

Accounting as a Social Product: Cultural and Ethical Paradigms in Accounting Theory Formation

Eva Aulia Luthfiani¹, Nur Adinda Eliana Agustin², Gunawan Aji³

¹Universitas Islam Negeri K.H. Abdurrahman Wahid, Pekalongan, Indonesia

²Universitas Islam Negeri K.H. Abdurrahman Wahid, Pekalongan, Indonesia

³Universitas Islam Negeri K.H. Abdurrahman Wahid, Pekalongan, Indonesia

Corresponding Author: eva.aulia.luthfiani@mhs.uingsdur.ac.id; nur.adinda.eliana.agustin@mhs.uingsdur.ac.id; gunawanaji@uingsdur.ac.id

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Abstract

This study aims to explain accounting as a social construction shaped by the interaction of culture, ethics, and paradigms in the development of contemporary accounting theory. Using a qualitative approach and a literature review method, this research analyzes various academic sources discussing the interconnection between social values, ethical norms, and paradigm shifts in accounting practice. The findings reveal that accounting is not a neutral technical system but a social interpretation influenced by cultural values and moral principles. Culture shapes the worldview and decision-making of accountants, ethics ensures the integrity and accountability of financial information, while paradigms determine the theoretical direction of accounting. Overall, this study emphasizes that accounting must be understood within a dynamic social context to remain relevant to human values and the needs of modern society.

Keywords: Accounting; Culture; Digitalization; Ethics; Paradigm

Abstrak

Penelitian ini bertujuan untuk menjelaskan akuntansi sebagai konstruksi sosial yang dibentuk oleh interaksi budaya, etika, dan paradigma dalam pembentukan teori akuntansi kontemporer. Penelitian ini menggunakan pendekatan kualitatif dengan metode studi literatur, yang menganalisis berbagai sumber akademik tentang hubungan antara nilai-nilai sosial, norma etika, dan perubahan paradigma dalam praktik akuntansi. Hasil penelitian menunjukkan bahwa akuntansi bukanlah sistem teknis yang netral, melainkan hasil interpretasi sosial yang dipengaruhi oleh nilai budaya dan prinsip moral masyarakat. Budaya membentuk cara pandang dan pengambilan keputusan akuntan, etika menjaga integritas dan akuntabilitas informasi keuangan, sedangkan paradigma ilmiah menentukan arah perkembangan teori. Secara keseluruhan, penelitian ini menegaskan bahwa pemahaman akuntansi harus ditempatkan dalam konteks sosial yang dinamis agar tetap relevan dengan nilai kemanusiaan dan kebutuhan masyarakat modern.

Kata Kunci: Akuntansi; Budaya; Digitalisasi; Etika; Paradigma

INTRODUCTION

The recognition that economic reality never exists in a vacuum has given rise to the concept of accounting as a social construction. Statistics in financial reports are always interpreted differently by individuals, cultures, and ways of thinking. For instance, the interpretive paradigm argues that accounting data is subjective and shaped by social experiences, as it represents human interpretations of economic activities. From this perspective, financial statements are narratives constructed by accountants based on the social contexts they perceive as true, rather than mere statistics. This supports Shonhadji's assertion that since accounting procedures are heavily influenced by individuals' perceptions of their social environment, it is impossible to separate accounting from social theories such as constructivism, phenomenology, or symbolic interactionism.¹

Accounting practice is also deeply influenced by culture. Each society has unique customs, values, and ways of thinking, which accounting procedures inevitably reflect. For example, compared to more individualistic and competitive cultures, financial reporting processes may be more cooperative and morally considerate in societies that emphasize harmony and unity. Based on research on Bugis-Makassar auditors, their understanding of professional ethics is shaped by the local value of "siri' na pacce," which emphasizes moral responsibility and honesty. This regional belief adds a distinctive nuance to accounting decision-making while maintaining professional ethical standards.²

Ethics has played a significant role in the development of accounting theory and practice. Accounting is not a neutral discipline and can be used to serve specific interests because it has the capacity to "create reality" through the figures it presents. According to Harkaneri, the demand for ethical accounting has increased alongside the rise in financial report manipulation caused by moral lapses among perpetrators. Therefore, accounting theory must always be understood in relation to its ethical components, as the numbers displayed in financial reports influence public trust and organizational sustainability.³

