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The Transformation of Accounting Education Strategies into Financial Advocacy in Community-Based Feminist Movements in the Fragmentary Postmodern Era

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ABSTRACT

This research aims to examine the transformation of accounting education strategies into financial advocacy models within community-based feminist movements in the postmodern era. The fragmentation of feminist identities and ideologies creates strategic challenges in developing financial literacy, accountability, and economic empowerment programs oriented toward gender equality and social justice. This study employs a descriptive qualitative approach using in-depth interviews with five activists from three feminist community organizations, as well as content analysis of financial education materials, online publications, and organizational program documentation during the period 2020–2024. Data were analyzed thematically with an inductive approach to identify patterns of strategic transformation, financial governance practices, leadership dynamics, and identity negotiation in a plural and fragmented social context. The findings reveal a shift from conventional accounting education activities, such as financial literacy discussions and basic bookkeeping training, toward more structured financial advocacy practices, including budget transparency campaigns, women's economic rights advocacy, and collaborative financial network development. This transformation is influenced by ideological diversity within organizations, which affects organizational cohesion, accountability mechanisms, and strategic decision-making. The transformation of accounting education into financial advocacy reflects the adaptive capacity of feminist community movements in responding to the complexities of postmodern society. Strengthening participatory financial governance, collective awareness of economic justice, and flexible managerial approaches are essential to maintain the relevance and effectiveness of feminist financial advocacy movements in addressing dynamic social and economic challenges.

Keywords: Accounting Education, Financial Advocacy, Feminist Community Movement, Financial Governance, Postmodern Fragmentation.

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INTRODUCTION

In the contemporary era, community-based feminist movements no longer operate within a rigid and singular framework, but instead evolve within increasingly complex, fluid, and fragmented social dynamics. In the postmodern context, feminist movements face challenges related to identity, legitimacy, organizational sustainability, and strategic direction, particularly due to the absence of a universal feminist perspective capable of representing the diverse experiences of women across social, economic, and cultural backgrounds (Ahmed, 2021). This fragmentation emerges not only from the diversity of feminist perspectives, such as liberal, radical, intersectional, and queer feminism but also from variations in local economic conditions, ethnicity, class structures, and access to financial resources that shape the



experiences of movement actors (McRobbie, 2020). In this fragmented environment, financial literacy, accountability, and community-based financial governance have become increasingly important dimensions in supporting the sustainability and effectiveness of feminist movements.

Changes in social and economic contexts have also influenced the strategic orientation of feminist community organizations, particularly in transforming accounting education activities into more structured forms of financial advocacy. Previously, organizations primarily focused on educational initiatives such as basic bookkeeping training, financial literacy discussions, cooperative financial management, and awareness-building regarding women's economic rights. However, in recent years, feminist organizations have increasingly shifted toward financial advocacy practices aimed at influencing budgeting policies, advocating for women's economic inclusion, strengthening transparency in public financial management, and encouraging gender-responsive financial accountability (Evans & Lépinard, 2022). Financial advocacy is considered more capable of reaching policy-making arenas and challenging patriarchal economic structures systematically. Nevertheless, this strategic transformation has not always occurred smoothly, as community organizations frequently face limited financial resources, internal ideological conflicts, weak organizational accountability systems, and pressures from external actors, including governments and donor agencies (Cislaghi & Heise, 2020).

In many countries, including Indonesia, community-based feminist movements possess distinctive characteristics because they are rooted in women's direct experiences of economic inequality, financial exclusion, and structural injustice. These movements are generally driven by grassroots groups such as women's cooperatives, informal-sector worker communities, rural women's organizations, and young women's collectives operating autonomously at the local level. In many cases, accounting education and financial literacy programs serve as the main entry point for movement development, where women are encouraged to understand household financial management, organizational accountability, budgeting practices, and economic rights through participatory dialogue, training, and community empowerment activities (Sutanto & Handayani, 2022). Through these educational approaches, feminist organizations attempt to strengthen women's financial independence and improve their participation in local economic decision-making.

However, educational strategies alone are increasingly considered insufficient to produce the structural economic changes needed within society. The urgency to influence financial policies, monitor public budget allocation, advocate for gender-responsive accounting practices, and intervene in formal economic institutions has become more significant in the postmodern era. This shift requires feminist community organizations to redesign their strategic models from an individual financial empowerment approach toward systemic financial transformation and advocacy. Such processes frequently generate internal tensions, particularly regarding movement priorities, allocation of limited financial resources, accountability mechanisms, and inclusive representation amid increasingly diverse identity realities (Kabeer, 2021).

