

The Local Wisdom Of 'Siri Na Pacce' On The Ethical Practices Of The Accounting Profession

Serlly Eka Nanda^{*1}

I Made Laut Mertha Jaya²

Wahyu Andrianto³

Lusmino Basia⁴

^{1,2,3,4}Department Accounting

Universitas Mahakarya Asia, Yogyakarta

INDONESIA

Email: nandalibra14@gmail.com*

Abstract: - This research examines the role of Siri Na Pacce local wisdom in the ethical practices of the accounting profession in Indonesia. This research was conducted through a qualitative ethnographic approach using the case study method, where data was collected through in-depth interviews with traditional leaders, local communities and accounting practitioners who apply the principles of Siri Na Pacce in their work. The results showed that Siri Na Pacce, as the traditional values of Makassar-Bone, has a significant impact on ethical decision-making in the accounting context. The findings show that these local wisdom principles influence accounting practitioners' attitudes, behaviours, and ethical decisions, especially in terms of maintaining integrity, honesty, and social responsibility. This research also identifies challenges and opportunities in applying Siri Na Pacce values in contemporary accounting practices, as well as providing recommendations for practitioners, educational institutions, and regulators to strengthen the understanding and application of accounting professional ethics based on local wisdom. The results of this study are expected to provide valuable insights for stakeholders in strengthening integrity and social responsibility in accounting practices in Indonesia.

Key-Words: - Local Wisdom, Siri' na pacce, Accountant Profession, Professional Ethics, Accountant Sustainability, Application of cultural values.

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1 Introduction

In this era of globalisation, the accounting profession is becoming increasingly important as a pillar in ensuring transparency and accountability in the business world (Jaya & Bhuana, 2024). However, the ethical aspects of the accounting profession are a major concern, especially when the profession interacts with local cultural values (Jaya et al., 2021). South Sulawesi, as one of the provinces in Indonesia, holds rich traditions and cultural diversity that

are reflected in the local values upheld by its people. One concept that has a depth of meaning and plays a central role in the daily lives of the people of South Sulawesi is 'Siri' na Pacce'. Siri' na Pacce is a philosophy of life that contains values such as honesty, struggle, a sense of responsibility, and mutual care for others. The existence of Siri' na Pacce not only reflects the social norms applied in daily life, but also creates an ethical foundation that can shape the character and attitude in business and professional practices, including the accounting profession.

Siri' na Pacce is a principle of life in the Bugis-Makassar tribe which means complying with the norms and rules that apply in life. In accounting practice, the value of Siri' which includes shame can control an accountant not to practice accounting fraud, such as manipulating financial statements by not disclosing actual events. If the accountant does the practice, then the value of Siri' which is used as a principle of life means that an accountant has disappeared. The value of Siri' is also related to human beliefs and goals. As part of the Bugis-Makassar culture, people strongly avoid doing things that can make them ashamed, such as accounting fraud. If found committing accounting fraud, it is better to die than to endure shame throughout life. This is not the same as the value of Pacce, which maintains brotherhood and humanity. In accounting practice, an accountant can teach that they should do their work for the benefit of others rather than their own personal interests, stick to the principle of solidarity, and respect their colleagues (Jaya et al., 2021).

There are several cases of ethical violations in the world of accounting which show that the parties involved in the preparation of financial statements apply accounting practices by misusing accounting standards and utilising existing loopholes to commit fraudulent acts (Rokhim et al., 2021). Similar to what happened in the Enron Corp case, strong and disjointed financial incentives led to insufficient execution of work to achieve significant financial incentives. This was easily due to the internal processes in place as well as Arthur Anderson's non-independent accountants.

An accountant can maintain integrity, honesty, and independence by maintaining the value of Siri' na Pacce. Eastern cultural values such as courtesy, honesty, determination, mutual respect and honour, cooperation, and care have been lost due to fraudulent practices and misuse of financial statements in accounting. Therefore, it is very important to understand the local culture when learning accounting, especially the ethics adopted by students as future accountants (Jaya et al., 2021). This will have a positive impact on future accounting practices that prioritise truth and honesty for the continuity of the company (Afrianto et al., 2023).

