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Symbolic-Fiscal Hermeneutics: Reframing the APA Model in Indonesia from Post-Hegelian Dialectics to Ricoeurian Ethics (2004–2025)

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Abstract: This article examines the evolution of the Attributional–Predictive–Accounting (APA) model within the Indonesian Stock Exchange (IDX) from 2004 to 2025. Drawing from a combination of Post-Hegelian Left critique (Marx, Adorno, Marcuse) and Ricoeurian hermeneutics, it argues that fiscal instruments such as audit reports, financial statements, and tax policies are not merely technical or empirical outputs, but deeply symbolic texts that encode ideological meaning, ethical framing, and political intent. The study introduces a new theoretical synthesis Symbolic-Fiscal Hermeneutics to interpret how accounting practices shape, and are shaped by, historical discourse, institutional power, and the ethics of transparency and redemption.

Using a qualitative interpretive-genealogical method, the study triangulates over 100 fiscal documents, including regulatory policies, corporate financial reports, and government-issued tax circulars across three distinct political periods. Through Ricoeur's threefold mimesis and critical dialectics, the research traces the shifting symbolic grammar of APA: from rational-managerial causality during the technocratic Yudhoyono era, to moralized fiscal forgiveness in the 2016 and 2022 tax amnesties under President Jokowi, and ultimately to algorithmic prediction and depersonalized reporting in the post-pandemic digital audit regime. The fiscal subject emerges not as a stable actor, but as a dynamic construct mediated by narrative, risk discourse, and symbolic legitimacy.

Findings demonstrate that APA-based accounting is performative: it configures fiscal identity, produces institutional memory, and reproduces governance ideologies through the aesthetic of numbers and the ethics of disclosure. The study urges a rethinking of accounting not as a neutral function, but as a narrative-ethical practice. By reading fiscal texts as sites of symbolic struggle, the article contributes a new lens for critical accounting research and fiscal philosophy in emerging economies.

This study introduces Symbolic-Fiscal Hermeneutics as a new theoretical framework that fuses Post-Hegelian critique with Ricoeurian hermeneutics to analyze accounting not as measurement, but as symbolic narration that shapes fiscal subjectivity and ethical governance in transitional economies.

Keywords: Symbolic-Fiscal Hermeneutics, Attributional–Predictive–Accounting (APA), Post-Hegelian Critique, Ricoeurian Mimesis, Indonesian Fiscal Discourse

INTRODUCTION

Since 2004, the Indonesia Stock Exchange (IDX) has undergone significant structural transformations in its financial reporting, fiscal regulation, and audit practices. One dominant paradigm that emerged during this period is the **Attributional–Predictive–Accounting (APA) model**, which emphasizes the ability of financial statements to attribute causes and forecast financial outcomes based on quantitative indicators. The APA model has been widely praised for offering transparency, predictability, and efficiency in economic decision-making benefiting investors, auditors, and state institutions alike. However, behind its methodological elegance lies a deeper epistemological and ethical critique: Do financial statements truly reflect economic reality, or are they symbolic constructs serving particular interests? Are income statements neutral representations, or are they narrative artifacts embedded in systems of ideology and power?

This tension has divided accounting research between two camps: the quantitative-positivist tradition and the critical-hermeneutic approach. On the one hand, much of the early literature framed accounting as an objective representation of financial facts, verified through empirical testing and technical consistency. This technocratic paradigm often treated numbers as divorced from narrative, reports as free from context. On the other hand, beginning in the early 2000s, a growing body of literature began to interpret financial statements as *texts* symbolic forms whose meanings are shaped by ideology, cultural norms, and institutional power. Foundational works by Hopwood (1994), Tinker (1985), and Cooper and Puxty (1996), among others, argued that accounting figures can function as mechanisms of legitimation for economic and political interests. In this sense, financial reporting is no longer merely informative but *performative*: it does not simply describe reality, but *constructs* it.

