

**FROM THE PUPPET SCREEN TO THE ACCOUNTING WORLD:  
INTEGRATING SEMAR'S PHILOSOPHY AND ISLAMIC SPIRITUALITY IN  
THE PROFESSION OF ACCOUNTANT EDUCATORS**



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**Abstract**

The teaching accountant profession plays an important role in the world of education, so the demand to understand a curriculum based on spirituality will always accompany this profession. This research aims to analyze the philosophy of Semar and Islamic spirituality in the teaching accountant profession. The method used in this research is a literature study. The data sources used are scientific articles, books, news, and other relevant sources. Data collection techniques through review of all previously collected data. The data was analyzed qualitatively. The results of this study conclude that Semar is a character with various unique characteristics. His character can be used as a role model in living life, such as religious, intelligent, wise, and oriented to the public interest. On the other hand, the aspect of spirituality also has an important role in supporting the understanding of the morals and ethics of educator accountants based on the teachings of the Qur'an and hadith that lead to goodness.

**Keywords:** Semar, Spirituality, Educator Accountant

## INTRODUCTION

The teaching accountant profession plays an important role in improving the quality of accounting education and producing accountants with integrity, professionalism, and ethics. Subekti, Hamidah, & Bastina's (2020) research states that teaching accountants are tasked with, among others, education, research, development, and structuring accounting-related programs or applications. In addition, educator accountants also play a role in teaching the value of professional ethics to prospective accountants. So, it is hoped that educator accountants can set an example and guide students so that one day they can become accountants who have ethics and morals.

However, there are still ethical violations that occur in teaching accountants with unethical behavior or even criminal categories such as plagiarism, indiscipline, discrimination, and sexual harassment which can cause damage to the reputation of the teaching accountant profession. According to the site on the Kompas website in 2021, there was a case of dismissal of a private university lecturer in Semarang due to sexual harassment committed by a lecturer to female students, in addition to the resignation of a lecturer at the Faculty of Economics and Business, Gadjah Mada University (UGM) in 2014 related to a case of plagiarism. And in 2001, KPMG - Siddharta & Harsono was caught in a case of bribing tax officials for the benefit of its clients. In this case, KPMG has violated the principle of integrity by being dishonest and unfair in carrying out its duties. And the public accountant has violated the principle of objectivity so he is willing to commit fraud.

From this, solving these problems requires changes that can be started with an accounting education system that not only emphasizes hard skills but also emphasizes moral and ethical aspects. Accountant educators play an important role as an element of forming education (Farida, 2017). Siegel, et al. (2012) state that accountant educators have a unique role in teaching ethical behavior that will guide student behavior to become professional accountants. This is in line with Morgan's (1988) research which states that accounting is shaped by the values that develop in society, and in this context accountant educators play an active role in the development of future accountants who are professional and uphold ethics and morals (Meilisa & Ludigdo, 2010).

Some accountant professions have their code of ethics, such as the code of ethics for public accountants issued by the Indonesian Institute of Public Accountants/IAPI (IAPI, 2021) and the code of ethics for management accountants issued by the Indonesian Management Accountants Association/IAMI (IAMI, 2020) which is under the auspices of the Indonesian Institute of Accountants/IAI. However, educator accountants still do not have a code of ethics. In the absence of a specific code of ethics for educator accountants, does not mean that educator accountants can act according to their own will.

IAI establishes five basic principles of the accounting profession's code of ethics, namely integration, objectivity, professional competence and prudence, confidentiality, and professional behavior (IAI, 2021). These five principles must be adhered to by other accounting professionals. Although teaching accountants have different domains and objectives from other accounting professions, the five principles can be implemented into the values of the teaching accountant profession. As in the principle of objectivity, educator accountants are expected to avoid conflicts of interest (close personal relationships with students) in certain cases, for example, lecturers also work as public accountants and their students are employees of companies that are their clients. For the code of ethics to be more than just a collection of written rules, a comprehensive code of ethics is needed, such as the values of local wisdom that grow and develop in Indonesian society in its creation, for example, the characteristics shown by the characters in the puppet show.

