

DAFTAR PUSTAKA

- Adiningsih, T. E. (2023). Crypto taxation and financial reporting in the context of Pancasila. *Jurnal Akuntansi Multiparadigma*, 14(3), 485–504. <https://doi.org/10.21776/ub.jamal.2023.14.3.34>
- Ahmed, S. K. (2024). The pillars of trustworthiness in qualitative research. *Journal of Medicine, Surgery & Public Health*, 2, 100051. <https://doi.org/10.1016/j.glmedi.2024.100051>
- Alam, A. I. A. (2021). Etika profesi akuntan dalam perspektif ideologi Pancasila. *AKUNSIKA: Jurnal Akuntansi dan Keuangan*, 2(2), 92–97.
- Alduais, A., Al-Hoorie, A. H., & Alsubaie, A. M. (2023). The interrelationship of reflexivity, sensitivity and integrity in conducting interviews. *Behavioral Sciences*, 13(3), 218. <https://doi.org/10.3390/bs13030218>
- Alhazmi, A. A., & Kaufmann, A. (2022). Phenomenological qualitative methods applied to the analysis of cross-cultural experience in novel educational social contexts. *Frontiers in Psychology*, 13, Article 785134. <https://doi.org/10.3389/fpsyg.2022.785134>
- Amalia, A. P., Suryani, A. W., & Sulistyawati, S. N. (2025). CFO Characteristics and Accounting Conservatism in Indonesia. *Journal of Accounting and Business Education*, 9(3), 10–32
- Amalia, R., Sukron M, I., Aminah, A., Muyassaroh, S. A., & Firman Tatariyanto. (2025). Konservatisme Akuntansi di Tengah Tekanan Finansial dan Peluang Pertumbuhan: Bukti dari Perusahaan BUMN Indonesia. *Advances in Management & Financial Reporting*, 3(2), 99–114
- Amin, A. S., Ningsih, H. T. K., & Elviani, S. (2025). Pengaruh Financial Distress dan Leverage terhadap Konservatisme Akuntansi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Jurnal Pendidikan Tambusai*, 9(3), 31883–31889.
- Aneswari, Y. R., & Musmini, L. S. (2017). Quo vadis Pancasila dalam pendidikan akuntansi? *Jurnal Akuntansi Multiparadigma*, 8(1). <https://doi.org/10.18202/jamal.2017.04.7045>

- Agata, A. C., Suhartini, D., & Widoretno, A. A. (2021). Pengaruh corporate social responsibility dan konflik kepentingan terhadap konservatisme akuntansi dengan risiko litigasi sebagai pemoderasi. *Equilibrium: Jurnal Ilmiah Ekonomi, Manajemen & Akuntansi*, 10(2), 86–94. <https://doi.org/10.35906/je001.v10i2.776>
- Aulia, M. F., Fitriani, R., & Nurlina. (2021). Accounting Conservatism and Earnings Management: Evidence from Emerging Markets. *Journal of Accounting and Finance in Emerging Economies*, 7(4), 915–928
- Asmara, R., & Putra, G. H. (2023). Pengaruh leverage dan ukuran perusahaan terhadap konservatisme akuntansi pada perusahaan manufaktur subsektor makanan dan minuman di Bursa Efek Indonesia Tahun 2017-2021. *Profit: Jurnal Manajemen, Bisnis dan Akuntansi*, 2(2), 199-217. <https://doi.org/10.58192/profit.v2i2.744>
- Ayem, Sri. (2025). Pengaruh Rasio Keuangan dan Konservatisme Akuntansi, serta Koneksi Politik Terhadap Kualitas Laba. *Kajian Bisnis*, 33(2), 174–187. DOI: <https://doi.org/10.32477/jkl> 126 1194
- Azkiyah S, H., & Nurnisaa AS. (2024). The The Role of Pancasila as a Political Ethical System: Understanding Indonesia's Ideological Foundation and Moral Guidance. *International Journal of Humanities, Law, and Politics* , 2(3), 95–98. <https://doi.org/10.46336/ijhlp.v2i3.137>
- Az-Zahra, R., Ulum, I., & Irawan, D. (2022). The basic principles of accountant ethics: Al-Baqarah and Pancasila perspectives. *Jurnal Akuntansi Multiparadigma*, 13(2), 337–351. <https://doi.org/10.21776/ub.jamal.2022.13.2.25>
- Badan Pemeriksa Keuangan Republik Indonesia (BPK). (9 Maret 2020). Kerugian negara kasus Jiwasraya Rp16,81 triliun. <https://www.bpk.go.id/news/kerugian-negara-kasus-jiwasraya-rp1681-triliun>
- Baker, C. R., & Schaltegger, S. (2015). Pragmatism and new directions in social and environmental accountability research. *Accounting, Auditing & Accountability Journal*, 28(2), 263–294.