This critique is deeply rooted in the legacy of the Post-Hegelian Left, particularly in the works of Feuerbach, Marx, Lukács, Adorno, Horkheimer, and Marcuse. For these thinkers, systems of morality, law, and modern economics are not neutral domains but ideological constructs where concepts such as justice, truth, and accountability are instrumentalized as tools of structural domination. Within fiscal and financial contexts, the ideals of “fiscal transparency” or “financial performance” may be understood as modern myths, rather than empirical realities. Financial reports, viewed through this lens, are not merely administrative documents but hegemonic narratives that obscure systemic inequality and control. While this critique exposes the ideological functions of accounting systems, it has yet to fully engage with the hermeneutics of fiscal practice this is where a *Post-Ricoeurian* perspective offers significant insight.

A **Post-Ricoeurian fiscal framework**, as developed in this study, draws from Paul Ricoeur’s theory of symbolic hermeneutics: every text, action, and institutional regulation fiscal or otherwise constitutes a field of interpretation in which meaning is never fully present but always contested. In this light, financial statements, taxation regulations, audits, and even tax amnesties must be read as *open texts*, simultaneously revealing and concealing meaning. These fiscal instruments carry ethical, symbolic, and narrative dimensions that cannot be reduced to mere numerical representation. A Post-Ricoeurian perspective resists fiscal positivism and instead invites an interpretive stance toward fiscal consciousness viewing it as a symbolic experience shaped by tensions between ethics and power, recognition and repression, responsibility and avoidance. This framework does not merely criticize but seeks to *understand* (le vouloir comprendre) the inner logic of fiscal subjectivity and symbolic practice.

This research aims to construct a **historical parallel** between two critical traditions Post-Hegelian and Post-Ricoeurian in the context of APA model implementation at the IDX from 2004 to 2025. The central research question asks: How have financial reporting and fiscal practice over the past two decades embedded narratives of repression, symbolic manipulation, and legitimation of power? And how can accounting be reinterpreted as a hermeneutic rather than technocratic practice? While not claiming definitive answers, this paper opens a new dialogue between accounting, fiscal ethics, and symbolic-critical philosophy. In a landscape increasingly marked by public distrust in fiscal institutions and capital markets, a hermeneutic-critical approach offers a timely and necessary reframing.

Literature Review

The transformation of financial reporting and audit practices in global capital markets has generated a vast body of literature spanning technical, institutional, and critical perspectives. Within this constellation, the **APA model (Attributional–Predictive–Accounting)** has emerged as a dominant analytic tool, valued for its ability to quantify accountability and forecast financial behavior. Scholars such as Kaplan and Norton (2001) and Penman (2010) frame APA within the paradigm of rational decision-making—viewing financial reports as data-driven instruments for transparency and future orientation. However, this model, while technically robust, often assumes a neutral relationship between numbers and meaning, overlooking the symbolic, ethical, and ideological dimensions embedded in accounting texts.

In response, a growing body of critical accounting scholarship has challenged the presumed objectivity of financial representation. Early critiques by Hopwood (1987), Tinker (1985), and Hines (1988) argued that accounting is never a passive mirror of economic reality but a social practice shaped by power relations, institutional norms, and discursive strategies. These scholars introduced the idea of accounting as a "language" that constructs as much as it describes, framing financial performance in ways that often reproduce structural inequalities. The APA model, in this view, becomes not merely a tool for prediction but a site where attribution and meaning are ideologically contested—especially in contexts of audit discretion, regulatory capture, and fiscal amnesty.

This line of thought draws deeply from **Post-Hegelian Left** philosophy, particularly the dialectical critiques of Marx, Adorno, Horkheimer, and Marcuse. Marx's critique of political economy reveals how value systems in capitalism are constructed, not discovered—suggesting that financial metrics are inherently ideological. Adorno and Horkheimer (1944/2002) extend this critique in *Dialectic of Enlightenment*, showing how rational systems including accounting can evolve into forms of domination under late capitalism. Marcuse (1964), in *One-Dimensional Man*, explores how bureaucratic and technocratic rationality suppresses alternative modes of thought and existence, including ethical or aesthetic engagements with economic life. These critiques suggest that accounting systems, including APA, are not ideologically innocent but participate in the dialectics of instrumental reason and social control.

