

## Pancasila as Accountant Ethics Imperialism Liberator

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*Ethics in accounting has been put in a spotlight since the fall of Enron. Although there have been developments and turmoils over accountant ethics, accounting scandals do not come into a halt. This raises a question: what is wrong with the present accountant ethics? Since ethics carry values, the adoption of IFAC code of ethics in Indonesia also mean that 'foreign' values are coerced into Indonesian accountant ethics resulting in accountants' inability to solve local problems. This article is trying to explain how Pancasila, as a nation ideology in Indonesia that carries cherished local values, could become alternative as a base to develop accountant ethics. Stakeholders' approach is used to provide arguments on the relevance of Pancasila to accountant ethics to hinder the invasion of ethics imperialism as well as to maintain accountants' integrity.*

**Field of Research:** Accounting Ethics

### 1. Introduction

Accounting scandals such as Enron and Worldcom have raised a great deal of attention on ethics. The publication of the Sarbanes Oxley Act in 2002 was an initial response. Ever since then, ethics are considered important to be taught in universities and established into accounting curriculum (Ghaffari et al. 2002, Mulawarman 2008). Despite that, it is quite ironic that accounting scandals remain.

In Indonesia, there were cases of Kimia Farma and Bank Lippo involving large accounting firms that were believed to produce high-quality audits. There was also the case of PT. Telkom audit, which also involved a well-known accounting firm or KAP (*Kantor Akuntan Publik*) namely Eddy Pianto & Partners. Since the audited financial statements of PT. Telkom was not recognized by the the Securities Exchange Commission (SEC), it was required to be re-audited by another accounting firm. There were also cases of 10 KAP involvement that were in charge of conducting audits of frozen bank operations and frozen bank business activities (Trisnaningsih 2007). There was also tax evasion by KPMG Siddharta Siddharta & Harsono KAP who suggested to his client (PT. Easman Christensen) to bribe to the Indonesian tax authorities (Sinaga 2001). Eversince, accounting scandals in Indonesia keep on emerging, not to mention the recent notorious Century Bank and Gayus cases. These facts have actually reaffirmed Chamber's statement (2005, p.5) that "...the biggest swindles in the financial world have always produced balance sheets audited by well-known firms of

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accountant". As it has been described earlier, in many scandals that have emerged, accountants have played major roles.

This brings up several questions: what is wrong with Indonesian accountants? Why were they unethical? Why do these scandals recur even though Indonesian accountants possess accountant ethics? Institute of Accountants (IAI) has established code of accountant ethics. In addition to that, the Indonesian Institute of Public Accountant (IAPI) have also just recently published a code of accountant ethics since early 2011.

It is interesting to note that these Indonesian accountants codes are adoptions of American Institute of Certified Public Accountant (AICPA) and International Federation of Accountants (IFAC) code of ethics respectively. This is generated by the involvement of Indonesia, especially the IAI in the IFAC. If this is the case, then the problem does not lie on the availability of the accountant ethics but the purpose of ethics that will lead to the *raison d'être* of accountant ethics!

What needs to be scrutinized is the values adopted in the code of accountant ethics. The values adopted will be reflected in practice, or in other words, practice is the object of culture (Mahzar 1983). Code of accountant ethics, thus, can be viewed as a cultural property originating from the values of the culture of origin.

Referring to the previous logic, there should be no doubt that the Western values more or less are inherent in Indonesian code of ethics. Under institutionalism, adoption of Western ethics as a result of Indonesia's involvement in IFAC, can be regarded as coercive isomorphism, due to the enactment of power of professional bodies to accomplish standardization (Powell and DiMaggio 1991, p. 67). Under critical perspective, there is ethics imperialism due to the adoption of IFAC code of ethics. Internalizing Indonesian noble values in the accountants code of ethics might help solve accounting scandals in Indonesia. This paper tries to give a critical view of how the values of Pancasila has relevance to the accountants code of ethics, which in turn will also liberate Indonesian accountants from ethical imperialism.