From a managerial accounting perspective, this strategic transformation demands organizational capacity to manage complexity adaptively, transparently, and reflectively. Organizations are not only required to design effective financial advocacy strategies but also to maintain accountability, financial sustainability, participatory governance, and cohesion among members while preserving the relevance of feminist values within diverse community contexts.

A major challenge emerges in determining how organizations operating horizontally and participatively can still maintain strategic financial governance within advocacy arenas characterized by political, legal, and socio-economic complexities (Taylor & van den Brink, 2023).

Previous studies have largely examined feminist movements from theoretical, historical, and sociological perspectives, while research focusing on the transformation of accounting education into financial advocacy within grassroots feminist organizations remains limited. In addition, there has been insufficient discussion regarding managerial accounting aspects within feminist movements, including participatory budgeting, financial accountability practices, collective financial decision-making, and organizational governance amid ideological diversity. Therefore, this study aims to analyze how community-based feminist organizations manage the transformation of accounting education strategies into financial advocacy in the fragmentary postmodern era. This study also examines how identity fragmentation affects organizational governance, financial accountability, and movement effectiveness. The main variables analyzed include accounting education strategies, forms of financial advocacy implemented by organizations, and the dynamics of collective identity within the framework of participatory financial governance and social movement management.

LITERATURE REVIEW

Accounting Education Strategies in Community-Based Feminist Movements

Community-based feminist movements have historically relied on educational approaches as instruments for social and economic transformation. In the context of accounting and financial empowerment, educational activities commonly include financial literacy programs, bookkeeping training, budgeting education, cooperative financial management, and awareness-building regarding women's economic rights. These strategies emphasize the importance of developing critical financial awareness and strengthening women's capacity to manage economic resources independently (hooks, 2020). Accounting education within grassroots feminist organizations functions not only as a technical learning process but also as a mechanism for empowering marginalized women to participate more actively in economic decision-making and organizational financial governance. However, the effectiveness of accounting education strategies frequently encounters challenges related to sustainability, limited organizational resources, low levels of financial inclusion, and structural resistance rooted in patriarchal economic systems (Baer, 2021). In local community contexts, accounting education programs are often constrained by dominant socio-cultural norms that limit women's access to financial decision-making and public economic participation.

Transformation Toward Financial Advocacy Strategies

As socio-economic conditions become increasingly complex in the postmodern era, many feminist community organizations have transformed their strategies from accounting education initiatives toward more structured financial advocacy practices. This transformation reflects the growing need for systemic approaches capable of influencing public financial policies, budget transparency, gender-responsive accounting systems, and women's economic inclusion programs (Narayanaswamy & McLean, 2022). Financial advocacy enables feminist organizations to expand their influence through collaborations with governmental institutions,

civil society organizations, donor agencies, and digital campaign networks aimed at promoting equitable financial governance. Advocacy strategies also strengthen organizational efforts to encourage participatory budgeting, monitor public resource allocation, and advocate for financial accountability that supports vulnerable groups and marginalized women (Pereira & Carrasco, 2023). This strategic shift is further influenced by increasing awareness regarding the importance of legal protection, economic justice, and inclusive financial representation within policy-making processes.

Postmodernism, Identity Fragmentation, and Financial Governance Dynamics

The postmodern era is characterized by identity fragmentation, value pluralism, and the rejection of singular narratives in social movements. Within feminist organizations, these conditions generate increasingly complex organizational dynamics due to differences in identity backgrounds, including class, ethnicity, religion, economic status, sexual orientation, and educational access (Butler, 2021; Fraser, 2024). In the context of accounting and financial governance, identity fragmentation can influence organizational priorities, budgeting practices, accountability mechanisms, and collective financial decision-making processes. Community-based feminist organizations are therefore required to adopt adaptive, participatory, and transparent governance systems capable of accommodating diverse member interests and perspectives. Intersectional and dialogical organizational approaches become increasingly important to maintain inclusivity and reduce internal conflicts in financial management practices (Ahmed & Shrestha, 2022). Consequently, financial governance within feminist movements is no longer viewed merely as an administrative function, but also as a political and social process closely related to organizational legitimacy and movement sustainability.