Wayang art contains deep philosophical and symbolic meanings related to educational and moral values that are important for human spiritual and moral development (Haq, 2009). Thus, puppetry for the Javanese community is not only entertainment but also a medium for the development of Islam (Izzati, 2017). In every play, wayang has ethical values that form noble values, so that humans recognize their nature as individual beings, social beings, and divine beings so that they can become reasonable beings (Haq, 2009).

One of the puppet characters who has a good nature and can be used as an example in life is Semar. Semar is a Javanese *punakawan* character which means a friend who is perfect in physical and mental knowledge (Susdarwono, 2020). Semar occupies a special position in Javanese human philosophy. This is because his presence is related to the Javanese way of life, especially in the field of ethics (Tjahyadi, 2009). Semar also emphasizes the

philosophy of the importance of developing oneself to gain spiritual strength through the practice of showing wisdom in the form of praise based on the presence of God in every action accompanied by *penyuwunan* or requests to God (Prasetyo, 2012).

In Javanese culture, Semar is illustrated as a teacher or leader who is religious, strong, and wise and can represent a person as a whole both in thinking and acting (Prasetyo, 2012). Other research also states that Semar is synonymous with dedication, wisdom, and a sense of *eling*, and has high spirituality so Semar is referred to as a symbol of *manunggaling kawula Gusti* (Al-Hana & Yusuf, 2021). The nature and character possessed by Semar can be used as a basis for ethics in various professions, including the teaching accountant profession in carrying out their duties as educators.

So, in addition to the appointment of local wisdom, spirituality also has a role in retracing the values that will become the fundamental basis of accountability and a way to escape the grasp of materiality and rationalism (Kusdewanti & Hatimah, 2016). Spirituality is an aspect that shows silence, built by the fortress of faith, sharpened in the spirit of holiness with signs of divinity through surrender, obedience, and discipline (Naim, 2010). Therefore, the role of ethics and spirituality will provide a solid foundation that will help accountants develop a good personality.

This study aims to increase knowledge and insight into the values of the Semar puppet character which can be used as a guide for educator accountants in carrying out their profession. This research is expected to contribute as a guideline to improve the professional practices of teaching accountants to have the maximum impact on the progress of accounting education. In previous research, several research topics link regional cultural values and accountant professional ethics. Sufistic values such as in the research of Azis, Mangoting, & Lutfillah (2015), and Amin (2019) who examined auditor independence with the beauty of local wisdom values *Siri'na Pacce* and Nugraha (2021) who explored the code of ethics for public accountants in Bugis culture. So far, research related to cultural values and educator accountants has rarely been studied. Therefore, researchers are exploring the integration of Semar philosophy and Islamic spirituality in the teaching accountant profession.

## RESEARCH METHOD

This research uses the literature review method. This research examines various literature from previous studies related to the philosophy of Semar and the value of spirituality in order to get an overview of the characteristics of Semar and Islamic religious values integrated with the ethics of educator accountants. By using various written sources such as articles, books and other relevant documents. This research was conducted in several stages. First, by accessing Scopus and Google Scholar to obtain supporting literature in this research topic. By using the keywords "wayang and *punakawan*", "Semar", "wayang Semar and accounting", "Semar and education", "spirituality", "Semar and spirituality", "spirituality and accountants", "Semar and Islam", and "accountant educator". In addition to articles in online databases, references were also obtained from books and other sources. Secondly, the researcher categorized the characteristics of Semar into several main characteristics, and then selected several characteristics that were relevant to the teaching accountant profession. Third, from the information that has been collected, the researcher can conclude.