Accounting, like other social sciences, is formed by humans in a particular cultural group, so that cultural values contribute to the formation of the character of accounting science (Jaya et al., 2021). In other words, accounting is shaped by its environment through very complex social interactions. On that basis, the application of accounting must consider the social environment where accountants practice the values of local wisdom (Niswatin & Mahdalena, 2016). By applying the Siri' Na Pacce life principle, it is hoped that it will reflect ethical practices in accounting that prioritise the principles of truth, honesty and accountability in an entity. So that fraud and misuse of financial statements that often occur in accounting practices will be minimised.

Research that has been conducted by (Azis et al., 2015) with the title 'Interpreting Auditor Independence with the Beauty of Siri'na Pacce Local Wisdom Values. The results of his research show that auditors who adhere to the local wisdom value of Siri'Na Pacce will always comply with the professional code of ethics. They are honest, ashamed of being concerned with personal interests and ashamed of violating the public interest so that auditor independence which is the foundation or as the foundation of the audit profession is maintained. Other research conducted by (Faisal & Muchlis, 2015) entitled Siri' and Pesse in the Frame of Makassar Accounting. The results of his research show that the value of siri' and

pesse integrated into accounting discourse and practice can make accounting have independence, honesty and integrity that are increasingly embedded in itself.

Ethics is a very important thing for an accountant to have in accounting practice (Jaya et al., 2021). If an accountant has moral values, that person will always maintain ethics and comply with the code of ethics that applies in the accounting world. However, on the contrary, if someone does not have moral values, they will always practice fraud or ethical deviations.

This research will develop the concept of the application of accounting professional ethics from the point of view of the values of Bugis society. The researcher looks at the social reality in Bugis society, which uses values to regulate daily behaviour and form systems (customs). By working directly with the subject of research, namely the Bugis community, researchers can find and understand reality and construct Bugis values in the ethics of the accounting profession. Based on this background, the main problems in this study are formulated as follows, 1) How can the local wisdom of 'Siri na Pacce' be integrated in the ethical practices of the accounting profession? 2) How can values such as honesty, openness, and social responsibility upheld in Siri na Pacce enrich and improve the ethics of the accounting profession amid global business dynamics? And 3) How can integrity, as one of the key values in Siri' na Pacce, be implemented in ethical decisions and actions in the context of the accounting profession?

Benefits This research is expected to develop a deeper understanding of local values and pluralism. This can assist the authors in broadening their horizons on diversity, which is an important aspect in the practice of professional ethics. This research can also teach the authors about the importance of honouring the local in the context of professionalism and ethics. By understanding the local wisdom of Siri' Na Pacce, this research proves that local values can be integrated in professional practices in accounting.

2 Theoretical Framework

In Makassarese or Bugis, 'Siri' means 'shame', and 'Pacce' means 'unwillingness', 'pity', or 'compassion'. In Bugis or Makassar, the structure of siri consists of four parts: Siri' Ripakasiri', Siri' Mappakasiri'siri', Siri' Tappela' Siri' (also called Teddeng Siri') and Siri' Mate Siri'. Then, to complete the four Siri' structures, Pacce or Pesse occupies one place, thus forming a (character) known as Siri' Na Pacce.

The concept of 'siri', which is part of the legal and philosophical consciousness of Bugis-Makassar society, is considered sacred. In the Makassarese language, 'Siri' na Pacce' or "Siri" na Pesse' are two words that are integral to the lives of the Bugis-Makassar people. So sacred are these words that if a person loses his Siri'na or De'ni gaga Siri'na, then his human life is meaningless. Bugis-Makassar people even believe that they are similar to animals. According to Bugis advice, Siri'mi Narituo means 'because of shame we live.'

With the philosophy and ideology of Siri' na pacce/pesse, the attachment and solidarity between them is strong, both among themselves and with other tribes. The concept of Siri' na Pacce/pesse is not only recognised by these two tribes, but also by other tribes inhabiting mainland Sulawesi, such as Mandar and Tator. It's just that the vocabulary is different, but the ideology and philosophy have similarities in interaction.

