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Research Article

Accounting as a Social Construction: Interpreting the Meaning of Transparency and Responsibility in the Modern Business World

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Abstract: This study aims to understand how accounting functions as a social construction in shaping the meaning of transparency and responsibility in the modern business world. Accounting has long been viewed as a technical, neutral, and objective system; however, both financial and non-financial reporting practices also reflect the values, ideologies, and moral consciousness embedded within organizations. Using a qualitative interpretive approach within the framework of social constructivism (Berger & Luckmann, 1966), this study explores the meanings constructed by accounting practitioners through social interactions, organizational culture, and reporting policies. Data were collected through in-depth interviews, participatory observations, and document analysis of corporate reports, and were analyzed using interpretative thematic analysis. The results reveal that transparency and responsibility are not merely formal obligations but the outcomes of social processes involving the externalization of values by leaders, the objectivation of those values through reporting systems, and their internalization within individual moral awareness. In this context, accounting functions as a social language that reflects organizational morality, legitimacy, and identity. Organizations with participatory and reflective cultures are found to develop more authentic transparency, while bureaucratic structures tend to produce symbolic transparency. Theoretically, this study contributes to the discourse of critical accounting by asserting that accounting numbers and reports are socially constructed artifacts imbued with values. Practically, the findings highlight the importance of ethical leadership, reflective culture, and social dialogue as foundational elements for implementing authentic transparency and sustainable corporate responsibility.

Keywords: Organizational Culture; Responsibility; Social Accounting; Social Construction; Transparency

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1. Background

The development of the modern business world has shifted the role of accounting from a mere financial recording system to a social instrument that shapes perceptions of honesty, transparency, and organizational responsibility. In the era of globalization and digitalization, society increasingly demands broader forms of accountability—not only profit and loss statements, but also reports that disclose the social, ethical, and environmental impacts of corporate activities (Gray, 2010; Adams, 2002). Within this context, accounting has become the social language of organizations, linking businesses with their publics while constructing moral legitimacy and trust (Bebbington & Gray, 2001).

The rise of digital transparency has made openness a central value in modern corporate governance. Companies can no longer conceal their internal practices behind complex financial statements. Failures in transparency and accountability have led to major crises of public trust, such as the accounting scandals of Enron, WorldCom, and Wirecard—demonstrating that accounting numbers are not inherently neutral but are infused with values and interests (Hopwood, 1992; O'Dwyer, 2003). Since then, awareness has grown that accounting not only reflects economic reality but also creates social and moral reality within organizations (Unerman, Bebbington, & O'Dwyer, 2018).

This view aligns with the theory of the social construction of reality proposed by Berger and Luckmann (1966), which posits that social reality is built through three core processes: externalization**,** objectivation, and internalization. In the context of accounting, these processes explain how the values of transparency and responsibility are first expressed by organizational leaders (externalization), institutionalized through accounting policies, reporting standards, and procedures (objectivation), and finally internalized by individuals as moral norms guiding professional behavior (internalization). Thus, transparency and accountability are not purely technical concepts but socially constructed phenomena that evolve through continuous interaction among actors within organizations.

Numerous studies reinforce the notion that accounting is a value-laden social practice. Gray and Milne (2015) emphasize that corporate reporting often functions symbolically—as a tool for social legitimacy rather than genuine ethical reflection. Adams (2002) found that organizational culture and leadership values largely determine whether reporting serves as administrative compliance or moral responsibility. Deegan (2017) revealed that social and environmental reporting reflects underlying structures of power and ideology within corporate systems, while Bebbington and Gray (2001) view accounting reports as mechanisms of social communication governing the relationship between organizations and society.

Furthermore, Schaltegger and Wagner (2017) argue that authentic accounting transparency requires the integration of economic, social, and environmental performance, consistent with Elkington's (1998) triple bottom line framework. However, Tilt (2018) and O'Dwyer (2005) warn that many organizations still engage in *window dressing* or *greenwashing*—projecting an image of ethical transparency without substantive behavioral change. These phenomena illustrate that transparency often results from negotiation between public moral expectations and corporate strategic interests.

In developing countries, Doddaullarthi Basavaraj (2024) highlights that national culture, value systems, and institutional pressures strongly influence how organizations interpret accountability. Similarly, Siahay (2023) found that transparency can foster public trust only when accompanied by moral internalization in reporting practices. In Indonesia, studies by Fitri et al. (2024) and Siahay (2023) show that sustainability reporting often remains formalistic and aesthetic, emphasizing presentation over ethical substance.