In parallel, another strand of thought has emerged from **hermeneutic philosophy**, particularly the symbolic hermeneutics of Paul Ricoeur. Unlike the dialectical suspicion of the Frankfurt School, Ricoeur's hermeneutics centers on the act of interpretation—viewing texts, symbols, and actions as layered with surplus meaning and open to reconfiguration. His notion of *narrative identity* (Ricoeur, 1985) provides a framework for understanding institutions—including fiscal regimes—as storied constructs that both shape and are shaped by interpretive agents. Applied to accounting, this approach reframes financial statements, tax policies, and audit procedures as "texts" to be read, not merely tools to be measured. Scholars such as Arrington and Schweiker (1992), and later McKernan and MacLullich (2004), have used Ricoeur's framework to explore the ethical and narrative dimensions of financial accountability.

Despite the contributions of these traditions, there remains a limited dialogue between **critical dialectics** and **hermeneutic interpretation** within the accounting literature. While critical theory exposes the ideological functions of accounting, it often lacks a nuanced account of symbolic mediation and the internal complexities of ethical intention. Conversely, hermeneutic approaches risk underplaying the structural power dynamics that shape interpretive spaces. This disjunction has resulted in a fragmented understanding of fiscal consciousness oscillating between determinism and voluntarism, critique and compassion. Recent works by Shearer (2002), Young (2006), and Cooper (2015) have begun to bridge this divide, emphasizing the need for hybrid approaches that recognize both the symbolic depth and the political stakes of accounting practice.

This research positions itself within that emerging intersection what we term the **Post-Ricoeurian Fiscal Perspective** which seeks to integrate the symbolic interpretive depth of hermeneutics with the structural critique of power offered by Post-Hegelian thought. Within the context of Indonesia's stock exchange and fiscal reforms (2004–2025), this approach enables a reading of financial reports, audit mechanisms, and tax narratives as complex symbolic terrains. Rather than treating APA as a neutral model, we interpret it as a performative site of meaning-making, where attributions of responsibility, risk, and value are shaped by hidden grammars of ethics, ideology, and institutional power. This hybrid lens opens a space for rethinking fiscal consciousness not merely as compliance or evasion but as a narrative struggle between concealment and disclosure, justice and control.

METHOD

This study adopts a qualitative critical–interpretive methodology, grounded in the hermeneutic tradition and enriched by genealogical inquiry. Rather than relying on hypothesis testing or statistical validation, our approach seeks to interpret the symbolic structures and historical trajectories embedded in financial reporting, audit practices, and fiscal regulation at the Indonesia Stock Exchange (IDX) from 2004 to 2025. Drawing inspiration from Paul Ricoeur's theory of textual hermeneutics and Michel Foucault's genealogy of knowledge and power, the study approaches fiscal instruments such as tax amnesties, audit narratives, and APA-model accounting disclosures as texts that can be read, interpreted, and historically situated. These texts do not merely report facts but encode values, conflicts, and institutional memory.

The methodological orientation is twofold. First, it involves a hermeneutic reading of fiscal documents, including financial statements of selected IDX-listed firms, Ministry of Finance tax reform policies, tax amnesty circulars, and audit guidelines issued between 2004 and 2025. These documents are treated not merely as regulatory artifacts, but as discursive formations—written within, and responsive to, a broader socio-symbolic context. Interpretation follows Ricoeur's "threefold mimesis": prefiguration (cultural assumptions that shape fiscal discourse), configuration (narrative construction within the texts), and refiguration (how these narratives shape readers' fiscal consciousness). Second, the study employs a genealogical lens to trace the historical shifts in the meaning and function of APA-oriented accounting practices—especially how attribution, prediction, and financial disclosure evolve in tandem with changing political-economic regimes.

Data collection was carried out through purposive document sampling. Approximately 100 primary and secondary fiscal documents were reviewed, including IFRS-aligned financial reports, director general regulations (Peraturan Dirjen Pajak), annual audit reports, and tax policy white papers. These were selected based on two criteria: (1) their relevance to the evolution of the APA model, and (2) their symbolic density—i.e., the extent to which they contain interpretive tensions, ethical justifications, or ideological framing. The unit of analysis is not the numerical content itself, but the rhetorical and symbolic structure of the texts: how terms such as "compliance," "transparency," "risk," "trust," or "forgiveness" are deployed across time, and what institutional logics they presuppose or obscure.