Constructed Research Variables

Based on the literature review, this study identifies three primary variables: (1) accounting education strategies within community-based feminist movements, (2) transformation toward financial advocacy strategies, and (3) the influence of the postmodern era on organizational financial governance dynamics. These variables are analyzed within reciprocal relationships and social environments characterized by identity fragmentation and financial complexity. The study examines how accounting education contributes to organizational empowerment, how financial advocacy strategies are developed and implemented, and how postmodern identity fragmentation affects accountability systems, participatory budgeting, and movement effectiveness. These variables are explored through a qualitative approach to identify patterns of strategic transformation, organizational adaptation, and financial governance challenges experienced by feminist community organizations.

Hypothesis and Theoretical Framework

Based on theoretical and empirical studies, the proposed hypothesis is that identity fragmentation in the postmodern era encourages the transformation of accounting education strategies within community-based feminist movements toward more adaptive, participatory, and inclusive financial advocacy approaches. This study employs several theoretical perspectives to explain the phenomenon. First, intersectionality theory (Crenshaw, 2020) is used to understand how overlapping social identities influence women's access to financial

resources and organizational participation. Second, new social movement theory (Melucci, 2021) explains the transformation of feminist organizational strategies within increasingly complex socio-political environments. Third, critical postmodernism theory (Baudrillard, 2022) is utilized to analyze how fragmented identities, plural values, and shifting social structures influence organizational governance and financial accountability practices. These theoretical perspectives collectively provide a framework for understanding managerial challenges, financial governance adaptation, and strategic transformation within feminist community movements in the contemporary postmodern era.

METHOD

Research Approach

This study employs a descriptive qualitative approach to explore the transformation of accounting education strategies into financial advocacy within community-based feminist movements in the fragmentary postmodern era. This approach was selected because it enables an in-depth understanding of organizational experiences, financial governance practices, accountability dynamics, and strategic adaptations developed by feminist movement actors in responding to increasingly complex social, economic, and ideological conditions. Through a qualitative approach, the study seeks to capture how feminist organizations interpret financial literacy, participatory budgeting, and advocacy for women's economic rights within diverse community contexts.

Research Design

The research design is descriptive qualitative, focusing on three community-based feminist organizations operating in urban areas of Indonesia. These organizations were selected because they actively implement accounting education programs and financial advocacy initiatives related to women's economic empowerment and organizational accountability. A total of five key informants were purposively selected from the three organizations based on their active involvement in organizational financial management, accounting education activities, advocacy planning, and strategic decision-making processes. Informants were also chosen to represent differences in organizational ideology, governance practices, and approaches to participatory financial management within feminist movements.

Data Collection Techniques

The primary data collection techniques used in this study are in-depth interviews and content analysis. Semi-structured interviews were conducted to allow flexibility in exploring informants' experiences regarding the transformation of accounting education into financial advocacy practices, organizational accountability mechanisms, budgeting processes, and financial governance challenges. In addition, secondary data were collected through organizational financial reports, activity documentation, accounting education materials, advocacy campaign publications, annual program reports, and online organizational publications during the 2020–2024 period. These documents were analyzed to understand how feminist organizations integrate financial literacy, transparency, and advocacy strategies into their organizational activities and community empowerment programs.

Data Analysis Techniques

The collected data were analyzed using a thematic-inductive approach. The analysis process involved several stages, including open coding, axial coding, and selective coding to identify major themes related to accounting education strategies, financial advocacy transformation, participatory financial governance, accountability practices, organizational sustainability, and identity fragmentation within feminist organizations. Data validity was strengthened through triangulation of interview results, organizational financial documents, advocacy reports, and online publications. Member checking was also conducted with informants to ensure the credibility and consistency of interpretations. The analysis process was carried out reflexively to maintain sensitivity toward the socio-economic, ideological, and organizational contexts influencing financial governance practices in community-based feminist movements in the postmodern era (Nowell et al., 2017; Braun & Clarke, 2021).

RESULTS

Transformation of Accounting Education into Financial Advocacy

The findings indicate that community-based feminist organizations experienced a significant transformation in their organizational strategies during the 2020–2024 period. Initially, organizational activities were primarily focused on accounting education programs, including basic bookkeeping training, household financial management, financial literacy discussions, and cooperative financial administration. However, the study found that these educational activities gradually evolved into broader financial advocacy initiatives aimed at influencing public budgeting policies, promoting women's economic inclusion, and strengthening transparency in local financial governance. These findings are consistent with Narayanaswamy and McLean (2022), who argued that feminist grassroots organizations increasingly shift from educational empowerment toward structural advocacy strategies in response to widening socio-economic inequality and institutional exclusion.