- Barth, M. E., Cahan, S. F., Chen, L., & Venter, E. R. (2018). The economic consequences associated with integrated report quality. *Accounting, Organizations and Society*, 62, 43–64.
- Basu, S. (1997). The conservatism principle and the asymmetric timeliness of earnings. *Journal of Accounting and Economics*, 24(1), 3–37.
- Beaver, W. H., & Ryan, S. G. (2005). Conditional and unconditional conservatism: Concepts and modeling. *Review of Accounting Studies*, 10(2–3), 269–309.
- Betz, F., & Kim, M. (2021). Economic regulation and corporate governance: The case of Wirecard. *Modern Economy*, 12(9), 1386–1423. <https://doi.org/10.4236/me.2021.129072>
- 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>
- Creswell, J. W., & Poth, C. N. (2018). *Qualitative inquiry and research design: Dahal, N., Neupane, B. P., Pant, B. P., Dhakal, R. K., Giri, D. R., & Ghimire, P. R. (2024). Participant selection procedures in qualitative research: Experiences and some points for consideration. Frontiers in Research Metrics and Analytics*, 9, 1512747. Choosing among five approaches (4th ed.). SAGE Publications. <https://doi.org/10.3389/frma.2024.1512747>
- Dahal, N., Neupane, B. P., Pant, B. P., Dhakal, R. K., Giri, D. R., Ghimire, P. R., & Bhandari, L. P. (2024). Participant selection procedures in qualitative research: Experiences and some points for consideration. *Frontiers in Research Metrics and Analytics, Methods Article*. 9, 1512747. <https://doi.org/10.3389/frma.2024.1512747>
- Dahlberg, K., & Dahlberg, H. (2023). *Reflective lifeworld research*. Studentlitteratur.
- Dahlberg, H., & Dahlberg, K. (2020). Open and reflective lifeworld research: A third way. *Qualitative Inquiry*, 26(5), 458–464.

- Dahlberg, H. (2022). Balancing at the beginning of words - Revisiting the idea of open awareness in qualitative research. *Qualitative Inquiry*.
- Damayanti, D. K., & Purwanto, A. (2025). Pengaruh konservatisme akuntansi, financial distress, dan good corporate governance (GCG) terhadap manajemen laba: Studi empiris pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. *Diponegoro Journal of Accounting*, 14(1), 1-15.
- Darmayasa, I. N. (2019). Preskriptif ketentuan umum perpajakan pada perspektif Akuntansi Pancasila. *Jurnal Akuntansi Multiparadigma*, 10(1), 22–41. <https://doi.org/10.18202/jamal.2019.04.10002>
- Darmayasa, I. N., Sudarma, I. M., Achsin, H. M., & Mulawarman, A. D. (2017). Deconstruction of tax amnesty based on Pancasila values: The case of Indonesia. *The International Journal of Accounting and Business Society*, 25(1), 61–70.
- Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia. (2024). Standar Akuntansi Keuangan Entitas Privat (SAK EP). Ikatan Akuntan Indonesia.
- Ermawati, Y., & Suhardianto, N. (2024). Accounting and sustainability practices grounded in spirituality and ethics. *Atestasi: Jurnal Ilmiah Akuntansi*, 7(1), 13–28. <https://doi.org/10.57178/atestasi.v7i1.730>
- Firdaus, A. dkk. (2016). Mengaksikan Wacana Akuntansi Berbasis Pancasila Melalui Dekonstruksi Makna Stakeholders: Kritik atas Kapitalisme. *Jurnal Akuntansi dan Bisnis*, 3(1), 23–51.
- Firdaus, A. (2017). Pancasila *Enterprise Theory* (PET) dan Pancasila *Bottom Line*: Suatu kajian mengakuisisi akuntansi ke-Indonesia-an dari jeratan kapitalisme. *Makalah pada 8th Industrial Research Workshop and National Seminar, Bandung, Indonesia*.
- Firmansyah, R., Rosidi, Baridwan, Z., & Wickramasinghe, D. (2024). Internalization of Pancasila value on local government budgeting. *The International Journal of Accounting and Business Society*, 32(2), 143–160.
- Geovani, A., & Sudaryati, E. (2019). Akuntansi dalam era urban berdasarkan perspektif Pancasila dan Al-Qur'an. *AL-QARDH: Jurnal Ekonomi dan Bisnis Islam*, 3(1), 37–44. <https://doi.org/10.23971/jaq.v3i1.1183>