Accounting theory is also shaped by paradigms, in addition to culture and ethics. As seen in its evolution from positivist to interpretive, critical, and postmodern perspectives, accounting continuously transforms to reflect societal dynamics. Positivists typically view accounting as an objective and value-free science. The critical paradigm, however, perceives accounting as a tool of power used to sustain social dominance. Meanwhile, postmodernism critiques accounting as a symbolic construction that may hold different meanings depending on one's standpoint. One of the key concerns in contemporary accounting theory is how digitalization affects the effectiveness of financial reporting. Digital accounting not only accelerates record-keeping but also enhances data accuracy, reduces human error, and speeds up managerial decision-making. With automated and real-time data synchronization, financial information becomes more current and suitable for deeper analysis. This supports the theoretical foundation that an organization's competitiveness and informational quality depend on technological integration within accounting—a necessity

1 Nanang Shonadji, "Penggunaan Teori Sosial Dalam Paradigma Interpretif Pada Penelitian Akuntansi" 5, no. 1 (2021): 49–68.

2 Nuratifah, "Etika Akuntan Dengan Memformulasi Nilai-Nilai Kearifan Lokal Auditor Berbasis Suku Bugis-Makassar Di Makassar," 2017.

3 Harkaneri, "Urgensi Etika dalam Akuntansi Dilihat dari Sudut Pandang Islam Harkaneri Abstrak" 2002 (2010).

rather than an option. This shift suggests that technology must be one of the main pillars of an effective and adaptable accounting system in responding to dynamic economic conditions.⁴

Studies on accounting as a social product have demonstrated a strong link between cultural values, ethics, and paradigms in shaping accounting theory. Ramandha and Septyan (2025) highlighted the need for people-oriented accounting that integrates local cultural values but did not discuss the practical mechanisms for implementing such standards.⁵ Ülker and Tekgöz (2025) examined professional accountants' ethical perceptions regarding unfair competition but did not explore their implications for the development of normative accounting theory.⁶ Kızıldağ (2025) analyzed ethical dilemmas in forensic accounting but did not consider how socio-cultural factors influence ethical decision-making.⁷ Selvi and Antepli (2025) discussed the evolution of digital accounting but did not address its social dimension in legitimizing the accounting profession.⁸ Rexhepi (2025) emphasized the impact of regulation and free markets on managerial accounting decisions but did not examine the interaction between ethics and culture in this context.⁹

Based on these research gaps, this study aims to analyze accounting as a social product by integrating the dimensions of culture, ethics, and theoretical paradigms in the formation of modern accounting theory. The study seeks to identify how social and cultural values influence both the practice and epistemology of accounting, while examining the role of professional ethics in shaping legitimacy and social justice within financial reporting. Furthermore, this research intends to construct a new conceptual framework that interprets accounting not merely as a technical system but as a reflection of societal values and ideologies. The findings are expected to enrich the development of a more contextual, humanistic, and socially relevant accounting theory.

Method

This study employs a qualitative approach with an interpretive paradigm aimed at understanding accounting as a socially constructed phenomenon rather than a purely technical discipline.¹⁰ The interpretive approach allows researchers to explore how social, cultural, and ethical values influence the development of accounting theory and practice. Unlike positivist methods that seek objective measurement, this study emphasizes meaning, interpretation, and