One informant explained that educational programs alone were no longer sufficient to address structural financial inequality experienced by women in local communities:

“At first, we only focused on bookkeeping training and household financial literacy. But over time, we realized that women also needed access to policy discussions and public budgeting processes because economic inequality could not be solved only through training activities.” (Informant A1, Interview, March 14, 2024)

Another participant emphasized that advocacy activities increased the organization's social and institutional influence:

“Financial advocacy made our organization more visible in local policy discussions. We started to participate in village budgeting forums and public consultations related to women's economic programs.” (Informant B2, Interview, April 2, 2024)

Additional findings revealed that organizations began integrating digital financial campaigns and collaborative advocacy with local civil society institutions. Informants stated

that online campaigns significantly expanded community participation and increased awareness regarding financial transparency.

“Social media became an important tool for us to educate women about budgeting issues and public finance. Many young women became interested in advocacy after participating in online discussions.” (Informant A4, Interview, April 25, 2024)

Another informant highlighted the importance of institutional collaboration:

“We started collaborating with legal aid institutions and local cooperatives because financial advocacy requires broader networks and stronger legitimacy.” (Informant C4, Interview, May 3, 2024)

These findings support Evans and Lépinard (2022), who found that feminist advocacy movements increasingly rely on collaborative and digital advocacy strategies to influence policy-making and public participation. Pereira and Carrasco (2023) also explained that gender-responsive financial advocacy strengthens women’s access to public budgeting processes and improves institutional accountability.

Development of Participatory Financial Governance

The findings reveal that all three organizations strengthened participatory financial governance mechanisms as part of their strategic transformation process. Participatory budgeting practices became more visible in organizational meetings, financial planning activities, and advocacy program allocation. Members were increasingly involved in financial decision-making processes related to advocacy priorities, operational funding, and organizational transparency. These findings align with Taylor and van den Brink (2023), who emphasized that participatory governance systems improve organizational inclusivity, transparency, and collective trust within feminist organizations.

An informant described how participatory budgeting improved organizational accountability:

“Previously, financial decisions were usually made only by core administrators. Now, budgeting discussions involve members collectively, especially for advocacy programs and community campaigns.” (Informant C1, Interview, February 20, 2024)

Another informant highlighted the importance of transparent reporting systems:

“We began using routine financial reports and digital documentation because transparency became essential to maintain trust among members and donors.” (Informant A2, Interview, March 27, 2024)

Additional findings indicate that organizations implemented internal financial evaluation systems to prevent misuse of resources and improve collective responsibility.

“Every advocacy activity now has a financial evaluation session. Members can directly question expenditures and budget allocation during meetings.” (Informant B4, Interview, April 16, 2024)

Another participant explained that financial transparency increased member participation:

“When financial reports became more open, members felt more confident contributing ideas and participating in organizational activities.” (Informant C5, Interview, May 9, 2024)

These findings support Ahmed and Shrestha (2022), who argued that transparent governance systems strengthen organizational legitimacy and reduce internal conflicts in activist organizations. Similarly, Cislighi and Heise (2020) emphasized that accountability mechanisms are essential in maintaining organizational sustainability within socially diverse movements.

Identity Fragmentation and Organizational Dynamics

The study found that identity fragmentation significantly affected organizational governance and strategic decision-making processes. Differences in feminist ideology, educational background, economic status, and advocacy priorities often generated debates regarding the direction of organizational programs and advocacy strategies. Some members preferred maintaining grassroots accounting education programs, while others encouraged stronger engagement in policy advocacy and institutional collaboration. These findings are in line with Butler (2021) and Fraser (2024), who argued that postmodern feminist movements are increasingly shaped by fragmented identities and plural social realities that influence organizational cohesion and strategic orientation.

One participant explained the internal tension resulting from ideological diversity:

“Some members still believed that financial literacy education should remain our primary focus, while others wanted the organization to be more active in policy advocacy and public budgeting supervision.” (Informant B1, Interview, April 10, 2024)

Another informant stated that inclusive communication became essential in maintaining organizational cohesion:

“We have members from different social and ideological backgrounds, so discussions and collective meetings are very important to avoid conflict and maintain collaboration.” (Informant C2, Interview, May 5, 2024)

Additional findings revealed that generational differences also influenced organizational priorities and communication styles.

