

## DAFTAR PUSTAKA

- Agnew, J. (2010). Deus vult: The geopolitics of the catholic church. *Geopolitics*, 15(1), 39–61. <https://doi.org/10.1080/14650040903420388>
- Alazzabi, W. Y. E., Mustafa, H., & Abdul Latiff, A. R. (2020). Corruption and control from the perspective of Islam. *Journal of Financial Crime*, 27(2), 355–368. <https://doi.org/10.1108/JFC-02-2019-0020>
- Amanit, O. (2023). Gereja Dan Pemberantasan Korupsi: Sebuah Studi Pada Gereja Kristen Muria Indonesia (Gkmi) Salatiga (Doctoral Dissertation). In *E-Repository UKSW*. Universitas Kristen Satya Wacana.
- American Institute of Certified Public Accountants (AICPA). (2002). *Statement on Auditing Standards No. 99: Consideration of Fraud in a Financial Statement Audit*. AICPA.
- Andrei, P., Balluchi, F., & Furlotti, K. (2018). Collaboration between for-profit and non-profit organisations: Some insights into the social doctrine of the church. *Studies in Public and Non-Profit Governance*, 7, 215–242. <https://doi.org/10.1108/S2051-663020180000007007>
- Anggraini, F. G., & Chariri, A. (2014). *Perlakuan Akuntansi untuk Aset Bersejarah (Studi Fenomenologi pada Pengelolaan Candi Borobudur) Doctoral Dissertation*. Diponegoro University.
- Angrosino, M. (1994). The Culture Concept and the Mission of the Roman Catholic Church. *Law, Knowledge, Culture*, 824–832. <https://doi.org/10.4337/9781848447196.00021>
- Arrieta, J. . (2000). Governance Structures within the Catholic Church. In *Gratianus Series* (Vol. 16, Issue 3). W&L.
- Association of Certified Fraud Examiners (ACFE). (2022). Occupational Fraud 2022: A Report to the nations. *Association of Certified Fraud Examiners*, 1–96.
- Atran, S., & Henrich, J. (2010). The Evolution of Religion: How Cognitive By-Products, Adaptive Learning Heuristics, Ritual Displays, and Group Competition Generate Deep Commitments to Prosocial Religions. *Biological Theory*, 5(1), 18–30. [https://doi.org/10.1162/BIOT\\_a\\_00018](https://doi.org/10.1162/BIOT_a_00018)
- Attewell, P. (1974). Ethnomethodology since Garfinkel. *Theory and Society*, 1(2),

179–210. <https://doi.org/http://www.jstor.org/stable/656885>

Awuku- Gyampoh, R. K., & Ohemeng Asare, A. (2019). Assessing the Impact of Good Governance, Church Management and Structure on the Growth and Development of the Church. *International Journal of Business and Management*, 14(4), 99. <https://doi.org/10.5539/ijbm.v14n4p99>

Ballano, V. (2020). Inculturation, anthropology, and the empirical dimension of evangelization. *Religions*, 11(2). <https://doi.org/10.3390/re11020101>

Bento da Silva, J., Llewellyn, N., & Anderson-Gough, F. (2017). Oral-aural accounting and the management of the Jesuit corpus. *Accounting, Organizations and Society*, 59, 44–57. <https://doi.org/10.1016/j.aos.2017.04.003>

Bigoni, M., Gagliardo, E. D., & Funnell, W. (2013). Rethinking the sacred and secular divide: Accounting and accountability practices in the Diocese of Ferrara (1431-1457). *Accounting, Auditing and Accountability Journal*, 26(4), 567–594. <https://doi.org/10.1108/09513571311327462>

Birkett, W. P. (1988). Concepts of Accountability. In *British Accounting Association Annual Conference*. University of New South Wales, School of Accounting.