Accounting ethics involves honesty, integrity, objectivity and professionalism in decision-making, financial reporting and auditing. Accounting ethics also includes accountants' obligations to society, investors, shareholders, and all those who depend on the financial information

produced. *Siri' Na Pacce*, as part of Indonesia's local wealth, can have various links to the application of accounting professional ethics. Here are some aspects of that connection:

- a. Integrity (*Siri'*)
An accounting professional must act with high integrity. This includes providing accurate and honest information, not committing manipulation or fraud in financial reporting, and avoiding conflicts of interest. Integrity also means taking responsibility for actions and decisions taken and being brave in the face of pressure from parties who want to manipulate financial information.
- b. Courage (*Na Pacce*)
Courage in the context of accounting professional ethics means not being afraid to disclose fraud or ethical violations that occur in the workplace. A courageous accounting professional will ensure that the financial information reported is accurate and in accordance with applicable ethical standards.
- c. Commitment to quality (*Siri'*)
Commitment to quality involves endeavouring to present financial information with a high degree of accuracy and precision. This includes complying with applicable accounting standards and conducting careful audits to ensure the accuracy and reliability of financial statements.
- d. Social Responsibility (*Na Pacce*)
An accounting professional has a social responsibility to present financial information that is not only accurate but also has a positive impact on stakeholders, including investors, employees, and the wider community. This includes disclosing relevant information about the social and environmental impacts of the company's activities.
- e. Co-operation and openness (*Siri' Na Pacce*)
Cooperation among accounting professionals as well as with other parties such as auditors, regulators, and other stakeholders is important to ensure integrity and transparency in accounting practices. Openness in communication and co-operation helps prevent fraud and ensures that reported financial information is accurate and reliable.

By applying *Siri' Na Pacce* in the ethics of the accounting profession, it is expected that accounting professionals can maintain high standards in their practice and make a positive contribution to the company, society, and the profession as a whole. It is important for accountants to understand local values and how these values can be applied in the context of a dynamic accounting profession.

3 Research Method

The type of research used in this study is qualitative ethnography. This research also involves interviews with local accounting practitioners, community leaders, or figures to understand their views on business ethics and how *Siri' Na Pacce* can be applied in the context of accounting practices. The data sources of this research consist of primary data and secondary data. Data collection in this form is done by studying theoretical literature related to and the practice of accounting ethics in the Yogyakarta area by combining the principle of *Siri' na Pacce* customs from South Sulawesi. In selecting informants related to the implementation of strengthening accountability in the development of the Integrity Zone, the researchers determined the informants, namely:

1. Informants/resources must have a broad understanding of *Siri' Na Pacce*.
2. The informant/resource person must be an accounting practitioner

3. Informants/resources must understand the knowledge of the ethics of the accounting profession

Activities in qualitative data analysis are carried out interactively and take place continuously until completion, so that the data is saturated. As for the steps, first, data collection with observation, in-depth interviews, and documentation or a combination of the three (triangulation). Second, data analysis is carried out through data reduction, reducing data means summarizing, selecting and selecting key things, focusing on important things, looking for themes and patterns. Next is to display the data. In qualitative research, data is presented in the form of narrative text. Finally, the findings, which can be in the form of a description or description of an object that was previously dim or dark so that after research it becomes clear.

4 Results and Discussions

Siri' Na Pacce is a concept that developed in Bugis-Makassar society, including in the region of South Sulawesi, Indonesia. This concept includes various values, norms, and ethics that are upheld in the daily lives of the Bugis-Makassar people. The implementation of Siri' Na Pacce in the ethical practices of the accounting profession in the region can produce some interesting impacts and practices:

- a. **Integrity:** Siri' Na Pacce emphasises the importance of integrity, honesty and fairness in all aspects of life. In accounting practice, this can be reflected in the importance of avoiding corrupt practices, fraud, or manipulation in financial reporting.
- b. **Accuracy and openness:** The implementation of Siri' Na Pacce can also encourage accurate and transparent accounting practices. Accountants who uphold these values will endeavour to provide precise and open information to stakeholders, including clients, investors, and the government.
- c. **Commitment and professionalism** Siri' Na Pacce teaches the importance of commitment to professionalism in carrying out duties and responsibilities. In an accounting context, this means accountants must perform their duties with dedication, follow professional ethical standards, and ensure the interests of clients and society are protected.
- d. **Collaboration and Togetherness:** Siri' Na Pacce also emphasises the importance of collaboration and togetherness in achieving common goals. In accounting practice, this can be reflected in the cooperation between accountants, management and other stakeholders to achieve organisational goals in a fair and efficient manner.
- e. **Client Confidentiality:** Siri' Na Pacce teaches respect for customers and business partners. In the context of accounting, this means that accountants must treat customers with respect, provide quality service, and maintain the confidentiality of information entrusted to them.

Thus, the implementation of Siri' Na Pacce in the ethical practices of the accounting profession in the South Sulawesi region can have a positive impact in strengthening integrity, transparency, professionalism, collaboration and respect for customers. This will help build a strong foundation for sustainable and ethical accounting practices in the region. This result is also reinforced by an excerpt from the first interview,

“Bettuana siri’ menurutku iyanaritu masiri, na pacce bettuanna wedding ribettuangi riyaseng rasa de’gaga pakkuleng iyarega kasiasi. Secara garis besar siri’ na pacce wedding ribettuangi riyaseng rasa masiri sibawa to kasiasi, masiri kuwae makkita lao ri pakkaukeng iyya wedding nasolangi aseng kaluwarga, suku iyarega Aleena”.

Meaning:

'The meaning of Siri' in my opinion is shame, while *pacce* means that it can be interpreted as a sense of heartlessness or pity. Broadly speaking, *siri' na pace* can be interpreted as shame and also pity, shame here refers to actions that can defame the tribal family and oneself'.

"Ade' Siri' na Pacce purani jiwarikan secara turun-temurun ri nenek moyang Bugis-Makassar. Siri' na Pacce secara maknawi bettuana alebbireng, narekko alebbireng Bugis-Makassar riabbereang, de'na ullei meneng. Rimakkuwannanaro, nalebbi makessingi mennang mammekko- mekko sibawa de' namalempu. Iyyae nasaba, nilai Siri' na Pacce iyya purae ricalla nassabari teddengenna harga diri iyya ripadecengi ladde nilaina rilaleng atuongeng sosial pabbanua. Sibalekennae, wedding toi nasabari rasa masiri lao ri pabbanua sosial'e narekko Siri' na Pacce de'na ripertahangkang.

Meaning:

'Siri' na *Pacce* has been passed down from generation to generation by the ancestors of the Makassar Bugis people. *Siri' na Pacce* literally means self-respect. When the self-esteem of the Makassar Bugis people is violated, it is never appropriate for them to remain silent. In other words, they will fight back to defend their pride rather than suffer embarrassment. This is because the value of *Siri' na Pace* that has been abused will result in the loss of self-esteem that is highly upheld in social life. In addition, it can also create an impression, namely a feeling of shame to the social environment if *Siri' na Pacce* is not maintained'.

"Nasaba idi tau maloloe ri wettu iya majaewe, mappunnaiki tanggung jawa' ri gau'ewe. Untu' napadecengi ade'na idi'e nasibawai paddissengeng ade' idi'e khususna Siri' Na Pacce. Ade'na kampongngge iyanaritu punnai ade' nasional. "Ri era globalisasi makkokoe napallebba'l muttama'na asingngge ri negara Indonesia. Narekko tau maega'e nakennai pengaruhna asing'e, de'na nulle nassabari lokal'e mancaji masolang. Rimakkuananaro, tau Indonesia waji'l najagai ade'e laingngge sibawa madeceng. Akkattana iyanaritu de'na nasolang pallebangenna ade'na daera'e nenniyya ade'na bangsae."

Meaning:

'As a young generation, of course, we also have a role to play in maintaining the *kean* that we have by knowing ourselves, especially *Siri' na Pacce*. the region is the root of the nation. In the current era of globalisation, it is easier for foreign cultures to enter Indonesia. If the community is influenced by the foreign *kean*, of course, it can make the local become displaced. Therefore, Indonesian people should sort out foreigners well. The goal is not to kill regional and national development'.

