

How to Research into Accounting using Semiotic Approaches by de Saussure, Barthes, and Baudrillard?

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Abstract: This paper aims to provide practical guidance on how to research into accounting with semiotic approaches. The first discussion is about the comparison of concepts and examples of semiotic accounting research from de Saussure, Roland Barthes, and Jean Baudrillard. De Saussure developed the concepts of the *signifier*, *signified*, *syntagmatic* and *paradigmatic*. Roland Barthes's semiotic concept includes forms, concepts, denotations, connotations, and myths. Meanwhile, the concept of Jean Baudrillard is *simulacrum* and *hyper-reality*. The second is to provide a technical understanding of the research method including data selection and analysis techniques as well as the discussion of research results.

1 INTRODUCTION

This paper intends to discuss the semiotic approaches in accounting research including concepts and methodologies. The discussion begins with an understanding of the semiotic theories developed by de Saussure, Roland Barthes and Jean Baudrillard. This first discussion contains the examples of semiotic research. The second is about semiotic research methods, which include data, data analysis, and discussion of research result. The third is a conclusion that contains the practical contribution and limitations of this paper.

2 LITERATURE REVIEW: SEMIOTIC THEORIES BY DE SAUSSURE; BARTHES, AND BAUDRILLARD IN ACCOUNTING RESEARCHES

What is Semiotics? Semiotics is a sign of language (Belkoui, 2004). Why can accounting be studied with semiotics? As Accounting is the language of business. Accounting is a communication medium (Parker and Ghutrie, 2009; Breton, 2009; Davison, 2011). Semiotics is divided into syntactic, semantic, and pragmatic. Syntax in Accounting refers to the structure of accounting, for example, the

construction of accounting income coming from revenues minus expenses (Riduwan et al., 2009). Semantics in Accounting is the meanings of Accounting itself, for example, accounting is a reflection of financial performance (Pujiningsih et al., 2017), Accounting is a tool of management legitimacy (Crowther et al., 2006; Pujiningsih et al., 2014) and accounting is an annual ritual (Crowther et al., 2006). Meanwhile, Accounting, pragmatically, is the basis for decision-making (Clatworthy and Jones, 2003; Ross, 1977). Furthermore, what is the purpose of semiotic research in accounting? Semiotic accounting research is to gain a better understanding of financial statements (Breton, 2009).

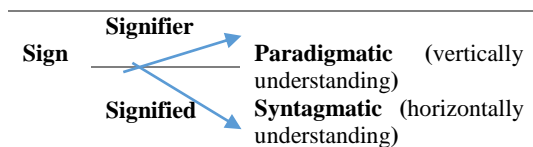
The accounting researchers use semiotic approaches from several semiotic experts, including Structuralist, de Saussure; poststructuralist, Barthes; and Postmodernist, Jean Baudrillard. The examples of researches using de Saussure's semiotics include Yussof and Lehman (2009) regarding reports of social disclosure in two countries and Pujiningsih et al. (2017) about the financial reports of two universities. The examples of researches with Barthes's semiotics include the myth of financial statements (Pujiningsih et al., 2018); Myth of photo images in financial statements (Davison, 2007); accountant photography (Ewing et al., 2001); and accountant film (Dimnik and Felton, 2006). Meanwhile, the examples of researches with

Baudrillard's semiotics are simulacrum and hyper-reality financial reports (Machintos et al., 2000)

Which semiotic concept distinguishes between Saussure, Barthes, and Baudrillard? Who is de Saussure? Ferdinand de Saussure is a French philosopher who introduced the term of semiology (Hoed, 2007). According to Saussure, the sign is divided into two, the *signifier* (a form of the sign), a material aspect and *signified* (its meaning), a mental concept. For example, the financial report is a sign, the financial ratio is a signifier, and the reflection of financial performance is signified (Pujiningsih, 2017). *Furthermore*, each sign will be organized paradigmatically and syntagmatically. Paradigmatic is a sign, which can distinguish from others (Hoed, 2007). Meanwhile, syntagmatic is a structure of interagency links that can form meaning (Audifax, 2007), or intertextuality of the messages (Yussof and Lehman, 2009).