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- 4 Suci Pajriana, "Transformasi Digital Dalam Sektor Akuntansi Di Era Digitalisasi : Literatur Review" 2, no. 2 (2025): 60–69.
 - 5 Balance Stefany Ramandha and Krisno Septyan, "Sudahkah Akuntansi Kita Berpihak Pada Rakyat? (Refleksi Pemikiran Mohammad Hatta) (Has Our Accounting Served the People? A Reflection of Mohammad Hatta's Thought)," *Akuntansi Bisnis & Manajemen (ABM)* 32, no. 02 (October 2, 2025), <https://doi.org/10.35606/jabm.v32i02.1697>.
 - 6 Yakup ÜLKER and Vahide TEKGÖZ, "Muhasebe Meslek Mensuplarında Mesleki Etik Algısı ve Bu Algının Haksız Rekabete Etkisinin İncelenmesi: Kayseri İli Örneği- Examining the Perception of Professional Ethics among Accounting Professionals and the Effect of This Perception on Unfair Competiti," *Journal of Business Research - Turk*, September 30, 2025, <https://doi.org/10.20491/isarder.2025.2095>.
 - 7 Burçak Kiziltan Işık, "Ethics in Forensic Accounting: Challenges, Impacts and Future Directions," *Anadolu Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi* 26, no. 3 (September 28, 2025): 316–37, <https://doi.org/10.53443/anadoluibfd.1650372>.
 - 8 Tuğba Erbaş Selvi and Ali Antepli, "From Traditional to Digital: An Examination of the Evolution of E-Commerce and E-Commerce Accounting," *Sosyal Araştırmalar ve Yönetim Dergisi*, no. 1 (September 28, 2025): 46–53, <https://doi.org/10.35375/sayod.1769679>.
 - 9 Burhan Reshat Rexhepi, "Impact of Legal Regulations and the Free Market on Managerial Accounting Decision-Making in KESCO," September 28, 2025, <https://doi.org/10.20944/preprints202509.2321.v1>.
 - 10 Sugiyono, *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, Dan R&D*, 19th ed. (Bandung: Alfabeta, 2013).

social context. Through this paradigm, accounting is seen as a product of human interaction and shared understanding, reflecting the norms, values, and power structures of its environment. The qualitative framework was chosen because it enables a deeper exploration of how accounting practices evolve as social products shaped by collective beliefs and cultural traditions.

Data for this study were obtained from secondary sources such as academic journals, research reports, books on accounting theory, and prior studies relevant to cultural and ethical perspectives in accounting. The literature review method was used to gather, organize, and interpret existing academic discussions about how accounting theories emerge within social contexts. Sources were selected based on their relevance to the core themes of this study—culture, ethics, and paradigms in accounting. Each source was carefully reviewed to identify patterns, conceptual linkages, and differing perspectives among scholars. This method allowed the researchers to map theoretical developments and analyze how the evolution of accounting thought corresponds to changing social realities.

Data analysis followed a qualitative content analysis process consisting of four main stages: data reduction, categorization, thematic analysis, and synthesis. Data reduction involved summarizing and focusing on key information from various references related to ethics, culture, and accounting paradigms. Categorization grouped the data into meaningful themes such as accounting as a social construct, cultural influence on accounting, and ethical dimensions in theory development. Thematic analysis was then conducted to interpret relationships among these themes and uncover underlying conceptual patterns. Finally, synthesis was performed to formulate new insights and propose implications for accounting theory in Indonesia. This approach ensured that the analysis remained interpretive, reflective, and contextually grounded in the social dimensions of accounting.

RESULTS AND DISCUSSION

Culture, Ethics, and Paradigm as the Social Foundation of Accounting Theory

Accounting is not merely a set of rules and technical procedures, but the outcome of social interaction that reflects the values, norms, and worldviews of society.¹¹ Within its social context, accounting theory develops through the long interplay of culture, professional ethics, and scientific paradigms that shape each era. Culture influences how people perceive justice, responsibility, and truth in financial reporting. Meanwhile, ethics provides a moral compass to ensure that financial information remains credible and serves the public interest. These three elements—culture, ethics, and paradigm—serve as the foundation that sustains the relevance and integrity of accounting theory in the face of social and technological changes.

Culture is a fundamental dimension shaping accountants' attitudes and behavior in professional practice. Every culture possesses unique values that influence how decisions are made and how accounting data are interpreted. In Indonesia, for example, *siri' na pacce* among the Bugis-Makassar emphasizes honor and honesty, while Javanese values like *tepo seliro* and *nrimo ing pandum* encourage prudence and harmony in reporting.¹² These values are not merely symbolic; they are

11 Garry Carnegie, Lee Parker, and Eva Tsahuridu, "It's 2020: What Is Accounting Today?," *Australian Accounting Review* 31, no. 1 (March 22, 2021): 65–73, <https://doi.org/10.1111/auar.12325>.

