

Serat Kalatidha: Reconstructing Accounting Practices

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ABSTRACT

This research aims to explore the values that exist in modern accounting. The Paradigma Nusantara method is employed in this research. The use of values inherent in modern accounting practices persists, as the value has been attached to these practices. This research is expected to raise individual awareness of the conduct of accounting practices. The Nusantara culture is selected as the approach, as it is characterised by high noble values and is already grounded. The novelty of this research lies in the formulation of new values in accounting practices.

INTRODUCTION

Accounting is a scientific discipline that is influenced by complex social interactions, hence its designation as a social science. The values that shape accounting practices are determined by factors such as community culture, and economic, political, and social systems where accounting is practiced. These values, in turn, affect the development and application of accounting practices, which are not free of values but, rather, are heavily influenced by them, particularly in the context of the social sciences. The evolution of accounting practices in a given country is influenced by a multitude of environmental factors, both internal and external. These conditions have shaped the development of accounting in that country, as evidenced by the historical evolution of accounting practices (Budiasih et al., 2018; Askary, 2006). Accounting has undergone a significant transformation over time, evolving from its origins in ancient civilizations to the modern accounting practices we know today. A long history records the development of accounting, which is believed to have originated in the days of Ancient Sumeria and Ancient Egypt around 3,500 BC (Ichsan & Purwanti, 2021; Macintosh et al., 2000; Mulawarman, 2019). In Indonesia, records of the existence of accounting can be found in the Singosari and Majapahit periods between 1,200 and 1,500 BC (Lutfillah, 2021). This demonstrates that accounting has been able to maintain its existence as a science over time and across different geographical locations.

Roslender & Dillard (2003) argue that accounting is evolving towards interdisciplinary approaches, whereby theoretical concepts and methodologies drawn from other academic disciplines are employed to examine phenomena related to accounting practices. Ethical and unethical behaviour continues to represent a significant challenge within the field of accounting practice. On occasion, accountants are employed as scapegoats in fraudulent acts, despite the possibility that they may be under pressure from their surrounding environment to engage in unethical conduct.

In practice, accounting is not devoid of value, but rather, is imbued with considerable value (Triyuwono, 2016). Referring to Budiasih et al., (2018), it can be observed that the values that shape accounting practices are largely determined by factors such as community culture, economic, political, and social systems in which accounting is practiced.

This paper aims to discuss ethical behaviour in accounting practice, given that accounting practice is inherently relational and embedded within the context of Javanese local culture. Serat Kalatidha, a cultural heritage text that offers advice to humans, will be employed as a foundation for modifying the conduct of accountants as humans. The transformation in human orientation and perspective in addressing life challenges gives rise to alterations in values and applicable ethical standards. In order to perform their duties, accountants are provided with a code of ethics which serves as a set of guidelines.

LITERATURE REVIEW

Epistemology of Serat Kalatidha

The Serat Kalatidha, or Zaman Edan as it is more commonly known, is a work of Javanese poets and writers of the Suluk/*tembang macapat* type. It was written by Raden Ngabehi Ronggowarsito in 1860 during the reign of Pakubuwono VIII. Raden Ngabehi (Purnomo, 2012). Ranggawarsita was a person who possessed the mental ability to read the feelings and thoughts of others from a distance, which is known as telepathy. His ability is said to be "*weruh sa'durunge winarah*", which translates to able to know something that happens, long before the event becomes a fact (Yudari & Karmini, 2021). Serat Kalatidha was created by Ranggawarsita in response to his concerns about the social changes that were occurring in the 19th century as a result of the interference of the political and economic policies of Dutch colonialism. Ranggawarsita then called for a change in the behavior of the aristocracy in order to counter Dutch colonial intervention. This led to a decline in ethics and politics in society (Rahayu & Rahayu, 2018).

The work of Ranggawarsita, entitled Kalatidha, was created with the intention of satirizing the prevailing state of society during that era. This satire was intended to serve as a catalyst for positive change in the future. The satirical attitude evident in Kalatidha represents a distinctive facet of the Javanese literary tradition. It involves the examination of the actions, attitudes, and behaviors of individuals and societies, often in a critical or disparaging manner.

