

MANAGEMENT ACCOUNTANT ETHICS ON EARNING MANAGEMENT PRACTICES IN THE CHARACTER OF ULUL'AZMI PROPHETS

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Abstract

This study aims to review the literature and reflect on the ethics of management accountants on earning management activities in the character of Ulul'Azmi Prophets. This study uses library research with data sourced from reputable journals such as Elsevier Science Direct, Emerald, Scopus, Google Scholar, books and other articles relevant to the research topic. This paper shows that the character of Ulul'Azmi Prophets can be the right philosophy for strengthening the ethics of management accountants especially in earning management activities. This is because of the nature of the Ulul'Azmi Prophets who are based on faith and strong firmness in holding principles

Keywords: *ethical principles, management accountant ethics, earning management, the character of Ulul'Azmi Prophets.*

1. INTRODUCTION

Management accountants work in the business or the internal company. Management accountants or companies' internal accountants have to provide information, advice and reports to assist management in making the right business decisions (Stephenson et al., 2016). They are responsible for producing accurate, concise, and timely financial reports that uphold the standards of ethical responsibility (Jaijairam, 2017). Management accountants have to adhere to the guidelines in professional ethics in carrying out their work. The Code of Ethics of Indonesian Accountants regulates ethics for accountants who work in business. Management accountants are required to maintain five basic ethical principles including integrity, objectivity, professional competence and due care, confidentiality, and professional behavior (IAMI, 2020).

Companies and external parties like investors use reports produced by management accountants as a reference. Management accountants face various threats in compliance

with ethical principles, like earnings management practices. Earnings management is actions related to accounting techniques applied by management to identify revenues and expenses in providing accounting information. Purwanti et al. (2015) state that earnings management is performed to give a positive image from external parties of management performance. Views on earnings management practices with ethical considerations vary depending on the combination of the specific techniques used and the expected results (Walker & Fleischman, 2013). Besides, individual ethical orientations, both relativism, and idealism for management accountants affect business decision making including decisions on earnings management practices (Baskaran et al., 2020).

Earnings management practice provides an example of the ethical problems faced by management accountants. Management accountants or accountants working in the business have dual roles, as employees who are bound to the organization and as professionals (Fiolleau & Kaplan, 2017). Concerning earnings management, management accountants face

dilemmas in maintaining ethical principles, especially objectivity because those who are under the control of the company are motivated by the philosophy of utilitarianism which is prone to subjectivity and considers the most favorable circumstances (Harindahyani, 2015). Therefore, strengthening the ethics of management accountants concerning the true foundation of ethics, namely, religion is important.

Some previous studies have proven the role of religion in minimizing unethical behavior in companies. Cai et al. (2020) reveal a negative relationship between religiosity and accrual earnings management. Halabi et al. (2019) show that adherence to a strong religion can lead companies to manage earnings and choose more ethical accounting methods in earnings management. Another study by Dyreng et al. (2012) proves the support for the dominant role of honesty norms in religion rather than risk aversion norms in limiting intentional misreporting or misrepresentation of accounting information (as indicated in financial statements). These studies indicate a strong relationship between religion and ethics in accounting.

Studies concerning ethics in the accounting profession by Briando & Purnomo (2019), Sirajudin (2013), Briando et al., (2017), and Reraja & Sudaryati (2019). Briando & Purnomo (2019) concern the concept of prophetic ethics for state financial managers by using local wisdom of Malay culture. Sirajudin (2013) describes ethical anomalies in the accounting profession by linking it to Pancasila education. Briando et al. (2017) build an ethical infrastructure for managing state finances using a typical Malay culture of *Gurindam* twelve. Reraja & Sudaryati (2019) examine the character of accountants in carrying out their work professionally in the Javanese cultural philosophy of *adigang adigung adiguna*.