## 2. Literature Review

Accounting is a service, while the provision of services should be directed to specific interests. The question that must be answered is therefore: who are users of information generated by accountants (both in financial reporting and audit)? This question becomes important since the purpose will direct the ethics purpose as well.

Ratnatunga (2010) argues that accounting harmonization through the adoption of International Financial Reporting Standards (IFRS), is actually in favor of the interests of investors, *nota bene*, the Multi National Companies (MNC). McLarren (2005) describes that the MNCs as the leaders of the neo-globalism have the goal of expanding areas of 'power' and goal to increase their wealth. This is a very anthropocentric interest. Hejj (2005) explains that this is caused by the fact that most corporation managements are still at physical level, that is very egocentric, rather than at spiritual level which is

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"community-centric". As a result, there is a growth of "capitalist culture" which is the "culture of having" (Hejj 2005, p.149).

Anthropocentric thinking has in fact received much criticism. For example, Mook (2003) explains that Social Accounting and Social and Environmental Accounting was born as a result of the limited thinking of conventional financial accounting. He further states that the application of social accounting emphasizes the importance of reporting qualitative and descriptive statistics to see how organizations report their activities to stakeholders. Mulawarman (2006) explains that the role of organizations in directing benefits to society are generally ignored in the financial statements because it can not be cashed (monetized). Rusconi (2001, p.53) therefore raises the relevance of ethics in social accounting to establish company policy towards social problems as social deviancy or alienation, in short to carry out the role of company for future generations.

Of course this less anthropocentric accounting will affect the interests of broader stakeholders than the interests of management /owner of the company. The ethics of accountants is therefore formulated to serve limited interests. Indonesia's obligation to implement one of the SMO (Statement of Member Obligation) relates to the application of IES (International Education Standard) in Indonesia. IES asserts that ethics is needed to build market confidence. As evidence, IES asserts that ethics is needed to build market confidence. Specifically paragraph 18 of IES No. 4 states the importance of ethics to "**contribute to confidence and trust in the market...**" (IAESB-IFAC 2009)

The current ethics in Indonesia is the impact of economic globalization that could cause the oppression of mindset or way of thinking, in the academic, economic, political and even socio-cultural aspects of life (Puruhito 2011). The ethics of accountants must therefore be reviewed so that it can liberate accountants from imperialism. For this, a liberation tool that carries Indonesian values must be used.

The very spirit of liberation can be found from Indonesian ideology, namely Pancasila (Panca means five, sila means principle). Pancasila was first established on 1 June 1945, just a couple of months before Indonesian declaration of Independence. The process of its establishment during Dutch colonialism makes it thick with spiritual, just, humane, togetherness and social values.

Pancasila is already very holistic. It consists of five principles, namely: (1) Belief in the one supreme God, (2) Just and civilized humanity, (3) The Unity of Indonesia, (4) Democracy wisely led by the wisdom of deliberations among representatives (5) Social justice for all the people of Indonesia. From these principles alone, it is clear that anthropocentrism has no place in Indonesia. Furthermore, the first principle has conveyed spiritual value that might have been forgotten in devising accountants code of ethics.

In fact, the Indonesian Institute of Accountants (IAI) has not forgotten the Pancasila in the accountants ethics. The IAI *Mukaddimah* or preamble of 1998, mentions Pancasila as the underlying value of training Indonesian accountants:

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"The Indonesian National Development aims to realize a just and prosperous society, that is both materially and spiritually balanced, based on Pancasila and the 1945 Constitution..."

However, in practice, as stated by Ma'arif (2011, p. 61), Pancasila is only written in books, scientific studies, while the noble value has been abandoned. Pancasila has become mere rhetoric. Empirical findings show that in Indonesia, accounting education has become very objective, and is purposed to supply market with accountants as labours under corporate hegemony, as well as lacking spiritual values (Kamayanti 2012). More findings suggest that accounting education has not internalized Pancasila into their courses (Setiawan & Kamayanti 2012), including courses such as Business and Professional Ethics.