- Geovani, A., & Sudaryati, E. (2017). Mentally of accounting in the era of Indonesian urban society. In Proceedings of the 1st International Conference on Islamic Economics, Business, and Philanthropy (ICIEBP 2017) (pp. 321–325). SciTePress. <https://doi.org/10.5220/0007081603210325>
- Giorgi, A. (2012). The descriptive phenomenological psychological method. *Journal of Phenomenological Psychology*, 43(1), 3–12. <https://doi.org/10.1163/156916212X632934>
- Gunawan, L., & Lindrawati, L. (2016). Analisis perbedaan tingkat konservatisme sebelum dan sesudah konvergensi IFRS pada perusahaan properti, real estat, dan konstruksi di Bursa Efek Indonesia. *Jurnal Akuntansi Kontemporer*, 8(2)
- Halim, K. I. (2021). Pengaruh arus kas operasi, pertumbuhan perusahaan, leverage dan profitabilitas terhadap konservatisme akuntansi. *JAZ: Jurnal Akuntansi Uni-haz*, 4(1), 37–50. <https://doi.org/10.32663/jaz.v4i1.2086>
- Hapsari, D. W. (2022). Tindakan tax avoidance dilihat dari konservatisme akuntansi, leverage, dan ukuran perusahaan. Progress: *Jurnal Pendidikan, Akuntansi dan Keuangan*, 5(2), 195 – 198. <https://doi.org/10.47080/progress.v5i2.2272>
- Husserl, E. (1931). *Ideas: General Introduction to Pure Phenomenology*. London: Allen & Unwin.
- Hutasoit, H., & Mulya, H. (2017). Akuntansi Indonesia yang melenceng dari Pancasila: Sebuah pendekatan Gramscian.. Fakultas Ekonomi dan Bisnis, Universitas Jember, Jember, *Indonesia Research gate*. <https://www.researchgate.net/publication/332071614>
- Innash, A. R. (2025). Implementasi nilai Pancasila sebagai dasar hukum humanis terhadap karakter bangsa. Rampai *Jurnal Hukum*, 4(1), 10–17. <https://doi.org/10.35473/rjh.v4i1.4327>
- International Accounting Standards Board. (2018). Conceptual Framework for Financial Reporting. IFRS Foundation.
- Ji, Y. (2024). A Methodological Exploration of Document Analysis as a Qualitative Research Method. Korean Association for Qualitative Inquiry. <https://doi.org/10.30940/jqi.2024.10.3.25>