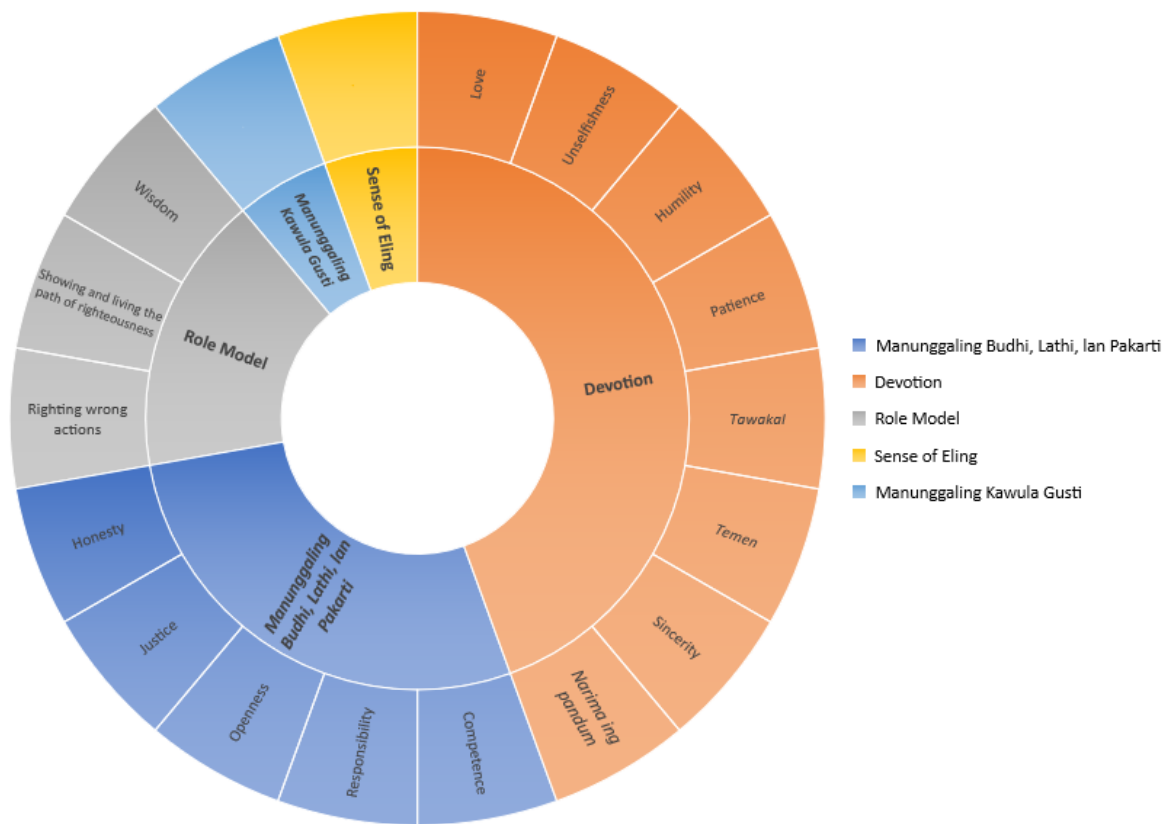
## RESULTS AND DISCUSSION

### Values of Wayang Semar

Accountant educator is a profession that plays an important role in the quality of future accountants. The nature and character of Semar can be used as a basis for ethics in various professions, including the teaching accountant profession in carrying out their duties as educators. However, various issues and ethical violations committed by educator accountants are a threat to the future of this profession. Sawitri & Fauziyah (2017) stated that in the world of accounting, the main element that is key to the development of the profession is the quality of the human being itself, in particular, the quality of teaching resources and students majoring in accounting. However, the unavailability of a code of ethics specification for teaching accountants can be a leeway for teaching accountants to be able to act according to their own will. Therefore, educator accountants need to have guidelines in carrying out their profession.

