

DAFTAR PUSTAKA

- Abdullah, V. A. (2016). Arisan Sebagai Gaya Hidup (Sebuah Kritik Terhadap Masyarakat Konsumtif Perkotaan). *Jurnal Komunikasi*, 11(1), 17–28. <https://doi.org/10.20885/komunikasi.vol11.iss1.art2>
- Acquah, J. K., & Dahal, R. (2018). ROSCAs as Lenders of Last Resort after Financial Crises: Lessons from Indonesia. *Journal of International Development*, 30(7), 1223–1239. <https://doi.org/10.1002/jid.3366>
- Ajija, S. R., & Siddiqui, A. I. (2021). Impact of Joining Rotating Savings and Credit Association (Rosca) on Household Assets in Indonesia. *The Journal of Developing Areas*, 55(3), 205–216. <https://doi.org/10.1353/jda.2021.0061>
- Alexander, D., de Brébisson, H., Circa, C., Eberhartinger, E., Fasiello, R., Grottke, M., & Krasodomska, J. (2018). Philosophy of language and accounting. *Accounting, Auditing and Accountability Journal*, 31(7), 1957–1980. <https://doi.org/10.1108/AAAJ-06-2017-2979>
- Amaliah, T. H. (2016). Nilai-Nilai Budaya Tri Hita Karana dalam Penetapan Harga Jual. *Jurnal Akuntansi Multiparadigma*, 7(6), 189–206.
- Anggoe, M., & Reskino, R. (2023). Pengaruh Pengendalian Internal, Whistleblowing System, Dan Komitmen Organisasi Terhadap Pencegahan Kecurangan Dengan Moralitas Individu Sebagai Variabel Moderasi. *Jurnal Akuntansi Trisakti*, 10(1), 31–50. <https://doi.org/10.25105/jat.v10i1.15818>
- Apriansyah, A., Udit, P., & Setiawan, H. (2019). Analisis Komparatif Perlakuan Akuntansi Atas Pendapatan dan Beban. *JIAKES (Jurnal Ilmiah Akuntansi Kesatuan)*, 7(1), 197–204. <https://jurnal.stiekesatuan.ac.id/index.php/jakes/article/view/199>
- Ariani, K. P., Herawati, N. T., & Atmadja, A. T. (2019). Analisis Pengelolaan Arisan Lunas sebagai Sumber Pendanaan Utama pada LPD Desa Pakraman Banyuatis Kecamatan Banjar Kabupaten Buleleng. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)*, 10(3), 298–308. <https://ejournal.undiksha.ac.id/index.php/S1ak/article/view/22805/14147>
- Arsani, Ka., & Putra, I. W. (2013). Perlakuan Akuntansi Pendapatan dan Beban Berbasis SAK ETAP dan Implikasi pada Laporan Keuangan KSP Duta Sejahtera. *Akuntansi*, 3, 117–131.
- Baihaki, A., & Malia, E. (2018). Arisan Dalam Perspektif Akuntansi. *Jurnal Akuntansi Multiparadigma*, 9(3), 540–561. <https://doi.org/10.18202/jamal.2018.04.9032>
- Bossuyt, E., D'Espallier, B., & Mersland, R. (2024). Profit-Generating Entities or Cash-Management Vehicles? Unpacking the Financial Performance of Savings Groups Worldwide. *Journal of Alternative Finance*, 1(1), 3–23. <https://doi.org/10.1177/27533743231201771>

