

# **Accounting Information As An Imaginative Based Philosophical Consciousness Of Lacan**

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## **ABSTRACT**

Awareness of accounting information is very important to grow in MSMEs in Indonesia, in the Lacan philosophy, awareness of accounting information will experience three stages of experience, the real, the imaginary and the symbolic. Misformations at this stage cause MSMEs to often fail to understand the importance of accounting information and MSMEs to go out of business even though they have not been established for a long time. Awareness of the imagination of accounting information must be formed early on, which will form desires or desires as an initial formation before the action of using accounting information. Accounting information will enter the subconscious for business development, by itself will read the information in the financial statements and the owner will create satisfaction by imagining accounting information on his involvement in business success.

**Keywords:** Awareness, accounting information, Lacan

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## **1. Introduction**

Humans sometimes experience moments when the real or as the world before it is captured by language, which cannot be penetrated by fantasies and linguistic structures in human consciousness. Lacan (1988) holds that consciousness is not something separate from the unconscious, the unconscious is consciousness itself but in another position. The content of Lacan's thought states that the unconscious is structured like a language and produces a "mirror stage" theory in the stages of child development. Furthermore Lacan (1988) argues that there are three stages of mirror stages of human development experience known as the tripartite model: the real (the Real), the imaginary (the Imaginary), and the symbolic (the symbolic) stage. Micro, Small and Medium Enterprises (MSMEs) in Indonesia are experiencing development at the real stage, where at this stage all information is received

unconsciously, good information and information that is not needed, subsequent developments start at the imagination stage, not all MSMEs imagine company information in the form of accounting information in financial reports, different desires from one person to another will lead to the imagination of financial reports and intuitive imagination, then MSMEs will experience a symbolic stage where they will understand who they really are, in terms of micro, small or medium,

Freud explain that consciousness or conscious nature is only a small part of human mental life that enters consciousness (Semiun, 2006). Likewise, awareness about accounting information is a mental life based on memories that will bring perceptions and thoughts, this is very dependent on information obtained or seen before, if you often receive non-accounting information, the behavior formed assumes that accounting information in financial reports is not so important rather than intuition. As explained in the research (Pinasti, 2007) that there is no implementation and use of accounting information in most small business management, this is driven by intuition, that they run a business according to their instincts, they do not have a soul calling related to behavioral values as superior human beings to use accounting information.

Several studies state that the company's internal characteristics encourage individuals to have a desire to use accounting information (Astuti, 2007; Holmes & Nicolls, 1989). For example, the age of business encourages increasingly complex information needs, imagining future conditions requires owners to analyze projections, awareness arises as a meaning that is difficult and becomes a burden (Wahyudi, 2009). So that the adverse effects of failure can be predicted (Haron & Shanmugam, 1994; Theng & Boon, 1996).

Awareness Accounting information is formed based on individual experiences in business management, as mentioned by Chalmers that the experiences gained by individuals will shape one's awareness of something (Hastjarjo, 2005). Experience that leads to the use of accounting information for decision making, this begins to emerge as a relationship with other parties who have an interest, without any relationship with others, business owners continue to use their intuition so that they are not aware of the importance of accounting information. Business owners have an intuitive imagination that accounting information is no longer considered important, this main desire will disappear, running without using accounting information in business management so that the identification process will stop. As described Islahiyah, Anoe-grajekti, & Mustamar, (2018) that the process of identification will always get encouragement from desire, and the movement of desire gets power from the subconscious. A person's imagination for accounting information is low, will encourage a low desire to consider the accounting information important. Awareness of accounting information occurs when MSMEs start dealing with other parties such as investors and creditors (Astuti, 2007) This desire for imagination begins to be described, creating a symbol in profit that is attractive to other parties is shown by a performance.

In this article, we will first discuss the Real phase in accounting information awareness, a pattern that cannot be reduced, present in the form of an experience. The second phase is the imagination of accounting information, small businesses begin to abandon other desires, but seek satisfaction in accounting information obtained from someone who is involved himself which is reflected in the success of the business compared to other people so that the imagination of financial statements appears. Then the third phase is symbolic where desire creates a desire that is impossible to achieve, but one can see on the other hand there are efforts that have succeeded in luring accounting information, this phase accounting information as a dream that is difficult to achieve, but for other small businesses accounting information has been successfully used, so there is a movement to do things better than these other businesses. Consciously he had been moved to defeat another attempt, but subconsciously he had prepared the accounting information for that battle.