12 Hasni Hasni, Irsyad Dhahri, and Hasnawi Haris, "Degradation of Siri' Na Pacce Cultural Values in The Bugis-Makassar Community," in *Proceedings of the International Conference on Social Science 2019 (ICSS 2019)* (Paris, France: Atlantis Press, 2019), <https://doi.org/10.2991/icss-19.2019.227>.

living social principles that affect professional behavior. Thus, culture forms the moral and social context that makes accounting practice more human-centered and relevant to its environment.

In addition to culture, ethics acts as the moral guideline ensuring that accounting practices remain fair, transparent, and responsible. Professional ethics is not merely a formal code but a moral consciousness within accountants that safeguards public trust. In diverse societies, ethical values are often rooted in local traditions.¹³ For instance, research shows that integrating Javanese cultural values into professional codes strengthens social responsibility and professional integrity.¹⁴ When ethics grows from culture, decisions become not only technically correct but also morally acceptable within the society being served.

Ethics and culture are deeply intertwined in shaping the paradigm of accounting thought. A paradigm, in this context, represents the worldview through which economic and social realities are interpreted. Each paradigm offers a distinct way of understanding the truth of accounting—whether as objective data, interpretive meaning, or a critique of power structures. The evolution of these paradigms shows that accounting theory never exists in isolation but continuously responds to shifts in social values and structures. Here, culture plants the values, ethics channels the norms, and paradigms interpret both within a theoretical framework.

Table 1. Comparison of Accounting Paradigms

Paradigm	Characteristics	View of Accounting	Research Relevance
Positivist	Objective, quantitative	Accounting = neutral system	Dominant in IFRS
Interpretive	Subjective, social	Accounting = social meaning construction	Relevant to social studies
Critical	Power, social structure	Accounting = tool of domination	Social analysis
Postmodern	Plural, symbolic	Accounting = narrative	Expands understanding
Nusantara	Local wisdom	Accounting = cultural value system	Indonesian context

Source: from Author

From the table above, it can be seen that each paradigm provides a different lens for understanding accounting. The positivist paradigm emphasizes numerical accuracy and compliance with international standards. In contrast, the interpretive paradigm views accounting as a product of social interaction and meaning-making. The critical paradigm exposes how accounting can serve power interests, while the postmodern paradigm interprets accounting as a narrative reflecting social diversity. The Nusantara paradigm adds a local dimension by grounding

13 Nimrod Aloni, “Locally Grounded, Universally Binding: The Benefit of Incorporating Traditional Care Ethics, East and West, into Current Moral Education,” *Educational Philosophy and Theory* 52, no. 1 (January 2, 2020): 98–105, <https://doi.org/10.1080/00131857.2019.1607726>.

14 Marko Sebira Hermawan and Alan Darma Saputra Handoyo, “Harmonizing <sc>ESG</Sc> in a Local Context; Integrating Social Dimension and *Kekeluargaan* Values in the Context of <sc>Indonesia</Sc> Culture,” *Corporate Social Responsibility and Environmental Management* 32, no. 2 (March 3, 2025): 2225–36, <https://doi.org/10.1002/csr.3057>.

accounting in Indonesian cultural values. Together, these paradigms make accounting theory more flexible and socially inclusive.

The interrelation among culture, ethics, and paradigm forms a cognitive system that centers accounting on human values. Within this perspective, numbers are not mere economic symbols but representations of the moral and social values held by society. Accounting that focuses solely on objectivity without considering cultural and ethical aspects loses its social essence. Therefore, interpretive and Nusantara approaches become crucial, as they recognize that financial reports reflect the social context in which accountants operate. Human-centered accounting thus becomes more relevant and trusted by the public.¹⁵

By understanding the interconnectedness of culture, ethics, and paradigm, accounting theory can evolve into a discipline that is inclusive and reflective of societal dynamics. Culture provides the value direction, ethics ensures moral responsibility in practice, and paradigms offer analytical frameworks for interpreting social change. Together, they form the social foundation that makes accounting not just a technical tool but a system of knowledge reflecting human life. In the Indonesian context, this approach opens opportunities to develop locally grounded accounting theories that respond to global challenges while preserving national cultural identity.