- Budianto, R., Latifah, S. W., Suhardianto, N., & Iswati, S. (2023). Budaya Akuntansi Indonesia: Praktik Akuntansi Level Keluarga, Masyarakat, dan Bisnis. *Jurnal Akademi Akuntansi*, 6(1), 63–78. <https://doi.org/10.22219/jaa.v6i1.23637>
- Burrell, G., & Morgan, G. (1979). *Sociological Paradigms and Organisational Analysis*. Heinemann Educational Books. <https://doi.org/10.4324/9781315609751>
- Dinç, Y., Jahangir, R., Nagayev, R., & Çakır, F. (2022). Economics of savings-based finance: an interest-free model of rotating savings and credit association in Turkey. *Journal of Islamic Accounting and Business Research*, 13(2), 338–363. <https://doi.org/10.1108/JIABR-04-2021-0115>
- Donnelly, C., Khemka, G., & Lim, W. (2022). Investing for retirement: Terminal wealth constraints or a desired wealth target? *European Financial Management*, 28(5), 1283–1307. <https://doi.org/10.1111/eufm.12351>
- Febrita, R. E., & Kristanto, A. B. (2019). Kualitas Laporan Keuangan Perusahaan Publik di Indonesia. *Jurnal Akuntansi : Kajian Ilmiah Akuntansi (JAK)*, 6, 1–19.
- Finau, G., Jarvis, D., Stoeckl, N., Larson, S., Grainger, D., Douglas, M., Barrowei, R., Coleman, B., Groves, D., Hunter, J., Lee, M., & Markham, M. (2023). Accounting for Indigenous cultural connections to land: insights from two Indigenous groups of Australia. *Accounting, Auditing and Accountability Journal*, 36(9), 370–389. <https://doi.org/10.1108/AAAJ-08-2022-5971>
- Fukofuka, P., Scobie, M., & Finau, G. (2023). Indigenous practices of accounting on the ground: a Bourdieusian perspective. *Accounting, Auditing and Accountability Journal*, 36(1), 96–119. <https://doi.org/10.1108/AAAJ-11-2021-5529>
- Garfinkel, H. (1967). *Studies in Ethnomethodology*. Prentice Hall, Inc. <https://doi.org/10.1515/9783839413272-059>
- Gray, S. J. (1988). Towards a Theory of Cultural Influence on the Development of Accounting Systems Internationally. *Abacus*, 24(1), 1–15. <https://doi.org/10.1111/j.1467-6281.1988.tb00200.x>
- Hapsari, D. P., & Saputra, A. (2018). Analisis Penjualan Bersih, Beban Umum & Administrasi Terhadap Laba Tahun Berjalan. *Jurnal Akuntansi : Kajian Ilmiah Akuntansi (JAK)*, 5(1), 45. <https://doi.org/10.30656/jak.v5i1.502>
- Ikatan Akuntansi Indonesia. (2009). *Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik*. Dewan Standar Akuntansi Keuangan.
- Juniana, E., Soleha, R., Aizah, L. K., Purnamasari, K. D., & Zahrani, E. (2023). Akuntansi Emak-Emak Praktik Pengelolaan Dana Arisan Pada Arisan X di Kecamatan Kraksaan. *Jurnal Akuntansi Terapan Dan Bisnis*, 3(2), 124–132.

- Kaban, M. B. U., & Edwy, F. M. (2024). Kualitas Laporan Keuangan: Latar Belakang Pendidikan dan Pengalaman Internasional CFO. *Jurnal Akuntansi Trisakti*, 11(1), 25–44. <https://doi.org/10.25105/jat.v11i1.18806>
- Kamilah, K., B Syarbaini, A. M., & Yafiz, M. (2022). Jula-Jula: Economic and Accounting Practices in the Muslim Community of North Sumatra. *Share: Jurnal Ekonomi Dan Keuangan Islam*, 11(2), 251. <https://doi.org/10.22373/share.v11i2.13213>
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2020). *Intermediate Accounting: IFRS Edition*. John Wiley & Sons, Inc.
- Leniwati, D., Khaqimah, M., & Agus Saputri, N. (2023). Accountability Arisan Culture Based on Ukhuhwah Islamiyah Perspective. *Berkala Akuntansi Dan Keuangan Indonesia*, 8(2), 293–306. <https://doi.org/10.20473/baki.v8i2.50584>
- Martani, D., Veronica NPS, S., Wardhani, R., Farahmita, A., & Tanujaya, E. (2012). *Akuntansi Keuangan Menengah Berbasis PSAK*. Salemba Empat.
- Misanam, M. (2023). Local Wisdom, Dignity, Trust, and the Construction of Social Collateral for Micro Financing. *Global Review of Islamic Economics and Business*, 11(1), 105–121. <https://doi.org/10.14421/grieb.2023.111-07>
- Muchlis, S., & Mais, R. G. (2023). Rambu Solo Traditional Ceremony of The Tana Toraja Tribe: A Sharia Accounting Perspective. *Atestasi : Jurnal Ilmiah Akuntansi*, 6(2), 614–626. <https://doi.org/10.57178/atestasi.v6i2.560>
- Nurhalimah, Setiawan, A. R., & Haryadi, B. (2019). Praktik Akuntansi Manajemen Bisnis Besi Tua Berbasis Budaya Persaudaraan Madura. *Jurnal Akuntansi Multiparadigma*, 10, No. 1, 1–21. <https://doi.org/10.18202/jamal.2019.04.10001>
- Purwandani, A., & Mulawarman, A. D. (2021). Mental Accounting Sebagai Bentuk Praktik Akuntansi Pinjaman Dana. *Imanensi: Jurnal Ekonomi, Manajemen, Dan Akuntansi Islam*, 6(1), 55–64. <https://doi.org/10.34202/imanensi.6.1.2021.55-64>
- Rahman, Y., Noholo, S., & Santoso, I. R. (2019). Konsep Akuntansi Syariah Dalam Budaya Mahar. *Jurnal Akuntansi Multiparadigma*, 10(1), 82–101. <https://doi.org/10.18202/jamal.2019.04.10005>
- Ruwaiddah, R., Arif Musthofa, M., & Yatima, K. (2021). Arisan Uang Dalam Menambah Kesejahteraan Keluarga Menurut Perspektif Ekonomi Islam (Studi Kasus Di Desa Pandan Lagan Kecamatan Geragai). *Jurnal Ekonomi Manajemen Sistem Informasi*, 3(2), 180–187. <https://doi.org/10.31933/jemsi.v3i2.754>
- Sadr, S. K. (2017). The optimum size of rotating qard hasan savings and credit associations. *ISRA International Journal of Islamic Finance*, 9(1), 15–26.

