

DAFTAR PUSTAKA

- Achilli, G., Busco, C., Giovannoni, E., & Granà, F. (2023). Exploring the craft of visual accounts through arts: Fear, voids and illusion in corporate reporting practices. *Critical Perspectives on Accounting*, 94. <https://doi.org/10.1016/j.cpa.2022.102464>
- Ajidarma, S. G. (2021). *Saksi Mata*. Pabrik Tulisan.
- Alam, M. S. (2022). 30 years of research in Islamic accounting: a literature review. In *PSU Research Review*. Emerald Group Holdings Ltd. <https://doi.org/10.1108/PRR-05-2021-0024>
- Allred, B. (2017). LIVING IN LIGHT OF LIFE'S PERPLEXITIES: LESSONS FROM HABAKKUK. *MAJT*, 28, 177–182.
- Amat, O., Blake, J., & Dowds, J. (1998). *The ethics of creative accounting*.
- Amiram, D., Bozanic, Z., Cox, J. D., Dupont, Q., Karpoff, J. M., & Sloan, R. (2018). Financial reporting fraud and other forms of misconduct: a multidisciplinary review of the literature. *Review of Accounting Studies*, 23(2), 732–783. <https://doi.org/10.1007/s11142-017-9435-x>
- Armstrong, L. J. (2019). Big Picture, Small Picture, and a Conversation with Habakkuk and God. *Christian Journal for Global Health*, 6(2), 55–56. <https://doi.org/10.15566/cjgh.v6i2.315>
- Asien, E. (2021). CHRISTIAN RELIGIOUS FOOTPRINTS ON ACCOUNTING. *International Journal of Accounting & Finance*, 10(1), 88–104.
- Avery, D. (2015). Between Text and Sermon Habakkuk 1:2-4, 12-17, and 2:1-4. *Interpretation: A Journal of Bible and Theology*, 69(3), 341–343. <https://doi.org/10.1177/0020964315578211>
- Bekkum, K. van. (2017). “IS YOUR RAGE AGAINST THE RIVERS, YOUR WRATH AGAINST THE SEA?” In *STORM-GOD IMAGERY IN HABAKKUK* 3 (pp. 55–76). Brill eBooks. https://doi.org/https://doi.org/10.1163/9789004337961_005
- Berisha, V., & Asllanaj, R. (2017). Literature Review on Historical Development of Accounting. *ACTA UNIVERSITATIS DANUBIUS*, 13.

- Birkin, F., Edwards, P., & Woodward, D. (2005). Accounting's contribution to a conscious cultural evolution: An end to sustainable development. *Critical Perspectives on Accounting*, 16(3), 185–208. [https://doi.org/10.1016/S1045-2354\(03\)00023-6](https://doi.org/10.1016/S1045-2354(03)00023-6)
- Bragg, S. M. . (2018). *IFRS guidebook*. AccountingTools.
- Bryer, A. (2023). Critical accounting as an indigenous project. *Critical Perspectives on Accounting*, 93. <https://doi.org/10.1016/j.cpa.2023.102579>
- Bryer, R. A. (1993). Double-Entry Bookkeeping and the Birth of Capitalism Accounting for the Commercial Revolution in Medieval Northern Italy. *Critical Perspectives on Accounting*, 113–140.
- Burrell, G., & Morgan, G. (2017). *Sociological Paradigms and Organisational Analysis*. Routledge. <https://doi.org/10.4324/9781315242804>
- Campa, D., Quagli, A., & Ramassa, P. (2023). The roles and interplay of enforcers and auditors in the context of accounting fraud: a review of the accounting literature. *Journal of Accounting Literature*. <https://doi.org/10.1108/jal-07-2023-0134>
- Cardao-Pito, T. (2024). Fair value accounting and untraceable financial crime. *Journal of Financial Crime*. <https://doi.org/10.1108/JFC-01-2024-0033>
- Carnegie, G. D., & Napier, C. J. (2012). Accounting's past, present and future: The unifying power of history. *Accounting, Auditing and Accountability Journal*, 25(2), 328–369. <https://doi.org/10.1108/09513571211198782>
- Centorrino, G., Naciti, V., & Schifilliti, V. (2024). One faith for different realities: accounting and management practices of Benedictine monasteries. *Journal of Management History*. <https://doi.org/10.1108/JMH-04-2024-0049>
- Chiapello, E. (2007). Accounting and the birth of the notion of capitalism. *Critical Perspectives on Accounting*, 18(3), 263–296. <https://doi.org/10.1016/j.cpa.2005.11.012>

