

## **INTERPRETIVE ETHNOACCOUNTING: UNDERSTANDING ETHNOGRAPHY IN THE ACCOUNTING RESEARCH FIELDS**

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### **Abstract**

The purpose of the paper is to explore a practical model of ethnography research method for ethnoaccounting social and culture. Ethnography is an interpretive account of what is lived and understood of a culture of accounting phenomena. This culture is itself a contextual process that is ongoing, elusive and constantly modified. Ethnoaccounting is a term used to elucidate where accounting phenomena contextually engaged in society and/ or organization.

Clear steps are introduced where an accounting researcher interested to become an accounting ethnographer. The steps are ranging from understanding the history of ethnography, variety ethnographies, and Preparing for ethnography, to interpretation and reflexivity. Two ethnoaccounting research are described to elucidate the use of ethnography in accounting fields which are Nestle's creative shared value and the history of accounting practices in the era of the King of Udayana. In an essence, ethnography could provide a mode of social and cultural interpretations hidden in the accounting fields.

### **Introduction**

Based on my own experience writing using ethnography, it is interesting. Using Ethnography in accounting research is not a new idea. It is possible to trace them back as many as to be asked (see Sukoharsono, 2004, 2006). Ethnography is used to understand cultural and social practices in accounting. Why is Ethnography? Ethnography is one of many approaches that can be found within social research today, in general and accounting, in particular. The label of Ethnography is not used in an entirely standard fashion. Its meaning can vary. A consequence of this is that there is considerable overlap with other labels, such as 'qualitative inquiry', 'fieldwork', 'interpretive

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method', and 'case study', these also having fuzzy semantic boundaries. In fact, there is no sharp distinction even between ethnography and the study of individual life histories, as the example of 'auto/ ethnography' shows; this referring to an individual researcher's study of his or her own life and its context (Reed-Danahay 1997, 2001; Holman Jones 2005). There is also the challenging case of 'virtual ethnography', whose data may be restricted entirely to what can be downloaded from the internet (Markham 1998, 2005; Hine 2000; Mann and Stewart 2000). While, for the purposes of this opening paper, it needs to give some indication of what is the term 'ethnography' to mean, its variable and sometimes contested character must be remembered; and the account provided and what form ethnographic work *ought to take* in the field of accounting.

The origins of the term lie in nineteenth-century Western anthropology, where an ethnography was a descriptive account of a community or culture, usually one located outside the West, say Indonesia. At that time 'ethnography' was contrasted with, and was usually seen as complementary to, 'ethnology', which referred to the historical and comparative analysis of non-Western societies and cultures. Ethnology was treated as the core of anthropological work, and drew on individual ethnographic accounts which were initially produced by travellers and missionaries. Over time, the term 'ethnology' fell out of favour because anthropologists began to do their own fieldwork, with 'ethnography' coming to refer to an integration of both first-hand empirical investigation and the theoretical and comparative interpretation of social organization and culture.

As a result of this change, since the early twentieth century, ethnographic fieldwork has been central to anthropology. Indeed, carrying out such work, usually in a society very different from one's own, became a rite of passage required for entry to the 'tribe' of anthropologists. Fieldwork usually required living with a group of people for extended periods, often over the course of a year or more, in order to document and interpret their distinctive way of life, and the beliefs and values integral to it. Moreover, during the twentieth century, anthropological ethnography came to be one of the models for some strands of research within Western sociology. One of these was the community study movement. This involved studies of villages and towns in the United States and Western Europe, often concerned with the impact of urbanization and industrialization.

Ethnography has been used in accounting research because at the micro level all organizations whether they be in commercial, private and not for profit sectors too have their own cultures. In these organisations members interact with each other while at the same time interact with prevailing technologies and external environments. Accounting is an intrinsic technology to all such organizations, whether

the doing of accounting is for an organisation's own record-keeping, commercial interactions, or the meeting of statutory obligations.