In order to enhance analytical rigor, the hermeneutic–genealogical approach was triangulated with insights from critical accounting literature and intertextual analysis. By comparing how similar terms or narrative tropes appear across different fiscal texts—e.g., how "disclosure" is framed in a corporate annual report versus a tax amnesty regulation—the study identifies symbolic resonances and dissonances that reveal deeper ideological shifts. These shifts are then mapped onto historical transitions: from the technocratic optimism of the Yudhoyono administration, through the populist fiscal restructuring under Jokowi, to the digitalization of audit and reporting in the post-pandemic era. This method reveals not just what changes, but how the meaning of fiscal practice transforms across time.

The methodological commitment of this study is not to empirical generalization but to depth of interpretation. In contrast to normative or predictive fiscal studies, this approach foregrounds the symbolic labor performed by accounting and tax discourse. It seeks to unearth the sedimented meanings within fiscal texts, situating them within broader philosophical debates on justice, responsibility, and institutional power. The result is a historically situated, philosophically enriched account of how the APA model and fiscal consciousness have evolved in Indonesia's market economy not as mere technical innovations, but as hermeneutic and political acts.

RESULT AND DISCUSSION

Analysis and Findings

Over the two decades from 2004 to 2025, the evolution of fiscal discourse and accounting practices at the Indonesia Stock Exchange (IDX) has unfolded within a complex interplay of regulatory reform, political narratives, and shifting market ideologies. The **APA model**—with its emphasis on attribution (what caused what), prediction (what will happen), and accountability (what must be reported)—initially emerged in Indonesia in response to calls for transparency following the Asian Financial Crisis and the political reforms that followed the fall of Suharto. In its early adoption, especially during the technocratic administration of Susilo Bambang Yudhoyono (SBY), APA-style financial reporting was embraced as a solution to the crisis of investor confidence. Reports were structured as evidence-based narratives, attributing success or failure to discrete managerial actions, and forecasting corporate trajectories based on internal controls, market risk, and global trends. However, from a hermeneutic standpoint, these documents reveal more than just data—they encode the ethical and ideological structures of fiscal modernity, projecting an image of the corporation as a rational, transparent subject within a stable moral-economic universe.

By 2010, a subtle shift had begun to occur in the symbolic content of financial reports and tax discourse. As populist narratives gained traction under President Joko Widodo (Jokowi), fiscal reporting became infused with language emphasizing inclusion, forgiveness, and moral reform. The **Tax Amnesty Law of 2016**, for instance, was framed not merely as a financial strategy to repatriate offshore funds, but as a moral gesture—an act of national reconciliation. In official circulars and press releases, the language of "forgiveness," "voluntary disclosure," and "return to the nation" dominated, constructing the tax-evader not as a criminal but as a prodigal citizen. From a Ricoeurian perspective, this transformation represents a *refiguration* of fiscal narrative: whereas earlier reports functioned as rational evidence of performance, the new discourse presented tax compliance as a redemptive story. In essence, the subject of APA accounting was no longer merely a calculating manager but also a penitent citizen—an ethical actor navigating a symbolic economy of trust and confession.

Yet, beneath this moral surface, post-Hegelian critique reveals a deeper dialectic of control. What appeared as forgiveness in the 2016 tax amnesty can be read, in Adornian terms, as **instrumental reconciliation**—where the form of liberation conceals a deeper logic of domination. Amnesty was contingent on the state's unilateral authority to define redemption, set deadlines, and extract payment. Compliance was celebrated not for its ethical value, but for its utility in fiscal consolidation. Corporations and high-net-worth individuals were granted symbolic cleansing, but only through the performance of financial submission. This dialectic—between appearance and essence, narrative and structure—is precisely the kind of ideological masking that critical theorists like Adorno and Marcuse exposed. The APA model, thus, became a site of double articulation: it operated both as a predictive tool and as a symbolic apparatus of legitimation, translating moral ambiguity into auditable clarity.

This pattern intensified during the COVID-19 pandemic and its aftermath, where digitalization became central to fiscal governance. The **implementation of e-audit systems and digital tax platforms**, such as the Directorate General of Taxes' "Core Tax System," reshaped the logic of attribution and prediction in accounting texts. Reporting became real-time, automatic, and standardized across industries. In this digital regime, the APA model reached a new phase of performativity: risk was no longer attributed through managerial narrative but generated through algorithmic thresholds; future performance was no longer predicted by human judgment, but modeled by predictive analytics. From a hermeneutic point of view, this signals a loss of narrative agency—human interpretive acts are now subordinated to automated systems of classification. From a post-Hegelian lens, it marks the intensification of **second-order rationality**, where transparency becomes opaque through hyper-automation. The subject of fiscal discourse is increasingly disembodied: not a citizen, not a manager, but a data point in a predictive grid.

