship between spirituality and well-being. In the context of accounting, this could

mean that decisions and actions taken are not only focused on economic welfare but also on the social and even spiritual well-being of various stakeholders.

Incorporating the spiritual dimension in accounting is a step that can challenge existing norms and assumptions. It allows academics and practitioners to formulate more inclusive and sustainable methods and approaches. In this regard, change pioneers emphasize the importance of questioning the status quo and agree that the inclusion of spirituality in accounting can lead us towards a new paradigm more aligned with social justice and human welfare. By understanding and applying spiritual principles, we can hope to achieve a form of accounting that is more responsible and fair for all parties involved.

The History of Integrating Spirituality in Social Sciences

The integration of spirituality and social sciences did not occur overnight but has evolved throughout the history of science. Initially, many social sciences, including psychology, sociology, and anthropology, were more focused on empirical and material aspects. However, over time, many researchers and academics began to recognize the limitations of this approach and started exploring the spiritual dimension as a crucial component in understanding human behavior and social structures.

Social scientists such as Emile Durkheim, Carl Jung, and even more modern thinkers like Ken Wilber, have paved the way for deeper discussions about the role of spirituality in social sciences. They proposed theories and methods that allow for the application of spiritual concepts in understanding social phenomena. Their contributions have laid the groundwork for subsequent generations of researchers to enrich these discussions, including in the context of accounting science (see, Umanailo et al., 2019; Arif, 2020).

In the modern era, there has been an increasing acceptance of the integration between spirituality and social sciences. This is evident from the numerous publications, conferences, and academic courses that discuss the relationship between the two. Particularly in accounting science, change agents in non-mainstream research have been promoting a paradigm that combines social sciences with spiritual principles for the creation of more holistic and inclusive value. With this, the integration of spirituality and social sciences is increasingly gaining its place as a valuable research area, providing new and profound insights into understanding the complexities of human life.

Previous Studies as the Gateway to Integrating Spirituality in Social Science Disciplines

As a starting point, the integration of spirituality in social sciences is often perceived as a new or eccentric phenomenon, but in fact, there have been previous studies that have incorporated spiritual elements into their theoretical frameworks. For example, Emile Durkheim, one of the founding fathers of sociology, explored the relationship between religion and social structure (Umanailo et al., 2019). This indicates that there is a historical foundation in the effort to integrate spirituality into social sciences, and it is not an idea outside the norms of academic discourse.

The works of academics presented at the Multi Paradigm Accounting Community meeting [<https://www.mami.or.id/>]; the Serasehan Akuntansi Multiparadigma, which has been held in various cities, have made significant contributions in bringing spiritual, religious, and cultural themes into social science disciplines in Indonesia, particularly accounting. Using interdisciplinary approaches, they strive to understand socio-economic phenomena through a spiritual lens, arguing that economics and accounting are not just about numbers but also about deeper values and meanings.

In recent decades, there has been a significant increase in the number of publications and research focusing on the integration of spirituality and social sciences. Specialized academic journals have been established, and international conferences are regularly held to discuss this topic. In addition, university courses and training programs now offer modules that integrate aspects of spirituality into social analysis.

Interestingly, many of these studies are interdisciplinary, encompassing fields such as psychology, sociology, anthropology, and, of course, accounting. This indicates a need and desire to delve deeper into the relationship between spirituality and social sciences, understanding how they can complement each other to form a more holistic and inclusive understanding of our world. By considering the contributions of previous studies and the thoughts of leading academics, we can better understand how the integration of spirituality and social sciences unfolds and how it can influence future academic and practical discourse.

It cannot be ignored that the dominant quantitative approach in social sciences—including accounting—tends to reduce social phenomena to numbers and statistics, as discussed in a post on the UGM portal at [<https://feb.ugm.ac.id/id/berita/3227-positivisme-paradigma-dominan-dalam-penelitian-akuntansi-dan-bisnis>]. This method often overlooks the spiritual dimension that is also a part of social reality. Integrating a spiritual approach in social research allows us to bridge this gap, enriching our understanding of the phenomena under study.

Using a spiritual approach in social research introduces a deeper analytical dimension (Rismawati, 2020 p. 51). This not only adds richness and nuance to the analysis but also opens opportunities for more substantial and transformational discoveries. As articulated by Rismawati, Triyuwono and Adib, (2020) accounting can be more than just "counting"; it can be a medium for exploring truths that are more universal and profound. Another benefit of the spiritual approach is the formation of a more inclusive and holistic understanding, where social research needs to explore various aspects of human reality, including the spiritual dimension. This allows us to create theories and models that are more in line with the complexity of human life, which cannot be explained solely through numbers and statistics.

