

DAFTAR PUSTAKA

- Abdullah, L. O. (2025). Narasi Akuntan di Balik Angka: Studi Etnografi tentang Pengambilan Keputusan Etis. *Jurnal Ekonomi Bisnis Dan Akuntansi*, 5(1), 402–415. <https://doi.org/10.55606/jebaku.v5i2.5340>
- Ahrens, T., & Chapman, C. S. (2006). Doing Qualitative Field Research in Management Accounting: Positioning data to Contribute to Theory. *Accounting, Organizations and Society*, 31(8), 819–841. <https://doi.org/10.1016/j.aos.2006.03.007>
- Ahrens, T., & Dent, J. F. (1998). Accounting and Organizations: Realizing the Richness of Field Research. *ResearchGate*, 10. https://www.researchgate.net/publication/228301312_Accounting_and_Organizations_Realizing_the_Richness_of_Field_Research
- AIESEC Finance and Legal Procedur Manual*. (2026, January). AIESEC in Indonesia.
- AIESEC Global Compendium*. (2025). AIESEC International.
- AIESEC Indonesia's Board Of Advisor*. (n.d.). Retrieved 16 July 2026, from <https://aiesec.or.id/board-of-advisor>
- Alouw, P. S., Awuy, R., Koagouw, H. U. H. L., Tandi, A. A., & Putong, I. H. (2022). Analisis Sistem Pengendalian Internal pada Organisasi Nirlaba. *Jurnal Kewarganegaraan*, 6(3), 5020–5727. <https://doi.org/10.31316/jk.v6i3.1362>
- Ambarwati, K., Fiantika, F. R., Wasil, M., Jumiati, S., Honest, L., Wahyuni, S., Mouw, E., Jonata, Mashudi, I., Hasanah, N., Maharani, A., Noflidaputri, R., Nuryami, & Waris, L. (2022). *Metode Penelitian Kualitatif* (Cetakan Pertama). PT. Global Eksekutif Teknologi.
- Ananta, A. H. U., Hafiz, M., Afifah Husnun Ubaidah Ananta, & Berliana, W. H. (2021). Mekanisme Pengelolaan Hak Royalti Musik Oleh LMK & LMKN Ditinjau Dari Peraturan Pemerintah No 56 Tahun 2021 Tentang Pengelolaan Royalti Hak Cipta Lagu Dan/Atau Musik. *Padjadjaran Law Review*, 9(1). <https://jurnal.fh.unpad.ac.id/index.php/plr/article/view/501>
- Anheir, H. K. (2005). *Nonprofit Organizations: Theory Management, Policy*. Routledge, Taylor & Francis Group. https://hs-cims-v2.kku.ac.th/uploads/files/646c8d1610293_Nonprofit_organizations_Theory_management.pdf

- Anisa, A. Z. (2021). Pengaruh Kompetensi Sumber Daya Manusia dan Gaya Kepemimpinan Transformasional Terhadap Kualitas Laporan Keuangan Organisasi Nirlaba (Studi Kasus AIESEC Indonesia). *Jurnal Ilmiah Mahasiswa FEB*, 10(1).
<https://jimfeb.ub.ac.id/index.php/jimfeb/article/view/7819>
- Anthony, R. N., Govindarajan, V., Hartmann, F. G. H., Krause, K., & Nilsson, G. (2005). *Management control systems* (1. European ed). McGrawHill Education, Higher Education.
- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2017). *Auditing and Assurance Services: An Integrated Approach* (Sixteenth edition, global edition). Pearson.
- Bédard, J., & Gendron, Y. (2004). Qualitative Research on Accounting: Some Thoughts on What Occurs Behind the Scene. In *The Real Life Guide to Accounting Research—A Behind-the-Scenes View of Using Qualitative Research Methods* (Chapter 12, Vol. 40). Elsevier Ltd.
<https://doi.org/10.1016/j.intacc.2005.06.011>
- Bovens, M. (2007). Analysing and Assessing Accountability: A Conceptual Framework. *European Law Journal*, 13(4), 447–468.
<https://doi.org/10.1111/j.1468-0386.2007.00378.x>
- Chua, W. F. (1986). Theoretical Constructions of and By The Real. *Accounting, Organizations and Society*, 11(6), 583–598. [https://doi.org/10.1016/0361-3682\(86\)90037-1](https://doi.org/10.1016/0361-3682(86)90037-1)
- Committee of Sponsoring Organizations of the Treadway Commission. (2013). Committee of Sponsoring Organizations of the Treadway Commission. https://egrove.olemiss.edu/cgi/viewcontent.cgi?article=1771&context=aicpa_assoc
- Creswell, J. W., & Creswell, J. D. (2018). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches* (Fifth Edition). SAGE Publications, Inc.
- Currie, D., McCracken, M., & Venter, K. (2022). Avoiding the Vicious Cycle, Engendering the Virtuous Circle: Understanding the Interaction of Human, Social and Organizational Capitals in Non-profit and Voluntary Organizations. *Journal of Business Research*, 152, 17–28.
<https://doi.org/10.1016/j.jbusres.2022.07.022>
- Czarniawska, B. (2014). *A Theory of Organizing: Second edition*. Edward Elgar Publishing.

