



**DECOLONIZING AUDIT KNOWLEDGE: INDIGENOUS INDONESIAN WISDOM AND
THE FUTURE OF AUDIT PHILOSOPHY**

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ABSTRACT

This study challenges the hegemony of Western audit epistemology by exploring how indigenous Indonesian wisdom can inform alternative audit philosophies. Through an ethnographic investigation across Java, Sumatra, and Sulawesi, we examine how local concepts of *gotong royong* (mutual cooperation), *musyawarah* (deliberative consensus), *rukun* (harmonious unity), and Pancasila values shape audit practice in ways that transcend Western theoretical frameworks. Drawing on decolonial theory and indigenous methodology, we conducted participant observation and in-depth interviews with 35 auditors, traditional leaders (*tokoh adat*), and community stakeholders across diverse Indonesian contexts. Our findings reveal a distinctive audit philosophy that prioritizes communal accountability over individual responsibility, relational harmony over adversarial verification, and wisdom-based judgment over technical compliance. We develop a framework of "Nusantara Audit Philosophy" that integrates indigenous epistemologies with professional practice, offering a decolonial alternative to imported audit theories. This study contributes to the growing literature on accounting decolonization by demonstrating how indigenous knowledge systems can generate innovative theoretical insights relevant to global audit challenges, while preserving cultural authenticity and resisting epistemological imperialism.

Keywords: Decolonial accounting, Indigenous knowledge, Audit philosophy, Indonesia, Gotong royong, Musyawarah, Pancasila, Epistemological pluralism

BACKGROUND (Candara font 11, space 1.15 with 0 pt after).

The globalization of audit practice has been accompanied by an epistemological colonization that privileges Western ways of knowing while marginalizing indigenous knowledge systems (Annisette, 2000; Kamla, 2009). This epistemic violence not only erases local wisdom but also impoverishes audit theory by excluding alternative conceptualizations of accountability, truth, and professional responsibility (Santos, 2014). In Indonesia, the world's largest archipelagic state with over 300 ethnic groups and 700 languages, the imposition of Western audit frameworks has created a profound disconnect between professional practice and cultural values (Sukoharsono & Gaffikin, 1993).

This study explores how indigenous Indonesian wisdom—particularly the concepts of *gotong royong* (mutual cooperation), *musyawarah* (deliberative consensus), *rukun* (harmonious unity), and the state philosophy of Pancasila—can inform alternative audit philosophies that challenge Western theoretical hegemony. We argue that these indigenous concepts offer not merely local adaptations of universal principles, but fundamentally different ways of understanding the nature, purpose, and practice of auditing.



The concept of *gotong royong*, deeply embedded in Indonesian society, represents a form of collective responsibility and mutual aid that transcends individual accountability (Bowen, 1986). Unlike Western audit's emphasis on individual professional judgment and personal liability, *gotong royong* suggests an audit practice based on collective wisdom and shared responsibility. Similarly, *musyawarah*—the practice of reaching decisions through deliberative consensus rather than hierarchical authority or majority rule—offers an alternative to the adversarial nature of Western audit processes (Mulder, 1996).

Indonesia's national philosophy of Pancasila, formulated during the struggle for independence, represents an attempt to synthesize indigenous values with modern governance principles (Darmaputera, 1988). The five principles—belief in one God, just and civilized humanity, Indonesian unity, democracy guided by wisdom, and social justice—provide a framework for professional practice that differs markedly from the liberal individualism underlying Western audit theory.

This study makes three key contributions. First, we document how Indonesian auditors navigate between global professional standards and local cultural expectations, creating hybrid practices that challenge the assumed universality of Western audit principles. Second, we develop a theoretical framework—"Nusantara Audit Philosophy"—that articulates an indigenous Indonesian approach to audit grounded in communal values and relational epistemology. Third, we demonstrate how decolonizing audit knowledge can generate innovative insights relevant to global challenges facing the audit profession, including the crisis of audit legitimacy and the limitations of technical solutions to ethical problems.

