

LAMPIRAN 1.

DAFTAR PERTANYAAN WAWANCARA

Background

1. Dapatkah Anda memperkenalkan diri secara singkat?
2. Apa latar belakang pendidikan Anda?
3. Apakah Anda seorang akuntan atau praktisi akuntansi?
4. Apa jenis instansi atau perusahaan tempat Anda bekerja?
5. Di posisi apakah Anda saat ini?
6. Berapa lama Anda menjalani profesi akuntansi?

Metode 5E

1. *Engaging* (Menggugah Minat)

- a) Apa motivasi Anda menjadi seorang akuntan, dan bagaimana Anda memaknai peran ini dalam kehidupan Anda?
- b) Dalam pandangan Anda, apa saja dilema etis yang sering dihadapi oleh seorang akuntan?
- c) Bagaimana Anda mendefinisikan spiritualitas dalam konteks pekerjaan Anda?

2. *Exploring* (Menjelajahi)

- a) Bisakah Anda berbagi pengalaman saat menghadapi situasi di mana Anda harus memilih antara mengikuti etika profesi atau tekanan dari pihak tertentu?
- b) Bagaimana spiritualitas atau nilai-nilai pribadi memengaruhi pengambilan keputusan Anda dalam situasi seperti itu?
- c) Menurut Anda, bagaimana akuntan lain di lingkungan kerja Anda menghadapi dilema etis yang sama?

3. *Explaining* (Menjelaskan)

- a) Bisakah Anda menjelaskan langkah-langkah yang Anda ambil untuk menyelesaikan dilema etis yang pernah Anda hadapi?
- b) Apa saja tantangan yang Anda alami ketika mencoba menerapkan prinsip-prinsip spiritualitas dalam pengambilan keputusan etis?
- c) Mengapa menurut Anda spiritualitas menjadi penting atau tidak penting dalam menghadapi dilema etis?

4. *Elaborating* (Mengembangkan)

- a) Bagaimana menurut Anda peran pendidikan akuntansi dalam membantu akuntan memahami dan mengatasi dilema etis?
- b) Apa saran Anda untuk meningkatkan integrasi nilai-nilai spiritualitas dalam praktik akuntansi profesional?
- c) Apakah ada pengalaman tertentu yang memperkuat keyakinan Anda bahwa spiritualitas dapat membantu menghadapi dilema etis?

5. Evaluation (Evaluasi)

- a) Berdasarkan pengalaman Anda, bagaimana Anda menilai pentingnya pendekatan spiritualitas dalam memperkuat keputusan etis akuntan?
- b) Menurut Anda, apa dampak dari penerapan nilai-nilai spiritualitas terhadap kualitas profesi akuntansi secara keseluruhan?
- c) Bagaimana Anda mengevaluasi perbedaan antara religiositas, spiritualitas, dan etika dalam praktik akuntansi? Apakah menurut Anda ketiganya saling berkaitan atau memiliki pengaruh yang berbeda dalam pengambilan keputusan etis?
- d) Dalam menghadapi tekanan untuk melakukan kecurangan, bagaimana nilai-nilai kebajikan (*virtue ethics* yang berfokus pada karakter individu) seperti kejujuran, keberanian, dan integritas memengaruhi keputusan Anda?
- e) Berdasarkan konsep *Hexagon Fraud* - 6 faktor kecurangan (Tekanan, Kesempatan, Rasionalisasi, Kemampuan, Arogansi, dan Kolusi), faktor apa yang menurut Anda paling dominan dalam mendorong seseorang melakukan kecurangan dalam akuntansi?
- f) Jika Anda dapat mengubah suatu aspek dalam pelatihan atau praktik akuntansi untuk mengurangi dilema etis, apa yang akan Anda ubah?