Finally, by considering spiritual aspects, we also pave the way for more sustainable and ethical solutions. For example, in the context of finance or accounting, an approach that considers spirituality can help create more ethical business practices and more responsible public policies. This aligns with the views of Triyuwono, (2004b) and Triyuwono and Kamayanti, (2014) that accounting should be a tool for the "common good," an aspiration that can only be achieved if we expand the scope of our methods and approaches in social research.

RESEARCH METHOD

Spiritual Methodology in Accounting Research: Directing Focus Towards Meaning and Value

A spiritual methodology in accounting research is not a suggestion to abandon quantitative or empirical approaches, but rather to enrich and balance the existing perspectives. In various writings, change pioneers consistently emphasize that accounting is more than just numbers; it's about "meaning" and "value." Therefore, a spiritual methodology provides room for exploring the meaning and value embedded in accounting data, not merely reducing it to numbers and variables.

Fundamentally, incorporating spirituality into accounting research methodology means expanding our analytical framework. Mulawarman and Kamayanti, (2018a) often stress the importance of understanding 'cause and effect' in a broader context, which includes, but is not limited to, economic and social factors. This helps researchers achieve a more layered and multidimensional understanding of accounting phenomena.

Finally, it must be emphasized that a spiritual methodology can serve as a tool for transformation and enlightenment. Using this approach can help us gain deeper insights into how accounting interacts with various aspects of life, including ethics, morality, and, of course, spirituality. This aligns with the view that research in social sciences, including accounting, should strive to be more inclusive and transformative (Nurfalah and Rusydiana, 2019).

Hermeneutic Approach as a Method of Textual Interpretation in the Context of Accounting.

The hermeneutic approach in accounting research is becoming increasingly important due to the role of accounting as a social science that explores the meanings and interpretations behind numbers. Triuwono, (2004b); Mulawarman, (2008a); Setiawan, Johan; Sudrajat, (2018) emphasize that accounting is not just about numbers or techniques, but also about how society understands and gives meaning to that data and information. In this context, the hermeneutic approach provides a framework for understanding accounting texts—whether financial reports, legislative rules, or even interviews—as a "text" that requires deep interpretation.

Combining the hermeneutic approach with quantitative methodology in accounting research results in a powerful synergy. Non-mainstream researchers in many academic writings have illustrated how these methods can work together to provide more comprehensive and in-depth insights. For example, quantitative data might provide an overview of accounting phenomena, while hermeneutics allows researchers to understand the reasons behind these numbers, thus gaining deeper insights into the social and cultural context (see, Ulya, no date; Ilyas, 2003; Mulawarman, 2008a; Latif, 2013; Popper, Filsafat and Mada, 2015; Subradriyah, Sa'diyah and Murniati, 2020; Apollo, 2021).

In line with the above thoughts, the hermeneutic approach is not limited to text interpretation but also opens opportunities for interdisciplinary research. This approach enables researchers to examine the ethical, cultural, and even spiritual aspects of accounting practices. Through this method, accounting research not only answers the questions of "what" and "how," but also "why" and "for what purpose," making it more

relevant and impactful to society. Consider, for example, the research (Rismawati, 2020b) that used the interpretation of Alma'un to deconstruct the concept of CSR in a pattern as illustrated in the table below.

Table 1. Interpretation of Al-Ma'un

Religious Liars	Interpretation	Csr Indicators
Rebuking orphans	Hateful reflection	Fostering love and affection
	There is arrogance/conceit	Humble (tawaddu)
	Feel better	Foster a sense of equality as God's creation.
Does not advocate feeding the poor	Not carrying out the responsibility of proselytizing	Responsibility of proselytizing. Da'wah mission.
	Not fair	Wealth distribution advice. Justice
	Not providing assistance as needed Dehumanizing	Vision of humanity As caliph
Pray but are negligent and riyah	Performing worship is not accompanied by awareness as a servant	Foster a sense of self as a servant
	Worship without awareness is an act of futility (intentions other than Allah)	Professional Cultivate the feeling of always being seen by God
	Performing worship only as a form of image	Worship with solemnity and sincerity
Reluctant to give help	A reflection of the absence of love in the heart	Excellent service
	Bakhil	There is wealth distribution Element of partiality in ZIS Empowerment

The data source is processed by the researcher.