Nationally, initiatives such as *Good Corporate Governance (GCG)* principles and the *Financial Services Authority (OJK) Regulation No. 29/POJK.04/2016* on Annual and Sustainability Reporting aim to strengthen corporate accountability. However, practice reveals that formal compliance does not always reflect genuine ethical commitment. This underscores the need to understand accounting as a social construction—not merely a system of measurement but a space of interaction where ethics, culture, and power intersect to shape the meanings of transparency and responsibility (Hopwood, 1992; Gray, 2010; O'Dwyer, 2005).

Therefore, viewing accounting through a social constructionist lens allows us to see that numbers and reports are not neutral reflections of economic activity but outcomes of social processes that embody organizational morality. True transparency and responsibility arise not from regulation alone but from collective moral awareness. This study thus seeks to explore how the meanings of transparency and responsibility are constructed, maintained, and reproduced within organizational contexts—enriching our understanding of accounting as a social, ethical, and reflective practicewithin modern business life.

2. Research Method

Research Approach and Paradigm

This study employs a qualitative interpretive approach grounded in the paradigm of social constructivism. This paradigm assumes that social reality—including accounting practices, transparency, and responsibility—is constructed through human interaction, language, and shared social experiences (Berger & Luckmann, 1966; Lincoln & Guba, 1985). Accordingly, accounting is not perceived as an objective technical system but as a socially constructed practice that reflects the values, ideologies, and norms embedded within organizations (Hopwood, 1992; Gray, 2010).

This approach was chosen because it enables an in-depth exploration of the meanings underlying reporting actions and organizational actors' interpretations of transparency and responsibility. The goal of this study is not to measure relationships between variables but to understand how accountability values are interpreted, negotiated, and embodied within everyday accounting practices.

Research Design

The study adopts a qualitative interpretive design using a social phenomenological approach, which aims to understand the subjective experiences of accountants and managers in interpreting transparency and responsibility within their organizations (Creswell & Poth, 2018; Merriam & Tisdell, 2016).

Social phenomenology allows the researcher to uncover meanings that emerge from reporting practices and social processes within organizations, following the framework of Berger and Luckmann's (1966) social construction theory, which involves:

Externalization: the expression of transparency and accountability values through reporting policies and systems;

Objectivation: the institutionalization of those values into formal procedures, reports, and standards;

Internalization: the integration of transparency values into individual moral awareness and actual behavior.

Research Site and Participants

The study was conducted in private companies and financial institutions that have implemented principles of corporate transparency and sustainability reporting. The research site and participants were selected using purposive sampling with the following criteria:

Organizations with publicly accessible financial and non-financial reporting systems;

Individuals directly involved in preparing transparency and accountability reports;

Management members willing to provide information through in-depth interviews.

The participants included:

Financial and reporting managers,

Internal accountants,

Compliance officers, and

Corporate Social Responsibility (CSR) or sustainability managers.

The number of informants was determined based on the principle of data saturation, where data collection was concluded once no new information emerged (Lincoln & Guba, 1985).

Data Collection Techniques

Data were collected through three primary techniques: In-depth interviews: Semi-structured interviews were conducted to explore participants' views, experiences, and perceptions regarding the meaning of transparency and responsibility in financial and social reporting.

Participant observation: The researcher observed the process of report preparation, internal meetings, and social interactions among reporting units to understand how meanings of transparency are socially constructed in the workplace (Stake, 2010).

Document analysis: Annual reports, sustainability reports, codes of ethics, and reporting guidelines were analyzed to trace how transparency values are symbolically represented in accounting texts (O'Dwyer, 2005; Gray & Milne, 2015).

Data Analysis Techniques

Data analysis was performed using interpretative thematic analysis (Braun & Clarke, 2006), emphasizing the identification of meaning patterns within participants' narratives and experiences. The stages of analysis included:

Transcribing and closely reading interview and observation data;

Open coding to identify statements related to the meanings of transparency, accountability, and the social construction of accounting;

Categorizing and developing themes such as *"transparency as a moral value," "accounting as a symbol of legitimacy,"* and *"internalization of social responsibility";*

Theoretical interpretation, where empirical findings were linked to social construction theory (Berger & Luckmann, 1966) and critical accounting perspectives (Gray, 2010; Hopwood, 1992).

The trustworthiness of the data was ensured through triangulation of sources and methods, member checking, and maintaining an audit trail to confirm the credibility and transparency of the research process (Lincoln & Guba, 1985; Denzin & Lincoln, 2018).