The purpose of the paper is to explore a practical model of ethnography research method for ethnoaccounting culture. Ethnography is an interpretive account of what is lived and understood of a culture in accounting phenomena. This culture is itself a contextual process that is ongoing, elusive and constantly modified. It describes both interaction and setting, and should be concerned with social behaviour outside as well as inside the site (Wolcott 1975, pp. 24-25). It is a joint act in which the researcher is the centre of the research act (Denzin 1971, p. 58). Ethnography is not identified by the methods it employs, but rather by its aims, "to discover and disclose socially acquired and shared understandings necessary to be a member of a specified social unit" (Van Maanen 1982, p. 103). It is a cultural description emerging from a long and intimate relationship.

### **Ethnographic Accounting Fields**

Ethnographic research in accounting field can take place, and has taken place, in a wide variety of types of research setting: villages, towns, inner-city neighbourhoods, factory shop floors, deep-shaft mines, ships, farms, retail stores, business offices of various kinds, hospital wards, operating theatres, prisons, public bars, mosques, schools, colleges, universities, welfare agencies, courts, funeral parlours, etc. These settings vary from one another in all manner of respects that are relevant to the nature of the relationships that are possible and desirable with the people who live and/or work in them. Furthermore, there is much variation within each category of setting. No set of rules can be devised which will produce good field relations. All that can be offered is discussion of some of the main methodological and practical considerations surrounding accounting ethnographers' relations in the field.

### **Variety of Ethnographies**

Various types of accounting research are classified as ethnographies. In each variety, the site and the observational encounter are defined quite differently. This reviews the different characteristics of each type of ethnographic study and describes some of their logistical implications.

**Online ethnography** refers to a number of related online research methods that adapt ethnographic methods to the study of the communities and cultures created through computer-mediated social interaction. As modifications of the term ethnography, online ethnography and virtual ethnography (as well as many other

methodological neologisms) designate online fieldwork that follows from the conception of ethnography as an adaptable method. These methods tend to leave most of the specifics of the adaptation to the individual researcher. Ethnography suggests the use of specific procedures and standards, and argues for consideration of particular consensually-agreed upon techniques, justifying the use of a new name rather than a modification of the term ethnography

**Virtual Ethnography** is a highly interactive process that provides the ability to make observations of and participate in computer/device mediated cultures through a multitude of non face-to-face methods. It is used to better understand the behaviors and knowledge of participants in and contributors to those cultures. It is also concerned with the artifacts these cultures produce and the methods in which these cultures share, use, and iterate on them. The key to virtual ethnography is not to consider digital lives separate from real life as they both belong to the same life and can only be holistically understood when approached as one.

**Autoethnography** is a form of self-reflection and writing that explores the researcher's personal experience and connects this autobiographical story to wider cultural, political, and social meanings and understandings. According to Marechal (2010), "autoethnography is a form or method of research that involves self-observation and reflexive investigation in the context of ethnographic field work and writing" (p. 43). A well-known autoethnographer, Carolyn Ellis (2004) defines it as "research, writing, story, and method that connect the autobiographical and personal to the cultural, social, and political" (p. xix). However, it is not easy to reach a consensus on the term's definition. For instance, in the 1970s, autoethnography was more narrowly defined as "insider ethnography," referring to studies of the (culture of) a group of which the researcher is a member (Hayano, 1979). Nowadays, however, as Ellingson and Ellis (2008) point out, "the meanings and applications of autoethnography have evolved in a manner that makes precise definition difficult" (p. 449).

**Ethnoarcheology** is very intensively used by Budiasih and Sukoharsono (2013) in their research on Accounting Practices and The Use of Money in The Reign of King Udayana in Bali: An Ethnoarcheological Approach. Ethnoarcheology is developed to construct ruptures of history in Bali. It provides understanding of the construction of accounting practices in the usage of currencies applied in the past. Getting a clear picture of the construction of accounting practices in terms of the usage of currencies in the past, it needs a research method that is able to uncover in-depth research question proposed.