When discussing spirituality, particularly in the context of Indonesia, religion often becomes an integral part of social and cultural life, including in the discipline of accounting. In various scholarly studies, principles from the Quranic verses are frequently referred to as the moral and ethical foundation in accounting practices. For example, the verse "And do not consume one another's wealth unjustly" (Al-Baqarah: 188) can be linked to how the hermeneutic approach can be used to understand phenomena of accounting fraud and ethical violations. As exemplified above, Rismawati attempts to interpret the surah Al-Ma'un to propose a new concept of CSR, with various reasons why the existing concept of CSR needs to be deconstructed.

Furthermore, hermeneutics can be seen as an effort to understand something profoundly, akin to the Quranic verse: "We will show them Our signs in the horizons and within themselves" (Fussilat: 53). In this case, the hermeneutic approach can be viewed as a

method that encourages researchers to explore signs or 'ayat' in the context of accounting, seeking deeper and even spiritual meanings from the observed data and phenomena.

Triyuwono, (2004b) viewing accounting (both reporting and practice) as an 'amanah,' a concept also emphasized in the Qur'an. For instance, the verse "Indeed, Allah commands you to render trusts to whom they are due" (An-Nisa: 58) can be interpreted to mean that accounting, as a reporting mechanism, is a trust that must be carried out with honesty, integrity, and accountability. Through hermeneutics, we can understand how these principles are applied or violated in accounting practices, thus adding an ethical and spiritual dimension to research in this field.

Phenomenological Approach to Accounting: Understanding the Essence of Accounting Phenomena from a Spiritual Perspective

The phenomenological approach in accounting research directs researchers to delve deeper into the essence or 'true nature' of an accounting phenomenon, beyond just numbers or empirical facts. Thus, the spiritual dimension is not considered as an additional element, but as a core element that can influence and give meaning to accounting practices and theories. Mulia and Kamayanti, (2014) and Musdalifa and Mulawarman, (2019) also argue that phenomenological research in accounting opens space for researchers to incorporate values and ethical or spiritual principles into their analysis.

The essence of accounting phenomena is often closely related to the need to understand the underlying moral and ethical principles. For example, principles of balance and fairness are often emphasized, in line with the spiritual concept of 'balance' in various belief systems and religions (Quthb, 1994; Nashrullah, 2019; Siagian, 2019; Rosmanidar and Hidayat, 2021).

As often emphasized by Kamayanti, accounting is a form of amanah or higher responsibility, which is not only about compliance with the law or the need for information for stakeholders, but also about adherence to ethical and spiritual norms. This aligns with the phenomenological viewpoint, allowing us to see accounting phenomena as something that has dimensions beyond mere data or financial transactions (Kamayanti, 2010; Kamayanti and Rahmanti, 2014).

Through the phenomenological approach, researchers can delve into the subjective experiences of various stakeholders in the context of accounting—including auditors, managers, and investors—and relate these to ethical or spiritual questions. This provides richer, multi-dimensional insights, which cannot be fully captured by quantitative methods or other more mechanistic approaches.

Overall, the phenomenological approach in accounting research allows us to explore the ethical and spiritual dimensions of the phenomena under study. By understanding the 'essence' of accounting phenomena, we can pave the way for research that is conceptually richer and more profound in addressing ethical and spiritual issues in accounting. Hermeneutic and phenomenological approaches are often considered closely related, especially in the context of accounting. Both emphasize the importance of interpretation and deep understanding of phenomena, not just the collection of empirical data. As explained by Triyuwono, hermeneutics emphasizes the interpretation of texts or

symbols, while phenomenology focuses more on the 'essence' of the phenomenon itself (Triuwono, 2004b).

Deepening Understanding through Hermeneutics

In the tradition of scholarly writing, hermeneutics is often used to interpret legal texts or policies in the context of accounting, which are considered 'texts' that require interpretation. For example, the hermeneutic approach can be used to understand how an accounting regulation is comprehended and implemented by various stakeholders. This leads us to a deeper understanding of the values, norms, and ethical principles that underpin these regulations.

Conversely, the phenomenological approach, as depicted by Mulawarman, (2013a) dan Paranoan, (2015) helps us to delve into the 'true nature' or essence of accounting phenomena (to understand the essence). In this context, phenomenology plays a role in uncovering the spiritual or ethical dimensions of accounting, for example, how principles of justice or responsibility are depicted in accounting practices.