To understand the syntagmatic and paradigmatic concepts, Saussure gave an analogy to the building poles. Poles relate to other parts of the building, as syntagmatic understanding which is horizontal. While the relation to other types of poles belongs to paradigmatic understanding, which is vertical. For example, the differences in reports between Malaysian and Singapore Corporate Social Responsibility (CSR) companies (Yussof and Lehman, 2009) and the differences in the Notes of Financial Statements (CaLK) of two universities in Indonesia (Pujiningsih et al, 2017). Table 1 explains the semiotic concept of the "Sign" by de Saussure.

Table 1: Sign Concept of de Saussure's Semiotics



Who is Roland Barthes? Roland Barthes is a semiology author born on November 12, 1915, in Cherbourg, Normandy. Barthes is Saussure's successor. In his lecture compilation, Barthes used the term of Semiology taken from the concept of a sign from de Saussure. Barthes uses the term "form" instead of "signifier" and "concept" instead of "signified". Barthes's presence modified and criticized de Saussure's thoughts. In his mythological work, Barthes defined de Saussure's "sign" as the primary sign order (denotation) and secondary sign order (connotation). In this second one, myth is found (Barthes, 1972). Myths can be used to propagate ideological meaning (Barthes, 1977a). It

can also be a synonym for ideology (Barthes, 1977c).

Furthermore, Barthes explained that photo images belong to messages (Barthes, 1977b). If the images are originally interpreted as captured by the camera, this message belongs to *encode message* in the sense of denotative meaning. Conversely, if the photo images have a coded message, it can be categorized as connotative meaning. The connotative meaning of photographic images depends on the socio-cultural context and how someone produces them. The connotative meaning is more ideological which contains intentions or not (McGoun et al., 2007). The examples of denotation in financial statements are the reality of an organization's financial performance. Meanwhile, the examples of connotation in financial statements are *going concern* image and good governance (Pujiningsih et al., 2018). The examples of myths in financial statements are hyper-reality (Pujiningsih et al., 2018). The following table 2 explains the meaning level in Roland Barthes's semiotic perspective.

Table 2: Sign Concept of Barthes's Semiotics

Sign Types	Form	Concept
Sign I	Denotative	
Sign II	Connotative 1 (intention)	Connotative 2 (no intention)
Sign III	Myths	

Who is Jean Baudrillard? Jean Baudrillard is a postmodernist author who criticized Saussure's thoughts about sign categories (Pilliang, 1999; Machintos et al., 2000; O'Donnell, 2009; Callinicos, 2009). Like Saussure, Baudrillard also emphasizes sign relations, but the relation refers to the variety of signs in the level of simulacrum and hyper-reality (Machintos et al., 2000). Simulacrum is a sign, image, model, and so on. While hyper-reality occurs when simulacrum is no longer associated with reality. For example, financial statements as "signs" have denotative meaning in Saussure's semiotics as a reflection of the reality of the organization's financial performance (Pujiningsih et al., 2017). Meanwhile, the example of simulacrum financial report as an "image" in Barthes's connotative meaning is the image of going concern and good governance (Pujiningsih et al., 2018) and the image of organizational sustainability (Machintos et al., 2000). The example of hyper-reality is income management (Machintos et al., 2000). Income

management is if "income" no longer refers to real income and expenses. Therefore, income management is called hyper-reality. This "income" is only an "information model" that has no subject to the postmodernist world. The guise of "ideology" as described by Barthes about "myth" becomes invalid (Callinicos, 2008).

Baudrillard divides the three stages of the signing process. First, the sign is a reflection of reality. The second stage, the sign of close and the absorption of reality, called simulacrum. All three simulacrum no longer refer to reality (Machintos et al., 2000). According to Baudrillard, the stages of signs are in table 3 below.