One of the efforts that can be made to make guidelines for educator accountants is to understand and integrate local wisdom values in their profession, such as puppetry which

contains philosophy and symbolic meanings related to educational values. Wayang plays an important role in the development of Indonesian civilization. This is due to the wayang stories that contain morals and ethics that can be used as examples and guidelines for humans in navigating their respective lives. Poedjianto and Soeherman (2021) state that Semar is a patient figure, sincere (without personal interests), *narima ing pandum* (accepting everything gracefully), *tawakal* and *temen* (earnest) in fighting for the truth and showing the truth, providing a good role model, full of love, a sense of *eling* (self-awareness), and *manunggaling kawula Gusti* (fully submitting to God's will). The prominent traits of Semar's character involve his selflessness, devotion, wisdom, and majesty. The values in the Wayang Semar character can be a guideline for educator accountants to use in the implementation of their profession. Some of the Wayang Semar values recommended by Poedjianto and Soeherman (2021) are re-visualized in Figure 1 below.



**Figure 1**  
**Value of Semar Puppet Character**  
 Source: Data processed by researchers (2023)

When accountant educators are guided by the values of the Wayang Semar character by Poedjianto and Soeherman (2021), accountant educators must try to understand and apply the 5 main values which are also supported by 16 other values. The five main values include, 1) *manunggaling budhi, lathi, lan pakarti*; 2) devotion; 3) role model; 4) a sense of *eling*; and 5) *manunggaling kawula Gusti*. There are many similarities between the role of Semar and accountant educators. Thus, if educator accountants hold these values as their moral guidance in their profession, the tendency for unethical behavior that can damage the reputation of the educator accountant profession will be overcome.

### **Semar as a Basic Foundation in the Character of an Educator Accountant**

Educational accountants can utilize the philosophy of Wayang Semar as a guide in determining the attitude that an educational accountant should have. Semar is an ideal character to be used as a role model because he is famous for his wisdom and nobleness, humble, has noble morals, and various good teachings that he always teaches. This section will review Semar's values that can be used as a reference for educator accountants.

First, *manunggaling budhi, lathi lan pakarti*, which means the unity between mind (batin), words and deeds. *Manunggaling budhi, lathi lan pakarti* is also similar to integrity, which is one of the basic principles of the accountant's code of ethics. Poedjianto and Soeherman (2021) mentioned 5 other values that support the value of *manunggaling budhi, lathi lan pakarti* are honesty, justice, openness, responsibility and competence. An educator accountant must show consistency between the words spoken and the actions taken. For example, if educator accountants place emphasis on the importance of ethics in the accounting profession, they must ensure that they themselves practice those ethical values in their work and daily lives.

The value of honesty includes openness and sincerity in all matters. In this case, accountant educators must provide honest feedback regarding the performance of accounting students, not commit acts of plagiarism or data falsification, and be honest about research methodologies and limitations. The value of justice includes fair and equal treatment to all individuals, regardless of background or personal preferences. Teaching accountants are required to construct and grade assignments or exams objectively, ensure that each student has an equal opportunity to achieve academic success, and provide guidance and support

fairly to all students without discrimination. The value of openness involves a willingness to share information and communicate transparently. In this case, the teaching accountant must clearly communicate learning objectives, assessments, and expectations to all students from the beginning of the semester. The teaching accountant is willing to open an open discussion space to understand the challenges and needs of students, such as the need to write scientific papers and provide feedback openly.

The value of responsibility includes the obligation to act in good faith and be accountable for one's actions and decisions. Teaching accountants can set high standards for academic integrity and impose appropriate sanctions on students who are proven to have committed fraud. In this case, the teaching accountant is responsible for educating, and monitoring the development and progress of students so that they not only become accountants who have qualified competencies but also behave well and comply with all applicable regulations. Furthermore, the value of competence includes the knowledge, skills, and abilities needed to carry out tasks properly. Accountant educators must be able to present relevant and up-to-date material, as well as integrate real cases to improve student understanding of concepts. To achieve this, accountant educators must continue to develop their knowledge and research skills through participation in conferences, collaboration with other researchers, and publications in reputable journals.