- Kakar, Z. U. H., Rasheed, R., Rashid, A., & Akhter, S. (2023). Criteria for assessing and ensuring the trustworthiness in qualitative research. *International Journal of Business Reflections*, 4(2), 150–173. <https://doi.org/10.56249/ijbr.03.01.44>
- Karahan, S., Uca, S., & Gdk, T. (2022). Nitel Arařtırmalarda Grřme Trleri ve Grřme Tekniklerinin Uygulanma Sreci/Interviews and Interviewing Techniques in Qualitative Research. *Qualitative Social Sciences*, 4(1), 78–101. <https://doi.org/10.47105/nsb.1118399>
- Kompyurini, N., & Wulandari, A. (2022). Spirit of Pancasila in revolution of accounting education. *The International Journal of Accounting and Business Society*, 30(1), 81–92. <https://doi.org/10.21776/ijabs.2022.30.1.393>
- Indarti, M. G. K., Widiatmoko, J., Badjuri, A., & Ambarwati, T. (2021). Determinan konservatisme akuntansi: Studi empiris pada perusahaan manufaktur di Bursa Efek Indonesia. *Jurnal Akuntansi Indonesia*, 10(2), 161–174.
- Kompas. (2021). Kecurangan pada pengelolaan dana ASABRI menyebabkan negara rugi Rp22,78 triliun. <https://www.kompas.id/artikel/kecurangan-pada-pengelolaan-dana-asabri-menyebabkan-negara-rugi-rp-2278-triliun>
- Kuswanti, K., Yuniarti, N. Zs., Ranidiah, F., Astuti, B., & Putra, Y. P. (2023). Pengaruh tingkat aktivitas eksplorasi, ukuran perusahaan dan leverage terhadap konservatisme akuntansi (Studi kasus pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2017-2021). *EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi dan Bisnis*, 11(2), 1239-1252. <https://doi.org/10.37676/ekombis.v11i2.4014>
- Larasati, A., & Srimindarti, C. (2021). Pengaruh kepemilikan institusional, growth opportunities dan profitabilitas terhadap konservatisme akuntansi pada perusahaan BUMN periode 2017–2020. *SIMAK*, 19(2), 213-224
- Lestari, D., Budiman, N. A., & Afifi, Z. (2024). Mengungkap konservatisme akuntansi dengan dewan direksi, ukuran perusahaan, leverage, dan kesempatan tumbuh dengan pemoderasi financial distress. *Jurnal Akuntansi Inovatif*, 2(2), 89-103. <https://doi.org/10.59330/jai.v2i2.31>

- Lutfiany, Khanasya Ismy, Dini Wahjoe Hapsari, dan Wiwin Aminah (2022). Pengaruh Konflik Kepentingan, Kepemilikan Manajerial, Dewan Komisaris Independen, dan Ukuran Perusahaan terhadap Konservatisme Akuntansi. *Journal of Management & Business* 5:499–516..
<https://www.journal.stieamkop.ac.id/index.php/seiko/article/view/2391>
- Majelis Permusyawaratan Rakyat Republik Indonesia. (2003). *Ketetapan Majelis Permusyawaratan Rakyat Republik Indonesia Nomor I/MPR/2003 tentang peninjauan terhadap materi dan status hukum Ketetapan Majelis Permusyawaratan Rakyat Sementara dan Ketetapan Majelis Permusyawaratan Rakyat Republik Indonesia tahun 1960 sampai dengan tahun 2002*. Jakarta: MPR RI.
- McKim, C. (2023). Meaningful member-checking: A structured approach to member-checking. *American Journal of Qualitative Research*.
<https://doi.org/10.29333/ajqr/12973>
- Meilani, F. A., Panggabean, N. S., Octavia, Y., Ani, P., & Batu, D. P. L. B. (2023). Implementasi Pancasila dalam bidang akuntansi. *Causa: Jurnal Hukum dan Kewarganegaraan*, 1(2), 71–80.
- Moran, D. (2021). *Husserl's crisis of the European sciences and transcendental phenomenology: An introduction*. Cambridge University Press.
- Moran, D. (2021). *The phenomenological movement: A historical introduction* (4th ed.). Routledge.
- Mulawarman, A. D. (2015). *Akuntansi sebagai teknologi pembebasan: Rekonstruksi akuntansi berbasis Pancasila*. Penerbit Aditya Media.
- Mulawarman, A. D. (2013). Nyanyian metodologi akuntansi ala Nataatmadja: Melampaui Derridian mengembangkan pemikiran bangsa "sendiri". *Jurnal Akuntansi Multiparadigma*, 4(1), 149–164.
- Neubauer, dkk., (2019). How phenomenology can help us learn from the experiences of others. *Perspectives on Medical Education*, 8(2), 90–97.
<https://doi.org/10.1007/s40037-019-0509-2>
- Ningsih, T. K. S., Rusmianto, R., & Pentiana, D. (2025). Pengaruh Company Growth, Debt Covenant, Investment Opportunity Set (IOS), dan Insentif