Yet the symbolic contradictions of this system have not disappeared. A comparative reading of **annual reports from state-owned enterprises (SOEs)** and private corporations between 2018 and 2023 reveals a discursive gap between what is disclosed and what is implied. While SOEs adopt a language of duty, nationalism, and development, private corporations often couch their narratives in global ESG (Environmental, Social, Governance) tropes—suggesting accountability to transnational norms rather than national regulation. In both cases, APA-style reporting is adapted to serve conflicting symbolic purposes: one directed at nationalistic integration, the other at global legitimacy. This dual performance underscores the central argument of this study: that financial reporting, as shaped by APA logic, is not merely an exercise in measurement but a **narrative negotiation** between power, ethics, and institutional survival. What is reported is not what is—rather, it is what must be *seen* to be, within the limits of fiscal language.

Theoretical Contribution

This study proposes a new conceptual synthesis—**Symbolic-Fiscal Hermeneutics**—as a theoretical framework to interpret the evolution of accounting and taxation practices in Indonesia's financial system, particularly in light of the APA model. This framework emerges from the dialectical encounter between two philosophical legacies: the critical-dialectical tradition of the Post-Hegelian Left (notably Marx, Adorno, and Marcuse) and the narrative-symbolic hermeneutics of Paul Ricoeur. While both traditions have been deployed separately in critical accounting literature, their integration in this study offers a deeper understanding of how fiscal discourse simultaneously constructs, legitimizes, and conceals social power. The novelty lies in treating accounting not only as a site of ideological critique (as in Marxian analysis), nor solely as a field of interpretive openness (as in Ricoeurian hermeneutics), but as a **symbolic battlefield** where these two dimensions co-produce fiscal consciousness.

At the heart of this synthesis is the claim that financial reports, audit instruments, and fiscal policies function as **symbolic texts** that engage in both *projection* (future-oriented forecasting) and *confession* (past-oriented attribution). The APA model, when viewed through this dual lens, ceases to be a neutral method of economic evaluation. Instead, it becomes a ritualized performance—producing legitimacy through the controlled circulation of ethical narratives, moral justifications, and selective disclosures. The logic of "attribution" in APA parallels what Ricoeur calls *mimesis1*—the prefigurative horizon in which responsibility is already shaped by institutional expectations. The logic of "prediction" aligns with *mimesis2*—the configurative moment where narratives of growth, risk, and recovery are constructed. And finally, the reception of these fiscal texts by regulators, investors, and the public reflects *mimesis3*—where these symbols refigure collective perceptions of trust, justice, and performance.

This triadic reading adds new theoretical clarity to a problem long debated in critical accounting: **How can numbers be both objective and ideological?** Our synthesis suggests that this paradox is not a weakness to be resolved but a constitutive feature of fiscal language. Numbers are not pre-political facts but *hermeneutic products*—constructed within narrative structures and ideological grammars. APA-style reporting gains its authority not because it avoids ambiguity, but because it manages it symbolically. Through the aesthetic of structure, the grammar of cause and effect, and the projection of neutral rationality, fiscal texts convince their audiences to accept contingent realities as necessary truths. From an Adornian perspective, this is a form of “mythologized reason”; from a Ricoeurian stance, it is “narrative sedimentation.” In this tension lies the unique symbolic power of accounting: its ability to *mask intention* through form, and to *frame politics* through metrics.

Furthermore, **Symbolic-Fiscal Hermeneutics** contributes to a redefinition of the fiscal subject. Traditionally, accounting literature treats the subject as a rational economic actor—either a transparent agent (in neoliberal models) or a classed subject (in Marxian models). Our framework introduces a third possibility: the **hermeneutic subject**—one whose fiscal identity is constantly negotiated through interpretive acts, institutional performances, and symbolic transactions. In this view, compliance is not merely legal behavior but a ritual of recognition; tax avoidance is not simply opportunism but a narrative maneuver within a contested symbolic space. The subject in fiscal discourse is not fixed, but oscillates between **ethical justification and ideological interpellation**. This reframing allows us to examine tax amnesties, audit reports, and ESG disclosures as complex performances of moral identity under conditions of institutional anxiety.

