

## Research Article

# A New Agenda For Child Accounting: An Introduction

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**Abstract.**

This paper enters historical spaces to find the relationship between accounting, children, and education. Researchers use a systematic literature review to explore all references about child accounting. References are not limited to space and time in order to open up transdisciplinary opportunities in accounting research. History tells us that child accounting has existed since 1862 and is still practiced today. Child accounting has the potential to handle the human soul. Unfortunately, child accounting only covers part of a child's life, only at school. In fact, careful handling of children's mental health requires a holistic understanding of children's lives not only at school but also at home. Home is the first place where children live and receive love from their parents. Not only that life outside of school must also continue to be carried out by parents as the main holders of child accounting. Finally, the new child accounting agenda finds new relationships not only between accounting, children, and education but also with love. These four things are intertwined to form a better civilization.

**Keywords:** child accounting, history, love

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**Published:** 4 July 2024

Publishing services provided by Knowledge E

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Selection and Peer-review under the responsibility of the 3rd JESICA Conference Committee.

## 1. Introduction

The topic of sustainability research in the field of accounting is about how accounting science can protect the earth, but if accounting science still sides with certain powers and is trapped in the snares of capitalism based on financial accounting standards, then accounting will always show its greed [1,2,3]. The exploitation of nature and humanity will never stop and will always be an agenda for continuous improvement. CSR, ESG, and whatever they are called, which are considered a form of responsibility towards nature and society, are in fact still profit-oriented [4]. The analogy is like a man who impregnates a woman and then takes responsibility by marrying her. Awareness to protect nature should be built from the start, not after the earth is exploited.

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It doesn't stop there, legitimacy [theory] is the reason behind it all [5,6]. Sustainability actions are taken in the form of disclosures presented in annual reports and sustainability reports which are nothing more than words [4,7]. See the earth's atmosphere is thinning, the number of sick numbers. Several years ago, the Covid pandemic was a form of natural protest against human actions which were said to continue to improve. Mainstream accounting is no more or less only designed to be subject to certain powers to accumulate wealth for certain groups, not for the betterment of the universe [2].

All of this results from accounting phobia, for those who do not accept anti-mainstream accounting research, have been trapped in accounting logocentrism that accounting is only about finances, companies, and markets. It should be noted that accounting is relative reality, meaning that the definition of accounting which is "the art of recording and so on" cannot be said to be absolute truth, the only absolute truth lies in absolute reality or God [8]. Anti-mainstream accounting research needs to be present as a transdisciplinary scientific agenda [9-10]. As long as accounting still revolves around recording and reporting problems, accounting will never be able to handle life's problems. Accounting needs to open itself to all possibilities.

*"Accounting is not only, company executives, environmental responsibility, finance and profit, Accounting and child, they are one.... the future of the world"* [11]. Accounting science needs to look at another (fringe) area that is the most crucial basis for sustainable development namely children How ever children as a basis for sustainable development (GSDR 2015 Brief Children as a Basis for Sustainable Development By the Thematic Group on Early Childhood Development, Education, and Transition to Work). *"WHO-UNICEF-Lancet Commission recommends that policy-makers place children at the heart of their efforts to achieve the SDGs"*. Child accounting is the study of accounting that addresses and cares about children and the future of the world. *"Critical accounting research should be concerned to adequately theorise the impact of potential and envisaged accountings upon people. For example, taking the point of view of the child..."*[9]

Natural damage and humanitarian problems will always exist, and repairs for all of these will continue if the foundations are not repaired. Sustainability issues must return to family resilience which has an impact on national resilience [12,13]. If improvements are made from the start, namely from within the home, a child will have strong character and principles about who he is by knowing the human nature within him. One of human nature is to be a god's caliph on earth (*khalifatullah fil ardh*) whose task is to prosper the earth [14]. Humans do not need to be forced to realize their nature in making the earth prosperous [15, 16, 17].

Finally, researchers ask some questions, about how a human can grow into a person who causes damage to nature. How could he not recognize his nature as a party who

naturally has to protect nature? By improving the foundation, this research has a broader orientation. Children will have character, know who they are when they leave the house, and can even bring about change for the better.

Unfortunately, research on children in accounting studies is limited to life at school [18]. Even though child accounting has the potential to monitor the human spirit carefully, this needs to be supported by life outside of school, namely at home. After searching for various sources, this research found the latest references concerning child accounting, written just in 2010 back [19]. This scarcity ultimately made this research explore earlier references, from the early 20th century, or in the 1900s, to the present. Once again, researchers emphasize that this new discussion regarding child accounting will have a wider impact in various fields, not only on issues of sustainability, education, and humanity, but also beyond the scope of modern accounting discussions such as romance, forming a better civilization. and beyond the reach of life in the afterlife.