<https://doi.org/10.1108/ijif-07-2017-003>

- Sari, D. D. K., Nurbaiti, I., Mayangsari, P., Fatimah Yunus, & Elwardah, K. (2021). Analisis Perilaku Konsumtif Milenial Terhadap Trend Arisan Online Menurun Dalam Ekonomi Islam. *Juremi: Jurnal Riset Ekonomi*, 1(3), 173–184. <https://doi.org/10.53625/juremi.v1i3.286>
- Sudarwan, M., & Fogarty, T. J. (1996). Culture and Accounting in Indonesia: An Empirical Examination. *International Journal of Accounting*, 31(4), 463–481. [https://doi.org/10.1016/s0020-7063\(96\)90032-1](https://doi.org/10.1016/s0020-7063(96)90032-1)
- Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Penerbit Alfabeta.
- Taufik, G., Isnaeny, R. N., & Hasanah, U. (2023). Bagaimana Pandangan Islam Terhadap Transaksi Arisan?: Sebuah Studi Literatur. *AKSY Jurnal Ilmu Akuntansi Dan Bisnis Syariah*, 5(2), 110–122. <https://doi.org/10.15575/aksy.v5i2.29400>
- Taylor, L. C. (2018). Reassessing and Refining Theory in Qualitative Accounting Research: An Illustrative Account of Theorizing. *Qualitative Research in Accounting and Management*, 15(4), 510–534. <https://doi.org/10.1108/QRAM-09-2017-0090>
- Thalib, M. A. (2022). Penentuan Tarif Penumpang Bendi Berbasis Nilai Eya Dila Pito-Pito’O. *Imanensi: Jurnal Ekonomi, Manajemen, Dan Akuntansi Islam*, 7(2), 39–52. <https://doi.org/10.34202/imanensi.7.2.2022.39-52>
- Thalib, M. A., & Monantun, W. P. (2022). Konstruksi Praktik Akuntansi Tolobalango: Studi Etnometodologi Islam. *El Muhasaba: Jurnal Akuntansi*, 13(2), 85–97. <https://doi.org/10.18860/em.v13i2.12915>
- Xie, X., Sarntisart, S., & Uddin, M. N. (2023). The Impact of Education Investment on Regional Poverty Alleviation, Dynamic Constraints, and Marginal Benefits: A Case Study of Yunnan’s Poor Counties. *Economies*, 11(2). <https://doi.org/10.3390/economies11020042>
- Zakhra, A., Anam, A. F., & Amaliyah. (2021). Arisan Sebagai Model Meningkatkan Poin Keanggotaan Tupperware dalam Perspektif Akuntansi. *Jurnal Indonesia Sosial Sains*, 2(2), 230–240.