This approach, however, should not be perceived as a mere expression of cynicism or negativity. Instead, it can be seen as an expression of a more optimistic outlook. This optimism lies in the belief that the literary arts possess the potential to impart valuable life lessons that can influence the trajectory of a nation. These insights are drawn from the observations of Rahayu & Rahayu (2018). The Javanese classical literature represented in Ranggawarsita's work refers to an age of uncertainty in which ethical principles were disregarded. This resulted in the emergence of the '*Zaman Kalabendu*', '*Zaman Edan*', '*Zaman Owah*' and '*Zaman Pakewuh*'. In this era, individuals are easily influenced and persuaded, except for those who adhere to the teachings of tawhid, *takdir lan ikhtiar* (destiny and free will), *mawas diri* (self-knowledge), and *eling lan waspada* (watchful) . The transformation of *kalabendu* era, as documented in classical Javanese texts, refers to Islamic ethics (akhlaq). *Kalabendu* era is not only about the emergence of an uncertain era; it also encompasses ethical principles relevant to Islam, as well as the Islamic concept of ethical conduct. In particular, Serat Kalatidha presents the concept of the zaman kalabendu in a systematic discussion of moral philosophy and salvation from an uncertain life (Mukaffa, 2018).

The term 'Kalatidha' originates from the Sanskrit language. It comprises two constituent parts, namely *Kala* and *Tidha*. The word *Kala* denotes time, state or era. In contrast, the term *Tidha* means doubt or uncertainty. Therefore, *Kalatidha* can be interpreted as the age of doubt. Serat Kalatidha is composed in the form of *macapat*, which is a recently developed Javanese poetic genre. Its content adheres to the "*guru gatra*" principle, which dictates that each verse

should follow a certain rule of the number of lines, according to a specific *tembang* pattern, or stanza, or metre used. The rule governing the number in each line, referred to as '*guru wilangan*', is observed with respect to the position of lines in the verse pattern. Similarly, the rule pertaining to the vowels in the final line, '*guru lagu*', is observed with regard to the position of lines in the *Tembang Sinom* verse pattern of 12 verses. The *Serat Kalatidha* is designated as a *piwulung*, a literary work that contains moral teachings and life attitudes. The primary objective of Javanese *piwulung*, as reflected in verbal symbols (language), is to exemplify and exemplify the concept of *kautamaning urip* (the goodness of life) (Rahayu & Rahayu, 2018).

METHODOLOGY

This research method uses the Nusantara paradigm approach. In the Nusantara paradigm, culture and local wisdom are used. In the Nusantara paradigm, religion and culture become a related entity rather than an object of research. The choice of this methodology is because the cultural values of Nusantara are more grounded and in line with the realities that exist around the community. The culture of the community generally has high noble values. According to Kamayanti et al. (2022), the process of deriving the Nusantara methodology from the Nusantara paradigm is carried out by placing four basic principles, namely Nusantara identity, integral view of reality, unity between religion and culture, and the purpose of Nusantara knowledge. The four principles must be elaborated in order to have connectivity with each other. It also uses three general stages, namely 1) determining the value/base to be used for reconstruction; 2) understanding the contextual value/base of thought; and 3) using the results of understanding points 1 and 2 to reconstruct reality.

RESULT AND DISCUSSION

Javanese Cultural Philosophy

Indonesia has a large area, which affects the existence of multiculturalism supported by multiple ethnicities, religions and races. Culture is a symbol of community habits (Anindita & Hamidah, 2020; Kamayanti & Ahmar, 2019; Salim, 2013) in the form of objects or thoughts to describe the environment and experiences that occur to create cultural values. The development of Javanese literature is certainly inextricably linked to the role of poets. Poets emerged at the beginning of the 18th century. Most of the works produced by these poets have social themes that describe the dynamics of Javanese society at that time. Considering that Islam became a feature of the social identity of the Javanese community at that time, not a few of them produced works with Islamic themes (Cipta, 2020). In Javanese cultural behaviour, the relationship between human beings and divinity is given priority. The principle of divinity in Javanese society is quite strong in the Kejawen culture. This culture is a combination of Javanese culture and Islam.

Manunggaling kawulo gusti is the ultimate culmination of life (Triyuwono, 2011). The concept of *manunggaling kawulo gusti* seems difficult to put into words. It is a metaphysical concept that is beyond the grasp of the five senses and can only be understood through the teaching of the Buddha. It is only through a

process of experience and deep contemplation that this doctrinal concept can be understood. According to Triyuwono (2016), this teaching is basically related to the concept of *sangkan paraning dumadi*, the origin and destination of all events, namely the understanding that everything comes from God and will end in God. In the language of the Qur'an, this concept is known as the verse "*innaa lillaahi wa innaa ilayhi raajiuun*". The verse implies that human beings, as creatures, will return to Allah. Applying this concept will make people realise that life is actually just temporary and mortal (*mung mampir ngombe*).