3. Research Findings

Based on in-depth interviews, participant observations, and organizational document analysis, the study found that accounting practices in modern corporations do not merely represent rational financial reporting processes but also serve to construct and reinforce social values such as honesty, responsibility, and public trust.

In general, the findings reveal three key themes:

Transparency as a Social Value, Not Merely a Regulatory Obligation

Participants perceived transparency not only as a regulatory requirement but as a form of corporate morality. During interviews, several managers described transparency as *"the soul of public trust"* and *"the organization's way of communicating with society."* Although regulatory pressure plays a role, transparency within organizations is more often interpreted as a means of maintaining reputation and moral integrity rather than simply fulfilling accounting standards.

The analysis of annual and sustainability reports also indicates that the narrative of openness is conveyed not only through numbers but also symbolically—through ethical messages from leadership, stakeholder testimonials, and visual representations emphasizing organizational integrity.

Accounting as an Arena of Value and Power Negotiation

In practice, transparent reporting emerges from negotiation processes among multiple actors—senior management, financial units, auditors, and CSR teams. Each group brings distinct perspectives and interests. While management tends to emphasize public legitimacy, accounting teams focus on technical compliance. These negotiations produce reports that balance moral obligations with economic strategy.

This phenomenon illustrates that accounting is not a neutral tool but a social arena where ideologies and interests interact (Hopwood, 1992). In this context, "numbers" become social products—representations of consensus achieved through communication, interpretation, and negotiation.

Internalization of Responsibility Through Organizational Culture

Another key finding reveals that organizations with open, participatory, and reflective cultures are more successful in internalizing values of responsibility. Employees understand reporting not merely as an exercise in producing "good reports," but as an affirmation of their social responsibility toward society. In such organizations, accounting functions as a medium of moral learning that reinforces ethical awareness in daily work.

Conversely, in bureaucratic organizations, reporting often becomes a formal routine devoid of ethical reflection. Responsibility is not personally internalized but performed to meet external expectations. This contrast demonstrates the difference between "substantive transparency" and "performative transparency" as described by Gray and Milne (2015).

Discussion

The findings of this study affirm that accounting is not merely a technical system for measuring and reporting economic activities but a social construction that both shapes and is shaped by the social values, culture, and ideology of organizations. In the modern business context, accounting operates as a social language that reflects how organizations interpret transparency and responsibility. These meanings are neither singular nor objective; rather, they are formed through ongoing social interactions among organizational actors, consistent with Berger and Luckmann's (1966) theory of the social construction of reality.

According to this theory, social reality is constructed through three stages—externalization, objectivation, and internalization—all of which are manifested in the accounting practices observed in this study. These stages reveal that transparency and responsibility are not static principles but dynamic outcomes of continuous social processes.

Externalization: Transparency as a Moral Commitment

The externalization stage occurs when organizational leaders express moral values such as honesty, integrity, and openness through policies and corporate vision. In this phase, accounting functions as an instrument of value articulation—not merely a recording system, but a medium to communicate the organization's ethical commitment to the public (Adams, 2002).

Interviews revealed that corporate leaders designed transparency policies not solely to meet regulatory demands but to maintain public trust and corporate reputation. They viewed openness of information as a moral duty inherent in the organization's role as a social entity. This value was expressed through vision statements, codes of ethics, sustainability reports, and external communications that emphasized corporate integrity.

This finding aligns with O'Dwyer's (2005) study, which shows that organizations often articulate moral values through social policies to build legitimacy. However, in visionary organizations, transparency is not limited to rhetoric—it becomes part of a collective moral consciousness operationalized in reporting practices.

Objectivation: Institutionalizing Values within Reporting Structures

The second stage, objectivation, occurs when values expressed by leadership are institutionalized into organizational systems, policies, and formal procedures. Here, transparency transforms from a moral principle into measurable indicators, reporting standards, and accounting systems such as sustainability reports, disclosure policies, and internal audits.

At this stage, accounting functions as a mechanism of institutionalizing values, a process that is complex and often involves negotiation among organizational units (Bebbington & Gray, 2001). Document analysis revealed that sustainability reports did not only contain figures but also moral narratives emphasizing social contribution, fairness, and environmental responsibility. Thus, numbers and texts within reports act as symbolic representations of values(Hopwood, 1992).

Nevertheless, this institutionalization process also presents a paradox. Some informants admitted that reporting procedures were often performed mechanically, with limited moral reflection. As a result, the principle of transparency risked losing its substantive meaning and turning into a mere ritual of compliance. This observation echoes Gray and Milne's (2015) concept of *performative transparency*, wherein organizations appear transparent formally but lack genuine ethical substance.