**Critical ethnography** applies a critical theory based approach to ethnography. It focuses on the implicit values expressed within ethnographic studies and, therefore, on the unacknowledged biases that may result from such implicit values. It has been called critical theory in practice. In the spirit of critical theory, this approach seeks to determine symbolic mechanisms, to extract ideology from action, and to understand the cognition and behavior of research subjects within historical, cultural, and social frameworks. Critical ethnography incorporates reflexive inquiry into its methodology. Researchers employing this approach position themselves as being intrinsically linked to those being studied and thus inseparable from their context. In addition to speaking on behalf of subjects, critical ethnographers will also attempt to recognize and articulate their own perspective as a means of acknowledging the biases that their own limitations, histories, and institutional standpoints bear on their work. Further, critical ethnography is inherently political as well as pedagogical in its approach. There is no attempt to be purely detached and scientifically objective in reporting and analysis. In contrast to conventional ethnography which describes what is, critical ethnography also asks what could be in order to disrupt tacit power relationships and perceived social inequalities.

### **Preparing For Ethnography**

The purpose of ethnography is not to generalize from a smaller population to a larger one. Instead, ethnographers are conducted to better understand specific groups and how those people are influenced by their environment. While ethnographers typically interview key informants in the culture, their emphasis in writing an ethnography is not to tell discrete life stories. Instead, ethnographers use their observations, conclusions from informal and formal interviews, results of psychological tests, and interpretations of insider-written documents to weave together an account of key people in the community and to explicate the community's values, ceremonies, problems, and prospects.

Some of the preparations qualitative researchers make for a focus group will be similar to preparations for ethnography. Some will be different.

#### *Appropriate Objectives:*

Perhaps the most important part of an ethnography project is setting clear, well-defined objectives. Here are some of the potential objectives ethnography can fulfill: .

- To understand a cultural context – how the emotional, symbolical, or social network informs the lives of accountants.
- To gain insight into a particular organization/ societyniche .

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- To identify a lifestyle .
- To learn how management/ accountants actually use a product or service in their everyday lives .
- To discover accounting decision points .
- To reveal unmet needs .
- To find and document the real benefits of accounting experience .
- To probe problems and opportunities associated with an accounting product or service. .
- To understand and document the quality of suffering and relief offered by a medication .
- To uncover people language, cues, and signals for potential accounting use. .
- To learn selection behavior of accountants and/ or management at the office or organization/ society.
- To seek people ideas under investigation.
- To test accountants' works in context .
- To identify interactional patterns that help to describe accountants/ management in decision making.

There are potentially many more objectives ethnography can fulfill.

### *Inappropriate Objectives:*

Ethnography is not a substitute for quantitative research. It takes place among a limited number of respondents.

- Packing a proposal with multiple objectives. Resist issue greed. The fewer the objectives, the more focused and in depth the findings will be.
- Ethnography is not suited to scope a wide market. Findings often suggest strategic and tactical direction, but the findings may or may not be representative of a broad market category. It would be wise to verify the results with an inexpensive quantitative test.

*What You Will Need Before Fieldwork:*

A clear, concise statement of objectives. When writing the objectives, consider the ultimate purpose – how the ethnography findings will be used. Understanding a Management Control System in a Company? Each purpose will call for different objectives. And the objectives will help you focus your fieldwork.

A screener. Any qualitative researcher who has developed a screener for other kinds of qualitative research will be able to write a screener for ethnography. The principle is the same – narrowing down the qualifications until the exact respondent needed is defined and found. However, the ethnography screener should put somewhat more emphasis on articulateness and willingness to participate in the research. You are going to partner with each respondent for hours, if not days. You want their words and their behavior to be productive. And neither the recruiter nor the screener should reveal the focus of the research to a potential respondent.

An interview guide . The interview guide exists primarily for the ethnographer to organize the areas of observation and inquiry and to highlight key issues. It should not be a laundry list of questions. It should be a blueprint for exploration. And it should include triggers designed to unleash a respondent's feelings about themselves, their families, and the product or service at issue.

The guide should not be considered as fixed. There are times when it should be ignored. In the best of all possible worlds, the consumer should lead the observation and whatever discussion ensues. Some of the most surprising and productive insights come to the surface when a respondent takes off on a tangent, departing from the subject at hand. Or when an ethnographer makes an aha! connection between a respondent's behavior and his or her cultural context. The ethnographer should be prepared to be led into uncharted waters, where an unexpected insight may be waiting.