LAMPIRAN 2. MAPPING ARTIKEL TERKAIT

No.	Peneliti	Tahun	Judul	Hasil	Sumber
1	Yana Ermawati dan Novrys Suhardianto	2024	<i>Accounting and Sustainability Practices grounded in Spirituality and Ethics</i>	<i>Incorporating spiritual principles into accounting methods involves integrating spiritual and ethical values in the decision-making process, which will have a long-term impact on the organization. Adopting spiritual and ethical principles enables companies to meet regulatory requirements, improve operational effectiveness, and generate additional benefits for all stakeholders, including shareholders, employees, communities, and the environment.</i>	ATESTASI: JURNAL ILMIAH AKUNTANSI Vol 7, Issue 1, (2024), 13 - 28
2	Tarab A. Kumar	2024	<i>Ethical Dilemmas In State And Local Tax Planning: Balancing Profit Maximization And Social Responsibility</i>	<i>The study proposes actionable recommendations for businesses aiming to refine their tax planning practices and minimise their taxes ethically. These recommendations underscore the importance of transparency, stakeholder engagement, and adherence to the spirit of the law as foundational elements of ethical tax planning. Corporations comply with state and local tax planning to keep a "good standing" status with the jurisdictions in which they operate. This prevents any heavy fines, penalties, and lawsuits.</i>	Educational Administration: Theory And Practice, 30(4), 667–678. https://doi.org/10.53555/kuey.v30i4.1534
3	Dwi Suhartini, Sofie Yunida Putri, Rizdina Azmiyanti	2024	<i>Ethical Dilemmas: Unveiling Accounting Students' Whistleblowing Intentions in Indonesian University</i>	<i>Results show that professional commitment and Machiavellian traits significantly influence students' whistleblowing intentions. No significant differences between public and private university students regarding these factors were found. The study reveals high levels of professional commitment and Machiavellian traits among accounting students, emphasizing the need for business ethics education to promote integrity in the accounting profession. Universities should implement strategies to control Machiavellian traits through incentives and punishments for addressing campus fraud. The research highlights the importance of ethics education in strengthening resolve against corruption and ethical violations in accounting.</i>	Journal of Accounting Research, Organization, and Economics Vol. 7 (3), 2024: 314-328 www/http/jurnal.usk.ac.id/JA ROE

4	Rafrini Amyulianthy, Tri Astuti, Ade Wahyudi, Harnovinsah, Ana Sopanah, Riza Bahtiar Sulistyan	2023	<i>Diamond Fraud Determinants: An Implementation of Indonesia's Wisdom Value</i>	<i>The results of this study indicate that pressure, opportunity, rationalization, and capability have an impact on academic fraud behavior. In addition, Noble value of Pancasila proven to be anti-fraud in conditions where there is pressure, opportunity and rationalization which triggers academics fraud. However for capability, Noble value of Pancasila proven to weaken the relationship but not significant.</i>	International Journal of Professional Business Review, 8(8). e02938. https://doi.org/10.26668/businessreview/2023.v8i8.2938
5	Lely Indriaty, Gen Norman Thomas	2023	<i>Analysis of Hexagon Fraud Model, The s.c.c.o.r.e Model Influencing Fraudulent Financial Reporting On State-Owned Companies Of Indonesia</i>	<i>The results of research on hexagon fraud theory show that Opportunity, Arrogance and Capability have a positive and significant effect on Fraudulent Financial Reporting, while Pressure, Rationalization and Collusion do not have a significant effect on Fraudulent Financial Reporting. Research findings reveal that fraud perpetrators are parties who have a deep understanding of the company's internal control policies, especially knowledge about the effectiveness or in effectiveness of internal controls, both from within and from outside SOEs.</i>	ECONOMICS - Innovative and Economics Research Journal, 11, 73–92. https://doi.org/10.2478/ekoik-2023-0060
6	Elsa Amalia dan Laksita Sela Srimaya	2023	Mengintegrasikan Etika Islam dalam Dilema Etis dan Pendidikan Akuntansi	Diperlukannya reformasi dalam aturan dan prosedur akuntansi saat ini untuk menyelaraskan pemikiran etis para akuntan. Selain itu integrasi etika Islam dalam dilema etis dan pendidikan akuntansi merupakan hal yang penting, sehingga mahasiswa akuntansi di perguruan tinggi menjadi lebih sadar akan perilaku etis.	Jurnal Akademi Akuntansi, Vol. 5 No. 4, p. 531-546 DOI: 10.22219/jaa.v5i4.22345
7	Susi Handayani	2023	<i>Hexagon Sustainability: Dekonstruksi Pentuple Bottom Line</i>	<i>Sustainability consists of six elements: profit that profit or welfare in the economic aspect is important, but must be balanced with other P; planet; people; prophet; purpose; and phenotechnology.</i>	Jurnal Reviu Akuntansi dan Keuangan, vol 13 no 3, p. 715-731 DOI: 10.22219/jrak.v13i3.26024
8	Hasbullah Hajar	2023	Refleksi Nilai-Nilai Spiritual Perspektif Islam: Dekonstruksi Mental Akuntan	Potensi nilai-nilai spiritual yang dikandung dalam kitab suci al-quran yang terfleksikan dalam sifat dan karakter Rasulullah Muhammad S.A.W, sangat berpotensi untuk mengubah pemikiran dan mental akuntan. Tulisan ini diakhiri dengan gagasan bahwa kualitas ibadah spiritual seorang muslim akan menentukan baiknya implementasi dan dalamnya internalisasi nilai-nilai spiritual Islam dalam melaksanakan tugas profesinya.	AL-QASHDU: Jurnal Ekonomi dan Keuangan Syariah Volume 3 , No. 1, Tahun 2023 ISSN 2809-5065 P. 35-51.