As for Indonesian accountant code of ethics, the five principles of Pancasila are not yet apparent as described by Ludigdo (2012, pp. 17-34). He states that the Godliness principle can not be found in ethics that are adopted from the secular even atheist West. The second principle of humanity has been embedded in the accountant's ethics as established in the second principle of accountants code of ethics verse 6. However in Pancasila perspective, humanity must spring from the same Godliness consciousness to achieve a civilized society. This civilized society is not the kind that only concerns with profit maximization. The third principle of unity is not yet apparent in Indonesian accountant code of ethics since it seems that the profession is more concerned with acceptance of accounting in global scope even if it costs national interest. The fourth principle is also not yet apparent since every decision of the profession ideally must not be governed by the market or hegemonic authoritative bodies. The fifth principle of social justice is not yet firmly asserted in the accountants code of ethics. Social justice means absolute contradiction to capitalism. Based on these arguments, it is imperative to look back upon the true value of Indonesia to build accountants code of ethics.

### 3. Methodology: Stakeholder Theory

This study is based on critical perspective. Stakeholders theory is used to reveal that Pancasila can be the source of 'weapon' to break up imperialism. Traditionally, it is viewed that maximizing return on investment for shareholders is the main obligation for company. This is commonly named as shareholders theory, as proposed by Friedman in 1962 (Tse 2011). As Kevin (2000) describes, stakeholders are groups or individuals with whom the organization interacts or has interdependencies those who can affect or are affected by the actions, decisions, policies, practices or goals of the organization. It can therefore be assumed that stakeholders theory is in fact a critique towards shareholders theory. Tse (2011, p. 53) explains that one critic towards shareholders theory is its negligence of the "important role of those players in or around a firm, including employees, suppliers, customers, the government and society as a whole, all of which concurrently contribute to the success of any organization". Stakeholders theory as Kevin (2000) delineates, also has a strong moral foundation as seen from instrumental approach. He further explains that in stakeholders theory it is viewed that "moral individuals live their lives acting as if their every action might have wide-ranging

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effects, all things considered as best they can be - that is, acting as if God is watching everything we do.”

This is the stakeholders theory; a theory with transcendental aspect; unlike stakeholders theory that was proposed by Professor Ed Freeman of Darden School, University of Virginia during a workshop at Griffith Business School the Asia Pacific Centre for Sustainable Enterprise. He states that stakeholders have competing if not contrasting interest and that:

“...conflict of interest, conflict of values is the fuel for capitalism because capitalism first and foremost is a system of social co-operation.” (McIntosh & Freeman 2009)

As it has been argued previously, capitalism creates a culture of having that leads to anthropocentrism. Considering this, the use of stakeholders theory with spiritual notion that is put forward by Kevin (2000) is the stakeholders theory utilised to analyze accounting stakeholders in the Pancasila perspective or values (Godliness, humanity, Indonesian unity, social justice). Pancasila with the belief to one supreme God as one of its values will be compatible with the stakeholders theory.

Rusconi (2001) explains that there are two things that cause the importance of interconnection between accounting and the stakeholders. First, it is because of accounting reports are very close to ethical aspects such as openness, transparency, neutrality, and unity, especially for those who are associated with the business. Second, accounting is strongly associated with measures such as the ethics of the company's attitude toward employees and customers. In this view, stakeholders can be used as a starting point to review the code of accountant ethics. This approach is further referred to as the stakeholder approach.

To bring up the relevance of Pancasila in accountants ethics, we have began by defining the stakeholders in accounting that is currently practiced and analyze how ethics have been purposed to serve these stakeholders that consist of mainly shareholders. Next, we will explore how the values of Pancasila can affect much greater stakeholders, and as a result can be used to reconstruct accountants code of ethics that are more suitable for Indonesian people and the interest of the nation.