The concept of divinity in the Serat Kalatidha is reflected in verses 11st and 12nd. The stanzas imply an awareness that human beings are weak creatures. The concept of human servitude to God as the metaphysical centre of power. As an obedient servant, everything that happens in his life is God's provision. The concept of *mati sajroning urip*, is to "kill" lust in living life. Covetousness, greed, selfishness and other desires must be avoided in order to stay away from evil.

Verses 11st

Ya Allah ya Rasulullah,

Kang sipat murah lan asih,

*Mugi-mugi aparinga, Pitulung ingkang
martani Ing alam awal akhir,*

Dumununging gesang ulun,

Mangkya sampun awredha,

*Ing wekasan kadi pundi Mula mugi
wontena pitulung Tuwan.*

Oh Allah, Oh Messenger of Allah,

*Who is the Most Merciful and the Most
Compassionate,*

*In these last moments, please help your
servant.*

Now we have grown old,

What is going to happen in the end.

Only God can be our saviour.

Verses 12th

Sageda sabar santosa,

Mati sajroning ngaurip,

*Kalis ing reh aruraha, Murka angkara
sumingkir,*

Tarlen meleng malat sih,

Sanityaseng tyas mematuh,

Badharing sapudhendha,

Antuk mayar sawetawis,

May we be patient and content with life,

As if we were going to die while living.

*Free from worrying and free from God's
wrath.*

*Let us only ask for Your Grace, to get
forgiven justly, and let us surrender.*

*Then let us give up our bodies and our
souls.*

*BoRONG angGA saWARga meSI
marTaya.*

In the 6th verse it contains about the final judgement of Javanese people is the maintenance of inner balance and emotional appeal, to achieve this goal it is expected to develop three attitudes which are also a sign of moral maturity, these attitudes are; patience, *nrima* (acceptance) and sincerity (Rahayu & Rahayu, 2018). This state of affairs emphasizes that there is a *sunnatullah* in the human character. Believing in Qada and Qadr is a form of metaphysical power. Therefore, all human behaviour is always based on believing in Qada and Qadr.

Verses 6th

*Keni kinarta darsana, Panglimbang ala
lan becik,*

*Sayekti akeh kewala, Lelakon kang dadi
tamsil,*

Masalahing ngaurip, Wahaninira tinemu,

*Temahan anarima, Mupus pepesthening
takdir*

Puluh-Puluh anglakoni kaelokan.

*The making of these old stories can be
used as a magnifying glass for the
comparison of wrong and right
actions.*

*In fact, there are many examples in the
old stories about life that can cool the
heart. Finally, "nrima" and surrender
to God's will.*

*Well, it is all because of the strange
events that they are experiencing.*

In the 7th verse, Serat Kalatidha contains noble values in the form of educational *maksim* and *piwulung* (teachings). These are addressed to people who know him and become owners of his culture. Language symbols with contextual meanings that refer to the Javanese way of thinking convey the *piwulung* contained in the poem. The Javanese culture wants people to always be *eling* (self-aware) of the greatness of God and to be vigilant (alert) in every aspect of their behaviour in life. A person who is *eling* (self-aware) and *waspada* (vigilant) will not be dragged down by circumstances. Humans is always able to control himself to stay on the path of truth (goodness) and noble morality because he knows that he is God's creatures. Thus, avoiding negative actions and earning rewards from God is possible for a person who is always self-aware. Therefore, it is said that people who are self-aware and vigilant are more fortunate than people who follow their anger because they are swept away by the current of the mad age (zaman edan). People should remember (*eling*) God and adopt an attitude of introspection (vigilance). People should entrust themselves to divine guidance. Struggle for one's own interests (*berpamrih*) will actually keep happiness away because happiness is union with the Divine. A wise person, all his actions should be aesthetic, subtle and beautiful. The good is beautiful and the beautiful is good in harmony with the harmony of the universe.

Verses 7th

Amenangi jaman edan, Ewuh aya ing pambudi,

Milu edan nora tahan, Yen tan milu anglakoni, Boya kaduman melik,

Kaliren wekasanipun, Ndilalah karsa Allah,

Begja-begjane kang lali, Luwih begja kang eling lan waspada.

It's hard to live in a crazy time.

If you don't keep up with the times, you won't get anything out of it.

In the end, you may end up suffering from hunger. But it is God's will. But even if the one who forgets is happy, he is happier.

But even happier is he who always remembers and is watchful.

The 9th and 10th stanzas of the Kalatidha Fibre emphasise effort and hard work. With effort and hard work, the individual can do anything. As long as it is not against the rules. If there is any doubt, then the good way is the one with God in mind.