9	Nasrollah amoozesh, Abdolreza Mohseni, Mostafa Ghasemi	2023	<i>Accountants and Auditors' Spiritual Capital Pattern Planning Using Grounded Theory Approach</i>	<i>Based on the research findings, a set of characteristics affecting spiritual capital were identified and finally the comprehensive model of spiritual capital comprising causal factors (4 categories), background factors (3 categories), core factors (8 categories), intervening factors (2 categories), strategies (5 categories), and consequences (6 categories) was presented.</i>	International Journal of Finance and Managerial Accounting, 8(29), 185-194.
10	Hok-Ko Pong, Chun-Cheong Fong	2023	<i>The Associations of Spirituality, Adversity Quotient and Ethical Decision Making of Accounting Managers in the Contexts of Financial Management and Corporate Social Responsibility</i>	<i>The research results provide empirical evidence that the spiritual wellbeing (SWB) and AQ of accounting managers are positively correlated with EDM. In particular, the personal–communal domain of SWB is a significant predictor of moral equity, contractualism, egoism and deontology, whilst the environmental domain of SWB is a significant predictor of contractualism, utilitarianism, egoism and deontology. In terms of demographics, religion is a significant predictor of moral equity and deontology, whilst the origin and ownership dimension of AQ is a significant predictor of moral equity, contractualism, egoism and deontology. The control and reach dimensions of AQ are a significant predictor of moral equity respectively. Overall, individual characteristics, personal values, beliefs, interpersonal relationships and the environmental domain of SWB significantly influence EDM among accounting managers.</i>	Sustainability (Switzerland), 15(19). https://doi.org/10.3390/su151914287
11	Endah Susilowati, Erna Sulistyowati, Diyah Pujiati, Sari Andayani, Wandah Nur Aliyyah	2023	<i>Cultural Application of Accounting and Economic Systems: An Islamic Perspective</i>	<i>The Islamic Sharia economic system is a system or mechanism that is regulated according to Islamic Sharia law, for example, in regulating business activities, classifying data, summarizing data, preparing reports, and analyzing finances and businesses using principles and rules that are derived from the Qur'an, hadith, and the understanding of scholars in order to realize a just and equitable society.</i>	Journal of Intercultural Communication, 23(2), 66-74. doi.org/10.36923/jicc.v23i2.139