- Clendenen, E. R. (2014). Salvation by Faith or by Faithfulness in the Book of Habakkuk? *Bulletin for Biblical Research*, 24(4), 505–513. http://scholarlypublishingcollective.org/psup/biblical-research/article-pdf/24/4/505/1291995/bullbiblrese_24_4_505.pdf
- Coate, C. J., & Mitschow, M. C. (2018). Luca Pacioli and the role of accounting and business: Early lessons in social responsibility. *Research on Professional Responsibility and Ethics in Accounting*, 21, 1–16. <https://doi.org/10.1108/S1574-076520180000021001>
- Costa, M., Coronella, S., Valenza, G., & D'Andreamatteo, A. (2024). Accounting paradigms and neoliberalism. A Gramscian interpretative analysis of the evolution of the asset-liability view and revenue-expense view in Italy and the United States (1891–1991). *Critical Perspectives on Accounting*, 99. <https://doi.org/10.1016/j.cpa.2024.102728>
- Dillard, J., & Vinnari, E. (2017). A case study of critique: Critical perspectives on critical accounting. *Critical Perspectives on Accounting*, 43, 88–109. <https://doi.org/10.1016/j.cpa.2016.09.004>
- Ellis, E. C., Gauthier, N., Klein Goldewijk, K., Bliege Bird, R., Boivin, N., Díaz, S., Fuller, D. Q., Gill, J. L., Kaplan, J. O., Kingston, N., Locke, H., McMichael, C. N. H., Ranco, D., Rick, T. C., Shaw, M. R., Stephens, L., Svenning, J.-C., & Watson, J. E. M. (2021). People have shaped most of terrestrial nature for at least 12,000 years. *Proceedings of the National Academy of Sciences*, 118(17). <https://doi.org/10.1073/pnas.2023483118>
- Gafney, W. C. M., Dempsey, C. J., & Reid, B. E. (2002). *Nahum, Habakkuk, Zephaniah* (Vol. 38). www.litpress.org
- Gatti, M., & Poli, S. (2023). Accounting to promote ethical tolerance: the case of the Italian prostitution model (1860). *Accounting, Auditing and Accountability Journal*, 36(9), 309–339. <https://doi.org/10.1108/AAAJ-08-2022-5956>
- Gellis, H., Giladi, K., & Friedman, H. H. (2002). Biblical and Talmudic Basis of Accounting Ethics. In *The CPA Journal*.

- Gilbert, C., Everett, J., & de Castro Casa Nova, S. P. (2024). Patriarchy, capitalism, and accounting: A herstory. *Critical Perspectives on Accounting*, 99. <https://doi.org/10.1016/j.cpa.2024.102733>
- Gultom, A. Y., Silitonga, P., & Butar-butur, G. M. (2024). ANALISIS KEPUTUSASAAN DAN HARAPAN SEORANG NABI DALAM KONTEK SHABAKUK 12-4. *Pediaqu: Jurnal Pendidikan Sosial Dan Humaniora*, 3(2), 1176–1190.
- Gupta, C. M., & Kumar, D. (2020). Creative accounting a tool for financial crime: a review of the techniques and its effects. *Journal of Financial Crime*, 27(2), 397–411. <https://doi.org/10.1108/JFC-06-2019-0075>
- Guzik, D. (n.d.). *Bible Commentary of the Book of Habakkuk*.
- Handaric, M. (2021). Faith as a Proper Answer in Crisis: Expecting God’s Intervention from Habakkuk’s Perspective – Hab. 1:1-2:4. *KAIROS: Evangelical Journal of Theology*, 15(1), 65–80. <https://doi.org/10.32862/k.15.1.4>
- Haring, J. W. (2014). He will certainly not hesitate, wait for him!: Evidence for an unrecognized oath in habakkuk 2,3b, and its implications for interpreting habakkuk 2,2-4. *Zeitschrift Fur Die Alttestamentliche Wissenschaft*, 126(3), 372–382. <https://doi.org/10.1515/zaw-2014-0023>
- Ichsan, M., & Purwanti, L. (2021). DIALEKTIKA RISET AKUNTANSI DALAM PERSPEKTIF JAZZ. *Jurnal Akuntansi Multiparadigma*, 12(2), 233–251.
- Jooste, L. (2011). A COMPARISON OF ETHICAL PERCEPTIONS OF EARNINGS MANAGEMENT PRACTICES. *South African Journal of Economic and Management Sciences*, 14(4), 422–435.
- Josua, R. A., & Sualang, F. Y. (2024). Emotional Intelligence: A Servant’s Response in Forming a Paradigm Toward God Based on the Book of Habakkuk. *BIA’: Jurnal Teologi Dan Pendidikan Kristen Kontekstual*, 7(1), 15–33. <https://doi.org/10.34307/b.v7i1.550>
- Kamayanti, A. (2020). *Metodologi Penelitian Kualitatif Akuntan* (A. D. Mulawarman, Ed.). Penerbit Peneleh.