Accounting as a Social Construction within Cultural and Ethical Contexts

Accounting cannot be understood solely as a technical system of recording or reporting. It is, above all, a social construction—a dynamic process of meaning-making shaped by shared values, norms, and interactions within society.¹⁶ Each community builds its accounting logic based on what it considers fair, honest, and responsible. This means accounting is not neutral; it reflects how people understand their world and relationships. Economic facts become meaningful only after being interpreted through cultural and ethical lenses. Therefore, accounting evolves not in isolation but as a living social language that expresses collective understanding of value, responsibility, and trust.

Culture provides the social foundation that influences how accounting is practiced and understood. It shapes the moral compass and decision-making style of accountants. In Indonesia, values such as *siri' na pacce* among the Bugis emphasize dignity and honesty, while Javanese values like *tepo seliro* (empathy) and *nrimo ing pandum* (contentment) encourage prudence and harmony in reporting.¹⁷ These cultural norms indirectly guide how accountants weigh transparency against discretion. When these local values are embedded in accounting practice, financial reporting reflects not only technical accuracy but also cultural authenticity, aligning professional behavior with the moral expectations of the community.

Accounting ethics serves as the moral framework that governs how professionals handle financial information. Ethical standards such as integrity, objectivity, and accountability are not universal abstractions; they are shaped by the moral values dominant in each culture. In Indonesia,

15 Volodymyr Muravskiy, Sviatoslav Pytel, and Roman Bashutskyy, “Technological Anthropocentrism in Accounting for Industry 5.0,” *Herald of Economics*, no. 4 (2024): 201–12.

16 Shaul Hayoun, “The Semio-Logic of Financial Accounting,” *Accounting, Auditing & Accountability Journal* 31, no. 7 (October 18, 2018): 2055–82, <https://doi.org/10.1108/AAAJ-06-2017-2977>.

17 Wasisto Raharjo Jati, “Narimo Ing Pandum”: How Highlander Women Perceive Poverty as a Destiny in Gunungkidul, Yogyakarta,” *Masyarakat, Jurnal Sosiologi* 28, no. 1 (January 25, 2023), <https://doi.org/10.7454/MJS.v28i1.13558>.

for instance, ethical responsibility often extends beyond compliance—it includes moral obligations to the public and the community.¹⁸ This demonstrates that ethics in accounting cannot be separated from social context. The ethical decisions of accountants are influenced not only by professional codes but also by internalized cultural values that define what is considered right and just.

Culture and ethics do not operate independently; they coexist and reinforce one another in shaping accounting behavior. Cultural values form the moral roots, while ethics translates those roots into professional actions. When an accountant prioritizes honesty because of cultural teachings about honor or shame, that ethical behavior embodies social norms. Thus, the morality of accounting practice emerges from a dialogue between tradition and professionalism.¹⁹ This relationship explains why ethical misconduct in accounting often reflects deeper social tensions—between global standards of efficiency and local expectations of fairness and moral responsibility.

Understanding accounting as a social construction requires examining the paradigms that underpin its development. Each paradigm—positivist, interpretive, critical, postmodern, and local (Nusantara)—offers different assumptions about truth and reality.

Table 2. Paradigms in Accounting Theory

Paradigm	Main Assumption	View of Accounting	Social Relevance
Positivist	Reality is objective	Neutral measurement system	Focus on standards
Interpretive	Reality is subjective	Socially constructed meaning	Understanding behavior
Critical	Power shapes reality	Tool of control or resistance	Social justice
Postmodern	Truth is plural	Narrative and discourse	Cultural diversity
Nusantara	Rooted in local wisdom	Moral and cultural reflection	Indonesian context

Source: from Author

From this comparison, it becomes clear that accounting's nature changes depending on the paradigm that frames it. The positivist paradigm treats accounting as a neutral instrument, while the interpretive paradigm views it as a product of social interaction. Critical and postmodern paradigms question neutrality by exposing the political and cultural dimensions of accounting. The emerging Nusantara paradigm reconnects accounting with moral values and community ethics, emphasizing harmony, integrity, and collective welfare.²⁰ By embracing these paradigms, accounting theory becomes more flexible and reflective of social diversity.