However, part of a guide's reason for being is to answer the concerns and soothe the anxieties of clients and others involved in the project. The issues of interested parties should be honed and distilled by the ethnographer.

It should be noted here that some ethnographers believe in performing fieldwork without any interview guide. They feel that the ethnographer's mind should be a blank slate, open to whatever they see and hear during the interview.

*Recruitment:*

Who recruits? Recruiting is often done by focus group facilities that have had experience finding respondents for ethnography. There are also firms solely dedicated to recruitment. Visit their websites to see if ethnography is included. And then ask them how many ethnography recruitment assignments they have had over the course of the past year. Establishing a trusting, professional relationship with the person or persons responsible for recruitment and scheduling your respondents is vital.

However, the ethnographer should be personally involved in recruitment. Be in touch with the recruiter at all times and let the recruiter know how everything is going. If at the beginning of the project there are some unfortunate events (e.g., wrong scheduled time, bad address), it may prompt the recruiter to confirm the rest of the information is accurate. If you are using a national recruiter, insist on a local contact.

Be prepared to deal with last minute cancellations. The floater approach (recruiting standbys) used when conducting IDIs in facilities should be also used during ethnographic research.

Costs: How much you need to pay for recruitment and how much for incentives depends on how difficult it is to find respondents, and how long you need to be with them. Will you spend a couple of hours with a respondent? Obviously, independent accountants who are being interviewed about internal controls in companies are going to be easier and less costly to find than middle to top management of a company. And once you find middle to top management respondents, you may want to stay with them a whole day, or even a weekend. In that case, be prepared for heftier recruitment costs and incentives.



Recruitment and incentive costs will also vary regionally. More in large areas like greater Jakarta and Surabaya, and less in smaller areas (although other factors such as an area's level of affluence can also influence the cost.)

Contact recruited respondents: It is a good idea for the ethnographer to vet the accountants personally by phone after they have been recruited. Not only do you want to feel comfortable with their level of responsiveness, but you will also want them to feel comfortable with you. The phone call will also give you an opportunity to explain any homework assignments you may want them to complete before the actual interview. Some ethnographers believe in establishing familiarity by visiting them before the actual interview.

Respondent homework: Respondent homework prepared before the interview may often – but not always -- be appropriate. It might include a collage pasted together from magazine clippings to suggest an accountant's feelings about an issue. Some practitioners ask accountants to complete various questionnaires before the interview. Or you could ask accountants to photograph or videotape a family activity, or the inside of their home activities. In certain circumstances, you might want a family, a couple, or kids to perform their own interview on videotape and send in the raw footage when they are done.

*In the field:*

Number of Respondents: While you can develop insight from fewer respondents, it is a good idea to recruit no less than fifteen for almost any project. You will probably want a range of incomes, ages and genders. And no matter how careful your recruitment has been, and no matter how thoroughly you have vetted your respondents, you will come across a couple of duds in the field. Fifteen respondents give you an opportunity to see a pattern, if there is one.

We suggest the upper limit should be no more than forty respondents – except when you're conducting short in-store interviews in conjunction with longer interviews. When you're dealing with more than 40

long interviews, it becomes cumbersome to analyze the material in the kind of depth required for ethnography. Additionally, some people may tend to look at a greater number of interviews quantitatively – a dangerous practice.

Scheduling: Your recruiter will have scheduled respondents so that you have plenty of time to drive from one respondent to another and conduct an informal debrief with a client in between. If your interviews are going to be 2-3 hours long, plan on seeing no more than 3 accountants each day you are in the field. Some interviews will require an entire day or longer. In either case, your recruiter should give you a complete, printed set of directions showing you how to get from one respondent to another, and how long each drive will take. It is also a good idea to have GPS along – just in case.

Interview length: Much depends on the product or service involved, and what your objectives might be. For example, your objective might be how an accountant family's culture or way of life affects their packaged food purchases. In this case, you may want to be with them when they shop and then spend a day or two observing the place of the products they bought in their lives: preparing and eating breakfast, lunch and dinner, snack times and munching on the go. You will want to explore the pantry, the refrigerator, the freezer in the basement and any other food storage areas. You will want to probe their values, their feelings about each meal, the products they used to prepare it, and how they enhance or impede their everyday lives.