In many cases, hermeneutics and phenomenology can be combined to provide more comprehensive insights. Hermeneutics assists in understanding texts or symbols, while phenomenology reveals the essence or deeper meaning of the phenomena under investigation. Both approaches, when used together, can enrich accounting research by providing a framework that allows for the integration of ethical and spiritual aspects. Thus, the hermeneutic and phenomenological approaches are not mutually exclusive methods, but rather complementary. They offer tools to understand accounting phenomena in a deeper and more layered way, enabling researchers to explore and understand ethical and spiritual aspects often overlooked in more traditional research methods.

RESULTS AND DISCUSSION

Holistic Understanding: Spirituality Expands the Scope of Research Understanding

In the academic tradition, as championed by Triuwono, (1995), a spiritual approach in accounting research can provide a more holistic understanding (Triuwono, 2015a). Unlike quantitative methodologies that focus more on numbers and measurable variables, the spiritual approach enriches the scope of understanding by exploring values, ethics, and other spiritual dimensions. Rismawati, (2020b, 2020a) also used a different "path" in research to develop a new concept of CSR, aiming for a holistic understanding. This is illustrated in the following research roadmap diagram:



Figure 1. Research Roadmap

The spiritual approach also adds profound cultural and social context, providing a framework that allows researchers to understand accounting phenomena beyond its reductive parameters. For example, accounting principles traditionally considered universal may have different interpretations in specific cultural or religious contexts. Furthermore, this approach takes into account the human factor in accounting, acknowledging that accounting practices are also influenced by beliefs, motivations, and emotions of individuals. This is relevant not only for accountants as practitioners but also for other stakeholders such as managers, investors, and even the general public.

One of the strengths of this holistic approach is its ability to incorporate ethical and moral considerations into analysis. This is crucial in contexts of corruption, data manipulation, and other ethical issues that often arise in accounting practices. With spiritual understanding, we can better comprehend the root of these issues and potentially find more sustainable solutions.

Lastly, the spiritual approach facilitates interdisciplinary dialogue between accounting and other disciplines such as psychology, sociology, and theology. This can help solve complex and multifaceted problems, which are often beyond the scope of a single discipline. Such an approach broadens the scope of accounting research, making it more relevant and applicable in addressing real-world problems.

Self-Reflection in Research: The Benefits of Self-Introspection and Higher Awareness for Researchers

Adopting a spiritual approach in research, as championed by non-mainstream researchers, enables researchers to practice intellectual honesty. This means having the awareness to identify and acknowledge personal biases or assumptions that may influence interpretations and findings. With self-reflection, researchers are better equipped to explore issues from various perspectives, providing more balanced and credible analysis.

Self-reflection facilitates the identification and addressing of limitations in research. A spiritually aware researcher is more likely to acknowledge what they do not know rather than pretend to understand something beyond their expertise. This opens doors to collaboration and interdisciplinary research, adding richness and depth to research findings. In academic principles, self-reflection also provides clearer meaning

and purpose in research. Researchers are not only seeking answers to scientific questions but also seeking a deeper understanding of how their findings can impact human life, both at the individual or community level (Abdurahim, 2016). This, in turn, provides satisfaction and motivation for researchers to pursue scientific excellence.

Through self-reflection, researchers can further develop empathy and social responsibility. They become more attuned to how their research can impact the communities under study and how research findings can be presented in the most responsible and ethical manner. This forms the basis for more ethical and inclusive research.

Ultimately, self-reflection and spiritual awareness play a role in fostering sustainability in research. Researchers become more conscious of the long-term impacts of their work, motivating them to design studies that are not only relevant in the present but also have the potential for long-term contributions. This creates a foundation for sustainable research with broader and lasting impacts.

In line with the above perspectives, self-reflection in research helps enhance spiritual and ethical values, which are relevant not only to researchers but also to the academic community and the general public. With such an approach, we can ensure that research is conducted with integrity and that its results can be trusted and have a positive impact on society. Introspection facilitates honesty in methods, validates data, and ensures publication ethics.

Nasyi'ah *et al.*, (2022) also emphasized the importance of collaboration in research, and within the context of self-reflection, this collaboration can include spiritual elements. Researchers can form diverse teams, not only from academic backgrounds but also from spiritual or philosophical backgrounds. This enriches research with various perspectives that can aid in solving complex problems and finding more holistic and inclusive solutions.

According to Efferin, (2015) there is a need to create a balance between scientific knowledge and spiritual wisdom. In the process of self-reflection, researchers are encouraged not only to focus on logic and methods but also on intuition, wisdom, and broader life perspectives. By incorporating these elements into the research process, we can achieve a symbiosis between intellectual intelligence and spiritual intelligence, resulting in more balanced and profound research.

