

PERAN FILSAFAT ILMU DALAM PENGEMBANGAN TEORI AKUNTANSI

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ABSTRACT

In developing science, many philosophy stream which have expanded. One of philosophy branch used to develop accountancy theory lately is science philosophy. Science philosophy represent one of philosophy branch which have used many by expert accountancy for development of accountancy theory. Growth of thought accounting very influenced by elementary assumptions which used. Like four social reality paradigm, that is functionalist, interpretative, humanist radical and of radical structuralist. Classification of idea, relying on accountancy practice and research which walk, this famous stream with the title supporter of stream of contemporary accounting. In theoretical science theory philosophy woke up by using positive preposisi and hypothesis that is early with observation hereinafter induction process yielded positive preposisi. Positive preposisi together with ascription apriori process deduksi to yield hypothesis preposisi. Hereinafter the hypothesis tested to yield theory able to be used as basis for make order, procedure, method used in practice accountancy