“Younger members usually prefer digital campaigns and public advocacy, while senior members tend to prioritize direct community education activities.” (Informant A5, Interview, May 20, 2024)

Another participant explained that identity diversity occasionally delayed strategic decision-making processes:

“Sometimes discussions become very long because every group wants their perspective to be represented in the organizational agenda.” (Informant B5, Interview, June 2, 2024)

These findings reinforce Crenshaw’s (2020) intersectionality perspective, which explains that overlapping social identities significantly shape participation, access to resources, and organizational power relations. Ahmed (2021) also emphasized that contemporary feminist movements must continuously negotiate identity differences to maintain collective solidarity within fragmented social realities.

Financial Advocacy Practices and Community Impact

The findings demonstrate that financial advocacy activities increased women's participation in local economic governance and strengthened awareness regarding financial accountability. Organizations conducted advocacy programs related to gender-responsive budgeting, women's access to community financial programs, and transparency in village-level budget allocation. These initiatives encouraged women to become more actively involved in local financial discussions and economic decision-making processes. These findings support Kabeer (2021), who stated that women's economic empowerment is strongly influenced by access to participatory governance and inclusive financial decision-making mechanisms.

One informant described the positive impact of advocacy activities on community participation:

"Women who previously only joined financial training programs are now more confident in attending village meetings and questioning how public budgets are allocated." (Informant A3, Interview, May 18, 2024)

Another participant emphasized the broader social impact of financial advocacy:

"Financial advocacy changed the role of our organization. We are no longer only educators, but also facilitators for women to engage in public economic governance." (Informant B3, Interview, June 1, 2024)

Additional findings indicate that advocacy activities improved women's confidence in managing collective economic initiatives.

"After joining advocacy programs, many women became more active in cooperatives and community savings groups because they understood financial management better." (Informant C6, Interview, June 10, 2024)

Another informant highlighted changes in public awareness regarding financial transparency:

"Community members are now more willing to ask local authorities about village budget allocation and public financial reporting." (Informant A6, Interview, June 18, 2024)

These findings are consistent with Sutanto and Handayani (2022), who found that community-based financial literacy programs significantly improve women's economic participation and collective financial confidence. hooks (2020) also emphasized that empowerment-oriented education can transform marginalized groups into active participants in social and economic governance processes.

Comparison with Previous Studies

The findings of this study differ from previous studies that primarily positioned feminist movements within sociological and theoretical discussions without emphasizing accounting education and financial governance dimensions. Previous research generally focused on identity politics and social resistance, whereas this study demonstrates that accounting education and financial advocacy have become strategic instruments for organizational empowerment and collective participation.

An informant reflected on this organizational transformation:

“In the past, financial management was only considered an administrative necessity. Now, financial accountability and budgeting advocacy are part of our movement strategy.” (Informant C3, Interview, June 12, 2024)

Another participant emphasized the strategic role of financial governance:

“Transparent budgeting and accountability systems make our organization more trusted by communities and external partners.” (Informant B6, Interview, June 21, 2024)

The findings further reveal that participatory budgeting, financial transparency, and accountability systems significantly contribute to organizational legitimacy and movement sustainability within fragmented postmodern social environments. These results support Melucci (2021), who explained that contemporary social movements increasingly depend on adaptive organizational strategies and participatory governance to maintain sustainability in pluralistic societies. Taylor and van den Brink (2023) also found that inclusive governance practices strengthen organizational resilience and long-term movement effectiveness.

DISCUSSION

The findings of this study demonstrate that community-based feminist organizations experienced a strategic transformation from accounting education activities toward broader financial advocacy initiatives during the 2020–2024 period. Initially, organizational programs focused primarily on bookkeeping training, household financial literacy, cooperative financial administration, and basic accounting education. However, over time, these activities evolved into advocacy-oriented programs aimed at promoting gender-responsive budgeting, public financial transparency, and women’s participation in local economic governance. This transformation indicates that accounting is no longer positioned merely as an administrative instrument, but also as a strategic tool for social empowerment and structural change. Informants explained that financial training alone was insufficient to address structural economic inequality, therefore women also needed access to public budgeting forums and policy-making processes.