Based on the first interview, it can be concluded that *Siri' na Pace* in Bugis is a principle of life held firmly by the local community. *Siri' na pacce* is not shown as just an emotional act, but can be shown by being firm and strong in every stance. Solidarity between communities is strengthened by positive and beneficial actions within the community. *Siri' na pacce* is essentially an emotional awareness to instil ethics that are in accordance with the natural order of the earth and human nature as God's creation. Submission, obedience, shame, and responsibility towards the mission of wandering bestowed by the Creator while being blessed with life. In the end, by practising the philosophy of *siri' na pacce*, every level of society can pass on noble values in their daily lives. Leaders will be firm, authoritative and trusted by the community. People will be hardworking, optimistic, resilient, and can lead their country to success. Scholars and religious leaders will be smart, honest, fair, neutral, and maintain the benefits of the leader and the community.

Based on the functions and values contained in *siri' na pacce*, which align with the functions and values of an identity, *siri' na pacce* can be associated with the original identity of the Bugis-Makassar ethnic group, which has been firmly upheld from generation to generation.

Next, in the second interview, the second respondent stated the following: ***"siri' na pace iyanaritu angke' aleta nenniya martabatta selaku tau ugi naekiya pace iyanaritu rasa***

simpatia lao ri tau lainge narekko mitai tau lainge nakennai abala” The meaning of *siri’ na pacce* is our dignity and honor as Bugis people, while *pacce* refers to a sense of sympathy toward others when witnessing someone experiencing misfortune. **“Cara nawarekeng Siri’ na Pacce mencaji karakter alena pole generasi lao generasi de’na teddeng sibawa napake tellu cara iyanaritu: (1) pangadareng, sibawa mappasicocoi mappangkaukeng pappada iya rielo’e, paccappurena mappetettong pangkaukeng; (2) Appahangeng, metode’e natekanngi appahangeng, nasibai appahangeng pangkaukeng mappatettong pangkaukeng; (3) modele, ritujunna pangkaukeng meppetettong nasaba modele iyarega conto iya riita. The way to pass down *Siri’ na Pacce* as a personal character from generation to generation so that it does not disappear is by applying three methods: (1) habituation, by consistently practicing the expected behavior, which will eventually shape one’s actions; (2) understanding, this method emphasizes comprehension, as understanding will lead to the development of behavior; (3) modeling, in this case, behavior is formed through imitation of a model or example. **“Peran Masyarakat ri laleng na jagai na ri praktekang ade’ siri’ na pacce iyyanaritu nasibawai ade’ ri atuo-tuongenna esso-sessoe narimakkuannaro ade’e maelo tette’i riolo.** Sibawa metau mewai iyaro ade’e saba’ naissengngi makkedae tau iya pogau’engngi makkuwaero tarimai matu pahukkungeng. Ade’ siri’ na pacce mattette’i ri Masyarakat Bugis-Makassar tennia bawang ri daerah na naekiya tette’i mancaji pedoman atuo-tuongenna namuni engkai ri tana Rantau”.** The role of the community in preserving and practicing *siri’ na pacce* is by applying it in daily life so that it remains remembered. Additionally, there is a fear of violating it, as people know that any violation will result in social sanctions. *Siri’ na pacce* will continue to be upheld by the Bugis-Makassar community, not only in their homeland but also as a guiding principle even when living in distant lands.

Based on the second interview, it can be concluded that *Siri’ na Pacce* represents an identity, as it reflects the distinct characteristics of the Bugis-Makassar ethnic group and differentiates it from other identities. *Siri’ na Pacce* is expected to continue being practiced and upheld by the Bugis-Makassar community from generation to generation, as it encompasses all aspects of life, from individual relationships to social interactions. If *Siri’ na Pacce* is viewed as a component of human efforts to survive and thrive within a particular environment, it can be understood through several functions, such as the Identity Meaning Function, Group Inclusion Function, Ecological Adaptation Function, and Cultural Communication Function.