### **4. Discussion: The Relevance of Pancasila in the Ethics of Accountants**

Before examining the internalization of Pancasila to avoid the ethics to be just rhetoric, we need to assess principle by principle in Pancasila and its association with a code of ethics accountant. First principle requires that there must be Godliness values in the code of ethics accountant. Thus, there are actually aspects of spirituality that needs to be present and be included into the text. This is important, because according to Cavallaro (2004), texts are the products of a culture that is dominating. The loss of the inclusion of God in the code of ethics accountant, clearly affirms the ethics of accountants Indonesia has been governed by imperialism. The loss of Godliness value is described further by Triyuwono (2006, pp. 100-119). He argues that the Western

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accounting has helped shaped environment. In an environment that breathes capitalism, then inevitably the soul of accounting will also be capitalistic.

In fact, when we attended the Indonesian Accounting Congress in 1998 and took part in establishing accountants ethics, there was a debate whether to place God in the code of ethics. Although the IAI congress meeting agreed with the existence of responsibility to God and written in words, but in the end, such statement does not appear in the code of ethics accountants, especially in the preamble paragraph (2) as it can be seen:

"Principles of Professional Ethics in the Indonesian Institute of Accountants Code of Ethics state that the recognition of the profession will be their responsibility to the public, accountants' service users, and their colleagues. This principle guides the members to fulfil their professional responsibilities and is the basic foundation of ethical behavior and professional behavior. This principle is a commitment to honorable behavior, even to sacrifice personal gain"

By inserting the Godliness value, the actual scope of the interests being offered is social accounting as proposed by Rusconi (2001) which takes the concept of solidarity from the Social Doctrines of the Catholic Church, will be covered. Rusconi (2001, p. 59) sees that the religious doctrines taught by the Catholic church can provide ethical foundations for social accounting. This doctrine teaches that the common good is better than personal interests / private ends. Goodness arises from this common understanding of the nature of self.

Ludigdo (2010) also sees that religious values especially Islam can be used to construct ethics. However, through the first principle of Pancasila, we do not need to see certain religious doctrines. The first principle has to accommodate the existence of plurality in the society of Indonesia. Through the divine values, one can be self-transformed through spirituality. Cochrane (2005) explains that spirituality actually awaken the awareness of the existence of the higher self. If man is conscious of his/her roles and his/her relation to God, then unethical behavior will be avoided.

The second principle has two keywords that are very close to the ethics of accountants; namely justice and civilization. Justice has consequences of regarding the interests of particular stakeholders without negating the interests of other. This, in fact, is a logical consequence of applying the first principle. However, the more important part of this second principle is civilization. What exactly is a civilized humanity?

In Islam, civilization is closely related to unity, to achieve world peace (Faruqi 1998). Again, this means that the second principle leads back to the first principle of believing in the one God. Civilization does not recognize the divinity based on imperialism that is not just. If the second principle is combined with the third principle, which is the Unity of Indonesia, then civilization must still promote the interests of the nation as a whole. In order to free Indonesia from colonialism, the nation must maintain its dignity (Soerjaningrat 1967, p. 99).

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In the case of Indonesian accounting such imperialism exists as accounting standards in Indonesia also follow the International Financial Reporting Standards (IFRS). IFRS is often seen as a tool of imperialism (Abeysekara 2005), to obscure the territorial limits of the state with deregulation. This obviously has stripped the nation from its self-esteem.

If associated with the five precepts, the decision to join the ruling bodies, in addition to loss of independence, also complicates the fulfillment of social justice. With the implementation of Governmental Accounting Standards according to Regulation no 71 of 2010, for example, the provision of services that should be applied for free or at very little cost for the public, has been liberalized or commercialized. Connolly & Hyndman (2006) explain that it must also be kept in mind, that the public sector is unlike private sector that promotes profitability and financial position. IAI participation with professional bodies does not necessarily able to provide social justice for the people of Indonesia.