Second, is devotion, which means that the teaching accountant is not only a respected figure, but also respected, admired, and loved because of the sincerity that radiates from his heart. 8 other values support the value of dedication, including *narima ing pandum*, sincerity, *temen*, *tawakal*, patience, humility, unselfishness, and love (Poedjianto and Soeherman, 2021). The value of *narima ing pandum* (accepting what is) means accepting students with all their uniqueness, strengths, and weaknesses without prejudice or discrimination. Teaching accountants must give attention and support to students who in reality have diverse levels of understanding, without being tempted by worldly possessions, such as exchanging good grades for money or desired positions. The value of sincerity means teaching and guiding students with the sincere intention of making a positive contribution to their development, without personal motivation or other interests. It is like setting aside extra time to help students who are struggling without expecting personal recognition or rewards, accountant

educators sincerely provide discussion space outside the classroom to support the development of their students.

The value of *temen* (taking care) means carrying out tasks, whether teaching, researching, or serving with dedication, enthusiasm, and responsibility. To provide quality education, accountant educators must be serious about ensuring that students have acquired the knowledge and skills needed in the world of accounting. Teaching accountants must also be committed to improving the quality of their research so that it can have a positive impact on the development of accounting education and make a real contribution to society through their findings. The value of *tawakal* means submitting all results of efforts to God and accepting all decisions gracefully. This means that accountant educators realize that the learning process is a journey that continues to develop, therefore they must support growth, and appreciate every step of student progress in their learning journey.

The value of patience means showing calmness and fortitude in facing challenges or difficult situations. Teaching accountants need to be patient in educating students who may be slow in understanding the material, patient with the very diverse characters of students, and calmly look for other alternatives without committing violence. The value of humility means being humble, not considering oneself higher than students, and always being open to learning from experience. In this case, accountant educators are willing to accept differences of opinion with students or other colleagues, are willing to accept input, and criticism, and are open to learning from experience because science continues to develop. Furthermore, unselfish, which means focusing on the interests and development of students, accountant educators must adjust teaching and evaluation methods to meet student learning needs, without prioritizing personal desires or preferences. The value of love means showing affection and deep concern for the development and welfare of students. Accountant educators strive to get to know individual students personally, provide emotional support when needed, and be a source of inspiration in their academic journey.

Third, the role model, which means being a role model and example for all who are educated. Three other values support the value of a role model, including wisdom, showing and living the path of truth, and rectifying wrong actions (Poedjianto and Soeherman, 2021). The value of wisdom includes the ability to make the right and wise decisions in the face of

various situations or challenges. Accountant educators must be wise in compiling a curriculum that is relevant to industry needs and aligns with the latest developments in the accounting world. One thing that is also related to wisdom is the role of teaching accountants to emphasize to their students to wisely receive information and wisely use time to process that information. Furthermore, showing and living the path of truth, meaning that accountant educators instill the value of integrity and ethics in their teaching, ensuring that students not only understand the theory of what the basic principles of the accountant's code of ethics are, but how to live these principles when faced with ethical and unethical choices. Then straightening out wrong actions, meaning correcting actions that are incorrect or unethical. In this condition, accountant educators must have the courage to take steps to give appropriate reprimands or sanctions when students are involved in ethical violations so that students can understand the consequences of their actions.

Fourth, a sense of *eling*, which is interpreted as self-awareness from within the deepest human being (Poedjianto and Soeherman, 2021). A teaching accountant needs to instill a sense of *eling* in students in terms of ethical awareness in the accounting profession, but first the teaching accountant becomes a human being who always has a sense of *eling*. Accountant educators encourage students to develop self-reflection skills, where they critically evaluate their actions and decisions in the context of accounting. This helps them identify and control material world trends that might affect the integrity and professional attitudes in carrying out accounting tasks. This argument is in line with the research results of Small & Lew (2021) which state that individuals with high levels of mindfulness tend to have greater moral responsibility.