## 2. Method

The method used in this research is a systematic literature review [20]. This method is widely used in accounting research because of the researcher's interest in exploring the dimensions of space and time related to the research topic, "*SRs could help us bridge disciplinary boundaries and reach beyond our research community*", in this case, child accounting does not have to dwell on logocentric accounting which only discusses finance and companies. This paper begins by entering the historical space of child accounting which has not been widely known or may not be of interest to accounting scientists, as seen from the low number of citations from accounting journal references.

Researchers need to introduce child accounting which is not widely known. The journey of child accounting since 1862, became famous in 1915 and stimulated child accounting observers at that time to perfect it. After that, researchers will look at the relationship between accounting, children, and education. in the data collection process, researchers will see gaps that there are tasks that have not been completed in child accounting practice, and that will become an agenda for improving child accounting. For this reason, the researcher will present a critique of this empty space that can be worked on by current accounting researchers. This discussion will open up the opportunity that accounting needs to pay attention to other dimensions of life and become a vital element of life and sustainability, namely children.

## 3. Result And Discussions

### 3.1. A Brief History of Child Accounting

The study of child accounting began in 1862, and its peak of fame was in the early 20th century, in 1915 to be precise [21,22]. This accounting is still used today in schools in Pennsylvania and Michigan. In particular, the initial goal of child accounting is to activate disciplinary power for students at school [19]. This accounting emerged due to school inefficiency and school retardation. School inefficiency was put forward by Leonard Porter Ayres, who compared school to a factory; the entering children are the raw materials, and the graduating children are the finished goods, which therefore the number of students who graduate must be equal to the number of students who had entered [21]. The absence of rules makes the schools undisciplined in administration, making them expel the students too easily. School retardation was reported by William Maxwell. As a school superintendent, he not only noticed the disorganization in school administration since 1879 but also found 39% of students were overaged. This age inappropriateness was reported as retardation in 1904. The inefficiency and retardation led Ayres to survey 100 schools in the United States, making child accounting popular in 1915 [22, 23, 24]. Initially, child accounting was not uniform. Ayres, who was later appointed Head of the Survey Committee in Cleveland [21], organized a municipal-level conference in 1920 to present forms of child accounting [22].

At that time child accounting was widely studied. There are several studies about what is needed in child accounting. As offered the physical form of child accounting, such as paper size, color, and so on, other scientists chose to focus on its substantial form. Ayres emphasized the neatness of school administration, and technically offered a form of child accounting to provide information about study time, school management time, drop out rules, and clarity about who is included in the school community. The child accounting offered by Moehlman [25] emphasizes the person of each child, such as his personal history, social background, emotional characteristics, interest tendencies, health, attendance, and effectiveness of compulsory education. Meanwhile, McAllister offered eleven forms of child accounting: identity, teacher's monthly reports, student's daily reports, student's cumulative records, student's characteristics and health, record summaries, teacher's annual reports, administration, school census, and student tracking [26]. The several forms of the accounting that had been offered led to the discourse that child accounting requires uniformity at the national level [27]. The forms above illustrate that child accounting discusses not only administrative but also pedagogical elements [28]), as seen from the scientists' initiation about the individual of each student seen from various aspects. Then, [19] quoted Curtis that child accounting has the potential to carefully handle human's soul. Teachers, as the forefront of education, require child accounting that can describe the characteristics of students who are

psychologically, socially, and economically different [29]. This shows that accounting is included in daily activities [30], which is not only about company executives but also about everyday life, including children at school.