- Karyada, I. P. F. (2024). Paradigma Nusantara dalam Masa Depan Akuntansi. *Jurnal Akuntansi Multiparadigma*, 15(1), 190–204. <https://doi.org/https://doi.org/10.21776/ub.jamal.2024.15.1.14>
- Kees, J. P. (2015). *A Theology of Habakkuk: The Righteous Will Live by His Faith*.
- Kidner, D. (n.d.). *Bible Commentary of the Book of Proverbs*. <https://enduringword.com/bible-commentary/proverbs-1/>
- Kim, C. W. (2020). Reading the Book of Habakkuk through a Lens of Cultural Trauma. *Journal for the Study of the Old Testament*, 45(2), 217–235. <https://doi.org/10.1177/0309089220903347>
- Kiradoo, G. (2020). Ethics in Accounting: Analysis of Current Financial Failures and Role of Accountants. *International Journal of Management (IJM)*, 11(2), 241–247. <http://www.iaeme.com/ijm/issues.asp?JType=IJM&VType=11&IType=2JournalImpactFactor>
- Kraus, K., Mikes, A., & Véliz, C. (2024). Bringing morality back in: Accounting as moral interlocutor in reflective equilibrium processes. *Accounting, Organizations and Society*, 113. <https://doi.org/10.1016/j.aos.2024.101570>
- Laguecir, A., & Hudson, B. A. (2024). Too poor to get social housing: Accounting and structural stigmatisation of the poor. *Critical Perspectives on Accounting*, 100, 102757. <https://doi.org/10.1016/j.cpa.2024.102757>
- Lamberton, G. (2015). Accounting and happiness. *Critical Perspectives on Accounting*, 29, 16–30. <https://doi.org/10.1016/j.cpa.2014.10.005>
- Lau, C. K., & Ooi, K. W. (2016). A case study on fraudulent financial reporting: evidence from Malaysia. *Accounting Research Journal*, 29(1), 4–19. <https://doi.org/10.1108/ARJ-11-2013-0084>
- Lee, H.-A., & Choi, W.-W. (2016). Allowance for uncollectible accounts as a tool for earnings management. *International Journal of Accounting & Information Management*, 24(2), 162–184. <https://doi.org/10.1108/IJAIM-06-2015-0040>

- Lim, D.-W. (2011). Identifications of the Enemy in Habakkuk. *Korea Presbyterian Journal of Theology*, 42, 47–64.
- Lim, T. H. (2022). Why did Paul cite Habakkuk 2:4b? *Expository Times*, 133(6), 225–232. <https://doi.org/10.1177/00145246221075893>
- Mantzari, E., Smyth, S., & Lanka, S. (2025). Classical Marxist accounting research: A literature review and directions for future research. *Critical Perspectives on Accounting*, 101. <https://doi.org/10.1016/j.cpa.2025.102789>
- Maran, L., Bigoni, M., & Morrison, L. (2023). Shedding light on alternative interdisciplinary accounting research through journal editors' perspectives and an analysis of recent publications. *Critical Perspectives on Accounting*, 93, 102420. <https://doi.org/10.1016/j.cpa.2022.102420>
- Mathews, J. (2010). *PERFORMING HABAKKUK: FAITHFUL RE-ENACTMENT IN THE MIDST OF CRISIS*. Charles Sturt University.
- Mattessich, R. (1987). Prehistoric accounting and the problem of representation: On recent archeological evidence of the Middle-East from 8000 B.C. to 3000 B.C. *Accounting Historians Journal*, 14(2), 71–91. https://egrove.olemiss.edu/aah_journal/vol14/iss2/5
- Maulida, H. Y., & Prabowo, T. J. W. (2023). BAGAIMANA PANDANGAN FILSAFAT ETIKA TENTANG KECURANGAN LAPORAN KEUANGAN? *Jurnal Akuntansi Multiparadigma*, 14(1). <https://doi.org/10.21776/ub.jamal.2023.14.1.03>
- Maulidi, A. (2020). When and why (honest) people commit fraudulent behaviours? *Journal of Financial Crime*, 27(2), 541–559. <https://doi.org/10.1108/JFC-05-2019-0058>
- Mindak, M. P., Sen, P. K., & Stephan, J. (2016). Beating threshold targets with earnings management. *Review of Accounting and Finance*, 15(2), 198–221. <https://doi.org/10.1108/RAF-04-2015-0057>
- Mita, A. F., Utama, S., Fitriany, F., & Wulandari, E. R. (2018). The adoption of IFRS, comparability of financial statements and foreign investors'