12	Garry D. Carnegie, Paolo Ferri, Lee D. Parker, Shannon I. L. Sidaway, Eva E. Tsahuridu	2022	<i>Accounting as Technical, Social and Moral Practice: The Monetary Valuation of Public Cultural, Heritage and Scientific Collections in Financial Reports</i>	<i>Discussion, debate and potential adoption in the accounting profession, including by accounting standard setters in all sectors. This article is intended to challenge accounting to enhanced self awareness in reaching its full potential.</i>	Australian Accounting Review (2022), No. 103 Vol. 32, 460–472 doi: 10.1111/auar.12371
13	Mattias Sandgren, Timur Uman, dan Mattias Nordqvist	2022	<i>Accountants in family firms: a systematic literature review</i>	<i>In existing research, an accountant tends to have the roles of a traditional bean counter, a decision maker, an advisor, and a protector and mediator. The review further reveals that accountants can play a key role in accounting and strategy related decisions with impact on family firm's survival and growth.</i>	Small Bus Econ (2023) 61:349–388 https://doi.org/10.1007/s11187-022-00693-8
14	Indra Abeysekera	2022	<i>A framework for sustainability reporting</i>	<i>Frameworks that promote sustainability reporting have increasingly embraced UN SDGs but overly focus on performance promoting inter-firm comparisons. This framework introduces principle-based sustainability reporting where firms demonstrate their chosen contribution to sustainable development using 17 UNSDGs as goal posts.</i>	Sustainability Accounting, Management and Policy Journal Vol. 13 No. 6, 2022 pp. 1386-1409 EmeraldPublishingLimited 2040-8021 DOI 10.1108/SAMPJ-08-2021-0316
15	Yesi Mutia Basri, Sabrina Ardhya Putri Rahmola, Hariadi	2022	<i>Gender, religiosity, and fraud: The role of unethical behavior as mediation</i>	<i>The finding shows that gender and religiosity influence unethical behavior and fraud. There are behavioral differences between men and women in behavior that affect fraud.</i>	Jurnal Akuntansi dan Auditing Indonesia, 26(2). 178-190. https://doi.org/10.20885/jaai.vol26.iss2.art7

16	Wiwit Apit Sulistyowati, Agung Yulianto, Acep Komara	2022	<i>Maturity and Religiosity in Shaping Accounting Student's Perception of Business Scandals</i>	<i>The study results proved that maturity factors and religiosity have a positive effect on accounting student perception regarding the impact of business scandals on the accounting profession. Maturity factors positively affect accounting student perception regarding the impact of business scandals on knowledge of business scandals, while religiosity negatively affects student perceptions, but it is not significant.</i>	Jurnal Riset Akuntansi Kontemporer, 14(32), 213–225. https://journal.unpas.ac.id/index.php/jrak/index
17	Asbi Amin, Abdul Hamid Habbe, Abdul Wahab	2021	<i>Islamic Principles in Efforts to Prevent Accounting Fraud</i>	<i>Spirituality is the greatest meaning and purpose in a person's life which is considered capable of providing a more positive reciprocal relationship between the organization and its members, and enabling everyone to work together and achieve the same goals. Therefore, to avoid fraud, Islam threatens a lot and warns in its argument that there will be retaliation for cheating. Religiosity with the principles of faith, morals and trust is the main capital for preventing fraud.</i>	Dinasti International Journal of Economic, Finance and Accounting, 2(5). https://doi.org/10.38035/dijef.a.v2i5
18	Suriana A.R. Mahdi, Yustiana Djaelani, Suwito, Irfandi Buamonabot	2021	<i>Determinants of Fraud Prevention with Spiritual Intelligence as Moderator</i>	<i>The results showed that out of the eight hypotheses submitted, only five hypotheses were supported and the rest are not supported.</i>	Estudios de Economia Aplicada, 39(12). https://doi.org/10.25115/eea.v39i12.6004
19	Sujoko Efferin dan Christoper Christian Hutomo	2021	<i>Spirituality, Happiness and Auditors' Commitment: An Interbeing Perspective</i>	<i>Leadership plays a major role in cultivating spirituality in an accounting firm. The spirituality increases auditors' commitment, (conditional) happiness and performance resulting in client satisfaction and the firm's growth.</i>	Accounting, Auditing & Accountability Journal, Vol. 34 No. 4, pp. 701-730. https://doi.org/10.1108/AAA-J-01-2020-4385
20	Ferdianto Dwiputra, Elia Mustikasari	2021	<i>Literary Review on The Antecedent of Ethical Dilemma in Management Accounting Profession</i>	<i>The result showed that ethical dilemma of management accountants was rooted by two antecedent factors: internal and external. One of the many strategies to combat it and to produce ethical decisions was to orient one's intention to ethical deeds. The intent was affected by three elements, which were attitude</i>	Jurnal Riset Akuntansi dan Bisnis Airlangga, 6(1), 1006-1019. www.jraba.org