Fifth, *manunggaling kawula Gusti*, means that every action and character will reflect the attitude of the Creator because the Spirit of God emanates from within him. Poedjianto and Soeherman (2021) stated that there are no more personal interests, but only focus on giving the best as a form of devotion to the Almighty and achieving *manunggaling kawula Gusti*. Teaching accountants can provide inspiration and support to students in facing challenges or difficult decisions by being guided by the accountant's professional code of ethics, as well as other moral and spiritual values so that teaching accountants can guide students to speak, act, and make decisions in line with God's will. Accountant educators also

need to teach students about their social responsibility as accountants to society and the surrounding nature, by seeing their work as a form of service and positive contribution so that students can achieve *manunggaling kawula Gusti* in their professional practice.

### **Conceptual Definition of Spirituality**

Spirituality in English comes from the word spirit which has the meaning of soul, spirit, spirit, spirit, moral, and purpose or ultimate meaning. Whereas in Arabic, the term spirituality is related to the spiritual and *ma'nawi* of everything (Rafsanjani, 2017). From this statement, it can be defined that spirituality is defined as a way of life that comes from a deep experience of reality with some basic characteristics that are independent of cultural and historical contexts, which are also referred to as "mythical", "religious", or spiritual experiences. Spiritual moments occur when a person truly experiences life in a harmonious relationship with the true meaning of spirit which includes not only the physical body but also the consciousness embedded in the body (Prasetyo, 2012).

In an Islamic perspective, the dimension of spirituality is always directly related to the reality of divinity, God Almighty (Tauhid) and becomes an extraordinary force to create a pure individualism, has integrity and *akhlakul karimah* whose existence is beneficial (brings joy) to others (Faizah, 2021). Socially, spirituality builds Islamic society to reach the peak of civilization and achieve the title of *khaira ummat* and its existence brings happiness to all (*rahmatan lil alamin*) (Rafsanjani, 2017). Spirituality is thus connected to the real, the eternal, and the spirit; it is not temporary and artificial.

Although spirituality is often equated with religion, there are differences between the two. In Niekerk's (2018) research, it is mentioned that spirituality is the core of religion and is internal while religion is external. Spirituality is the product benefit we enjoy, and religion is the packaging of different cultural backgrounds and local human intelligence. However, the two cannot be separated. This is because religion without spirituality is just a lifeless collection of teachings and commandments.

Spirituality not only serves to achieve supernatural experiences or manifestations of the spirit, but also to achieve the ultimate goal of a soul that has the ability to develop knowledge based on personality, attitudes, and behaviors that show maturity, balance, and wisdom in the frame of spiritual intelligence, namely the ability to seek higher and broader

meanings and values (Prasetyo, 2012). Thus, spirituality is needed in everyday life. because by having a sense of spirituality a person will obey what is considered right and stay away from what is prohibited following religious teachings.

### **Islamic Spirituality as a Source of Ethics for Educator Accountants**

Spirituality, as discussed in the previous section, provides enormous benefits to human life. In various aspects of human life, such as in the professional sphere, spirituality is needed, including in the teaching accountant profession. In Suparno's book (2019), it is explained that there are many cases, whose fundamental beliefs are influenced by the religious beliefs or values of the teaching accountant. In this case, it can be understood that to improve the spirituality of educators, the role of faith and religion is very important. Religion or spiritual beliefs that a person adheres to can help an educator to be enthusiastic about carrying out their duties. Thus, high spirituality will be a driving force for educator accountants in carrying out their duties to the roots, willing to sacrifice and carry out their duties as teachers seriously as God's calling. Even educators with high spirituality will not despair or become sluggish if some students or students are problematic or difficult to develop. As Allah says in Surah Al-Infitar verses 10-12 as follows:

وَإِنَّ عَلَيْكُمْ لَحَافِظِينَ ۙ ۱۰ كِرَامًا كَاتِبِينَ ۙ ۱۱ يَعْلَمُونَ مَا تَفْعَلُونَ ۙ ۱۲

"And there are for you angels who watch over your work, who are honorable (in the sight of Allah) and who record your deeds; they know what you do." (QS. Al-Infitar:10-12).