- Pajak terhadap Konservatisme Akuntansi. *Reviu Akuntansi, Manajemen, dan Bisnis*, 5(1), 279-296
- Novitasari, D., & Suwarno, S. (2022). Pengaruh Good Corporate Governance terhadap konservatisme akuntansi. *Journal of Culture Accounting and Auditing*, 1(2), 166-178. <https://doi.org/10.30587/jcaa.v1i2.4545>
- Nurasiah, S., & Riswandari, E. (2023). Pengaruh konservatisme akuntansi, kualitas audit dan agresivitas pajak terhadap nilai perusahaan. *Reviu Akuntansi dan Bisnis Indonesia*, 7(1), 219–231. <https://doi.org/10.18196/rabin.v7i1.16814>.
- Nowell, L. S., Norris, J. M., & White, D. E. (2023). Thematic and phenomenological approaches to qualitative rigor: Integrating conceptual triangulation in practice. *Qualitative Inquiry*, 29(8), 1045–1057. <https://doi.org/10.1177/10778004231100078>
- Oerther, S. (2020). Analysis methods in hermeneutic phenomenological research: Interpretive profiles. *Frontiers of Nursing*, 7(4), 367–373. <https://doi.org/10.2478/FON-2020-0038>
- Overgaard, S. (2022). Phenomenologists on perception and hallucination: Husserl and Merleau-Ponty. *Philosophy Compass*, 17(5), DOI: <https://doi.org/10.1111/phc3.12861>
- Pangkey, R., Kantohe, M., & Karwur, Y. (2024). Pengaruh insentif pajak dan kualitas audit terhadap konservatisme akuntansi. *Jurnal Akuntansi Manado (JAIM)*, 5(1), 300-310. <https://doi.org/10.37905/jar.v5i2.126>
- Putri, K. Y., & Hanif, A. (2024). Accounting practices based on memory in the tofu and tempe business: Praktik akuntansi berbasis ingatan dalam bisnis tahu dan tempe. *Indonesian Journal of Cultural and Community Development*, 15(3). <https://doi.org/10.21070/ijccd.v16i1.1149>
- Posner, C. S. (2023). SEC charges executives with fraudulent revenue recognition practices. Harvard Law School Forum on Corporate Governance. <https://corpgov.law.harvard.edu/2023/11/02/sec-charges-executives-with-fraudulent-revenue-recognition-practices/>
- Rafif, R., Aulia, S., Iksan, I., Fatih, J., & Antoni, H. (2025). Peran Pancasila di era digital dalam mewujudkan penggunaan teknologi yang bertanggung jawab

- dan beretika. *Indonesian Journal of Economics, Management, and Accounting*, 2(1), 59–65
- Rahmasari, R., Ludigdo, U., & Djamhuri, A. (2024). Pancasila accountability as a criticism of public accountability constructions in Indonesia. *The International Journal of Accounting and Business Society*, 32(1), 112–127.
- Resnik, D. B. (2020). Ethical virtues in scientific research. *Accountability in Research*, 27(7), 423–444. <https://doi.org/10.1080/08989621.2020.1750956>
- Rusydi, M. K., Utama, S., & Djakman, C. D. (2017). Pajak dan konservatisme akuntansi. *Jurnal Akuntansi Multiparadigma (JAMAL)*, 8(1), 216–226.
- Salampessy, Z. (2024). Mengungkap Pancasila sebagai paradigma pendidikan akuntansi Indonesia. *Jurnal Administrasi Terapan*, 3(2), 414–421.
- Salampessy, Z., Triyuwono, I., Irianto, G., & Hariadi, B. (2018). Pancasila paradigm: Methodology of Wawasan Nusantara for accounting of Pancasila. *Australasian Accounting, Business and Finance Journal*, 12(1), 101–120.
- Sari, S. N., & Agustina, L. (2021). Leverage as a moderator of the effect of company size, managerial ownership, and conflict of interest on accounting conservatism. *Accounting Analysis Journal*, 10(1), 47–54.
- Savitri, Enni S. M. (2016). *Konservatisme Akuntansi*. Yogyakarta: Pustaka Sahila Yogyakarta.
- Schafer, R., & Phillippi, J. C. (2025). Updating and advancing member-checking methods: Use of video and asynchronous technology to optimize participant engagement. *International Journal of Qualitative Methods*, 24, 10.1177/16094069251315395. <https://doi.org/10.1177/16094069251315395>
- Scott, W. R. (2015). *Financial accounting theory* (7th ed.). Pearson Canada
- Setiadi, I., Nurwati, & Widodo, W. (2023). Determinans konservatisme akuntansi perusahaan manufaktur di Indonesia. *Jurnal Riset Akuntansi Mercuri Buana*, 9(1), 63-71. <https://doi.org/10.26486/jramb.v9i1.3219>
- Sitorus, J. H. E. (2016). Pancasila-based social responsibility accounting. *Procedia - Social and Behavioral Sciences*, 219, 700–709. <https://doi.org/10.1016/j.sbspro.2016.05.054>