Furthermore, it can be concluded that there are three phases that must be considered in forming awareness of the imagination of accounting information in SMEs. MSMEs must face three phases sequentially, these three phases must be established, in order to follow the appropriate flow, the real phase will form experiences related to accounting information, then the experience of using accounting information will become a desire for some businesses that establish relationships with other parties, then in the third stage there is a desire that can create satisfaction to use accounting information, Unknowingly MSMEs will enter these three phases, the formation of the company's imagination depicted in financial reports must be formed early on in using accounting information,

## **2. Literature Review**

### *2.1 Accounting information and awareness of Lacan: Perspectives of SMEs*

The stage of the process of awareness of accounting information is not changed by itself, this process starts from what he saw in the past in running a business, how other people can be successful in running a business, not because he is aware of accounting information, many people see business success obtained based on creativity finding ideas, the tenacity of the perpetrators, having a business spirit and having self-confidence (Purwanti, 2013). All information that is formed is success based on intuition, which will experience a process of ups and downs, very rarely looking at the behavior of awareness of accounting information.

Experiences that occurred in the past, have an effect on subsequent behavior that is not realized. There is no view that accounting information as information that is considered important can give an imagined picture of the condition of MSMEs in the form of numbers. This misinformation leads to errors in decision making, many MSMEs fail to develop their business, unsold products are indicated by accounting information on negative profits, research results show that the main challenge faced by MSMEs is managing fund (Kurniawati, Nugroho, & Arifin, 2015), so that a new perspective is needed, the initial formation, accounting information becomes the initial awareness that will lead to the desire to develop a business, this view will avoid decision-making mistakes that lead to the failure of a business.

The new view becomes a strong desire and encourages a relationship, then someone will unconsciously imagine a satisfaction arising from accounting information, then there will be a question of what information will drive that satisfaction, the first is the strength of capital, in the early stages of a business starting to run, we often do not pay attention to how much capital capacity we have, sometimes we only focus on marketing, this focus eliminates the ability to capital within a limited time limit, meaning that capital will run out before this business rises. This accounting information is very important to formulate strategies with an accelerated duration, before we run out of capital. To understand the beginnings of accounting information imagination thinking, we will discuss the three stages of the awareness formation process.

### *2.2 The real stage is the initiation of thought*

In the first stage, starting from the MSME owner empties his mind and accepts all information including accounting information, even though it is still in its simplest form, cannot reject, and cannot make elections, let the subconscious accept all positive information. This experience was the beginning of thought, since the beginning they have accepted forms of accounting information but have received a lot of non-accounting information.

The second stage, MSMEs begin to take into account whether the business is making a profit or loss, although they do not want to calculate it for sure, the owner only sees that the amount of money received is more than what he spends (Augustine, 2011), the initial thought was

that there was an initial capital to create a desire to record. Knowing the financial condition of the loss, the owner began to worry about the condition of the company, they would be more aggressive in improving this condition, with wishes to do another way, and start writing down the money earned every day, as a tangible form of accounting information.

It seems that what makes business management fun is when getting a lot of cash from operating results, getting more cash than predicted, they focus on the cash results they get, awareness of accounting information starts to get closer to these simple forms, the owner will look neat in recording expenses and acceptance (Anggraeni, 2016), although not a full record, it is an early form of real awareness of accounting information.

### *2.3 The Imagination Stage as the Beginning of Desire*

This stage is marked by the beginning of various desires, MSMEs begin to form an ideal image of a financial report, although the ideal for oneself may be different from others, the owner begins to look for guidelines on how to make a report that provides detailed company information, as description of the condition of the company. This picture can look better or worse when compared to other businesses, business owners will start looking for friends according to the same characteristics, they will position each other as competitors or opponents, the next picture will position whether to fight a larger business, but they are aware that the strength of the industry is to have greater technology and capital, they know their position will lose in the competition.

The ideal image of accounting information is that financial reports must fascinate readers, if there is no charm then there is no excitement, when it does not provide excitement, then they will move on to other things that are considered interesting. There are many small and medium businesses that turn out to require a very long process to get success, but there are also some businesses that turn out to be successful in just a few moments. Accounting information at least contains an element of joy, which can be shown from obtaining profits, or increasing profits which provide information on the stages of the strategy for achieving success.