Blückert, K. (2006). The church as mosaic: Catholicity in a pluralist context. *International Journal for the Study of the Christian Church*, 6(2), 166–179. <https://doi.org/10.1080/14742250600694108>

Bovens, M. (2007). Analysing and Assessing Accountability: A Conceptual Framework. *European Law Journal*, 13(4), 447–468. <https://doi.org/10.1093/acprof:oso/9780199465330.003.0009>

Bressers, H. T. A., & Kuks, S. M. (2003). What does governance mean? From concept to elaboration. *Achieving Sustainable Development: The Challenge of Governance Across Social Scales*, 65–88.

Buringin, B. (2005). *Analisis Data Penelitian Kualitatif : Pemahaman Filosofis dan Metodologis Ke Arah Penguasaan Model Aplikasi*. Jakarta : PT Raja Grafindo Persada.

Burrell, G., & Morgan, G. (1979). Sociological Paradigms and Organisational Analysis. In *Sociology* (Vol. 14, Issue 2). <https://doi.org/10.1177/003803858001400219>

Busfield, J. (1968). Studies in Ethnomethodology by Harold Garfinkel. *The British Journal of Sociology*, 19(3), 345. <https://doi.org/http://www.jstor.org/stable/588840>

- Chariri, A. (2009). Landasan filsafat dan metode penelitian kualitatif. *Workshop Metodologi Penelitian Kuantitatif Dan Kualitatif, Laboratorium Pengembangan Akuntansi (LPA), Fakultas Ekonomi Universitas Diponegoro Semarang, 31 Juli – 1 Agustus 2009.*
- Christensen, T., & Lægheid, P. (2015). Performance and Accountability—A Theoretical Discussion and an Empirical Assessment. *Public Organization Review, 15*(2), 207–225. <https://doi.org/10.1007/s11115-013-0267-2>
- Coad, A., Jack, L., & Kholeif, A. (2016). Strong structuration theory in accounting research. *Accounting, Auditing and Accountability Journal, 29*(7), 1138–1144. <https://doi.org/10.1108/AAAJ-07-2016-2625>
- Coase, R. (1995). The Nature of the Firm. *Economica, 4*(16), 386–405. <https://doi.org/https://doi.org/10.1111/j.1468-0335.1937.tb00002.x>
- Codex, I. (1983). Canonici Auctoritate Ioannis Pauli PP. II Promulgatus. Rome: Typis polyglottis Vaticanis. *Acta Apostolicae Sedis, 75.*
- Conference Episcopale du Zaire (CEZ). (1985). *Rite Zairois de la Celebration Eucharistique. Kinshasa: CEZ.*
- Congregation for Bishops. (2004). Apostolorum successores: directory on the pastoral ministry of bishops. *Vatican City: Libreria Editrice Vaticana.*
- Connolly, C., Hyndman, N., McMahon, D., & McConville, D. (2009). Charity Reporting and Accounting: Taking Stock and Future Reform. *Charity Commission England and Wales.*
- Coriden, J. A., Green, T. J., & Heintschel, D. E. (1985). The code of canon law: A text and Commentary. *The Canon Law Society of America. Paulist Press.*
- Creswell, J. W., & Creswell, D. J. (2018). Qualitative, quantitative and mixed methods research (Dörnyei). In *Introducing English Language*. <https://doi.org/10.4324/9781315707181-60>
- D'antonio, W. V. (1994). Autonomy and democracy in an autocratic organization: The case of the roman catholic church. *Sociology of Religion: A Quarterly Review, 55*(4), 379–396. <https://doi.org/10.2307/3711978>
- Denzin, N. K. (2009). The research act: A theoretical introduction to sociological methods. In *New York: McGraw-Hill*. (1st ed.). Routledge. <https://doi.org/https://doi.org/10.4324/9781315134543>
- Denzin, N. K., & Lincoln, Y. S. (2018). Handbook of Qualitative Research. In *Synthese* (Vol. 195, Issue 5). <https://doi.org/10.1007/s11229-017-1319-x>
- Dewan Standar Akuntansi Keuangan. (2018). Draft Eksposur ISAK 35: Penyajian

Laporan Keuangan Entitas Berorientasi Nonlaba. In *DSAK-IAI: Jakarta*.