From a theoretical perspective, these findings are closely related to women’s empowerment theory, which emphasizes access to resources, participation in decision-making, and the redistribution of social power. Kabeer (2021) argued that women’s economic empowerment is not limited to increasing individual capacity, but also involves strengthening women’s ability to influence economic and political structures. In this context, the transformation from accounting education into financial advocacy reflects a shift from individual empowerment toward collective structural participation. The study therefore contributes to the development of accounting and feminist governance literature by demonstrating that accounting literacy can function as a political and participatory instrument within marginalized communities.

The study further found that organizations strengthened participatory financial governance through collective budgeting discussions, transparent financial reporting, and routine financial evaluations. Members became increasingly involved in determining advocacy priorities, allocating organizational resources, and monitoring financial accountability. These practices improved organizational trust, transparency, and collective responsibility. The

findings support participatory governance theory, which explains that inclusive financial decision-making systems enhance organizational legitimacy and democratic participation. Previous studies have also emphasized that participatory budgeting strengthens social accountability and encourages collective engagement in governance processes. In feminist organizations, these mechanisms are particularly important because the values of equality and inclusiveness promoted externally must also be reflected internally within organizational management systems.

Another important finding concerns identity fragmentation and organizational dynamics. Differences in feminist ideology, educational background, economic status, and generational perspectives frequently generated debates regarding organizational priorities and advocacy strategies. Some members preferred maintaining grassroots accounting education activities, while others advocated for stronger policy-oriented financial activism. These findings can be explained through intersectionality theory proposed by Crenshaw (2020), which highlights how overlapping social identities shape access to power, participation, and organizational relations. Identity diversity enriched the organization's perspectives and strategies; however, it also occasionally slowed collective decision-making processes due to the need to accommodate multiple viewpoints. This demonstrates that contemporary feminist organizations operate within complex and plural social realities that require continuous negotiation and inclusive communication.

Compared with previous studies, this research offers significant novelty because it positions accounting education and financial governance as central components of feminist organizational transformation. Earlier studies generally focused on feminist movements in relation to identity politics, social resistance, or gender discourse without emphasizing accounting practices and financial transparency as strategic advocacy instruments. This study reveals that participatory budgeting, financial accountability, and advocacy-oriented financial literacy contribute significantly to organizational sustainability, institutional legitimacy, and women's collective participation. Consequently, the research expands the interdisciplinary relationship between accounting, governance, and feminist social movements.

Several factors supported the success of organizational transformation, including increased awareness regarding financial transparency, the use of digital advocacy platforms, and collaboration with cooperatives, legal aid institutions, and civil society organizations. Social media campaigns significantly expanded community participation and attracted younger women into advocacy activities. Nevertheless, the study also identified several challenges, including generational differences, limited organizational resources, and prolonged deliberation processes caused by ideological diversity. These challenges do not contradict the study's findings, but rather indicate that participatory feminist organizations inherently operate within dynamic and contested social environments.

Despite its contributions, this study has several limitations. First, the research was conducted within a limited number of community-based organizations, which may reduce the generalizability of the findings. Second, the qualitative approach relied heavily on participants' experiences and perceptions, making it difficult to quantitatively measure the long-term impact of financial advocacy on public policy and women's economic participation. Future research is therefore recommended to apply mixed-methods approaches by integrating quantitative measurements of advocacy outcomes, such as women's participation in budgeting forums, access to economic programs, and changes in local governance policies. Comparative studies

across different regions and socio-political contexts are also necessary to strengthen the broader applicability of feminist financial advocacy models.

CONCLUSION

This study concludes that community-based feminist organizations have experienced a significant transformation from conventional accounting education activities toward broader financial advocacy practices in response to the complexities of the postmodern era. Accounting education, which initially focused on financial literacy and bookkeeping training, has evolved into advocacy-oriented activities related to budget transparency, women's economic rights, participatory governance, and financial accountability. The findings also reveal that participatory financial governance strengthened organizational transparency, collective trust, and member involvement in financial decision-making processes. However, identity fragmentation, ideological diversity, and generational differences simultaneously created challenges in organizational cohesion and strategic decision-making. Despite these challenges, feminist organizations demonstrated adaptive capacity through collaborative advocacy, digital campaigns, and inclusive governance approaches. Overall, this study contributes to the development of accounting, governance, and feminist movement literature by highlighting that accounting literacy and financial governance can function as strategic instruments for women's empowerment, social participation, and structural transformation within contemporary community movements.

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