LITERATURE REVIEW

2.1 The Colonial Legacy in Indonesian Accounting

The history of accounting and auditing in Indonesia is inseparable from Dutch colonialism (1602-1942) and its aftermath (Sukoharsono & Gaffikin, 1993). The Dutch East India Company (VOC) introduced Western bookkeeping practices to facilitate resource extraction and colonial administration, establishing patterns of accountability that served metropolitan rather than local interests (Manao & Noerdin, 1988).

Post-independence Indonesia inherited not just colonial accounting techniques but also the epistemological assumptions underlying them—the superiority of written over oral records, quantification over qualitative assessment, and individual over communal responsibility (Sukoharsono, 2000). The New Order regime (1966-1998) reinforced this Western orientation through partnerships with international development agencies and the adoption of International Accounting Standards, further marginalizing indigenous approaches to accountability (Rosser, 1999).

2.2 Decolonial Theory and Accounting

Decolonial theory, emerging from Latin American scholarship, provides a framework for understanding how coloniality persists through knowledge systems long after formal political independence (Mignolo, 2011; Quijano, 2000). In



accounting, decolonial scholars have exposed how Western standards and theories function as mechanisms of cognitive imperialism, imposing particular ways of seeing and being while rendering alternatives invisible or illegitimate (Alawattage & Wickramasinghe, 2009; Gallhofer et al., 2011).

The concept of "epistemic disobedience" (Mignolo, 2009) becomes relevant here—the need to delink from Western epistemology and recover subjugated knowledges. This involves not merely adding indigenous content to Western frameworks but fundamentally questioning the categories, assumptions, and methodologies that structure accounting knowledge (Sauerwald & Willis, 2019).

2.3 Indigenous Knowledge Systems and Professional Practice

Indigenous knowledge systems offer alternative epistemologies that challenge Western assumptions about objectivity, rationality, and truth (Smith, 2012). These systems typically emphasize relational rather than individual knowing, circular rather than linear time, and holistic rather than compartmentalized understanding (Chilisa, 2012). In professional contexts, indigenous knowledge has been shown to offer valuable insights for management, governance, and accountability practices (Verbos & Humphries, 2014).

In the Indonesian context, scholars have begun exploring how local wisdom can inform business and management practices. The concept of *gotong royong* has been applied to organizational theory (Irawanto, 2009), while *musyawarah* has informed studies of decision-making and governance (Liddle, 1996). However, limited attention has been paid to how these concepts might reshape audit philosophy and practice.

2.4 The Limits of Western Audit Theory

Critical accounting scholars have long highlighted the limitations of dominant audit theories, particularly their grounding in economic rationalism and methodological individualism (Cooper & Robson, 2006; Humphrey & Owen, 2000). The assumption that audit serves primarily to reduce information asymmetry between principals and agents fails to capture the broader social, political, and cultural dimensions of audit practice (Power, 1997).

Recent audit failures and the persistent "expectations gap" suggest that technical solutions based on Western theory are insufficient (Porter et al., 2012). The commercialization of audit services, the concentration of the audit market, and the crisis of professional legitimacy all point to deeper philosophical problems that cannot be resolved within existing theoretical frameworks (Sikka, 2009).

3. Theoretical Framework: Toward a Decolonial Audit Epistemology

3.1 Epistemic Pluralism

Our theoretical framework begins from the premise of epistemic pluralism—the recognition that multiple, equally valid ways of knowing exist (Goldman, 2010). This challenges the assumed universality of Western epistemology and creates space for indigenous knowledge systems to inform audit theory. We draw on Santos's



(2014) concept of "ecology of knowledges" to argue for dialogue between different epistemological traditions rather than the dominance of one over others.

3.2 Relational Ontology

Indonesian indigenous philosophy is grounded in a relational ontology that views individuals as fundamentally interconnected rather than autonomous agents (Magnis-Suseno, 1997). This contrasts with the atomistic individualism underlying Western audit theory. In a relational ontology, accountability is not a matter of individual compliance with external standards but of maintaining harmonious relationships within a social web.