Finally, this framework has implications beyond the Indonesian context. In an era where **global financial systems are increasingly driven by automation, digitization, and standardization**, the symbolic dimensions of accounting have become more, not less, important. As predictive models replace narrative explanation, and as real-time audits erase temporal gaps between action and surveillance, the fiscal subject risks becoming disembodied—reduced to a node in a behavioral grid. Symbolic-Fiscal Hermeneutics resists this flattening by insisting on the irreducible role of meaning, conflict, and interpretation in economic life. It urges scholars and practitioners alike to reimagine accounting as a moral and cultural practice, where the struggle for recognition and justice is not peripheral but central. In doing so, it revitalizes critical accounting research with a vocabulary that is not only critical and technical, but also **symbolic, ethical, and narrative**.

CONCLUSION

This study has explored the evolution of the Attributional–Predictive–Accounting (APA) model in the Indonesian Stock Exchange (IDX) from 2004 to 2025 through a critical hermeneutic lens, offering a parallel reading between Post-Hegelian Left critique and Post-Ricoeurian symbolic interpretation. It argued that financial reports, tax policies, and audit mechanisms are not merely technical documents but symbolic texts that both reflect and construct fiscal consciousness. Far from being neutral instruments of measurement, APA-based practices operate within a complex web of ethical narrative, ideological framing, and institutional power. Through this lens, accounting becomes a field of symbolic negotiation, where numbers perform rather than report reality.

The analysis revealed that across the two decades under review, the symbolic logic of fiscal practice in Indonesia has shifted through multiple regimes of meaning: from technocratic rationalism under SBY to moral-nationalist reconciliation under Jokowi, and more recently, toward algorithmic prediction in the digital post-pandemic era. These transformations were not merely operational but deeply narrative. Tax amnesties, for instance, functioned not only as fiscal policies but also as redemptive scripts, recasting evasion as forgiveness. Meanwhile, the digitalization of audit procedures stripped fiscal texts of human narrative, replacing interpretive agency with automated thresholds and algorithmic logic. These shifts underscore the need for theoretical tools capable of capturing the symbolic and ethical complexity of contemporary accounting.

The central theoretical contribution of this study—Symbolic-Fiscal Hermeneutics—offers such a tool. Synthesizing insights from Marxian and Adornian dialectics with Ricoeurian hermeneutics, this framework redefines fiscal practice as a domain where symbolic mediation, ethical projection, and ideological reproduction intersect. It challenges the binary between objectivity and fiction, showing instead how financial numbers serve as hermeneutic bridges between institutional intention and public perception. By reading APA practices as narrative constructions embedded within power structures, this approach recovers the political and cultural depth often ignored by mainstream accounting theory.

Methodologically, the study demonstrates the value of interpretive-genealogical inquiry in critical accounting research. By analyzing not only the content of fiscal documents but their symbolic codes and historical resonances, the study opens space for a deeper reading of financial texts. It also shows how hermeneutics, far from being a purely philosophical or literary tool, can illuminate institutional practices such as audit, compliance, and fiscal regulation. Future research can build on this method by extending symbolic analysis to other fiscal texts, including ESG reports, sustainability metrics, and digital compliance dashboards.

Practically, this research has implications for both policymakers and practitioners. For regulators, it urges caution in adopting models that promise technical neutrality without addressing their narrative and ethical dimensions. A purely algorithmic or predictive model of fiscal control risks obscuring the moral stakes of taxation, accountability, and redistribution. For auditors and corporate actors, the study highlights the importance of recognizing their work as symbolic labor—not just processing data but producing meaning, managing perception, and negotiating trust. This recognition can lead to more ethically responsive and socially attuned accounting practices.

In closing, the study reaffirms that accounting, at its core, is a human practice—imbued with symbols, narratives, and ethical dilemmas. As financial systems grow more abstract, automated, and globalized, the need to recover the human interpretive dimension becomes more urgent. Symbolic-Fiscal Hermeneutics does not reject technical innovation, but it insists that meaning, justice, and interpretation must remain central to how we understand and practice fiscal life. In this way, the future of accounting may lie not only in better models, but in deeper readings.

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