The importance of context: Whether your interviews are a matter of days or hours, the context in which you find the respondent can be a vital piece of information. For example, what are the family's goals in life? How do they see themselves in relation to their community? How do their beliefs impact their purchase habits?

Look for the telling clues. The kind of bathroom, contemporary or old-fashioned – does it say something about the respondent life prefers and why? An accountant's room, electronically up to the minute, from her computer to his/ her phone, to her personal home theater – what is her next birthday present likely to

be? Note the things and activities that help to define who they are, such as photos, collectibles, books, magazines, décor, prominent symbols or signs of accomplishment, the music they play, watching TV, using their computers, kids playing, and more.

Who Comes To The Interview? Ethnography is an intimate experience. Ideally, try to confine the number of people visiting with accountant to no more than three: an interviewer, a cameraperson, if you use one, and a client. Any more, and the respondent can feel on stage. It is important to have a client present at the interviews. The client will know more about the product or service than you do, and will have a different perspective than yours. If more than one client wants to be present at the interviews, apportion a number of interviews for each client.

Ethnographer's Style How do ethnographers relate to their respondents? What is their personality posture? There are two schools of thought on the subject. Some believe ethnographers should present themselves as non-reactive, pure, dispassionate observers – presenting an entirely neutral manner and letting the respondent fill in the many moments when the ethnographer is silent.

The other posture some ethnographers have adopted is engagement, or participant observation. The ethnographer enters into the lives of their respondents and participates with them whatever they may be doing -- at the table, in front of the medicine chest, in the car, or elsewhere. The interview becomes a dialogue, and the interviewer – in so far as possible – observes and probes as part of the family.

Both personal postures can be productive. Both can open respondents and elicit in-depth responses and authentic actions. Which one the ethnographer adopts will depend on his or her own personality and comfort level with either approach. Some use a combination of both.

No matter which stance you adopt, the tone and path of the interview will be determined in large part by the consumer you are interviewing.

You and your client should wear neat clothing that does nothing to call attention to yourselves.

Client stance: If a client has had ethnographic experience, he or she may know not to intrude into the intimate relationship established between the ethnographer and the respondent. The client will observe unobtrusively, listening, taking notes, and waiting for the ethnographer to offer an opportunity to ask if he or she has any questions.

However, you may encounter a client who has never been part of an ethnography project before. The uninformed client may break into an important conversation between the ethnographer and the respondent. The client may even correct a respondent's "mistaken" idea about the company's product or service!

Ethnography training: In any case, it's a good idea to offer ethnography training to any of the client's personnel who expect to be part of the fieldwork. A day at the client's premises explaining and illustrating the do's and don'ts of ethnography is a day well spent.

Options for recording interviews: Today, more people are using a small camcorder, operated by a cameraperson, to record their observations and interviews. The advantage of video recording is that nothing is missed. Everything is available to go over again and again, to show to others who weren't there, and to extract clips for your final report and presentation.

In fact, some ethnographers prefer to go over the video together with each respondent, so that the respondents observe their own behavior and comment on actions they might not have been aware of while they occurred.

However, there are others who feel the camera is an intrusion, and that makes the interview less than natural. They prefer still photos and note-taking, or an audio recorder at most. The issue is a matter of personal interview style and preference. There is much to be said for both methods.

However you record the interview, Create backup files every night you are in the field. Upload the files to

your website every night or send a copy of backup files to the office.

Release or waiver: Be sure you have a carefully-worded form for the respondent to sign, releasing the material of the interview for research use and absolving you from certain responsibilities. Best to develop the form with your lawyer.

Cameraperson's posture: If video recording is your method of recording the interview, the cameraperson should be like a fly on the wall: silent and unobtrusive. Inside of five minutes, the respondent will ordinarily be able to ignore the camera. You can see it happen when the respondent looks directly at the interviewer instead of at the lens -- easy to achieve with today's cameras, which are small, light, make no noise, and use natural light.