Verses 9th

Beda lan kang wus santosa, Kinarilah ing Hyang Widhi,

Satiba malanganeya, Tan susah ngupaya kasil,

Saking mangunah prapti, Pangeran paring pitulung,

Marga samaning titah, Rupa sabarang pakolih,

Parandene maksih taberi ikhtiyar.

For those who are already strong, it's a different matter.

The receipt of God's favour. But his destiny is always good. No need for struggle.

Suddenly the recipient of a gift.

But they still have to make an effort.

Verses 10th

Sakadare linakonon, Mung tumindak mara ati,

Angger tan dadi prakara, Karana riwayat muni,

Ikhtiyar iku yekti, Pamilihing reh rahayu,

Sinambi budidaya,

Kanthi awas lawan eling, Kanti kaesthi

Anything goes. It is simply a matter of having a sense of humour.

It is important to avoid causing any trouble. This is presumably in accordance with the advice that humans are obliged to make efforts and that they must choose the good way. Along with these efforts, it is also necessary to be alert and vigilant in order to receive

antuka parmaning Suksma.

God's blessings.

The Javanese Cultural Philosophy can provide behavioural awareness to help identify ethical and unethical behaviours. Thus, to reduce all forms of fraud in accounting practices, Javanese cultural philosophy can provide a safeguard in accounting practices.

Behavioural Realities in Accounting Practice

The fact that behavioural deviance still occurs is illustrated by the development of fraud theory in fraud accounting. The development of fraud theory in the field of accounting shows that behavioural deviations are still common. Accounting as a science is inseparable from the values attached to it. The reason for this is that in the course of its development, the environment in which accounting is developed is itself a source of values for accounting. Among the most important values attached to modern accounting are the egoistic, the materialistic and the utilitarian (Triyuwono, 2016).

Egoistic considers that other individuals are inferior to them and tries to make themselves superior and superior to other individuals (Maiwan, 2018). In a capitalist society, recognising absolute individual ownership is highly valued. Corporations are created and run for the benefit of the owners of capital. In practice, behaviour is influenced by the business process. According to Triyuwono (2013), modern accounting egoism is generally reflected in the equity accounting concept it embraces, namely entity theory. According to this theory, the company exists if it is able to generate income (Triyuwono, 2011). And this income is exclusively for the shareholders (the concept of shareholder income). The selfishness of modern accounting is a "fairness" in the context of capitalism. However, we also know that capitalism is very destructive to society's economic, political and even cultural life (among other positive contributions).

The next value is materialism, which is the view that things should be measured and valued in terms of material. Triyuwono (2011) explains: "Modern accounting is very synonymous with numbers (material). Numbers are the "centre". This is a form of logocentrism of modern accounting. There is no modern accounting without numbers. Or, in other words, without accounting there can be no description of the state of the company. The presentation of business reality by modern accounting in the form of numbers is actually a step towards reducing the actual reality. So much so that the information provided by the accounts becomes very partial.

The utilitarian view is that an action is good if it is for the benefit of society or a large number of individuals rather than for the benefit of a few individuals. It is marked by the greatest happiness of the greatest number, that is, the greatest happiness of the greatest number of individuals. But "greatest" can also be interpreted as "expensive" or "high". Utilitarianism then becomes a place for the egoistic and the materialistic to dwell, so that the three cannot be separated from each other. According to Triyuwono (2011) "Modern accounting in practice is loaded with the values of capitalism. While capitalism itself uses the concept of utilitarianism ethics. Utilitarian ethics is a value concept in which the value of

good-bad, right-wrong and fair-dhalim is based on the consequences of an action measured by utility. This means that if an action produces utility, then the action is said to be ethical. Conversely, if the action produces disutility, then the action is unethical. In this theory, utility is actually derived from the concept of pleasure or happiness. In reality, however, happiness (pleasure, joy) does not only include material aspects, but also mental and spiritual aspects.

When asymmetric information exists, managers tend to try to seize opportunities for themselves without considering how other stakeholders are affected. The reason for this is that managers, as managers, have a lot of information that is not in the possession of stakeholders, so it is a source of problems. Jensen & Meckling (1976) also point to other potential conflicts of interest that can arise in a company. Shareholders have many ways of taking over the wealth of bondholders. To take an extreme case, shareholders can pay out all the company's assets as dividends just before the bonds mature. This leaves bondholders with nothing. There is also a less obvious way in which the shareholders can be made to look better off at the expense of the bondholders. Shareholders can "bet the company" on risky projects. If the project goes well, shareholders benefit. If the project goes badly, the bondholders are left holding an empty bag (Noreen, 1988).

Tazkiyah Accounting Practice

Tazkiyah means purification or cleansing in Arabic. The concept of tazkiyah is not a static purification, but a dynamic concept that encourages the growth of individuals and communities through a continuous purification process (Mulawarman, 2019).