In this sense, accounting not only measures but also creates reality. Standards, formats, and reporting indicators determine what is deemed "important" to disclose, thereby shaping public perceptions of organizational responsibility (Deegan, 2017). The objectivation of values within reporting systems therefore carries epistemological consequences, defining how truth and morality are framed and legitimized within organizational contexts.

Internalization: Moral Awareness and Organizational Cultural Transformation

The third stage, internalization, describes how values of transparency and responsibility are absorbed and manifested in individual behavior. Based on interviews and observations, organizations with open and participatory cultures exhibited a higher degree of internalization. Employees not only followed reporting procedures but also understood the moral meaning behind them.

In this context, accounting serves as an ethical learning process that fosters individual reflection on social responsibility at work. As Gray (2010) argues, ethical accounting practices cultivate ecological and social awareness, as every number reported carries consequences for people and the environment.

Conversely, bureaucratic and compliance-oriented organizations tended to exhibit symbolic reporting behaviors. Transparency was perceived as an administrative obligation rather than moral consciousness. This finding resonates with Tilt (2018) and Adams (2002), who observed that reporting often fails to internalize social values due to the dominance of economic rationality and market pressures. Hence, successful internalization depends largely on leadership quality and an organizational culture that nurtures ethical reflection.

Accounting as a Social Language and Moral Symbol

The study also reaffirms Hopwood's (1992) and Gray's (2010) assertion that accounting is a value-laden social practice rather than an objective reflection of economic reality. Numbers and reports are constructed representations of social understanding about responsibility. In this sense, accounting acts as a social language through which organizations articulate their moral identity to the public—whether as honest and responsible entities or as symbolic performers of ethics.

The reporting process becomes a dialectical arena between morality and power. As O'Dwyer (2003) observed, social reporting often embodies tensions between public interest and managerial interest. In this study, such tensions were evident in internal debates between financial units focused on compliance and CSR teams emphasizing moral legitimacy.

Therefore, accounting can be understood as a reflective moral instrument, where each act of reporting becomes part of an ethical dialogue between the organization and society. Genuine transparency can only emerge when reporting serves as a dialogical space, not merely as a document prepared to fulfill legal or regulatory obligations.

Theoretical and Practical Implications

Theoretically, the study enriches the discourse of critical and social accounting by reaffirming that accounting is not a neutral entity but a social construction imbued with dimensions of morality, power, and legitimacy (Gray & Milne, 2015; Unerman, Bebbington, & O'Dwyer, 2018). This understanding bridges the gap between normative and interpretive approaches to accounting research.

Practically, the study emphasizes that achieving authentic transparency requires a cultural transformation toward moral reflection and social dialogue. Ethical accounting training, stakeholder engagement, and leadership that embodies responsibility are essential. When accounting is understood as a medium for cultivating social consciousness, reporting ceases to be a bureaucratic burden and instead becomes a means of building trust and strengthening institutional integrity.

4. Conclusion

This study affirms that accounting can no longer be understood merely as a neutral and objective technical system, but rather as a social practice embedded with meaning and values. Through the lens of social constructivism, it was found that transparency and responsibility in accounting are shaped through social processes involving actors, organizational structures, and ethical cultures that evolve within institutions. Reporting practices are not simply administrative procedures to meet regulatory requirements, but serve as moral communication tools that reflect the organization's integrity and identity before the public.

The findings reveal that the meanings of transparency and responsibility are constructed through three stages of social construction as proposed by Berger and Luckmann (1966): externalization, objectivation, and internalization. Transparency values are first expressed through the moral commitments of leadership (externalization), then institutionalized through reporting systems and procedures (objectivation), and finally internalized by individuals as part of their ethical consciousness in daily work (internalization). This process confirms that genuine transparency does not emerge from formal compliance but from ethical awareness cultivated within the organization's social environment.

Organizational culture plays a crucial role in reinforcing this process. Organizations with participatory and reflective cultures tend to produce substantive and socially responsible reporting, while bureaucratic organizations often exhibit symbolic transparency. Theoretically, these findings support Hopwood's (1992) and Gray's (2010) perspectives that accounting functions as a social language shaping organizational morality and legitimacy. Practically, the study emphasizes that fostering ethical culture, visionary leadership, and stakeholder engagement are essential to achieving authentic transparency and sustainable corporate responsibility.

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