The debrief : What insights have you gotten out of the visit to a consumer's home? What insights has the client arrived at? The ethnographer and the client should exchange observations and insights directly after each interview. In addition, on the basis of what you learned during the last interview, how should the next interview be changed or adjusted? Remember to allow enough time in between interviews for a thorough debrief.

Respondent-performed ethnography. There are times when it's better to have a respondent video themselves without an ethnographer or cameraperson. For example, if you want to understand the way kids play, an adult presence could be very inhibiting. Give them a camera and ask them to videotape their favorite playtime activities. Want to know how people decide where to stop on a road trip? Ask one of the passengers to video record the trip and elicit the comments of the other travelers as they go. The material you get back may be unexpected, even surprising to the client.

In-store ethnography: There are a number of ways to perform in-store ethnography. If you're lucky enough to get permission to set up a hidden camera opposite the aisle you're interested in, you can video the spontaneous actions of random customers as they pass by, pause, or put a product into their shopping

carts. And for a small incentive, you can interview the customers you spot for up to fifteen minutes right there in front of an open camera (making sure not to block store traffic.) Although this is not technically ethnography, it should give you very specific insight into consumer behavior at the shelf. If you plan to spend say a weekend doing this, you might get significant numbers of respondents. This is the only time that ethnography approaches quantitative research. The permission required is usually accomplished through the client's sales department, twisting the arm of the store's national or regional office.

However, if permission is not forthcoming, consider the shop-along – in conjunction with ethnography involving other aspects of the consumer's life. You follow pre-recruited consumers as they shop, noting their actions and comments as you interview them. You might want to use an audio recorder to take down what you see and hear, and a small still camera.

Role of focus groups in ethnography: You may want to bring some or all of your respondents together after the fieldwork for a focus group. Particularly if the fieldwork has centered on a specific product or service. Respondents who had been interviewed in their homes will have been encouraged to think about their attitudes towards the product more deeply and in detail. Exchanging their attitudes and product experiences can lead to provocative new ideas and insights for the ethnographer and the client.

## **Analyzing Ethnography Materials**

The way for an ethnographer to become most familiar with the interviews is to go through the videoed interviews, one by one, and log every relevant action, and every relevant verbatim into your computer. Admittedly, an arduous exercise. But as you log, you will begin to detect insights, threads and connections you might not have seen before. And you'll find your final report will begin to spring directly out of the material.

There are analytic shortcuts. For one thing, you can have the raw footage transcribed by one of the many transcriptions services around. They'll put time codes opposite the verbatims so you can go right to the portions of the videos you want and highlight the verbatims that are useful. Much easier. But one disadvantage of transcriptions is that transcribers are not usually trained to look for and record relevant non-verbal actions, or to perform cultural analysis – a vital part of ethnography.

### *Interpretation:*

The way to interpret ethnographic fieldwork will evolve right out of your background, your experience, the point of view you bring to your respondents, and the objectives of the research. There is no set framework and no guidelines to follow. Yet many believe that interpretation is the most important part of ethnography. So how to start?

Applying an anthropological discipline to ethnography is how some ethnographers interpret the fieldwork, always bearing in mind that the research should lead to or suggest actionable results, Anthropologists are interested in individuals and the social milieu within which their behavior and identity is supported, organized and constrained. And they will couch their inquiry concerning brand purchase and preference into a larger framework involving a consumer's values, assumptions, and social context.

### *Reflexivity*

It is important to do final research report using ethnography with reflexivity. Reflexivity requires the researcher to undertake personal reflections and construct texts of them. An accounting ethnographer who uses reflexivity writes personal accounts of the research process that are necessarily autobiographical in form. Reflexivity requires the accounting researcher to reflect upon their presence and impact on the research site and processes. Reflexivity organically binds ethnographic authority, personal experience and originality of expression (Pratt 1986, pp. 29-30). Woolgar(1988, p. 16) describes reflexivity as "the willingness

to probe beyond the level of straightforward interpretation". It is a way for the researcher to expose underlying assumptions. It also allows a researcher to declare beliefs and interests and practices, thus providing a form of investigative transparency and honesty. Reflexivity is intrinsic to ethnographic method, as it acknowledges the constitutive role of the researcher, as well as inherent values of the researcher. Knights (1992, p515) as cited by Chia (1996) argued:

