

**DECONSTRUCTION OF SPIRITUALITY-BASED ACCOUNTING  
ETHICAL DILEMMA: A CRITICAL STUDY ON ACCOUNTANTS**

**THESIS**

**In Partial Fulfillment of The Requirements  
for The Degree of Master**



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**2025**

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ETHICAL DILEMMA: A CRITICAL STUDY ON ACCOUNTANTS**

**THESIS**

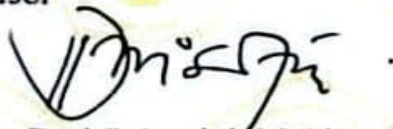
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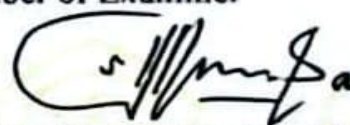
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This thesis is still far from perfect, due to the limited experience of the author. The author always looks forward to constructive criticism and suggestions, and hopefully, it will be useful in building science, society, nation, and state.

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Author

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## **APPENDIX LIST**

Appendix 1. Interview Questions List

Appendix 2. Related Articles Mapping

## **DECONSTRUCTION OF SPIRITUALITY-BASED ACCOUNTING ETHICAL DILEMMA: A CRITICAL STUDY ON ACCOUNTANTS**

### ***Abstract***

*This study aims to deconstruct the accounting ethical dilemma based on spirituality, by exploring the critical reflection of accountants in responding to ethical pressures. This study highlights the role of spirituality in ethical decision-making and the limitations of the normative approach in responding to the complexity of ethics in the field. The reality in the field is that accountants are faced with an inner struggle that demands choices on professional standards, pressure from stakeholders, or personal moral values. The ethics of virtue in virtue ethics theory is the basis for accountants to act based on virtue values, while behavior that deviates from virtue has the potential to encourage fraud as in the fraud hexagon theory.*

*This study uses layered in-depth interviews with the 5E model (Engaging, Exploring, Explaining, Elaborating, Evaluating) for internal accountants; public accountants; government accountants; and accounting educators, with a qualitative-critical research design under the umbrella of the critical-postmodern paradigm. Data analysis was carried out in 3 stages: data condensation, data display, and drawing and verifying conclusions. Triangulation of methods, theories, and types of data was used to ensure the validity of the data; by combining exploratory and affirmative interviews, virtue ethics and fraud hexagon theories, and narrative and affirmative data types.*

*The results of the study indicate that spirituality is understood as an awareness of the profession's mandate, an orientation towards virtuous values, and an affirmation of transcendental responsibility. The **Spirituality-based Evaluating Ethics and Decision-making for Accountants (SEED-A) Model** is the main finding that philosophizes spirituality as the 'seed' of ethical decisions. This finding shows that spirituality not only plays a role as a moral foundation but also as a force of resistance to fraudulent pressures. This study recommends strengthening the integration of spirituality in education, professional training, and accounting ethics policies that are more reflective and transformative. The limitations of the study lie in the scope of the accounting profession alone, so further empirical testing is needed in other professions.*

**Keywords:** *Accountant, Critical, Deconstruction, Ethical Dilemma, Spirituality*

## **DEDICATION PAGE**

**This thesis is dedicated to the late Mr. Adim, my beloved father who has rested in the embrace of God and who has the desire for the author to be able to continue his studies.**

## STATEMENT OF FREE PLAGIARISM

I, the undersigned:

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Program : Master (S2)

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Declare that in this scientific document, Thesis, there is no part of another scientific work that has been submitted to obtain an academic degree at a higher education institution, and there is also no work or opinion that has been written or published by another person/institution, except those that are writtenly cited in this document and stated in full in the bibliography. And I declare that this scientific document is free from elements of plagiarism. If in the future there is an indication of plagiarism in the thesis, I am willing to accept sanctions in accordance with applicable laws and regulations.

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Surabaya, June 17, 2025

The declarant,



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