- ownership. *Asian Review of Accounting*, 26(3), 391–411. <https://doi.org/10.1108/ARA-04-2017-0064>
- Mulawarman, A. D. (2010). Integrasi Paradigma Akuntansi: Refleksi atas Pendekatan Sosiologi dalam Ilmu Akuntansi. *Jurnal Akuntansi Multiparadigma*. <https://doi.org/10.18202/jamal.2010.04.7086>
- Oboh, C. S. (2023). Emotional intelligence and fraud tendency: a survey of future accountants in Nigeria. *European Journal of Management Studies*, 28(1), 3–22. <https://doi.org/10.1108/ejms-05-2022-0038>
- Pianezzi, D., & Ashraf, M. J. (2022). Accounting for ignorance: An investigation into corruption, immigration and the state. *Critical Perspectives on Accounting*, 86. <https://doi.org/10.1016/j.cpa.2020.102147>
- Plesner, Å. (2024). Seizing overflows: exploring how accounting becomes emancipatory. *Qualitative Research in Accounting and Management*. <https://doi.org/10.1108/QRAM-06-2023-0109>
- Polo, O. C., Charris, N. N., Perez, E. B., Tovar, O. O., & Cantillo, I. F. C. (2023). Forensic Audit: A Case of Automotive Company, Legal and Accounting Aspect. *Journal of Law and Sustainable Development*, 11(12), e2715. <https://doi.org/10.55908/sdgs.v11i12.2715>
- Pribowo, H., Fidiana, F., & Suryono, B. (2021). Trinity: Accounting education from a Christian perspective. *Jurnal Ekonomi Dan Bisnis*, 24(2), 379–398.
- Reilley, J., & Löhlein, L. (2023). Theorizing (and) the future of interdisciplinary accounting research. *Critical Perspectives on Accounting*, 93, 102578. <https://doi.org/10.1016/j.cpa.2023.102578>
- Rogošić, A., & Perica, I. (2023). Affective professional commitment and accounting ethics principles: examining the mediating role of the code of ethics. *Economic Research-Ekonomska Istrazivanja*, 36(1), 480–498. <https://doi.org/10.1080/1331677X.2022.2077791>
- Saleem Salem Alzoubi, E. (2016). Ownership structure and earnings management: evidence from Jordan. *International Journal of*

- Accounting & Information Management*, 24(2), 135–161.
<https://doi.org/10.1108/IJAIM-06-2015-0031>
- Septyan, K., & Mintoyuwono, D. (2023). Meretas Praktik Pendidikan Akuntansi yang Bela Negara. *Jurnal Riset Dan Aplikasi: Akuntansi Dan Manajemen*, 6(3), 293–308.
- Septyan, K., Triyuwono, I., . R., & Mulawarman, A. D. (2024). A New Agenda For Child Accounting: An Introduction. *KnE Social Sciences*.
<https://doi.org/10.18502/kss.v9i20.16491>
- Shapiro, B. (2009). A comparative analysis of theological and critical perspectives on emancipatory praxis through accounting. *Critical Perspectives on Accounting*, 20(8), 944–955.
<https://doi.org/10.1016/j.cpa.2009.05.005>
- Subramanyam, K. R. . (2014). *Financial statement analysis*. McGraw Hill Education.
- Sugiyono. (2023). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif dan R&D*. Alfabeta.
- Toit, E. du. (2024). The red flags of financial statement fraud: a case study. *Journal of Financial Crime*, 31(2), 311–321.
<https://doi.org/10.1108/JFC-02-2023-0028>
- Tonelli, D. (2023). Violence, Chaos and Theophany in Habakkuk 3. *Annali Di Studi Religiosi*, 24, 279–299.
https://doi.org/10.14598/Annali_studi_relig_24202323
- Walker, S. P. (2005). Accounting in history. *Accounting Historians Journal*, 32(2).