In Ibn Kathir's interpretation of this verse, there are recorders of good deeds. Do not show them with bad deeds. Because the angel records all human deeds (Ar-Rifai, 1999). So, as humans, we should always do good and leave bad deeds because Allah has sent angels to always record actions. An educator accountant who has the nature of spirituality will carry out his work with trust full responsibility, and prudence because he believes that all actions taken will be accounted for in the hereafter.

Educator accountants in carrying out their profession can imitate the ancestors of previous Islamic religious leaders, which can be started from the time of the Prophet Muhammad PBUH. In ancient times, the Prophet Muhammad PBUH was always *istiqomah* in delivering his preaching despite various obstacles, obstacles, threats, and acts of murder threatening him. His preaching is gentle, always honest, and does not lie and always conveys

it clearly and firmly so that people who sit in his assembly easily understand (Subekti et al., 2020). So, accountant educators are responsible for maintaining full integrity in the education process without tolerating and compromising on false and haram things. As well as always adhering to sharia despite the various pressures faced in the accountant's professional activities.

Rasulullah Saw also has the nature of tawadhu which shows humility in front of others and always honors others (Fitria et al., 2023). This behavior should be applied to educator accountants so that they are never tired and always try to gain knowledge and feel that what they know is only a little. Tawadhu also helps accountant educators avoid being the most righteous. Thus, educator accountants can be more open to suggestions, ideas, and different perspectives even in the presence of someone less knowledgeable. Thus, this can make learning conditions conducive, fluid, and comfortable for students and there is room for discussion between students and teachers. From this description, it is hoped that it can produce accountant candidates who are knowledgeable and have good character following religious law.

## **CONCLUSION**

Teaching accountants is one of the key elements in the development of the accounting world, especially in producing future professional accountants. In the implementation of their profession, educator accountants only adhere to the lecturer's code of ethics and the basic principles of the accountant's professional code of ethics issued by the Indonesian Accountants Association (IAI). Reflecting on various issues and ethical violations committed by educator accountants, it is considered important for educator accountants to have special guidelines for the educator accountant profession. This aims to further bind and regulate educator accountants so that in exercising their rights they also pay attention to their obligations, so as not to demonize the accounting profession, especially as an educator. Putri (2013) stated that the adoption of accounting systems from Western countries was not able to handle local problems effectively. Therefore, the accounting profession needs to realize the cultural diversity in the archipelago with ethical values that are in line with the accounting profession's code of ethics, one of which is the Wayang Semar character.

Semar is one of the characters in the puppet show, who is an ideal teacher to be used as a role model because he is famous for the various good teachings he always teaches. The values contained in the Wayang Semar character such as *manunggaling budhi, lathi, lan pakarti*; devotion; role model, sense of *eling*; and *manunggaling kawula Gusti* can be used as guidelines in life, especially for teaching accountants in carrying out their obligations. The benefit of applying ethics based on Indonesian local values, such as Wayang Semar in Javanese culture lies in the positive power that comes from religious factors and local wisdom in the culture of the community, where individuals will gravitate towards the value and belief system believed by the people in the culture.

On the other hand, aspects of spirituality also play a role in supporting the complexity of the educator accountant guidelines. Spirituality in question is not religion/religiosity, but something more spiritual in nature, which is indispensable in life because by having high spirituality a person will obey what is considered right and stay away from what is prohibited following the teachings of his religion. The combination of values in Wayang Semar and spirituality can strengthen the educator accountant in carrying out his profession, as well as holding the principles of integrity, objectivity, competence and professional prudence, confidentiality, and professional behavior. This research is limited to Javanese culture, namely Wayang Semar, and has not explored other diverse cultural values in the archipelago. Future research can consider other local cultures that are aligned and can be used as guidelines for educator accountants, using other methods, such as interviews to gain deeper insight into the culture.

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