### 3.2. Relation Between Accounting, Children, and Education in its historical frame

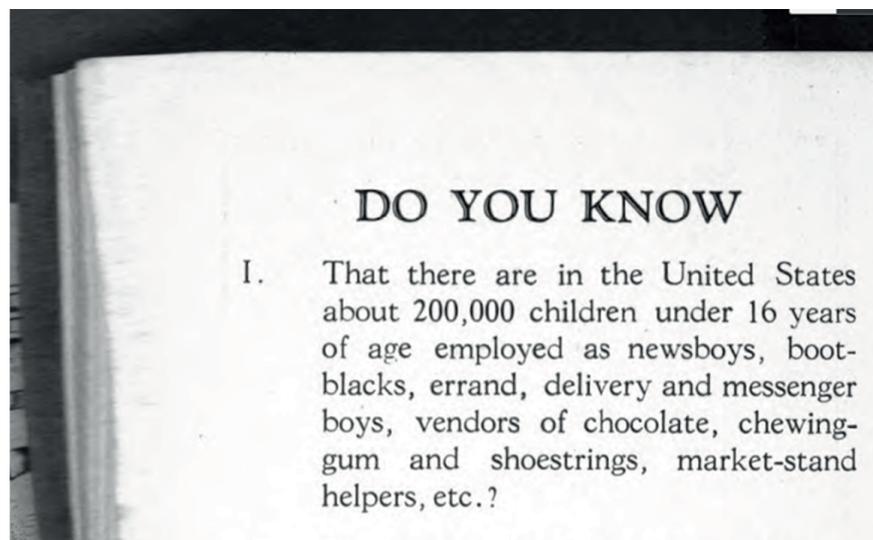
Child accounting had been more widely discussed in the domain of history, public administration, and pedagogy until finally it was re-examined by accounting historians [19] by showing the location of accounting in the social domain that accounting takes different forms in different places [31,32], as well as by answering basic questions of “*What is accounting and what function does it serve?*” [33]. Accounting terminology in education in general has the same meaning as the definition of child accounting itself [23, 34], namely “recording all activities” that support learning activities. The emphasis at that time was on the administration of the children’s attendance at school.

Accounting in the form of records began with the formation of strata of letters and numbers [36]. Early texts were even aimed more at children, with financial and administrative records dominating other records [37]. This means that humans must learn letters and numbers to study accounting and must go through an educational process to achieve a certain level of understanding. See the delivery style of Luca Pacioli in his book *Summa de Arithmetica, Geometria, Proportioni et Proportionalita*. It shows that Pacioli is a true pedagogue, in addition to the founding father of educational accounting [38].



**Figure 1:** Playground provided by Playground Association of America.

Child accounting strengthens the relationship between accounting, education, and children due to the fact that there was no clear child culture at that time, where the government in Cleveland and Chicago provided playgrounds but they were not much favored by the children there [39]. Children participate in adult culture until child accounting emerges at the time when children's culture is exclusively formed [37]. Child accounting was indirectly inspired by general culture and children's literature and by their relations to the socio-economic conditions which were really needed at that time. That is why child accounting in the early 1900's was still struggling to find its form. Schooling at that time was also not an obligation for the children because there was no data collection and clear rules. This leads to the finding of Ayres (mentioned in the previous subchapter) that, ultimately, child accounting is emphasized on administrative records [21,23].



**Figure 2:** National Child Labor Committee (U.S.). (1926). Child labor selected bibliography 1920-1927. New York City.

Instead of streamlining school administration, child accounting was created as a form of public schools' accountability to the state [23,24]. Unfortunately, there is a misconception about applying accountability to all situations [40]. In this case, accounting for children in pedagogical institutions is still equated with accountability in business organizations, i.e., giving and demanding [41,42]. We need to realize that child accounting goes beyond accounting in economic entities, not limited to the technical writing of physical monetary flows [19]. We must understand that the purpose of education is not to generate profits or to meet the needs of the market where the child accounting was born. This certainly cannot be connected with the notion that the contribution of education to monetary productivity cannot be measured [43].

Child accounting is accounting that has an extraordinary social impact because it has the potentials of meticulously handling human's (children's) soul. Accounting that

makes material as an initial idea will provoke its users to reap even greater material, a destruction resulting from the discursive nature of accounting that should be avoided [44]. Thus, physical matters have separated the relationship between accounting, children, and education in the sense that accounting emphasizes more on material and worldly goals.

It was observable that children were neglected as a result of matter-based practices. It was implied that the states and formal education units were more preoccupied with preparing children's data [45] than caring for their souls. "Teaching is more admin these days" [46], and America had to pay its toll through what is known as *An American Tragedy in Education* [19]. Commercial accounting also questioned that accounting only makes accounting students busier with the process rather than with making decisions later on [47]

After seeing the messes, i.e., matters separating the relations between accounting, children, and education, researchers questioned whether the recording in the definition of accounting has been formulated correctly or whether the form of recording has been correct. History has seen that accounting was practiced long ago, before letters and numbers, that was in the form of notes inside people's mind. It is the current accounting with the process of recording that causes war [3]. See also that the double-entry bookkeeping accounting process, for example, is the forerunner of capitalism [48] and that debit-credit recording implicitly has a negative value, i.e., giving and demanding [42], there is no sincerity in it.

In Islamic history, 1500 years ago, the Prophet Muhammad ﷺ was not a recorder of things like today's accounting; he was an *ummiy* (a person who is not good at reading and writing), but he was an accomplished businessman until he was trusted by Khadijah *radhiallahu anha* to manage a bigger business; this is not a deviation from Islamic teachings and a contradiction with surah Al-Baqarah 282. Based on the interpretation of Ibn Kathir, the word recording in this verse does not always have to be interpreted as black on white. There are many objects that can be used to replace records such as guarantees and witnesses, who use records in their thought as a form of accounting. We need to be open to the diversity of accounting, especially for accounting that has a big impact on social life, education, and children.