Table 3: Sign Stages of Baudrillard's Semiotics

Sign Stages	Description
First	The sign is a reflection of reality (denotative)
Second	Sign of closed and absorption of reality (simulacrum)
Third	Simulacrum no longer refers to reality (hyper-reality)

Therefore, it can be concluded that similarity of Baudrillard and de Saussure are when interpreting the signs at the first level, denotation. The similarity with Roland Barthes' theory is on the meaning of the second level, the connotation meaning, which belongs to simulacrum in Baudrillard's theory. Meanwhile, the meaning at the third level with a new concept is called hyper-reality. Hyper-reality is actually part of Barthes' myth characteristics, in which the "concept" distorts the form, so the meaning in the first level system (denotative meaning) no longer refers to the actual facts (McGoun et al., 2007). Here is the similarity of mythical meaning according to Barthes and the hyper-reality according to Baudrillard.

From the three semiotic theories by de Saussure, Barthes, and Baudrillard, it can be concluded that the concept of de Saussure's "sign" is the basis of Barthes's critical thinking and Baudrillard's postmodernism. Saussure defines the sign as a reflection of reality or the meaning of denotation. Barthes interpreted Saussure's denotation critically as the connotation and myth meaning as ideological criticism. While, Baudrillard transcends the meaning of denotation, connotation, and myth with the terms of simulacrum and hyper-reality. Although if traced deeper, Barthes' connotation meaning is almost similar to Baudrillard's simulacrum. The distortive nature of Barthes' myth actually also attaches to the characteristics of hipper-reality. An important point

distinguishing myth and hipper-reality is a myth as a critique of ideology that has a capitalist subject, while hipper-reality is without a subject. According to Baudrillard, the sign is no longer a guise of ideology as Barthes intended, but a sign is a hipper-reality without a subject. Baudrillard explains that the world of hyper-reality is a world filled with alternating reproduction of simulacrum objects deprived of their past social realities, or no a social reality as their reference (Piliang, 1999: 90).

Table 4 below explains the differences of semiotic concepts, thought paradigm, and also examples of researches by de Saussure, Barthes, and Baudrillard.

Table 4: Comparison of Semiotic Concepts From de Saussure, Barthes, dan Baudrillard

Semiotics	de Saussure	Roland Barthes	Jean Baudrillard
Concepts	Sign, signifier, signified, syntagmatic, paradigmatic	Sign, form, concept, denotation, connotation, myth	Sign, simulacrum, hyper-reality
Paradigm	Structuralist	Poststructuralist (critical)	Postmodernist
Research Examples	Yusof dan Lehman (2009); Pujiningsih et al. (2017)	Pujiningsih et al. (2018); Davison (2007); Ewing et al (2001); Dimnik and Felton (2006); Walton (1993); McGoun et al. (2007)	Machintos et al., 2000

3 DISCUSSION: HOW DOES SEMIOTIC RESEARCH METHOD WORK?

Research methods relate to approaches, data, and techniques of data analysis. Semiotic research belongs to qualitative research (Hoed, 2003: 7). The researchers can use a paradigm or research perspective according to the research focus. The structural paradigm can use Saussure theory, poststructuralist or critical paradigm use Barthes and postmodernist can use Baudrillard's theory. Those semiotic theories are used as methodologies and medium of the data analysis.

What kinds of data are used in semiotic research? The data used in semiotic research is text (Hoed,

2003: 7). The text is divided into two groups. First is text representing experience which is analyzed by a systematic elicitation technique and text analysis that bases on words or text as a sign system. Systemic elicitation technique is identifying text elements that are part of a culture and examining the relationships between these elements. Second is the text as an object of analysis by analyzing conversation, narration, parole, or grammatical structure. How to analyze texts? Text analysis uses texts-based analysis content (Chariri, 2009).