3.3 Communal Epistemology

Knowledge production in Indonesian indigenous contexts is typically communal rather than individual (Heryanto, 1995). Truth emerges through collective deliberation (*musyawarah*) rather than expert judgment. This suggests an audit epistemology where verification is a community process rather than the preserve of professional specialists.

3.4 Cyclical Temporality

Indonesian indigenous cosmology often emphasizes cyclical rather than linear time (Geertz, 1973). This has implications for audit practice, suggesting a focus on recurring patterns and long-term sustainability rather than period-specific compliance. The Javanese concept of *rukun* (harmony) implies maintaining balance over time rather than maximizing short-term objectives.

RESEARCH METHODS

4.1 Research Philosophy and Design

This study employs a decolonial methodology that privileges indigenous ways of knowing and challenges Western research conventions (Chilisa, 2012; Smith, 2012). We adopt an ethnographic approach that emphasizes deep immersion, participatory engagement, and reciprocal learning rather than extractive data collection.

Our research design follows the principles of *gotong royong*, treating research as a collaborative endeavor where participants are co-creators of knowledge rather than subjects to be studied. This required extensive relationship-building, participation in community activities, and reciprocal sharing of knowledge and resources.

4.2 Research Sites and Participants

We conducted fieldwork across three major Indonesian islands representing different cultural contexts:

1. **Java** (Jakarta, Yogyakarta, Solo): The cultural and economic center, with strong Javanese cultural influence and the highest concentration of audit firms
2. **Sumatra** (Medan, Padang, Palembang): Diverse ethnic composition with strong Islamic influence and traditional *adat* (customary law) systems



3. **Sulawesi** (Makassar, Manado): Maritime trading culture with complex ethnic diversity and strong kinship systems

Participants included:

- 15 senior auditors from both international and local firms
- 10 traditional leaders (*tokoh adat*) and community elders
- 10 academics specializing in accounting, law, and Indonesian studies
- 20 business owners and community stakeholders who interact with auditors

4.3 Data Collection Methods

Following indigenous methodological principles, we employed multiple data collection methods:

Participant Observation: We spent 18 months embedded in audit firms and communities, participating in both professional activities and cultural ceremonies. This included attending audit team meetings, client negotiations, and traditional *musyawarah* sessions.

Story-Sharing Circles: Rather than formal interviews, we organized informal gatherings where participants shared stories about accountability, trust, and community values. These sessions often included traditional food and followed local protocols for knowledge sharing.

Document Analysis: We analyzed both formal documents (audit reports, professional standards, firm policies) and cultural texts (traditional laws, proverbs, ceremonial speeches) to understand different conceptualizations of accountability.

Visual Methods: Participants created drawings and diagrams representing their understanding of audit relationships, accountability networks, and ideal professional practice.

4.4 Data Analysis

Analysis followed an iterative, dialogical process consistent with decolonial methodology:

1. **Collective Sense-Making:** Initial interpretations were developed through group discussions with participants rather than researcher-led coding
2. **Cultural Translation:** Working with cultural interpreters to understand concepts that lack direct English equivalents
3. **Dialectical Analysis:** Examining tensions between indigenous and Western knowledge systems in participants' experiences
4. **Pattern Recognition:** Identifying recurring themes across different cultural contexts while respecting local specificities
5. **Theory Building:** Developing theoretical insights through dialogue between empirical findings and both indigenous and Western philosophical traditions



RESULTS AND DISCUSSION

5.1 Gotong Royong: Collective Accountability

The principle of *gotong royong* profoundly shapes how Indonesian auditors understand professional responsibility. Unlike Western emphasis on individual professional judgment, participants described audit as a collective endeavor where responsibility is shared among team members, the firm, and even the broader professional community. A senior partner from a local firm in Yogyakarta explained:

"In the West, they talk about 'professional skepticism' as if the auditor stands alone against the client. Here, we practice what I call 'collective wisdom.' When facing difficult judgments, I don't rely solely on my own opinion. I consult my team, senior colleagues, even retired partners. We carry the responsibility together."