- Czerw, A., Grabowski, D., Chudzicka-Czupala, A., & Stapor, K. (2025). Trust in the organization as a mediator in the relationship of good organizational context with employee well-being. *International Journal of Occupational Medicine and Environmental Health*, 38(4), 335–351. <https://doi.org/10.13075/ijomeh.1896.02615>
- Dahal, N. (2025). Qualitative Data Analysis: Reflections, Procedures, and Some Points for Consideration. *Frontiers in Research Metrics and Analytics*, 10. <https://doi.org/10.3389/frma.2025.1669578>
- Faiz, I. A. (2020). *Akuntabilitas Organisasi Nirlaba* (Cetakan Pertama). UPP STIM YKPN.
- Geertz, C. (1973). *The Interpretation of Cultures: Selected by Clifford Geertz*.
- Godwin Emmanuel, O., & Olusola Augustine, F. (2022). Internal Control System and Financial Performance of Non-Governmental Organisations in Nigeria. *Account and Financial Management Journal*, 7(8), 2861–2874. <https://doi.org/10.47191/afmj/v7i8.01>
- Gülpınar, M. A. (2024). A Model Proposal for Qualitative Data Analysis, Interpretation, and Reporting: Contextuality, Reflectivity, and Narrativity. *Primary Health Care Research & Development*, 25, e55. <https://doi.org/10.1017/S1463423624000562>
- Handoko, B. L., Febriyane, E. C., & Ayuanda, N. (2024). *Enhancing Fraud Prevention: Exploring the Interplay of Internal Control System, Organizational Culture, Internal Audit Roles and Online Whistleblowing Mechanisms*.
- Hanson, C. S., Ju, A., & Tong, A. (2019). Appraisal of Qualitative Studies. In P. Liamputtong (Ed.), *Handbook of Research Methods in Health Social Sciences* (pp. 1013–1026). Springer Singapore. https://doi.org/10.1007/978-981-10-5251-4_119
- Hasan, N. (2024). Mengelola konflik dalam implementasi corporate social responsibility dan dampaknya terhadap lingkungan. *Environment Conflict*, 1(2), 97–106. <https://doi.org/10.61511/enviroinc.v1i2.2024.1203>
- Hiebl, M. R. W. (2023). Literature Reviews of Qualitative Accounting Research: Challenges and Opportunities. *Qualitative Research in Accounting & Management*, 20(3), 309–336. <https://doi.org/10.1108/QRAM-12-2021-0222>
- Hoai, T. T., & Nguyen, N. P. (2022). *Internal Control Systems and Performance of Emerging Market Firms: The Moderating Roles of Leadership Consistency and Quality*. <https://doi.org/10.1177/21582440221123509>