				<i>towards behaviour, subjective norms, and perceived behavioral control. This study is expected to be a source of inspiration and strategy for management accountants in dealing with ethical dilemmas in decision making related to their profession. Its academic implications, hence, hopefully will be of an enriching and useful reference for accounting profession ethics study, as well as inspiring a deeper interest in research management accounting ethics.</i>	
21	Dede Sevi, Sri Mulyati, Asep Kurniawan	2021	<i>The Effect of Knowledge of Ethics, Religiosity, Ethical Sensitivity, Ethical Orientation to Accounting Students Perception of Creative Accounting Practices</i>	<i>The results of this study indicate that: ethical knowledge has a positive effect on accounting students' perceptions of creative accounting practices, religiosity has no effect on accounting students' perceptions of creative accounting practices, ethical sensitivity has a positive effect on accounting students' perceptions of creative accounting practices, ethical orientation has no effect on perceptions.</i>	ACCRUALS (Accounting Research Journal of Sutaatmadja), 5(01), 63–88. https://doi.org/10.35310/accruals.v5i01.685
22	Dewi Indriasih, Wiwit Apit Sulistyowati	2021	<i>The Role of Ethical Orientation and Moral Intensity in Improving Ethical Decision of An Auditor</i>	<i>This study gives implications that with the ethical orientation and moral intensity of the auditors in conducting its function, the auditor will consider the ethical aspect to improve their integrity.</i>	Jurnal ASET (Akuntansi Riset, 13(2), 185–196. https://doi.org/10.17509/jaset.v13i2
23	Heru Pribowo, Fidiana Fidianab, Bambang Suryono	2021	<i>Trinity: Accounting education from a Christian perspective</i>	<i>The results demonstrate that each informant has spiritual intelligence or divine consciousness. They also expect that these divine or spiritual values can be integrated into current accounting education to enable future accounting graduates not to be misguided when entering the professional lives and applying their knowledge. We also find three (3) values or meanings contained in Christian spiritual values, namely: fear of God, integrity (a reflection) of God, and heaven. Accountants will exhibit these three values if their education already have divine or spiritual values. In sum, our study underscores the importance of integrating spiritual values into the existing courses, not only ethics-related ones, but also accounting-related ones.</i>	Jurnal Ekonomi Dan Bisnis, 24(2), 379–398.