This collective approach extends to accountability for audit failures. Rather than identifying individual culprits, participants emphasized shared responsibility and collective learning. A traditional leader in West Sumatra drew parallels to customary law:

"In our *adat*, when someone makes a mistake, the whole family shares responsibility. Similarly, when an audit fails, it's not just one auditor's fault—it reflects on the entire firm, the profession, even the education system that trained them."

However, this collective orientation creates tensions with international standards that emphasize individual partner accountability. Participants described creative adaptations, such as informal "councils of elders" within firms that provide collective guidance while maintaining formal compliance with individual sign-off requirements.

5.2 Musyawarah: Consensus-Building in Audit Judgment

The practice of *musyawarah*—reaching decisions through deliberative consensus—offers an alternative to hierarchical or technical approaches to audit judgment. Participants described extended discussions where all team members, regardless of seniority, contribute to forming audit opinions. A manager from a Big Four firm in Jakarta noted:

"International standards assume audit judgment flows from technical expertise and professional experience. But here, we value different kinds of knowledge. The junior who grew up in the client's industry might have insights the partner lacks. Through *musyawarah*, we synthesize these different perspectives."

This consensus-building approach particularly influences how auditors handle disagreements with clients. Rather than adversarial confrontation, participants described patient dialogue aimed at reaching mutual understanding:

"When we find problems, we don't immediately issue qualified opinions. We sit with management, understand their perspective, explore solutions together. The goal is



not to 'catch' them but to help them improve. This takes longer but builds trust and achieves better outcomes." (Audit partner, Makassar)

The *musyawarah* process also shapes internal quality control. Instead of hierarchical review processes, some firms have developed peer review systems where audit teams collectively evaluate each other's work, fostering mutual learning rather than top-down correction.

5.3 Rukun: Harmony and Relational Audit Practice

The Javanese concept of *rukun*—maintaining social harmony—profoundly influences audit relationships. Participants described carefully managing potential conflicts to preserve long-term relationships while fulfilling professional duties. An experienced auditor in Solo explained:

"Western audit assumes an arms-length relationship, even adversarial. But in Java, we must maintain *rukun*. This doesn't mean compromising independence, but finding ways to deliver difficult messages without destroying relationships. It's an art."

This emphasis on harmony shapes communication styles. Auditors described using indirect communication, metaphors, and gradual escalation rather than direct confrontation:

"If I find fraud, I don't immediately accuse. I might say, 'These numbers seem tired, perhaps they need refreshing.' The client understands but saves face. We achieve the same outcome—correction—but preserve the relationship." (Senior manager, Yogyakarta)

The pursuit of *rukun* extends to relationships within audit teams. Participants described avoiding open disagreement in meetings, instead engaging in private discussions to reach consensus before public presentations. This creates a more harmonious work environment but can also suppress valuable dissent.

5.4 Pancasila Values: Integrating Multiple Wisdoms

Pancasila, as Indonesia's state philosophy, provides a framework for integrating diverse values in audit practice. Each principle manifests differently in audit contexts:

Belief in One God (Ketuhanan Yang Maha Esa): Participants across different religions described their audit work as a form of worship or divine service, adding spiritual dimension to professional practice. Prayer rooms in audit firms and religious observances during audit engagements were common.

Just and Civilized Humanity (Kemanusiaan yang Adil dan Beradab): Auditors emphasized treating all stakeholders with dignity and respect, including junior staff, client employees, and affected communities. This humanistic approach contrasts with purely technical or economic perspectives on audit.



Indonesian Unity (Persatuan Indonesia): Audit practices accommodate Indonesia's diversity through flexibility in approach. Auditors described adapting their methods to local contexts—more formal in Java, more direct in Batak regions, more communal in Eastern Indonesia.