- Hoang, U., Tanner, B., Mahmoud-Elhaj, D., Holt, J., Asif, M., & Feltz, A. (2024). Towards a Unified Measure of General Interpersonal Trust. *Heliyon*, 10(23), e40624. <https://doi.org/10.1016/j.heliyon.2024.e40624>
- Hopwood, A. G. (1983). On Trying To Study Accounting in the Contexts in Which It Operates. *Accounting, Organizations and Society*, 8(2–3), 287–305. [https://doi.org/10.1016/0361-3682\(83\)90035-1](https://doi.org/10.1016/0361-3682(83)90035-1)
- Inaya, F., Zakaria, A., & Prihatni, R. (2025). Analisis Sistem Pengendalian Internal Pengelolaan Dana BOS pada SDN Waru 03. *Jurnal Akuntansi, Perpajakan Dan Auditing*, 6(2), 284–294. <https://doi.org/10.21009/japa.0602.07>
- Jailani, M. S., & Jeka, F. (2023). *Populasi dan Sampling (Kuantitatif), Serta Pemilihan Informan Kunci (Kualitatif) dalam Pendekatan Praktis*. 7.
- Keating, E. K., & Frumkin, P. (2003). Reengineering Nonprofit Financial Accountability: Toward a More Reliable Foundation for Regulation. *Public Administration Review*, 63(1), 3–15. <https://doi.org/10.1111/1540-6210.00260>
- Kopińska, V. (2025). Youth Organizations as a “Well-arranged” Symbolic Space: An Analysis of the Polish Online Discourse of AIESEC and ATD Fourth World. *Sage Open*, 15(2), 21582440251336108. <https://doi.org/10.1177/21582440251336108>
- Kusdewanti, A., & Hatimah, H. (2016). Membangun Akuntabilitas Profetik. *Jurnal Akuntansi Multiparadigma*. <https://doi.org/10.18202/jamal.2016.08.7018>
- Machdar, N. M., & Manurung, A. H. (2025). *Metode Riset Akuntansi*. PT Adler Manurung Press. <https://repository.ubharajaya.ac.id/36432/1/Buku%20Metode%20Riset%20Oby%20Nera%20dan%20Manurung%20ber%20ISBN%2028022025.pdf> (Original work published PT Adler Manurung Press)
- Malinowski, B. (1922). *Argonauts of the Western Pacific; An Account of Native Enterprise and Adventure in the Archipelagoes of Melanesian New Guinea*. Routledge and Kegan Paul, London. <https://dn710107.ca.archive.org/0/items/argonautsofweste00mali/argonautsofweste00mali.pdf>
- Manan, A. (2021). *Metode Penelitian Etnografi*. AcehPo Publishing.
- Marin-Lacarta, M., & Yu, C. (2023). Ethnographic Research in Translation and Interpreting Studies. *The Translator*, 29(2), 147–156. <https://doi.org/10.1080/13556509.2023.2233291>

- Maulana. (2025). Eksplorasi Nilai-Nilai Budaya Dalam Praktik Akuntansi: Perspektif Etnografi. *JURNAL ECONOMINA*, 4(8), 277–283. <https://doi.org/10.55681/economina.v4i8.1569>
- McCabe, D., Ciuk, S., & Gilbert, M. (2022). ‘This Is the End’? An Ethnographic Study of Management Control and a New Management Initiative. *Work, Employment and Society (WES)*, 36(3), 503–521. <https://doi.org/doi.org/10.1177/09500170211022272>
- Miles, M. B., & Huberman, A. M. (1994). *An Expanded Sourcebook: Qualitative Data Analysis* (Second Edition). SAGE Publications. <https://vivauniversity.wordpress.com/wp-content/uploads/2013/11/milesandhuberman1994.pdf>
- Neupane, B. P., Dahal, N., Dhakal, R. K., Hasan, Md. K., Villarama, J. A., & Fabros, B. G. (2026). Data Collection Methods in Qualitative Research: Researchers’ Reflections. *Frontiers in Research Metrics and Analytics*, 11, 1778160. <https://doi.org/10.3389/frma.2026.1778160>
- Nujulina, F., Firza, N., Aisyah, N. A., Pricillia, N. P., Afifah, N. K., & Amalia, R. (2025). Penerapan Sistem Pengendalian Internal Penerimaan dan Pengeluaran Kas Pada Organisasi Non-Profit Yayasan Panti Asuhan Rodhiyatul Jannah: *Public Management and Accounting Review*, 6(2), 25–37. <https://doi.org/10.61656/pmar.v6i2.332>
- Nurdiani, T., Rahmawati, D., Pogo, T., & Bakar, N. R. B. A. (2025). Financial Transparency and Accountability In Nonprofit Organizations A Systematic Literature Review. *ITQAN: Journal of Islamic Economics, Management, and Finance*, 4(2), 166–180. (Finance). <https://doi.org/10.57053/itqan.v4i2.102>
- Odivia, P. I., Irawati, A., Putri, Meo, A. E., Fadhilah, Din, M., & Betty. (2025). Dampak Perubahan Standar Akuntansi Keuangan Terhadap Akuntabilitas Laporan Keuangan Entitas Nirlaba Yayasan. *Indonesian Journal of Economics Management and Accounting*, 2(12), 3182–3190.
- Ortega-Rodríguez, C., Martín-Montes, L., Licerán-Gutiérrez, A., & Moreno-Albarracín, A. L. (2024). Nonprofit Good Governance Mechanisms: A Systematic Literature Review. *Nonprofit Management and Leadership*, 34(4), 927–957. <https://doi.org/10.1002/nml.21598>
- Pelaporan Keuangan Organisasi Nirlaba PSAK No.45*. (1998). Ikatan Akuntan Indonesia. <https://synergia.org/wp-content/uploads/2021/02/PSAK-45-Pelaporan-Kuangan-Organisasi-Nirlaba-INA.pdf>
- Perubahan Penomoran PSAK dan ISAK dalam SAK Indonesia*. (2022). Ikatan Akuntan Indonesia.