In practice, the interplay of culture, ethics, and social paradigms manifests in the daily work of accountants. Their understanding of fairness, accuracy, or accountability depends on shared

18 Maria Platt, Sharyn Graham Davies, and Linda Rae Bennett, "Contestations of Gender, Sexuality and Morality in Contemporary Indonesia," *Asian Studies Review* 42, no. 1 (January 2, 2018): 1–15, <https://doi.org/10.1080/10357823.2017.1409698>.

19 Adriana Tiron-Tudor, Waymond Rodgers, and Delia Deliu, "The Accounting Profession in the Twilight Zone : Navigating Digitalisation's Sided Challenges through Ethical Pathways for Decision-Making," *Accounting, Auditing & Accountability Journal* 38, no. 3 (April 8, 2025): 990–1018, <https://doi.org/10.1108/AAAJ-12-2022-6173>.

20 Aji Dedi Mulawarman, "Paradigma Nusantara: Decolonizing Science Agenda," *International Journal of Religious and Cultural Studies* 3, no. 2 (October 31, 2021), <https://doi.org/10.34199/ijracs.2021.09.01>.

cultural assumptions and ethical commitments. Financial reports thus become narratives that express trust between organizations and society. When accountants internalize cultural and ethical values, their role extends beyond compliance, they become stewards of social accountability. The legitimacy of accounting, therefore, rests not only on numerical precision but also on its ability to embody the moral spirit of the community it serves.²¹

Ultimately, viewing accounting as a social construction within cultural and ethical contexts deepens our understanding of its role in society. It reminds us that accounting is not merely a language of numbers but also a moral dialogue about how resources are valued and distributed. Culture provides meaning, ethics provides moral direction, and paradigms provide interpretive frameworks. Together, they transform accounting into a human-centered discipline—one that measures not only economic outcomes but also nurtures integrity, trust, and justice within the social fabric. This perspective positions accounting as both a technical and ethical practice rooted in shared humanity.

CONCLUSION

The findings of this study confirm that accounting is not a neutral or purely technical discipline but a social construction shaped by cultural values, ethical norms, and paradigm shifts within society. Culture provides the foundation that influences how accountants perceive fairness and responsibility, while ethics ensures integrity and public trust in financial reporting. Paradigm changes—from positivist to interpretive, critical, and Nusantara perspectives—show that accounting theory continuously evolves to align with social and technological transformations. Thus, accounting should be viewed not only as a financial system but also as a moral and cultural practice reflecting the values of the community in which it operates.

This research contributes to accounting theory by reinforcing the importance of social context in understanding and developing accounting practices. It highlights that accounting cannot be separated from the cultural and ethical environment that shapes it, especially in Indonesia, where diverse local wisdom provides unique moral frameworks. The study offers a multidimensional lens that integrates culture, ethics, and paradigm theory, supporting the development of a more human-centered and value-based approach to accounting. By positioning accounting within social reality, this research expands the theoretical foundation for constructing a more inclusive and contextually relevant Indonesian accounting model.

Despite its theoretical richness, this study is limited by its reliance on literature review rather than empirical data. The conclusions drawn are therefore interpretive and conceptual, not yet validated through field observation or direct practitioner perspectives. Future research is recommended to conduct empirical studies examining how cultural and ethical values are applied in real accounting practices within organizations. A promising topic would be investigating how digital transformation interacts with local ethics in shaping accounting behavior. Such research would provide practical insights into how technology can support ethical and culturally grounded accounting practices, ensuring accountability and integrity in Indonesia's modern financial landscape.

21 Dan Marius Coman et al., "Digitization of Accounting: The Premise of the Paradigm Shift of Role of the Professional Accountant," *Applied Sciences* 12, no. 7 (March 25, 2022): 3359, <https://doi.org/10.3390/app12073359>.

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