### 3.3. Looking For Love in Child Accounting

Child accounting is still practiced today in schools in Pennsylvania, which have a special department under the auspices of the ministry of education in the name of Child Accounting Department. The problems that arose in the early 1900's have been eliminated with data collection is no longer done manually, and educational institutions

are no longer preoccupied with accounting but are focused on how people handle children by using this data. Information technology and cloud-based technology have made it easier for schools to view the data of each child. This is an improvement from the earlier child accounting with all of its problems.

Even though the problems of the past have been solved with the help of today's technology, I am still puzzled with basic questions such as: Is it appropriate to name it as "child accounting"?, Which child accounting is able to carefully manage the child's soul?, Is the child's soul in trouble so it needs to be addressed?, Is child accounting a record made by children themselves?, How do they record it?, and Why does child accounting have to come from school?

In answering these questions about the relationship between accounting and children, I have discussed accounting in the previous subchapter and mentioned that accounting has different forms in different places. What needs to be discussed next is the sense of children themselves, of course by not being a subsidiary and by not being trapped in the latest (financial) accounting. In the list of terminology regarding child accounting, it is mentioned that children are those aged between five to 21 years (<https://www.education.pa.gov/Teachers%20-%20Administrators/Child%20Accounting>). In other words, children are those of school age. In addition, child accounting does not have the means to record students receiving alternative education. (Pupil Accounting Manual in Michigan 2019, p. 5-B-1. "Intermediate school districts have no means of counting general education pupils in programs such as alternative education...")

Subjectively, a Muslim child has been recognized by his parents since he was in the womb of his mother until he become an adult [49,50]. We also need to look back to the history of child accounting which states that "*There are ultimately two complementary problems; pre-school records and post-school records, but only the phase relating to school records will be considered here.*" [22].

This indicates that the child accounting projects are still not finished. Careful handling of child's soul means capturing all aspects of the child's life, not limited to their time in school. During the pre-school period, a child should spend more time at home, but household accounting discussions are still concentrated on material objects, both now and then. Studies on household accounting are still immersed in glamor issues and in public professional perspectives. Various disciplines see that household accounting is trapped only in its financial process [51]. In fact, when a child needs to make a decision at home, for example when he wants something like a pet, he must also consider the damage to house furniture caused by the pet.

Activities in the household cannot be equated with activities in other entities because household is a place for love, which cannot be equated with money. If in the end we use the notion of [30,52] that understanding daily activities begins with understanding

accounting, household accounting will not be different from business organization accounting; the former will be oriented to physical matters, and family harmony will be seen from the financial aspect and from the extent the children of the family who have been sent to school contributes to future family income [53]. In addition, the activities of a wife that was initially perceived based on sincere love will also be measured economically – that is measured after she dies, perceived from her cost-free daily activities, and from interactions between parents and children [54].

Household accounting is discussed not only using calculative techniques but also using other social sciences, such as health and education for each family member. In short, household accounting must rely on finances and morals [55]. Home needs to see how finance facilitates morale, not the other way around: prioritizing material gains over morality. Household accounting needs to understand a reality, then finance adjusts itself to it. Households are the starting point for child accounting.

Child accounting has a noble purpose that has never been discussed in mainstream accounting, which is handling human soul carefully. This means accounting is talking about life. We need to engrave memories in the child's memory. Material cannot be used as an initial idea that relies on physical records. Recording using information technology actually causes data dependency, amnesia, and re-destruction [37]. In other words, it does not leave any impression on the children.

*Critical accounting research should be concerned to adequately theorise the impact of potential and envisaged accountings upon people. For example, taking the point of **view of the child** we can try to identify what type of disclosure would make visible the impact of social action upon the child, hence providing a social accountability to the child and a basis for reflective action. More generally, we can try to identify what type of communication—to the child and to others impacting upon the child—could help the child to 'grow' in the fuller sense. Accounting researchers in general have tended to be excluded from such important social concerns [9].*

Child accounting does not express love from the people closest to them, namely parents. I believe that parents should be the main holders of child accounting, not the school. The fact that it is the school that come up with such a statement only shows that “teachers as the front line” of education monopolize the psychological handling in child accounting, and parents only provide reports to schools about children's lives at home, like what their children have watched, the intensity of their nail-biting habit, what they eat, and others [19]. It really looks very secular, separating things that should be one unit.