Challenges and Criticisms of Spiritual Methodology: Barriers to Implementing Spiritual Approaches in Accounting Research

One significant challenge in implementing spiritual methodology in accounting research is the issue of validation and reproducibility. In conventional accounting research, these criteria are clear and measurable, but in a more spiritual context, validation and reproducibility become difficult to apply. Spiritual concepts are often subjective and can vary from one individual to another, making it challenging to validate within the rigorous scientific scope.

Methodologies that integrate spiritual aspects often face barriers in the form of limited acceptance in academic and institutional environments. Skepticism regarding the validity and utility of this approach in accounting research persists. This can hinder

obtaining research funding, publication, and acceptance among both academics and accounting practitioners.

Another challenge to be noted is the sensitivity and ethical issues that arise when introducing spiritual or religious aspects into social science disciplines like accounting. Navigating between various traditions and spiritual beliefs and ensuring that the approach is inclusive and ethical can be a complex and cautious process. In this regard, the researcher's integrity and honesty in handling these sensitive aspects are crucial.

Critiques and Skepticism from the Academic Community: The Bias towards the Positivistic Paradigm.

In the academic tradition, particularly in social sciences like accounting, there is a strong tendency to adopt a positivistic approach that emphasizes empiricism and objectivity (Shabanova, 2012). Consistent with non-positivist writing styles, it is crucial to understand that this paradigm often serves as the 'gold' standard in accounting research. As a result, methodologies incorporating spiritual or interpretative elements are often perceived as less rigorous or less reliable, eliciting criticism and skepticism from the academic community.

One of the most frequently raised criticisms against spiritual approaches in research is the concern about high subjectivity. Because spirituality is often personal and challenging to measure, there is a tendency to question whether the research results can be generalized or even if they are scientifically valid. This skepticism often stems from the assumption that scientific inquiry should be free from personal interpretation and beliefs, a norm long upheld in the academic community.

Although some studies have successfully integrated spiritual aspects, criticism continues to focus on the practical implications of these studies. Does spiritual methodology truly offer valuable insights for the accounting world, or is it merely an academic "gimmick"? This criticism often emphasizes the need to demonstrate the practical usefulness and sustainability of spiritual approaches in accounting research.

Benefits and Implications

The application of spiritual methodology in accounting research, as often advocated by researchers, has significant benefits. First, this approach broadens the scope and depth of analysis, allowing researchers to explore the ethical and spiritual dimensions that are usually overlooked in quantitative methods. This contributes to a more comprehensive understanding of accounting phenomena, including its implications on social justice, integrity, and ethical responsibility.

On the other hand, the implications are substantial in accounting practice and education. Integrating spiritual and ethical dimensions into the accounting curriculum can help prepare accountants who are not only skilled in techniques but also possess ethical and spiritual sensitivity. This aligns with the needs of the business world and government for accountants who can act as 'agents of positive change', dedicated not only to financial profits but also to sustainable development and social justice.

CONCLUSION

In summary, the spiritual approach in accounting research is not only possible but also necessary to generate a more holistic understanding of accounting phenomena. This approach aims to provide a profound understanding that accounting is not just a technical science but also a social one, which can be enriched when analyzed in a broader context, including spiritual dimensions.

Methodologies such as hermeneutics and phenomenology offer comprehensive and in-depth ways to understand accounting texts and phenomena. By considering verses from the Qur'an, for example, we can gain insights into the ethics and morality of accounting practices that may not emerge in more traditional analyses.

This approach allows researchers to engage in self-reflection and attain higher awareness, enriching not only the research itself but also the researcher's own experience. This research has broad implications, including promoting a more inclusive research paradigm and enriching accounting literature with diverse perspectives.

For researchers interested in adopting a spiritual approach, the courage to challenge existing academic norms is a necessity. Additionally, familiarizing oneself with literature and methods from different disciplines can be highly beneficial. However, it is crucial to maintain both scientific rigor and practical relevance in research to ensure that this approach gains the necessary legitimacy within the academic community.

Finally, the adoption of spiritual methodology in accounting research does not imply a lack of challenges or criticisms; instead, it opens up space for more constructive discussions. Researchers should be prepared to address skepticism with empirical evidence and strong theoretical arguments while also remaining open to collaboration with researchers from diverse backgrounds and perspectives.

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