Awareness Accounting information does not stand alone, but must be built from various other information that will form awareness in the future, become one interrelated function, and become one unit, that successful businesses cannot be separated from how they use accounting information in making decisions. business. Awareness is characterized by an ideal image that is formed from previous information, then compared with current conditions, the owner will see previous accounting information marked by various specific measurements that show wealth, ownership, success, profits, losses and joy.

Accounting information is a comprehensive picture of a company, MSMEs realize themselves, that they are different from others in terms of wealth, ownership, success, profits, losses and joy, so that MSME owners start studying accounting information from these markers, they will make a choice from the many alternative desires, which form an initial imagination of desire how to explain assets, how to explain ownership, how to get success, how to get profits, how to avoid losses and how to beautify joy so that accounting information will be realized by itself, they will learn not only from one person, but will learn from many experiences.

### *2.4 The symbolic stage is the beginning of the action or actions*

Awareness generated by small business actors begins with individual perceptions of who they really are and what is needed in the business development process. Therefore, awareness of accounting information is generated from a tortuous process. Some things to note are the success of each transition. from every stage towards awareness of accounting information. Kinitial awareness arises from one's experience as described by (Hardie, 2018) that

awareness will grow in the experience of human development, Lacan argues that in the third stage in the experience of human development which is known as the symbolic stage, one will begin to see the desire as an owner who is very concerned about the steps to prepare financial reports. They are looking for what they need and don't have, simple needs can be interpreted as physiological needs, business owners begin to need capital to develop their business, this awareness does not arise when the conditions are Real, but arises when business owners have imagined their business to be more big,

A person's desire as an individual, with the characteristics of age, gender, ethnicity, socioeconomic status, mood, personality traits, and knowledge, they will feel that they have different deficiencies, these deficiencies will lead to desires. Many MSMEs in Indonesia basically have deficiencies, but it is not disclosed that they have deficiencies, so this is not cause for concern. The emergence of the perception of deficiency, first started in the selective attention phase, owners should realize that they have deficiencies in preparing financial reports, then the next process is awareness of storage and retention, of information in the owner's long-term memory, then the owner will always remember this. continuously, then provide a response (retrieval and response), which is done when a person makes considerations and makes a decision, what desires must be fulfilled immediately becomes a feeling of satisfaction.

Business owners must build relationships with various parties, owners must feel that they have a deficiency in accounting information for applying for credit loans, this deficiency is to assess the ability to fulfill obligations and pay interest, with these deficiencies, the owner begins to think about the difficulty of meeting the required capital enough to grow his business. The way that must be done by these micro and small entrepreneurs is by borrowing credit at the bank, this is carried out as a form of building relationships with other parties, the other party here is the bank, the owner borrows credit at the bank to be able to develop his business to be bigger and with greater effort, more workers will be absorbed.

This form of relationship is often not realized that there is something lacking from MSME owners, so that the problem of limited loans is always a problem for MSMEs, but if they realize that they feel deficient, action arises to compile financial reports as a source of accounting information about the company's ability to repay loans. , the owner must be active to assess the company's ability in the future. The owner should express financial reports as a step to cover deficiencies, get all company information without having to be physically related, the owner must also realize that his business is less developed compared to other businesses, does not know what he has and makes other people interested, then the word will be said in financial reports are good information,

## **CONCLUSION**

Awareness of accounting information is based on the needs, ignorance, deficiencies, demands and imagination of individuals in developing a business. This process occurs starting from the experience stage since the first time the business was founded, until the business begins to develop and gain a wider market. Experience encourages individuals to behave whether they will use accounting information or not, depending on the information received from the previous business owner, there are individual differences in behavior, because the initial information they receive is different. Growing awareness of accounting information will experience a tortuous process, starting with desires, and will enter into the subconscious, and start reading the information contained in financial reports, which will create satisfaction for the owners involved in the success of the business.

Awareness of accounting information must be created for each stage in the development of the real, the imaginary and the symbolic, the awareness formed will encourage the desire or

behavioral intention to use accounting information in making business decisions. Although not a few small and medium business owners in Indonesia show that they do not use accounting information in managing their business. All accounting information must continue to be provided to MSME owners, so that it enters the subconscious, and begins to prepare it when they establish a relationship with other parties to meet deficiencies and needs.

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