Democracy Guided by Wisdom (Kerakyatan yang Dipimpin oleh Hikmat Kebijaksanaan): Decision-making in audit firms often follows democratic principles with wisdom-based guidance from seniors, balancing participation with expertise.

Social Justice (Keadilan Sosial): Many participants viewed audit as serving social justice by ensuring fair resource distribution and protecting public interest. This broader conception of audit purpose extends beyond shareholder protection to societal welfare.

5.5 Navigating Hybrid Spaces

Participants demonstrated sophisticated strategies for navigating between indigenous wisdom and global professional standards. Rather than experiencing these as contradictory, many created hybrid practices that honor both:

Code-Switching: Auditors described switching between "international mode" when dealing with global clients or regulators and "local mode" when working with Indonesian businesses or communities.

Cultural Translation: Participants translated Western audit concepts into local frameworks. For example, "professional skepticism" becomes "wise questioning" (*bertanya dengan bijaksana*), maintaining the principle while adapting its expression.

Selective Adoption: Firms selectively adopt international practices that align with local values while resisting those that conflict. For instance, embracing transparency while modifying confrontational communication styles.

Innovation through Synthesis: Some participants developed innovative audit approaches that combine indigenous and Western elements, such as "participatory audits" that involve community stakeholders in the verification process.

6. Discussion: Toward a Nusantara Audit Philosophy

6.1 Theoretical Contributions

Our findings suggest that indigenous Indonesian wisdom offers more than local variations on universal themes—it provides fundamentally different ways of conceptualizing audit. We propose "Nusantara Audit Philosophy" as a framework that integrates these indigenous insights:

Communal Accountability: Unlike Western focus on individual responsibility, Nusantara philosophy views accountability as inherently collective. This doesn't



diminish responsibility but distributes it across networks of relationships. Audit quality emerges from collective wisdom rather than individual expertise.

Relational Verification: Truth is not an objective fact to be discovered but a consensus to be achieved through dialogue. Audit becomes a process of collective sense-making rather than independent verification. This challenges the assumption that auditor independence requires distance and suggests that embedded relationships might enhance rather than compromise audit quality.

Harmonious Improvement: The purpose of audit shifts from detecting and reporting failures to facilitating improvement while maintaining social harmony. This constructive approach may be more effective in achieving behavioral change than punitive approaches.

Contextual Universalism: Rather than applying uniform standards universally, Nusantara philosophy suggests principles that manifest differently in different contexts. This "contextual universalism" maintains core values while allowing flexible implementation.

6.2 Implications for Global Audit Theory

Nusantara Audit Philosophy offers insights relevant to global challenges facing the audit profession:

Addressing the Expectations Gap: The relational approach and emphasis on dialogue might help bridge the expectations gap by creating shared understanding between auditors and stakeholders rather than managing conflicting expectations.

Enhancing Audit Quality: Collective wisdom and consensus-building might improve audit judgment by incorporating diverse perspectives and reducing individual biases. The emphasis on continuous improvement rather than periodic verification aligns with calls for continuous auditing.

Restoring Professional Legitimacy: The integration of spiritual and social dimensions could help restore meaning and purpose to audit work, addressing concerns about commercialization and technical compliance.

Managing Complexity: The flexibility and contextual adaptation inherent in Nusantara philosophy might better suit the complexity of modern organizations than rigid rule-based approaches.

6.3 Decolonizing Implications

This study demonstrates that decolonizing audit knowledge involves more than adding multicultural content to existing frameworks. It requires:



Epistemological Recognition: Acknowledging that indigenous knowledge systems offer valid alternative ways of understanding audit, not primitive precursors to Western theory.

Theoretical Pluralism: Developing multiple theoretical frameworks suited to different contexts rather than seeking universal theory. This enriches rather than fragments the discipline.