- Doyle, D. M. (2012). The Concept of Inculturation in Roman Catholicism: A Theological Consideration. *U.S. Catholic Historian*, 30(1), 1–13. <https://doi.org/10.1353/cht.2012.0000>
- Ebrahim, A. (2016). The many faces of nonprofit accountability. *The Jossey-Bass Handbook of Nonprofit Leadership and Management*, 102–123. <https://doi.org/10.1002/9781119176558.ch4>
- Edwards, M., & Hulme, D. (1995). NGO performance and accountability in the post-cold war world. *Journal of International Development*, 7(6), 849–856. <https://doi.org/10.1002/jid.3380070604>
- Englund, H., & Gerdin, J. (2014). Structuration theory in accounting research: Applications and applicability. *Critical Perspectives on Accounting*, 25(2), 162–180. <https://doi.org/10.1016/j.epa.2012.10.001>
- Enjolras, B. (2009). A Governance-Structure Organizations. *Association for Research on Nonprofit Organizations and Voluntary Action*, 37(5), 761–783. <https://doi.org/10.1177/0899764008320030>
- Feeney, O., & Pierce, B. (2016). Strong structuration theory and accounting information: an empirical study. *Accounting, Auditing and Accountability Journal*, 29(7), 1152–1176. <https://doi.org/10.1108/AAAJ-07-2015-2130>
- Finlay, L., & Ballinger, C. (2006). Qualitative Research for Allied Health Professionals: Challenging Choices. In Wiley. John Wiley & Sons.
- Fitzgerald, R. (2018). The data and methodology of Harvey Sacks: Lessons from the archive. *Journal of Pragmatics*, 143, 205–214. <https://doi.org/10.1016/j.pragma.2018.04.005>
- Foster, G. M. (1982). Applied anthropology and international health: retrospect and prospect. *Human Organization*, 41(3), 189–197. <https://doi.org/10.17730/humo.41.3.x62x4883851q00x5>
- Fukuyama, F. (2013). What is governance? *Governance: An International Journal of Policy, Administration, and Institutions*, 26(3), 347–368. <https://doi.org/10.1111/gove.12035>
- Galletta, A. (2013). *Mastering the Semi-Structured Interview and Beyond*. New York University Press.
- Ghozali, I. (2016). *Desain penelitian kuantitatif dan kualitatif: untuk akuntansi, bisnis, dan ilmu sosial lainnya*. Yoga Pratama.
- Giddens, A. (1984). *The Constitution of Society: Outline of the Theory of*