- Sitorus, J. H. E. (2015). Membawa Pancasila dalam suatu definisi akuntansi. *Jurnal Akuntansi Multiparadigma*, 6(2), 254-271.
<https://doi.org/10.18202/jamal.2015.08.6021>
- Sitorus, J. H. E., Triyuwono, I., & Kamayanti, A. (2017). Homo Economicus vis a vis Homo Pancasilaus: A Fight against Positive Accounting Theory. *Pertanika Journal of Social Sciences and Humanities*, 25(S), 311–320.
- Situmorang, B., Tjaraka, H., & Novita, S. (2025). The role of Pancasila perspective accounting in overcoming the trap of online-based loans: A phenomenological study of accountants. *Jurnal Kajian Akuntansi*, 9(1), 19–39. <https://doi.org/10.33603/jka.v9i1.9681>
- Smith, dkk. (2022). *Interpretative phenomenological analysis: Theory, method and research (2nd ed.)*. SAGE Publications.
- Sudjito. (2015). Pancasila sebagai paradigma ilmu. Makalah Pelatihan Dosen Pusat Studi Pancasila dan Konstitusi Mahkamah Konstitusi, Cisarua, Bogor.
- Suryandari, E., & Priyanto, R. E. (2016). Pengaruh Risiko Litigasi dan Tingkat Kesulitan Keuangan Perusahaan terhadap Hubungan antara Konflik Kepentingan dan Konservatisme Akuntansi. *Journal of Accounting and Investment*, 12(2), 161–174.
- Suwardjono. (2014). Teori akuntansi: Perekayasaan pelaporan keuangan (Edisi ke-3). BPFE-Yogyakarta.
- Triyuwono, I. (2019). Akuntansi syariah: Perspektif, metodologi, dan teori (Edisi terbaru). Rajawali Pers.
- Ulfah, F., Prabowo, M. A., Aryani, H. F., Hidayadi, T., & Hanipa, S. D. (2023). Concept of accountant ethics based on Javanese cultural values. *Innovation Business Management and Accounting Journal*, 2(3), 200–204.
<https://doi.org/10.56070/ibmaj.v2i3.63>
- U.S. Securities and Exchange Commission. (2020). Luckin Coffee Agrees to Pay \$180 Million Penalty to Settle Accounting Fraud Charges. Retrieved from <https://www.sec.gov/newsroom/press-releases/2020-319>
- Vagle, M. D. (2018). *Crafting phenomenological research (2nd ed.)*. Routledge.
DOI: <https://doi.org/10.4324/9781315173474>

- Van IJzendoorn, M. H., & Miedema, S. (2025). The quality of qualitative *research*. *Medical Humanities*, 51(2), 202–206. <https://doi.org/10.1136/medhum-2024-012990>
- Watts, R. L. (2003). Conservatism in accounting Part I: Explanations and implications. *Accounting Horizons*, 17(3), 207–221. <https://doi.org/10.2308/acch.2003.17.3.207>
- Wiesing, L., & Zingelmann, T. (Eds.). (2024). *Zurück zu den Sachen Selbst / Back to the Things Themselves* (Vol. 26). Phenomenology and Mind. Rosenberg & Sellier. <https://journals.openedition.org/phenomenology/3373>
- Wulandari, A., & Machmuddah, Z. (2022). Peran komite audit dalam memoderasi konservatisme akuntansi terhadap creative accounting. *Dinamika Akuntansi, Keuangan dan Perbankan*, 11(1), 53–60. <https://doi.org/10.35315/dakp.v11i1.8954>
- Zahavi, D. (2019). *Phenomenology: The basics*. Routledge.
- Zahira, R., Zakaria, A., & Nindito, M. (2025). Determinants of c-score as a measure of financial reporting integrity in SOEs. *Indonesia Accounting Research Journal*, 12(4), 125–134.