What kind of accounting data can be used in semiotic research? All texts related to accounting can be used as data, including financial statements (Hopwood, 1996; Masocha and Weetman, 2007; McGoun et al., 2007; Pujiningsih et al., 2017); Notes of Financial Statements (CALK), organizational strategic plan (renstra), auditor opinion (Pujiningsih et al., 2017); CSR reports (Yussof and Lehman, 2009; Chariri and Nugroho, 2009), financial statements (Machintos et al., 2000); results of interviews with accountant and non-accountant authors (Riduwan et al., 2009); photo images in financial statements (Davison, 2007); accountant photography (Ewing et al., 2001); accountant films (Dimnik and Felton, 2006); annual reports (Beattie et al., 2004; Freedman and Stagliano, 2002; Davison, 2011); and income announcements (Cooper, 1995).

How to analyze "accounting text"? To analyze the accounting texts, the researchers should adjust to the focus and semiotic theory used in the study. For example, accounting research using de Saussure's semiotic theory, the steps should begin with determining the sign and identify the sign into the signifier and signified. *Second* is interpreting the signifier and signified relationships. *The third* is analyzing syntagmatically and paradigmatically. For example, research by Pujiningsih et al. (2017) uses the text of the strategic plan, financial statements, and Notes of The Financial Statements (NFS) of the university as research data. The examples of data analysis are described in the following tables 5 and 6.

Table 5: Analysis of Syntagmatic Financial Statements in University X

Sign	Signifier	Signified and Interpretation
Strategic Plan	Corporate Principe, Autonomy, Accountable, transparent, sustainable quality, effective-efficient, ISO management, imaging, income generating	Clarification as university managing corporately Interpretation: transformation State University into Corporate University
Financial Statements	Improving liquidity, solvability, stable, improving activity, fluctuated profitability	Financial performance. Interpretation: a reflection of financial performance via accounting
Notes of Financial Statements	Imhere, Corporate accounting, actual accounting, accountability, imaging	Financial support of Imhere project in organizing corporate State University and its accounting practice Interpretation: the success of Imhere project implementation in forming corporate State University and its accounting practice

Sources: (Pujiningsih et al., 2017).

The example of a discussion of the strategic plan texts for "sustainable quality" is as follows: This '**continuous quality improvement**' text is also a term in the commercial industry. The text was previously a sign in a commercial organization. However, the term has become a new sign in corporate State University (PTN BLU) (Watkins and Arrington, 2007). A sign either as a form of the sign (signified) or its meaning (signifier) could be that the relationship between them does not change. Instead, the relationship between the form of the sign and its meaning can change. This happens as social production allows the sign to be used and interpreted (Rabber and Bud, 2003). Like de Saussure's statement (Rabber and Bud, 2003) "The

kind of change that can and does occur over time is "a shift in the relationship between the signified and signifier" (de Saussure, 1959, pp. 74-5). The results indicate that the relationship between the form of the sign and its meaning changes. This means that the signifier of "college" transforms into a "corporate" signifier.

Table 6: Paradigmatic Analysis of University X and Y

	Paradigmatic (vertical)	Paradigmatic (vertical)	Paradigmatic (vertical)	
Univ. X	Strategic Plan	Financial Statements	NFS	Syntagmatic (horizontal)
signified	Principle Autonomy, Accountable, transparent, sustainable quality, effective efficient, ISO management, imaging, income generating,	Corporate, Improving solvability, improving activity, fluctuated profitability	liquidity, stable, actual accounting, actual accounting, accountability, imaging	Syntagmatic (horizontal)
	University Corporate, Imaging, autonomy widening	Profile indicator financial performance	World Bank play important roles in corporatization and accountizingization	Syntagmatic (horizontal)
Univ. Y	Strategic Plan	Financial Statements		Syntagmatic (horizontal)
	University entrepreneur, accountability, transparent, Competitiveness, Autonomy Academics	Improving liquidity, solvability stable, improving activity, fluctuated profitability	University, entrepreneur, business unit, accrual accounting, performance-based budget	Syntagmatic (horizontal)
	University entrepreneur, Competitiveness, Autonomy Academics	Reflection of financial performance	Entrepreneurship, income generating and accountizingization	Syntagmatic (horizontal)