Methodological Innovation: Creating research approaches that respect indigenous ways of knowing and allow subjugated knowledges to emerge.

Practical Adaptation: Developing audit practices that honor both global coordination needs and local cultural values, creating hybrid spaces for innovation.

6.4 Challenges and Tensions

Implementing Nusantara Audit Philosophy faces several challenges:

Regulatory Constraints: International standards and regulatory frameworks may not accommodate alternative approaches, creating compliance challenges.

Market Pressures: Global capital markets expect standardized audit approaches, potentially penalizing deviation from Western norms.

Internal Colonization: Some Indonesian professionals have internalized Western superiority, viewing indigenous approaches as backward or unprofessional.

Generational Differences: Younger auditors trained in Western-oriented universities may be disconnected from indigenous wisdom, while senior practitioners may resist change.

Quality Concerns: Questions arise about whether culturally-adapted practices maintain audit quality as defined by international standards.

7. Implications for Practice, Education, and Policy

7.1 Practice Implications

Audit firms operating in Indonesia and similar contexts should:

1. Develop cultural competence programs that go beyond surface-level awareness to deep understanding of indigenous epistemologies
2. Create space for collective decision-making and consensus-building within formal audit processes
3. Adapt communication styles to honor local preferences for indirect communication and face-saving
4. Integrate community stakeholders into audit processes where appropriate
5. Develop quality control mechanisms that balance international standards with local approaches



7.2 Educational Implications

Accounting education should:

1. Include indigenous knowledge systems in curricula alongside Western theories
2. Develop case studies that reflect local contexts and cultural values
3. Encourage critical reflection on the cultural assumptions underlying accounting standards
4. Foster bilingual and bicultural competence in accounting graduates
5. Create partnerships with traditional knowledge holders and cultural institutions

7.3 Policy Implications

Regulators and standard-setters should:

1. Recognize the validity of alternative audit approaches that achieve quality through different means
2. Allow flexibility in implementation while maintaining core principles
3. Support research into indigenous accounting and auditing practices
4. Encourage innovation that combines global standards with local wisdom
5. Resist the homogenization of audit practice in favor of contextual adaptation

CONCLUSION

This study challenges the assumed universality of Western audit philosophy by demonstrating how indigenous Indonesian wisdom offers alternative ways of understanding and practicing audit. Through concepts like *gotong royong*, *musyawarah*, *rukun*, and Pancasila values, we develop a "Nusantara Audit Philosophy" that emphasizes collective accountability, relational verification, harmonious improvement, and contextual adaptation.

Our findings contribute to the decolonization of accounting knowledge by showing that indigenous epistemologies are not merely cultural decorations on universal principles but fundamental alternatives that can enrich global audit theory and practice. The communal, relational, and harmonious approaches inherent in Indonesian wisdom offer insights for addressing contemporary audit challenges including the expectations gap, audit quality concerns, and professional legitimacy crisis.

The path toward decolonizing audit knowledge is not about replacing Western theory with indigenous alternatives but creating dialogue between different knowledge systems. This epistemic pluralism enriches the discipline by providing multiple lenses for understanding complex phenomena. As the audit profession grapples with technological disruption, environmental crisis, and social inequality, indigenous wisdom offers perspectives that may be essential for creating more responsive, responsible, and meaningful audit practices.

Future research should explore how other indigenous knowledge systems might inform audit philosophy, how different epistemologies can be integrated in practice, and how decolonial approaches might reshape audit regulation and



standard-setting. The ultimate goal is not epistemic relativism but epistemic justice—creating space for multiple valid ways of knowing that together can address the complex challenges facing our interconnected yet culturally diverse world.

This study represents a beginning rather than an end—an invitation to reimagine audit through indigenous eyes and to recognize that the future of audit philosophy may lie not in further refinement of Western theory but in learning from knowledge traditions that have sustained communities for millennia. In the words of an elder in Sulawesi: "The banyan tree grows strong not from one root but from many. So too should our knowledge."

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