However, this present study focuses on linking management accountants and earnings management practices in the character of Rasul Ulul 'Azmi Prophet. The reflection of the character of Ulul 'Azmi Prophet can be used as an example in the character reflection for the ethics of management accountants, especially in earnings management activities. A total 5 out of 25 Prophets have the title of Ulul 'Azmi or the

head of the Prophet, namely Prophet Nuh (AS), Prophet Ibrahim (AS), Prophet Musa (AS), Prophet Isa (AS), and Prophet Muhammad SAW (Najib, 2021). They have extraordinary fortitude in facing all disturbances and obstacles from people who challenge the mission to convey the revelations of Allah *subhanahu wa ta'ala* to his people (Amrie, 2012). The Prophet has four obligatory traits covering *Ash-siddiq* (truthfulness), *Al-Amanah* (trustworthiness), *At-Tabligh* (advocacy), and *Al-Fathanah* (wisdom) (Pudjiani et al., 2019). Besides, the prophet also has the character of *Al-Istiqamah* which means consistency in adhering to the decisions that have been agreed upon (Sakdiah, 2016).

Based on the explanation above, the researcher formulated the following research problem, namely how to strengthen ethics in management accountants, especially in earnings management practices through the reflection of the character of Ulul 'Azmi Prophets. This study aims to identify literature related to management accountant ethics and reflect the character of the Ulul 'Azmi Prophets in the ethical principles of management accountants. Thus, this study used library research methods and interpretive paradigms by conducting a series of activities in the form of sorting, grouping, reading, recording, and processing research materials and then interpreting them in the form of a reflection of the character of Ulul 'Azmi Prophets on management accountant ethics. Reflecting on the character of Ulul 'Azmi Prophets aims to provide ethical reinforcement based on spirituality on ethical principles for management.

The first part of this study describes the problems related to management accountant ethics and the relevance of the character of Ulul 'Azmi Prophets. The second part contains the previous literature concerning management accountant ethics and earnings management practices, as well as the character of Ulul 'Azmi. The third part describes the methodology used in this study. The fourth part contains a description of the discussion related to the literature review and interpretation of the results of the analysis regarding the urgency of management accountant ethics issues in earnings management practices and the reflection of the character of *Ulul 'Azmi* in management accountant ethics. The last part is the conclusion

of the study, namely through reflection on the character of Ulul 'Azmi Prophets of truthfulness, trustworthiness, advocacy, wisdom, and highly committed to the ethics of management accountants, particularly in earnings management practices.

Strengthening ethics in the religious aspect is important in the ethics of management accountants. The management accountant ethics which are spiritually based on the character of Ulul 'Azmi make management accountants firm in upholding the principles of the professional code of ethics. This section discusses the management accountants' ethics and earnings management practices, and then later discusses the character of the Ulul 'Azmi figures.

Management Accountant Ethics and Earnings Management Practices

The Indonesian Institute of Management Accountants (IAMI) as an organization of Management Accountants in Indonesia applies the Indonesian Accountant Code of Ethics so that all IAMI members and CPMA (Certified Professional Management Accountant) certificate holders have to comply with it. The Indonesian Accountant Code of Ethics regulates accountant ethics who work in business. IAMI (2020) proposes five ethical principles to be carried out by management accountants covering truthfulness, trustworthiness, advocacy, wisdom, and compliance with laws and regulations. Integrity requires management accountants to be straightforward and honest in their profession and business. Objectivity is not compromising professional and business judgments due to bias, conflict of interest, or unfavorable influence from other parties. Professional competence is needed to ensure that their work is appropriate and sincere in carrying out the latest applicable professional and technical standards. In terms of confidentiality, it relates to information obtained from their work. And the last is to comply with applicable laws and regulations and avoid taking actions that can discredit the profession as a form of professional behavior (IAMI, 2020).

Anshori (2017) defines management accountants are bound in a company focusing on company goals (organizational goals). This indicates that management accountants only

served managers or decision-makers in the company. Management accountants may face problems in identifying unethical behavior in implementing ethical standards of behavior in companies (Anshori, 2017). The involvement of management accountants in the company allows for unethical behavior such as earnings management which aims to give a positive image of managerial performance (Purwanti et al., 2015).

Jones (2013), Kurniawansyah (2018), and Arjuna & Bernawati (2020) explain that earnings management is carried out due to the gaps in accounting standards through the selection of accounting methods. This practice is an unethical act due to its tendency to omit some information even though it does not violate the rules and is very difficult to eliminate because it is completely under the control of the company's management. This is in line with Belgasem-Hussain & Hussaien (2020) and Sulistyanto (2018) stated that earnings management is unethical as there are gray areas in accounting standards and many subjective judgments provide rooms for opportunistic accounting, where managers increase positions, and income statements do not reflect the underlying financial performance of the company. Management accountants' actions in opportunistic behavior in earnings management practices may be motivated by the philosophy of utilitarianism which is prone to indications of subjectivity considering the most favorable circumstances (Senny, 2017). In this view, it shows that earnings management can occur because of the opportunistic behavior of the management accountant which causes bias because the report does not describe the actual condition of the company.