Sumber: Pujiningsih et al., (2017)

The examples of paradigmatic discussions are as follows: "Paradigmatically, the sign of strategic plan and CaLK is those that can distinguish between corporate university X (PT BLU X) and corporate university Y (PT BLU Y). PT BLU X from the sign belongs to a corporate university to improve the organization's image. Organizational imaging aims to gain legitimacy (Nugroho and Chariri, 2009). Meanwhile, the similar sign of PTN BLU Y is a competitive entrepreneur university. This paradigmatic analysis confirms the results of Yusoff and Lehman's (2009) research on the differences in CSR reports between Australian and Malaysian companies ". (Source: Pujiningsih et al., 2017).

How to analyze the texts using Barthes' semiotic theory? The steps taken include, *first*, determining the sign and identifying the sign into the form and concept. *Second* is finding the first connotation meaning (without intention) and the second one (with intention) basing on the denotation meaning. *The third* is finding myths from the connotation

meaning as ideological criticism. Table 7 describes the meaning of denotation, connotation, and myth of financial statements.

Table 7: Meaning Of Denotation, Connotation, And Myth in University X

Sign	Form	Concept
Financial Statements	Improving liquidity, solvability stable, improving activity, fluctuated profitability	Financial performance reflection
NSF	Imhere, Corporate accounting, accrual accounting, administration, transparent, accountability, imaging	Project financial support of Imhere in organizing PSA and its accounting practice.
Denotative meaning		
Financial Statements	Reflection of financial performance	
NSF	the success of Imhere project implementation in forming corporate State University and its accounting practice	
Connotative meaning		
Financial Statements	going concern images	
NSF	good governance images and capitalism colonization	
Myth		
Financial Statements	Hyper-reality, legitimating, and existence	

Sources: Pujiningsih et al. (2018)

The example of a discussion about hyper-reality myth is as follow: "Financial statement is a distortive myth if the relation of financial ratios forms no longer refers to the actual facts. As known, syntactically income, expenses, debt, and equity are elements of the construction of financial statements. While the concept of the element itself is tentatively constructed by humans. The financial statement replaces the organization itself as a reality. This is indicated by the ratio of liquidity, solvency, and profitability at the University X and Y. The number of the ratio has replaced the organization reality. Here is the role of creating myths from financial statements. Therefore, financial statements get hyper-reality (Crowther et al., 2006). Hyperreality of financial statements occurs when financial

statements are no longer associated with organizational realities, as they are only replaced by financial statements (Mchintosh et al., (2000). The hyper-reality of financial statements is one example of a distortive myth". (Source: Pujiningsih et al., 2018).

How to analyze data using Baudrillard semiotic theory? The steps taken include *firstly* determining the sign and finding the denotative meaning. Second is finding the meaning of simulacrum or imaging. *Last* is finding the meaning of hyper-reality.

The following table explains the stages of sign based on Baudrillard's semiotic theory.

Table 8: Sign Stages of Baudrillard's Semiotics

Sign Stages	meaning
First (denotative)	reflection of organizational financial performance reality (Pujiningsih et al., 2017)
Second (simulacrum)	Financial statements are going concern image and good governance (Pujiningsih et al., 2018)
Third (hyperreality)	Income management Machintos et al. (2000)

Adapted from Machintos et al., (2000)

4 CONCLUSION

This paper has revealed the main focus of how to examine accounting with semiotic theories by de Saussure, Roland Barthes, and Jean Baudrillard. Before conducting the research, *firstly*, the researchers should understand those semiotic concepts. The semiotic theories are used as an analytical instrument and methodology. *Secondly*, the researchers can choose the research methods including research paradigms, data, and techniques of data analysis that are in accordance with the research focus or problem. This paper provides practical contributions for researchers and researcher candidates who are interested in the semiotic approaches in accounting researches. This paper hasn't provided a comprehensive discussion, especially in examining the three semiotic theories. Further papers on how to research accounting semiotics with other semiotic authors such as Pierce and Derrida can be conducted by the next researchers.

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