It is important to understand that the five principles of Pancasila are never independent of each other. They actually become embodiment of the first principle. Their readings can not be separated, but must be linked with each other. Based on the above discussion, it is clear that the linkage of Pancasila and the accountant's ethical code must also be intertwined. What should be done so that the spirit of Pancasila is kept alive in the accountants code of ethics?

Indeed, as already cited in the preamble of the Articles of Association of IAI, Pancasila has clearly mentioned the interest of the nation as priority. By keeping this in writing is a more concrete action that reflect the existence of Pancasila, while at the same time also keeps the reader's awareness of the code of ethics. For example in the code of conduct concerning public interest, the bolded statement can be added:

"In fulfilling professional responsibilities, members may encounter conflicting pressures with the parties concerned. In resolving this conflict, the member must act with full integrity, with a conviction that if the member meets its obligations to the public, then the interests of service recipients served by the best. **Included in the responsibilities of his profession is to place national interest above the interests of foreigners.** "

As previously described by Cavallaro (2004) about text existence, the presence of text in the code of ethics that restore ethics to the Pancasila accountants will provide a new 'domination'. The existence of these texts is the first step to actualize self-liberation from imperialism ethics.

The next step is to internalize that Pancasila so that it will not be a mere rhetoric. The way to do this is through education. This can be overcome by awakening awareness of the central power center with the middle class who set up a class consciousness and public discourse between political rhetoric with real action (Asshiddiqie 2011, p. 45). Pancasila education is not enough to be just written or available as a particular course, but internalisation is needed and becomes real through acculturation. According Samani (2011:73), the acculturation of Pancasila can be done through the example of senior or

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lecturer, consistently and as they doctrin the values of Pancasila into the consciousness of students.

### 5. Conclusion: Pancasila against Ethics Imperialism

We must keep in mind that for Indonesia, the Pancasila is the '*philosophische-grondslag*' upon which the freedom of the country was built (Asshiddiqie 2011). This writing reinforces that the Pancasila can be a waiver of ethical imperialism that is currently in power. More important thing to remember is that the Pancasila actually explains the relationship between spirituality to ethics. Ma'arif (2011, p. 59) explains that all the basic values contained in Pancasila are very clear. The first principle which is "Belief in one Supreme God" provides a strong basis for religious life, both sincerely and authentically.

As it has been argued, it is ultimately spirituality that ends with God is what is missing from ethics. Through this, there will be a redirection towards accounting and accountant's purpose, from serving limited shareholders to a wider range of stakeholders. The former purpose is the entrapment of ethics into capitalism, while the latter is its liberation from anthropocentric capitalism towards a spiritual-just-humane society. This liberation is similar to Kirkeby's (2005) spirituality and ethics relation through discussion of etymology. Spirituality is taken from Plato's perspective is the attitude to free themselves from the lust *Karnal*, from the general meaning (*doxa*), and of the pitfalls of sensory pleasure (*phantasma, eikona, Eidolon*). Therefore, spiritual action is the desire to do good ideal or a non-intellectual approach to God and goodness (Good and God). Ethics or "ethos" implies not only the characters that result in ethical behavior. *Hexis* has four dimensions: (1) what makes themselves as "self", (2) the social environment (including education), (3) what happens to in a variety of events (may be also assumed as an experience), and (4) the desire of individuals. Four dimensions of this, which according to Kirkeby (2005) implies that other things besides ethical behavior, and this is a place where a person belongs. He calls it "home" or spirit /soul of a place / the spirit of the place.

Spirit of the place conveys a message to be true to your roots, your family, city, region and culture. The concept of "home" or from which a person belongs to, confirms a relationship between ethics with loyalty. What is more true than using one's ideology, in this case Pancasila? By using Pancasila as the basis of accounting codes of ethics, Indonesia will return to the roots of the nation and free it from ethical imperialism!

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