In contrast, McKee (2005) describes earnings management as reasonable and legal management decision-making and reporting to achieve stable and predictable financial results. Stanga & Kelton (2008) and Vladu (2015) explain that earnings management practices can be ethical if they are not at will as the methods used are included in generally accepted business practices, and the objectives are not opportunistic for managers but fairer to other company stakeholders.

Religion and religious aspects have contributed to developments in accounting

thought and accounting practice. Religious concepts are useful in helping accountants to set ethical standards based on the morally right and just (Peace, 2006). In line with this, ethics in Islam has an absolute and eternal nature (Nawatmi, 2010). This indicates that ethics associated with religion, especially Islam, can bring ethics to absolute moral standards in accounting practices.

Based on the elaboration above, strengthening the ethics of management accountants is important which can be reflected in a stronger aspect for management accountants in holding to the principles of religion, especially ethics from the character frame of Islamic figures.

The Character of Ulul ‘Azmi Prophets

Ulul ‘Azmi Prophets have a strong determination, truthfulness, trustworthiness, and advocacy characters in carrying out their duties to convey teachings regarding the commands and prohibitions of Allah SWT (Ghozaly & Achmad, 2018). A total of five among many prophets were given the title of Ulul ‘Azmi, namely Prophet Nuh, Prophet Ibrahim, Prophet Musa, Prophet Isa, and Prophet Muhammad SAW for various challenges, obstacles and threats of death from various parties addressed to them (Amrie, 2012).

The tenacity of the Ulul ‘Azmi Prophet is reflected in various stories of their missionary journeys. Prophet Nuh (AS) had preached for a thousand years but very few who believe even his wife and children rebelled and refused to follow his teachings. Then Prophet Musa (AS) continued to carry out preaching despite being opposed to the cruelty of "Pharaoh" and the rebellion of Israel. Then, Prophet Ibrahim (AS) also continued to preach despite various threats from King "Namrud" who with his cruelty burned him.

2. METHOD

This study tries to explain and provide a reflection of the character of Ulul‘Azmi Prophets on management accountant ethics, particularly in earnings management practices by using the library research method (Hamzah, 2020). Library research focuses on reading books, notes, and reports on the results of previous research and relevant document (Hasan, 2008). This study used online journal databases including Elsevier,

Science Direct, Emerald, Scopus, and Google Scholar to get relevant topics to this present study. The keywords used in the literature search were ethical principles, management accountant ethics, earnings management, and the character of Ulul‘Azmi Prophets.

This present study was based on Burrell & Morgan’s model (1979) which describes interpretive nature as a paradigm that explains that the social world is unseparated from the researcher's perspective. Previous studies by Dewi & Sawarjuwono (2019), Kiyarsi & Bhrata (2021) and Juhji et al. (2020) also used the same method which means that this method can be used as the steps in answering research problems. The analysis used a content analysis technique involving the process of selecting, comparing, combining and sorting various sources to gather relevant data. The next step was compiling and processing the results of content analysis to answer research questions concerning the interpretation of the reflection of the character of Ulul ‘Azmi Prophets to conclude.

3. RESULTS AND DISCUSSION

3.1. Results

This part covers the results of previous studies used as references in the literature review sections to answer the formulation of the problem. First, it describes previous research related to the urgency in ethical issues of management accountants which is then followed by the interpretation of strengthening management accountant ethics through reflection on the character of Ulul‘Azmi Prophets.

The Urgency of Management Accountant Ethics in Earnings Management Practices

The urgency of management accountant ethics has been revealed by Sulistyanto (2018) that the case of earnings management has proven to destroy the economic, ethical, and moral order due to the opportunistic behavior of the management accountant. The study revealed that earnings management is a clear example of ethical issues related to the morale of management accountants.