Table 1. Differences in understanding value between modern accounting and Serat Kalatidha

No	Modern Accounting	Serat Kalatidha
1	Egocentrism is the belief in the superiority of the individual and the denial of the existence of other individuals in their society.	Human beings are weak individuals in the sight of God.
2	Utilitarianism means that individuals will sacrifice the interests of minorities in order to achieve their goals.	The value of teamwork in the achievement of goals.
3	Materialism ignores the non-material realities.	The presentation of the reality of the immaterial (rahsa) and of God.

Modern accounting practices that are developing today require a process of tazkiyah. This is an effort to go through purification again. The concept of tazkiyah is different from that of modern religious and spiritualistic concepts.

Sardar (1996) and Mulawarman (2019) explains that the literal meaning of Tazkiyah is to purify, to cleanse. It is a process of purification that must be undertaken by all Muslim individuals and Muslim societies if they are to be in a constant state of Islam. However, tazkiyah is not a static state of purification: it is a dynamic concept that motivates individuals and societies to growth through a constant process of purification. The third pillar of Islam and a religious duty for every Muslim is the concept of zakat, the purification of one's income by giving a fixed proportion to the less fortunate or by using it to encourage actions that benefit the public. The idea of growth through purification is very unique in Islam. It involves the strange (to the Western mind) idea of increasing one's wealth by decreasing it (zakat): that is, by giving it to less fortunate members of society. What's more, the process of purification acts as a check on uncontrolled growth. This can make it impossible for societies and individuals to practise the instrument of tazkiyah. Conversely, tazkiyah cannot be practised in its entirety by a static or degenerate society that is unable to meet even its basic needs. Thus, individuals encourage other individuals to purify themselves in the concept of Tazkiyah.

Serat Kalatidha is about Ranggawarsita's fears about the changing times. Ranggawarsita tried to go back to the way of God as an effort to get out of the problems he was facing. So the practice of accounting can also be done in the same way by returning to the way of God. In order to return to God's way, one must use conscience because God cannot be rationalised. Triyuwono (2011) suggests that a conscience that is sensitive to understanding non-material reality and God should be presented. The use of rational reason is not sufficient to understand the unity of material and non-material reality. The concept of eling in the Kalatidha fibre is that human beings should always keep God in mind. Whether we are aware of it or not, the character and behaviour of human beings are greatly influenced by the environment in which they live. Eling can save people from unethical behaviour even in a bad environment.

It is not difficult if the Pairing Epistemology is used to create a synergy between reason and conscience (Triyuwono, 2011). Through the use of Pairing Epistemology approach, the researcher formulates the concept of modern accounting value with the value in Serat Kalatidha as follows:

<p>The egoistic behaviour in modern accounting is generally reflected in the practice of income only for shareholders. The contribution of shareholders is the basis for the distribution of income.</p>	<p>The purpose of business practice is the prosperity of all stakeholders and society. As long as it does not cause problems, egoistic behaviour is still valued.</p>
<p>Numbers (material) are very synonymous with modern accounting. Growth is measured in terms of material things.</p>	<p>Growth must have an impact on the disadvantaged in order to earn the favour of God.</p>

The concept of utility is derived from the concept of pleasure or happiness. The greatest happiness of the greatest number.	Happiness can be of a material or non-material nature, such as rahsa.
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The application of this value in behaviour must be serious. It must not be a sweetener. Consistency in the behaviour of the accountant will not only have an impact on himself but will also bring about a better society. In this way, the process of tazkiyah can be applied and the result will be mutual benefit.

CONCLUSIONS AND RECOMMENDATIONS

Accounting cannot be separated from the environment and society in which accounting is practised and developed. If people are part of the development process, then accounting will be loaded with human interests that will have an impact on the value of accounting itself. It is necessary to carry out a purification (tazkiyah) in the practice of accounting. Serat Kalatidha, as a product of a culture, has noble values. These can be used to purify the behaviour of individuals involved in accounting practices.

ADVANCED RESEARCH

Further research could explore the practical application of Serat Kalatidha's noble values within contemporary accounting practices. This study could investigate how these cultural principles can influence ethical decision-making in accounting, particularly in addressing issues like corruption, transparency, and corporate social responsibility. Additionally, examining the integration of tazkiyah (purification) in accounting could offer insights into creating a more human-centered accounting system that aligns with societal values and environmental sustainability. This research could also assess how incorporating local wisdom, like Serat Kalatidha, impacts the broader development of accounting standards and practices in Indonesia and beyond.

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