24	Erlina Diamastuti, Muafi Muafi, Alfiana Fitri, Nur Elisa Faizaty	2020	<i>The Role of Corporate Governance in the Corporate Social and Environmental Responsibility Disclosure</i>	<i>This study finds that 1) the government's role, organizational commitment, and media exposure have direct influences on good corporate governance and corporate social responsibility disclosure; 2) the government's role and organizational commitment have significant influences on corporate social and environmental responsibility disclosure with the mediation of good corporate governance, indicating that government's role and the organizational commitment are factors affecting Indonesian state-owned enterprises; and 3) the media exposure through good corporate governance mediation does not have a significant effect on corporate social and environmental responsibility disclosure. This means that media exposure is only one of the tools for CSERD, while SOEs have no obligation to disclose CSER through website or printed media.</i>	Journal of Asian Finance, Economics and Business, 8(1), 187–198. https://doi.org/10.13106/jafeb.2021.vol8.no1.187
25	Dharmawan Supono Hadi Saputro, Ikhsan Budi Riharjo, Lilis Ardini	2020	Dilema Etis Akuntabilitas dalam Keputusan Bisnis	Seorang konsultan bisnis mengalami berbagai bentuk dilema yang dapat diatasi dengan memahami PSAK dan UU serta mewujudkan elemen kesatuan kesadaran. Untuk memenuhi tujuan itu, konsultan bisnis harus melakukan akuntabilitas dalam bentuk laporan keuangan dan tetap memperhatikan etika keutamaan (virtue ethics) berdasarkan pertimbangan moral dan norma.	Jurnal Akuntansi Multiparadigma, 2020, 11(1), 109-126 https://doi.org/10.21776/ub.jamal.2020.11.1.07
26	Fransiskus Randa	2020	Refleksi Makna Keadilan Profesi Akuntan dalam Perspektif Spiritual Kristiani	Keadilan adalah suatu slogan yang menjadi jargon setiap individu atau masyarakat namun sangat sulit dilaksanakan secara baik dan konsisten.	SIMAK VOL. 18 NO. 01 (MEI) 2020, 58-68
27	Edesiri Godsdai Okoro and Chizoba Marcella Ekwueme	2020	<i>Does Spirituality Belong to Accounting? Insights From Morality, Relevance And Fairness Dogmas</i>	<i>Inferential result provides strong evidence that spirituality belongs to accounting. Thus, we recommend the integration of spiritual values as a course in the existing accounting curriculum; spiritual values should accentuate morality, relevance and fairness dogmas; this will help the future accountants develop core spiritual accounting values, aside existing ethical considerations in accounting curriculum.</i>	Jalingo Journal of Social and Management Sciences Volume 2, Number 4 September, 2020, Page 118-125. ISSN 2659-0131

28	Priyastiwi, Sriwidharmanely, Krisnhoe Fitri Fatjriyati	2020	<i>Can the Ethical Orientation Mitigate the Manager's Earnings Management?</i>	<i>The ethical orientation influence managers' earnings management decisions. It can mitigate the influence of asymmetry information toward manager earning management decisions.</i>	Journal of Accounting and Investment, 21(3). https://doi.org/10.18196/jai.2103157
29	Aneeqa Wasim, Danish Ahmed Siddiqui	2020	<i>Effect of Religiosity And Spirituality on Employees Prosocial Behavior With The Mediatory Role of Humanism and Ethics</i>	<i>The empirical result shows that religiosity has a significant positive impact on prosocial behavior directly, as well as through Humanism and ethics. Whereas spirituality has an insignificant impact on prosocial behavior directly but has an indirect effect through both humanism and ethics. It is also found that religiosity also has a significant impact on spirituality.</i>	SSRN. https://ssrn.com/abstract=3694296
30	Fediana Asriani Sekartaji, Suhendro	2020	Faktor-Faktor yang Mempengaruhi Perilaku Etis Mahasiswa Akuntansi	<i>The results showed that simultaneous intellectual intelligence, emotional intelligence, spiritual intelligence and understanding of accounting ethics influence the ethical behavior of accounting students. Partially shows that intellectual intelligence has no effect on the ethical behavior of accounting students, while emotional intelligence, spiritual intelligence, understanding of accounting ethical codes, affects the ethical behavior of accounting students. The benefits of this study are as a reference and reference for further research related to the ethical behavior of accounting students.</i>	Owner (Riset Dan Jurnal Akuntansi), 4(2), 317. https://doi.org/10.33395/owner.v4i2.216