Anshori (2017) explains that management accountants are responsible to design accounting information systems, planning, and financial

control for users of the company's internal and external financial statements. The responsibilities depend on the instructions of the company's management. The work of management accountants concerns the implementation of standards of ethical behavior which may expose management accountants to conflicts of interest regarding ethical issues within the company.

Kurniawansyah (2018) defines earnings management as one example that reflects unethical behavior in management accountants as it tends to eliminate real information. Moreover, Arjuna & Bernawati (2020) explain that management accountants might face the threat of personal interest. They have to maintain their integrity and are ready to bear the consequences of violating the applicable rules. They maintain their integrity by presenting financial statements fairly, honestly, and in accordance with applicable accounting standards.

Belgasesm-Hussain & Hussaien (2020) state that ethical problems in management accountants can be seen from earnings management practices as there is a gray area in accounting standards and provide many opportunities for opportunistic accounting behavior like playing a role in the presentation of financial statements that do not reflect the actual financial performance of the company. These opportunistic actions may be motivated by the philosophy of utilitarianism which is prone to indications of subjectivity considering the most favorable circumstances (Harindahyani, 2015). Belgasesm-Hussain & Hussaien (2020) add that management accountants have to maintain their objectivity in financial reporting.

Jones (2013) reveals that management accountants who have higher ability-based emotional intelligence can improve interpersonal relationships, increase the ability to cope with stress, and have superior decision-making skills which are associated with high levels of emotional intelligence. These skills allow management accountants to resist pressure from superiors because, without resistance, unethical earnings management will harm the organization (Jones, 2013). Professional competence and due care have an important role in the management accountants' ethics.

On the other hand, Stanga & Kelton (2008) and Vladu (2015) express that earnings management is not always opportunistic that becomes an unethical act, but can also be informative. Some earnings management practices for informative purposes or real earnings management practices are considered more ethical than other manipulative practices (Vladu, 2015). This indicates that manipulative actions in earnings management can be anticipated through ethical enforcement in management accountants which makes these activities informative for financial statement users.

Purwanti et al. (2015) explain that earnings management is done to give investors a positive image of management performance. Purwanti et al. (2015) add that earnings management can be viewed positively if it is done on a professional assessment in the preparation of financial statements for external parties through the application of applicable accounting policies. McKee (2005) reveals that management accountants' actions on earnings management are reasonable and legal decision-making and reporting that are intended to achieve stable and predictable financial results. This means that management accountants need to carry out earnings management in accordance with applicable regulations and standards.

Peace (2006) states that religious concepts can direct behavior in accounting practices that are more ethical and fairer. Based on religious ideology, social behavior or initiative leads to justice and morals. Furthermore, Nawatmi (2010) explains that ethical principles in Islam are not utilitarian and relative, but are eternal and absolute. In Islam, ethics provides strong internal sanctions in carrying out ethical standards.

Based on the review of literature above, strengthening ethics in management accountants is important as earnings management activities in companies that allow management accountants to act opportunistically so that they tend to be immoral due to mislead users of biased financial statements. On the other hand, management accountants can also carry out ethical and informative earnings management in accordance with applicable accounting standards. It is important to strengthen the ethical aspects of religious concepts to direct the ethical and

absolute actions of management accountants in carrying out ethical principles. Thus, the next part covers the reflection of Islamic figures, namely the character of Ulul‘Azmi Prophets for management accountant ethics, especially in earnings management practices.

Management Accountant Ethics in the Character of Ulul‘Azmi Prophets

As explained in the previous part, Ghozaly & Achmad (2018) and Amrie (2012) state that Ulul‘Azmi has strong, firm, and patient in facing challenges and threats in the process of conveying Islamic teachings. Prophets who received the title as Ulul‘Azmi are Prophet Nuh (AS), Prophet Ibrahim (AS), Prophet Musa (AS), Prophet Isa (AS), and Prophet Muhammad SAW (Amrie, 2012). They also have various characteristics as described by Gazagarsa (1990) and Makromi (2014). This present study reflects the characteristics of Ulul‘Azmi Prophets of *As Siddiq*, *At-Tabligh*, *Al-Fathanah*, *Al-Amanah* and *Al-Istiqamah* on the ethics of management accountants as presented in Figure 1.

the character of *ash-siddiq* which means truthfulness. The Prophet Nuh always invited people to worship Allah SWT and forbade worshipping other than Allah SWT. However, people ignored him, and even his son Kan'an disobeyed his teaching. Prophet Nuh (AS) remained consistent in telling the truth that the teachings of Islam were true. Finally, Allah SWT brought a great disaster for the people who denied his call so that only his followers survived the disaster. The character of *ash-siddiq* is close to the concept of integrity in the ethical principles of the management accountant’s code of ethics.