- Structuration. In *Polity Press*. Basil Blaackwell, Oxford.
- Giddens, A. (1993). *New Rules of Sociological Method*. Stanford University Press.
- Gray, R., Bebbington, J., & Collison, D. (2006). NGOs, civil society and accountability: Making the people accountable to capital. *Accounting, Auditing and Accountability Journal*, 19(3), 319–348. <https://doi.org/10.1108/09513570610670325>
- Greif, A., & Mokyr, J. (2017). Cognitive rules, institutions, and economic growth: Douglass North and beyond. *Journal of Institutional Economics*, 13(1), 25–52. <https://doi.org/10.1017/S1744137416000370>
- Guba, E. G. (1990). The alternative paradigm dialog. In *The paradigm dialog* (pp. 17–27). Sage Publications, Inc.
- Guest, M., & Arweck, E. (2012). *Religion and Knowledge: Sociological Perspective*. Routledge.
- Hall, A. T., & Ferris, G. R. (2011). Accountability and Extra-Role Behavior. *Employee Responsibilities and Rights Journal*, 23(2), 131–144. <https://doi.org/10.1007/s10672-010-9148-9>
- Handman, C., & Opas, M. (2019). Institutions, infrastructures, and religious sociality: The difference denominations make in global christianity. *Anthropological Quarterly*, 92(4), 1001–1014. <https://doi.org/10.1353/anq.2019.0058>
- Hansmann, H. (1981). *Reforming Nonprofit Corporation Law* (Vol. 129, Issue 3). The University of Pennsylvania Law Review.
- Hatta, M. (1960). Demokrasi Kita. In *Panji Masyarakat*. Pusataka Antara.
- Heald, D. (1984). Public Expenditure: its Defence and Reform. *The Economic Journal*, 94(375), 668–670. <https://doi.org/https://doi.org/10.2307/2232722>
- Huda, M. C. (2018). Meneguhkan Pancasila Sebagai Ideologi Bernegara: Implemetasi Nilai-Nilai Keseimbangan dalam Upaya Pembangunan Hukum di Indonesia. *Resolusi: Jurnal Sosial Politik*, 1(1), 78–99. <https://doi.org/10.32699/resolusi.v1i1.160>
- Hutahaean, W. S., & SE, M. T. (2021). *Sejarah Gereja Indonesia*. Ahlimedia Book.
- Jackson, P. M. (1982). *The Political Economy of Bureaucracy*. Oxford: Phillip Allan.
- Jacobs, K., & Walker, S. P. (2004). Accounting and accountability in the Iona Community. *Accounting, Auditing & Accountability Journal*, 17(3), 361–381.

<https://doi.org/10.1108/09513570410545786>

- Jayasinghe, K., & Soobaroyen, T. (2009). Religious “spirit” and peoples’ perceptions of accountability in Hindu and Buddhist religious organizations. *Accounting, Auditing & Accountability Journal*, 22(7), 997–1028. <https://doi.org/10.1108/09513570910987358>
- Kaelan. (2014). *Pendidikan Pancasila* (10th ed.). Paradigma.
- Kantyka, P. (2022). By What Authority? Primatiality and Synodality in Roman Catholicism and Orthodoxy: In Quest for Better Solutions. *Religions*, 13(12). <https://doi.org/10.3390/rel13121179>
- Karecki, M. M. (1993). Inculturation: An imperative of mission. *Missionalia: Southern African Journal of Mission Studies*, 21(2), 152–158.
- Kirchberger, G., & Prior, J. M. (1996). Iman dan Transformasi Budaya. In *Seri Verbum*. Nusa Indah.
- Latham, C. K., & Jacobs, F. A. (2000). Monitoring And Incentive Factors Influencing Misleading Disclosures. *Journal of Managerial Issues*, 12(2), 169–187.
- Laughlin, R. C. (1984). The Design of Accounting Systems: A General Theory with an Empirical Study of the Church of England (Doctoral Dissertation). In *University of Sheffield*.
- Laughlin, R. C. (1990). a Model of Financial Accountability and the Church of England. *Financial Accountability & Management*, 6(2), 93–114.
- Lee, B., Collier, P. M., Cullen, J., Jack, L., & Kholeif, A. (2007). Introducing strong structuration theory for informing qualitative case studies in organization, management and accounting research. *Qualitative Research in Organizations and Management: An International Journal*, 2(3), 208–225. <https://doi.org/10.1108/17465640710835364>
- Lembaga Alkitab Indonesia. (2019). *Alkitab* (NL). Percetakan Lembaga Alkitab Indonesia.
- Lindenberg, M., & Bryant, C. (2001). *Going Global: Transforming Relief and Development NGOs*. Lynne Rienner Publishers.
- Macintosh, N. B., & Scapens, R. W. (1990). Structuration theory in management accounting. *Accounting, Organizations and Society*, 15(5), 455–477. [https://doi.org/10.1016/0361-3682\(90\)90028-S](https://doi.org/10.1016/0361-3682(90)90028-S)
- Makrygiannakis, G., & Jack, L. (2016). Understanding Management Accounting Change Using Strong Structuration Frameworks. *Accounting, Auditing &*

*Accountability Journal*, 29(7), 1234–1258.