Even though secularism in the discussion of Islam versus the West will continue to be a permanent conflict [56], we agree that, in both Islam and the West, love that resides

in the conscience will make us believe that children's lives should be colored more by parents than by school. Child accounting needs to capture and explain that.

Child accounting still currently leaves space that needs to be filled with parental involvement; parents must not only report them but also interact with them. Such non-engagement actually shows the inability and unawareness of parents in dealing with the soul of their own children. Factors such as parents who have failed in their schools and materialism make parents prefer to spend time making money instead of spending time for their children [54,57]. The wasted time is called lovely payable. This term is not a form of debt that must be repaid; it is a form of parents' regret for losing time with children and their handing over of their children to a nanny or caretaker parents, including school [53,58].

The current child accounting aims at activating disciplinary power [19], but the content of materialism in it might turn children into enemies for their parents someday. When parents now choose to use their time to produce material for their children, they may also choose material over interaction with their parents someday [50,59]. In short, a child will not miss what he never had.

Children will continue to be admitted by their parents at any time. The age of children since they were in their mother's womb until they become adults is a time when parents have a bigger role than schools in handling their souls until they become physically and mentally strong [50,59]; raised and nurtured directly by their parents; grown and taught about example directly from their parents. From here on, children do not position themselves as enemies to their parents but rather as good news from God, as world charms, as sources of satisfaction, and as great gifts to be grateful for [49].

Implicitly, secularism and materialism holistically cover the nature of children and it will be a root of problem for all science. Failure to understand metaphysical and transcendental aspects has an impact on children's recognition only when they are at school, which should be recognized since they are still in their mother's womb. This explains that parents are supposed to be the primary holder of child accounting in handling the soul of their children, not the school. This will make child accounting provide a comprehensive picture of the child. In other words, child accounting at school in its capacity captures how far parents build the foundation of a child's characteristics from when he is in his mother's womb until he grows up, including in the transition period when he enters school.

*The focus here, child accounting, had a different emphasis from cost and financial accounting in the educational arena. It was concerned with comprehending the pupil rather than the use of financial resources: "Its purpose is its definition [19]*

There are only a small number of accounting references that discuss matters of this kind. There is an interesting word from [51], and I quote that accountants are able to

understand complex business realities but fail to understand simple private domains like this one. They are able to maintain corporate clients but fail to maintain their households. Accountants can spend an inordinate amount of time at the computer, playing with paperwork and numbers, but they do not last long to spend time with their families.

This research does not take the realm of accounting education, as we know that accounting education focuses on adolescents, where accounting is introduced during college or high school. Researchers in accounting education are concerned about improvements in accounting education, but these improvements will never finish if the foundations are not laid in childhood. If such improvements are made from the start, a child will have a strong character and principles about who he is through the knowledge about human nature within him. By fixing the foundation, this research has a broader orientation. When a child grows up, he will have a sensitivity to negative things in the future, either when he chooses to enter the accounting field or when he chooses to enter another field.

The non-engagement of parents in dealing with the soul of their children will create a distance known as the separateness of soul between one individual and another, i.e., between parents and children. Love is the solution in child accounting to overcome this separation [60] and to eliminate the destruction of child accounting. Then, at a more sublime level, divine love makes parent-child interactions enriched with the dimension of worship.

Parents must involve themselves and understand their portion as the party that colors the child's life the most by carefully handling the soul of their children. This means that parents are setting up civilization. Curtis wrote in his foreword for Moehlman's book of 1924, "*society will not much longer tolerate carelessness of inefficiency in the handling of human souls. Scientific child accounting is the answer*". This research seeks to rediscover the potentials as well as to find solutions for the unsettled child accounting problems, that is child accounting at home with love that underlies it. Changes made internally at home will have an impact on the child's external life outside the home.

## 4. Conclusions

This research introduces child accounting which is rarely of interest in accounting studies. It caused by accounting has sunk into the hedonism and perspective of professional public. Researchers found historical records that child accounting has been practiced since 1862 and is still practiced today. The presence of child accounting was present during the formation of exclusively children's culture at that time. It can be said that child accounting was inspired by culture in general, children's literature, and related to the socio-economic aspects that were really needed at that time.

However, history has shown that child accounting is still not perfect. There is an empty space that needs to be filled, namely parental involvement. so that child accounting still leaves room for the expression of love for the child himself. The form of accounting will be different, parents no longer need to be busy with notes so there are no educational tragedies in child accounting at school. Making beautiful memories with your children will be a beautiful agenda and will be undertaken voluntarily. Child accounting at home will bring changes to the external home, namely towards a better civilization.

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