https://web.iaiglobal.or.id/assets/files/file_publicasi/Komparasi%20Perubahan%20Penomoran%20PSAK%20ISAK%20SAK%20Indonesia_FINAL.pdf

Pratama, B. B. (2022). Akuntabilitas Organisasi Nirlaba: Analisis dalam Metafora Empat Sifat Rasul. *Kompartemen : Jurnal Ilmiah Akuntansi*, 20(1), 143. <https://doi.org/10.30595/kompartemen.v20i1.12399>

Purwadi, I. R., Franciska, W., & Hutomo, P. (2025). Kepastian Hukum Pembagian Royalti Bagi Pencipta Lagu Paska Berlakunya Peraturan Pemerintah Nomor 56 Tahun 2021 Tentang Pengelolaan Royalti Hak Cipta Lagu Dan/Atau Musik Oleh Lembaga Manajemen Kolektif Nasional. *Journal of Innovation Research and Knowledge*, 5(1), 77–88. <https://doi.org/10.53625/jirk.v5i1.10429>

Ramadhenti, A. D., Pradety, S. N., & Nisa, A. K. (2024). Strategi Membangun Reputasi Positif AIESEC Melalui Inovasi Hubungan Masyarakat di Instagram. *JURNAL HARMONI NUSA BANGSA*, 1(2), 113–120. <https://doi.org/10.47256/jhnb.v1i2.330>

Reeves, S., Peller, J., Goldman, J., & Kitto, S. (2013). Ethnography in Qualitative Educational Research: AMEE Guide No. 80. *Medical Teacher*, 35(8), e1365–e1379. <https://doi.org/10.3109/0142159X.2013.804977>

Rodriguez-Galindo, R., Yasnó-Triana, C., Ultreras-Rodríguez, A., Nieves-Lizárraga, D., Osuna-Velarde, D., Chávez-Hernández, A., Campos-Sánchez, S., Salazar-Moran, A., Espinoza-Vásquez, G., Rengifo-Lozano, R., Moreira-Cantos, P. S., Fuentes-Rosas, L., & Rincón-Guio, C. (2024). Enhancing Financial Transparency in Non-profit Organisations: Challenges and Integration of IFRS for SMEs, IFR4NPO, and GRI Standards. *Journal of Infrastructure, Policy and Development*, 8(11), 7988. <https://doi.org/10.24294/jipd.v8i11.7988>

Schlunegger, M. C., Zumstein-Shaha, M., & Palm, R. (2024). Methodologic and Data-Analysis Triangulation in Case Studies: A Scoping Review. *Western Journal of Nursing Research*, 46(8), 611–622. <https://doi.org/doi.org/10.1177/01939459241263011>

Simons, R. (2002). *The Levers of Control*.

Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif dan R&D* (Cetakan ke-19). CV Penerbit Alfabeta Bandung. https://digilib.stekom.ac.id/assets/dokumen/ebook/feb_35efe6a47227d6031a75569c2f3f39d44fe2db43_1652079047.pdf

- Sunaryanto. (2023). Metode Penelitian Etnografi: Konsep Dan Desainnya. *Qualitative Market Research: An International Journal*, 9(2), 194–196. <https://doi.org/10.1108/13522750610658829>
- Tamtomo, A. P. S. (2026). Manajemen Staf dan Volunteers Organisasi Nirlaba. *PT Solusi Administrasi Hukum*. <https://journal.sah.co.id/index.php/publisher/article/view/49>
- The AIESEC Way*. (2021). AIESEC International.
- Tjungadi, M. A. H., & Rahadian, Y. (2020). Akuntabilitas Pelaporan Keuangan dan Pengendalian Internal pada Gereja Toraja ABC. *Jurnal ASET (Akuntansi Riset)*, 12(2), 241–264. <https://doi.org/10.17509/jaset.v12i2.24583>
- Wedhayanti, A. R., & Rustam, A. R. (2013). Analisis Sistem Pengendalian Intern Pada Organisasi Nirlaba (Studi Kasus Pada Organisasi AIESEC Indonesia). *Jurnal Ilmiah Mahasiswa FEB*, 2(2). <https://jimfeb.ub.ac.id/index.php/jimfeb/article/view/1201>
- Wiranto, R. E., Deniar, S. M., & Rijal, N. K. (2022). Implementasi Kegiatan Pemberdayaan melalui Organisasi Kepemudaan AIESEC in Indonesia. *Nuansa Akademik: Jurnal Pembangunan Masyarakat*, 7(1), 71–84. <https://doi.org/10.47200/jnajpm.v7i1.1154>