- Mann, M. (1984). The autonomous power of the state: Its origins, mechanisms and results. *European Journal of Sociology*, 25(2), 185–213. <https://doi.org/10.1017/S0003975600004239>
- Marini, L., Andrew, J., & van der Laan, S. (2018). Accountability practices in microfinance: cultural translation and the role of intermediaries. *Accounting, Auditing and Accountability Journal*, 31(7), 1904–1931. <https://doi.org/10.1108/AAAJ-07-2017-3028>
- Merriam, S. B., & Tisdell, E. J. (2015). *Qualitative Research: A Guide to Design and Implementation* (4th ed.). John Wiley & Sons.
- Miles, M. B., & Huberman, M. A. (1994). Qualitative Data Analysis. In *CEUR Workshop Proceedings* (2nd ed.). Sage Publications Ltd.
- Miles, M., Huberman, M., & Saldana, J. (2014). *Qualitative Data Analysis* (3rd ed.). Sage Publications Ltd.
- Mohamed, I. S., Aziz, N. H. A., Masrek, M. N., & Daud, N. M. (2014). Mosque Fund Management: Issues on Accountability and Internal Controls. *Procedia - Social and Behavioral Sciences*, 145, 189–194. <https://doi.org/10.1016/j.sbspro.2014.06.026>
- Moody, P. R. (2013). The catholic church in China today: The limitations of autonomy and enculturation. *Journal of Church and State*, 55(3), 403–431. <https://doi.org/10.1093/jcs/css049>
- Mutch, A. (2009). Weber and church governance: Religious practice and economic activity. *Sociological Review*, 57(4), 586–607. <https://doi.org/10.1111/j.1467-954X.2009.01863.x>
- Najam, A. (1996). NGO Accountability: A Conceptual Framework. In *Development Policy Review* (Vol. 14, pp. 339–353). Blackwell Publishers.
- Nasr, S. H. (2005). *Antara Tuhan Manusia dan Alam: Jembatan Filosofis dan Religius Menuju Puncak Spiritual*. IRCISOD.
- Neuman, W. L. (2014). Social Research Methods: Qualitative and Quantitative Approaches. In *Teaching Sociology* (Vol. 30, Issue 3). <https://doi.org/10.2307/3211488>
- Olsen, J. P. (2013). The Institutional Basis of Democratic Accountability. *West European Politics*, 36(3), 447–473. <https://doi.org/10.1080/01402382.2012.753704>
- Patton, M. Q. (2015). *Qualitative research and evaluation methods* (4th (ed.)).

Thousand Oaks, CA: Sage.