Management accountants can apply integrity by reflecting on the character of the *ash-siddiq* of Prophet Nuh. Management accountants have to carry out their duties honestly based on the truth as Prophet Nuh did. Management accountants should avoid the omission of information that should be disclosed to avoid misleading. For example, in earnings management activities, management accountants have to maintain the truth of information to avoid redundancy. The character of *ash-siddiq* is relevant as strengthening the principle of integrity in the management accountants' ethics to always be honest and reveal the truth in their work.

Reflection on the character of At-Tabligh of Prophet Ibrahim (AS) in the objectivity of management accountants. Prophet Ibrahim (AS) has the character of *at-tabligh* which means to advocacy. Prophet Ibrahim (AS) lived during the period of King Namrud who was unjust, polytheist, and *kufr*. Prophet Ibrahim (AS) invited his father to leave the graven image and then worship Allah SWT. Prophet Ibrahim also conveyed the teachings to King Namrud and his people even though it was full of threats and injustice. But he was not shaken to continue to convey the teachings of Allah SWT even though the king opposed it. The character of *at-tabligh* approaches the concept of objectivity in management accountant ethics.

Management accountants can apply objectivity by reflecting on the character of *the at-tabligh* of Prophet Ibrahim (AS). They have to be free from conflicts of interest and influence from other parties in carrying out their duties. They need to carry out their professional activities

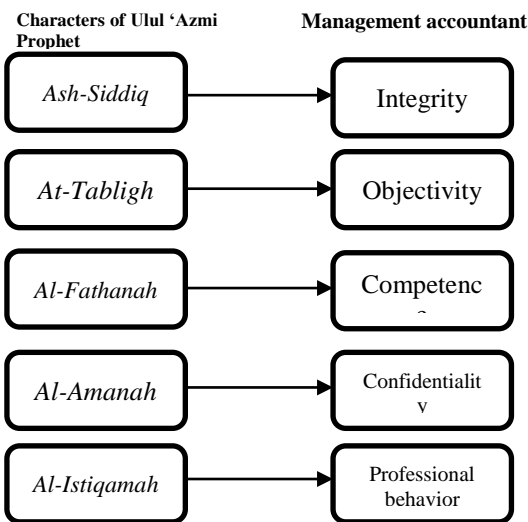


Figure 1. The Relevance of the Relationship of Ulul ‘Azmi’s Character and Management Accountant Ethics

3.2. Discussion

Reflection on the character of Ash-Siddiq of Prophet Nuh (AS) in the integrity of management accountants. Prophet Nuh (AS) has

without thinking about threats from other parties regardless of their position which causes the emergence of subjectivity in their responsibilities. In earnings management practice, management accountants can carry out informative earnings management by conveying signals to users of financial statements on improving performance for the company's future. The character of *at-tabligh* is relevant to strengthen the principle of objectivity in management accountant ethics to always convey the actual situation and avoid being influenced by any undue party.

Reflection on the character of Al-Fathanah of Prophet Musa (AS) in the professional competence and prudence of management accountants. Prophet Musa (AS) has the character of *al-fathanah* which means wisdom. Prophet Musa (AS) learned from Prophet Khidir As. He has the character of *al-fathanah* because he is willing to accept knowledge from anyone even though he gets the title *Ulul'Azmi* which incidentally is nobler than other Prophets. The character of *al-fathanah* approaches the concept of professional competence and prudence in the management accountants' ethics.

Management accountants can apply professional competence and prudence by reflecting on the character of *al-fathanah* possessed by Prophet Musa. Management accountants should not be dragged by their position and knowledge. They have to follow professional standards and act in accordance with applicable technical standards so that they should be ready to learn and update their competencies by following training and seminars related to their profession, especially in more ethical earnings management practices such as informative earnings management. The character of *al-fathanah* is relevant to strengthening the principles of professional competence and prudence in management accountant ethics. This is reflected by always being wise in realizing the limitations of the activities and knowledge to update knowledge and competence.