The Identity Meaning Function provides a reference framework to answer the fundamental question of human existence: "Who am I?" In this context, *Siri’ na Pacce* strongly represents the existence of humans, particularly the Bugis-Makassar people, as it emphasizes both individual and collective dignity. This aligns with one of the categories of *Siri’ na Pacce*, known as *siri’ ripakasiri’*, which relates to self-respect, honor, and family dignity. The Bugis-Makassar people believe that even one’s life can be at stake in the effort to protect personal and family honor.

Siri’ na Pacce adalah falsafah hidup yang berasal dari budaya Bugis-Makassar di Sulawesi Selatan. *Siri’* berarti harga diri, martabat, dan kehormatan, sedangkan *Pacce* berarti empati, solidaritas, dan rasa peduli terhadap sesama. Falsafah ini tidak hanya berlaku dalam kehidupan sehari-hari tetapi juga bisa diterapkan dalam berbagai profesi, termasuk profesi akuntansi, khususnya dalam bidang akuntansi pendidikan.

The interview findings from multiple informants provide evidence of the real-world application of the local wisdom of *Siri’ na Pacce*. This philosophy has been instilled from an early age, both in family and educational environments, as demonstrated by the inclusion of local content subjects teaching the values of *Siri’ na Pacce* in elementary schools.

4.1. Application of *Siri’ na Pacce* in the Accounting Profession as an Educator

In the context of the accounting profession, *Siri'* requires an accountant to maintain integrity and take responsibility for every action and decision. Concrete evidence from observations and interviews includes:

- **Honesty in Assessment:** Informants who work as accounting educators uphold honesty in evaluating students' work, ensuring grades reflect actual performance without succumbing to external pressures.
- **Academic Responsibility:** Informants also demonstrate responsibility in research and teaching, avoiding plagiarism or data manipulation.

On the other hand, *Pacce* emphasizes empathy and solidarity, which can also be applied in accounting education:

- **Supporting Struggling Students:** Accounting educators who embody *Pacce* are sensitive to students' difficulties in understanding course material and provide additional guidance or appropriate solutions.
- **Collaboration with Peers:** Educators with the *Pacce* spirit collaborate with colleagues to improve curriculum and teaching methods, sharing knowledge without fearing competition.

The application of *Siri'* also involves the courage to uphold integrity and ethical values, particularly when facing pressure to manipulate financial reports or provide misleading recommendations. By implementing *Siri' na Pacce* in accounting education, accountants help shape future professionals who uphold the principles and ethics of the profession.

4.2. Ethics of *Siri' na Pacce* in Accounting Practice

Interviews with informants highlight a consistent perspective on *Siri' na Pacce* ethics in accounting practice, emphasizing it as a fundamental principle guiding professional conduct. As a core value of the Bugis-Makassar people, *Siri' na Pacce* upholds:

- **Integrity, honesty, and truthfulness in argumentation**
- **Independence in decision-making**
- **Full responsibility in financial reporting**

The ethical principles of *Siri' na Pacce* serve as a control mechanism, preventing accountants from engaging in fraudulent activities or violating regulations. When deeply understood and applied, *Siri' na Pacce* can naturally eliminate accounting fraud, ensuring ethical and responsible professional practice.

5 Conclusions

Through an in-depth analysis of the local values reflected in *Siri' na Pacce*, the author finds that values such as honesty, integrity, and social responsibility play a crucial role in shaping the ethical behavior of accountants. This study highlights the need to consider local aspects in the development of accounting ethics standards and guidelines in Indonesia. By strengthening the understanding and implementation of *Siri' na Pacce* values in daily practice, it is expected to enhance the integrity and overall quality of the accounting profession.

Furthermore, this research proposes recommendations for further integration between local wisdom and global approaches in developing a more holistic and relevant ethical framework for accounting practitioners in Indonesia. However, this study also faced certain limitations, such as the scarcity of literature and previous studies examining the relationship between local wisdom and accounting ethics in the Indonesian context, which made it challenging to conduct a deeper analysis.

Despite these limitations, this research makes a significant contribution by expanding insights into the influence of local wisdom on ethical practices in the accounting profession and

encouraging further discussions on how it can serve as an asset in strengthening professional ethical standards in the future.

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