[i]nsofar as they fail to acknowledge their own participation in the constitution of social reality, qualitative researchers, who claim a distance from positivist beliefs, also have a tendency to be unreflexive about the representations they produce. Whether quantitative or qualitative methods are used, representational approaches to knowledge rest on a privileging of the consciousness of the researcher who is deemed capable of discovering the 'truth' about the world or management and organization through a series of representations.

When writing a description and experiences of a research site, the ethnographer helps create the organisation and systems with which he or she is involved. The researcher's findings are personal linguistic constructions (Chia 1996, p. 45). Research becomes their narrative. Reflexivity has the capacity to raise awareness of silence and absence in a research site because as a method of inquiry it has a "social subjective" (Usher 1993, p. 105). The reflexive researcher, in the questions asked and conclusions made, also signifies a gender, sexuality, ethnicity, class etc.



## **Ethnoaccounting Research in Nature**

Based on the above ethnography in the accounting research steps, below are the ethnoaccounting that have been explored intensively to uncover accounting in the hidden research phenomena. Putra and Sukoharsono (2013) reveal that Nestle, a multinational company, concerns with creative shared value to their business partners, Jabung Agro Niaga Cooperative and Pujon SAE Cooperative, to improve their quality of life Dairy Farmers products. Using an interpretive ethnography method, the study found that Nestle has implemented the rural Development program to improve the quality of life of dairy farmers. The success of the Nestle CSV can be used as guidelines for creating another CSR program based on Social Entrepreneurship. JabungAgro Niaga Cooperative and Pujon SAE Cooperative could benefit with the social entrepreneurship conducted by theNestlé.

Similar to the Putra and Sukoharsono (2013), Budiasih and Sukoharsono (2012) conducted a research using the combination between ethnography and archaeology, named ethnoarchaeology. The study is historical. It explores and constructs the existence of accounting practices and the use of money in the reign of King Udayana (the period 989-1011). The period was considered important since it was the golden age of Singhamandawa Kingdom in Bali where King Udayana successfully integrated Bali and Nusa Tenggara, and its influence reached East Java. The King Udayana was a prominent role in the development of economic, social, political and religious values in the people of Bali. It is concluded that using the ethnoarcheological approach, In the era of the King Udayana, some clear pictures of the existence of accounting practices could be traced. Accounting has been understood in the era in the forms of various forms, including from the economic transaction in the traditional markets and the use of currency in many social occasions, to simple models of record keeping. It is also believed that the King Udayana used religious values to the basis of people social and economic transactions. It is also found that in the reign of King Udayana, coins as money were used intensively. Coins were printed in gold and silver plates as the local currency used strongly reflected the spiritual contexts which highly respected by local community. Symbols' coins of two similar patterns which were the same between the left and right side on the gold coins depicted the life of the balance between outward and inward or material and spiritual concepts. Similarly, four petals sandalwood flower patterns printed on silver currency as a sacred tree described the four cardinal directions were believed by Balinese that God and Goddess as the guardian of the people who believed in their greatness. Belief in this spiritual foundation was a very important concept to put into practice in order to obtain a balance between material and spiritual life. It is also believed that the accounting practices performed at the era of King Udayana also used the practice of balance. Transactions related to the use of currency

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trading was done between the kingdom and the villagers as expressed in the inscription showed how the empire really understand the meaning of well-being and balance life.

### **Conclusions**

It can be concluded that ethnography in the form of interpretive paradigm could provide a mode of social and cultural interpretations hidden in the accounting fields. Ethnography takes more time than other forms of qualitative research. It requires a willingness on the part of the ethnographer to spend hours, days and weeks to understand an accounting particular culture, to explore the ways accountant or company lives with products or services, to probe the levels of emotional involvement, to understand the context. It provides a unique opportunity for perception, insight and in-depth analysis that often leads to advances in social and organizational context.

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