Reflection on the character of Al-Amanah of Prophet Isa (AS) in the confidentiality of management accountants. Prophet Isa (AS) has the character of *al-amanah* which means trustworthiness.

Prophet Isa (AS) was sent to Israel as a prophet and messenger to worship and carry out the teachings of Allah. He faced various tests in spreading the teachings of Islam and even received threats to be killed where his people were ignorant in terms of beliefs and lifestyle. However, he remained steadfast and trustworthy in carrying out his duties. The character of *al-amanah* approaches the concepts of competence and confidentiality in management accountant ethics.

Management accountants can apply trustworthiness by reflecting on the nature of *al-amanah* possessed by Prophet Isa (AS). The trustworthiness of Prophet Isa (AS) is reflected in how Prophet Isa carried out his duties despite threats from the Jews. Management accountants have to adhere to the principles of confidentiality and not abuse their position by disseminating confidential information for their personal gain. For example, in the earnings management practice, management accountants maintain information and convey information without reducing the actual information to maintain the trust of users of external financial statements. The character of *al-amanah* is relevant to strengthen the principle of trustworthiness in the management accountant ethics so that they have to poses a trustworthy character in carrying out their work.

Reflection on the character of Al-Istiqamah of Prophet Muhammad SAW in the professional behavior of management accountants. Prophet Muhammad SAW has the character of *al-istiqamah* which means commitment. The Prophet was consistent in preaching in Mecca despite worldly temptations by the Quraysh to leave Islam. Finally, at the command of Allah SWT, he moved to Medina which eventually had many followers and succeeded in taking Mecca City from the Quraysh. The character of *al-istiqamah* approaches the concept of professional behavior in management accountant ethics.

Management accountants can apply professional behavior by reflecting the character of *al-istiqamah* possessed by the Prophet Muhammad SAW. His character in spreading the teachings of Allah SWT is reflected in his commitment to *da'wah*. Management accountants

have to comply with applicable laws and regulations and avoid actions that provide a bad influence on the profession's reputation. In earnings management practice, management accountants have to be consistent to avoid opportunistic behavior in order to maintain the good reputation of the person, company and profession. The nature of *al-istiqamah* is relevant to strengthening the principles of professional behavior in management accountant ethics. This character helps management accountants have a strong commitment to adhering to ethical principles and staying away from negative behavior.

Based on the elaboration above, the character of Ulul'Azmi prophets is relevant to the ethical principles of management accountants. The character of Ulul'Azmi Prophets will help management accountants, to be honest, objective, wise, trustworthy and highly committed to carrying out the code of ethics, especially in earnings management practices to benefit the users of financial statements. Through reflection on the character of Ulul'Azmi Prophets of *ash-siddiq*, *at-tabligh*, *al-fathanah*, *al-amanah* and *al-istiqamah*, management accountants will be firm in facing threats and stay away from all temptations of opportunistic actions.

4. CONCLUSION

This study aims to reflect on the character of Ulul'Azmi Prophets to strengthen the ethical principles of management accountants. This study found that the character of Ulul'Azmi Prophets is relevant to be reflected in the management accountant's ethics. The character of Ulul'Azmi Prophets will help management accountants firmly hold the principles of the code of ethics, especially in earnings management activities. Management accountant ethics can be based on trustworthiness and truthfulness characters as a form of integrity, advocacy the truth as a form of objectivity, and wisdom and willingness to develop knowledge as a principle of professional competence and prudence. Management accountant ethics can also be based on a trustworthy character as a form of confidentiality and a high commitment to upholding ethical principles as professional behavior. Management accountants can apply these ethical principles in earnings management practices to be more

informative for the benefit of all users of financial statements and avoid opportunistic attitudes that lead to misleading.

The results of this study can broaden insights related to management accountant ethics based on Islamic figures' philosophical frame. This study is important for professional accounting agencies in strengthening ethical principles in management accountants, especially in earnings management practices. The findings in this study emphasize the strength of Islamic principles in the character of Ulul'Azmi Prophets to be reflected in the ethics of management accountants. Future studies can expand the discussion of the character of Ulul'Azmi Prophets in other accountants' codes of ethics.

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