- Patty, A., & Irianto, G. (2013). Akuntabilitas Perpuluhan Gereja. *Jurnal Akuntansi Multiparadigma*, 4(2), 165–329. <https://doi.org/10.18202/jamal.2013.08.7191>
- Pfang, R. (2015). Management in the catholic church: Corporate governance. *Journal of Management, Spirituality and Religion*, 12(1), 38–58. <https://doi.org/10.1080/14766086.2014.933708>
- Pope John Paul II. (1991). RM: Redemptoris Missio. Encyclical tette~. *Vatican: Lirberia Editrice Vaticana*.
- Powell, W. W., & Steinberg, R. (2006). *The Nonprofit Sector – A Research Handbook* (2nd ed.). Yale University Press.
- Purbiyati, Y. S., & Setyawati, V. D. (2020). Implementasi Spiritualitas Manajemen Keuangan Pada Pengelolaan Keuangan Gereja Katolik. *Syntax Idea*, 4(1), 1–15. <https://doi.org/10.1016/j.fcr.2017.06.020>
- Ramazanova, A., Sabitova, A., Orsayeva, R., Bairkenova, G., & Smailova, I. (2022). Financial sector components in a religious context: Judaism, Christianity, and Islam. *Journal of Behavioral and Experimental Finance*, 34, 100656. <https://doi.org/10.1016/j.jbef.2022.100656>
- Randa, F., Triyuwono, I., Ludigdo, U., & Sukoharsono, E. G. (2011). Akuntabilitas Spiritual pada Organisasi Gereja Katolik yang Terinkulturasi Budaya Lokal. *Jurnal Akuntansi Multiparadigma*, 2(1), 1–185.
- Rezaee, Z. (2005). Causes, consequences, and deterrence of financial statement fraud. *Critical Perspectives on Accounting*, 16(3), 277–298. [https://doi.org/10.1016/S1045-2354\(03\)00072-8](https://doi.org/10.1016/S1045-2354(03)00072-8)
- Ritzer, G. (2015). *Etnometodologi dalam Ilmu Sosial*. Yogyakarta: Kreasi Wacana.
- Roberts, J. (1991). The possibilities of accountability. *Accounting, Organizations and Society*, 16(4), 355–368. [https://doi.org/10.1016/0361-3682\(91\)90027-C](https://doi.org/10.1016/0361-3682(91)90027-C)
- Roberts, J. (1996). From discipline to dialogue: individualizing and socializing forms of accountability. *Accountability: Power, Ethos and the Technologies of Managing, International*, Thomson Business Press, London.
- Roberts, J., & Scapens, R. (1985). Accounting systems and systems of accountability - understanding accounting practices in their organisational contexts. *Accounting, Organizations and Society*, 10(4), 443–456. [https://doi.org/10.1016/0361-3682\(85\)90005-4](https://doi.org/10.1016/0361-3682(85)90005-4)
- Romzek, B., & Dubnick, M. (1987). Accountability in the public sector: lessons from the challenger tragedy. *Public Administration Review*, 47, 227–238.

- Sacks, H. (1963). Sociological Description. *Berkeley Journal Sociology*, 8, 1–16. <https://doi.org/https://www.jstor.org/stable/42890107>
- Salamon, L. M., & Anheier, H. K. (1997). *Defining the nonprofit sector: A cross-national analysis*. Manchester University Press.
- Seidman, I. (2019). Interviewing as Qualitative Research. In *Interviewing as Qualitative Research- A Guide for Researchers in Education and Natural Sciences: Vol. Fifth Edit.* Teachers College Press.
- Sekaran, U., & Bougie, R. (2016). Research Methods for Business. In Wiley (Vol. 7). John Wiley & Sons.
- Silitonga, T. B. (2020). Tantangan globalisasi, peran negara, dan implikasinya terhadap aktualisasi nilai-nilai ideologi negara. *Jurnal Civics: Media Kajian Kewarganegaraan*, 17(1), 15–28. <https://doi.org/10.21831/jc.v17i1.29271>
- Smith, T. W. (1990). Classifying Protestant Denominations. *Review of Religious Research*, 31(3), 225. <https://doi.org/10.2307/3511614>
- Spradley, J. P. (1979). *The ethnographic interview*. Waveland Press, Inc.
- Stewart, J. D. (1984). The Role of Information in Public Accountability. In *Issues in Public Sector Accounting* (pp. 13–34). Philip Allan Publishers Limited.
- Stones, R. (2005). Structuration Theory. In I. Craib & R. Stones (Eds.), *Springer* (1st ed.). Palgrave Macmillan. <https://doi.org/10.1007/978-0-230-21364-7>
- Strauss, A. L. (1987). Qualitative Analysis for Social Scientists. *Contemporary Sociology*, 17(3), 430. <https://doi.org/10.2307/2069712>
- Vinten, G. (1994). Participant Observation: A Model for Organizational Investigation? *Journal of Managerial Psychology*, 9(2), 30–38. <https://doi.org/10.1108/02683949410059299>
- Warastuti, Y., Susilawati, C., Butar-Butar, S., & Murniati, M. P. (2022). Studi Kualitatif Persepsi Pengurus Gereja Terhadap Pelaporan Keuangan Berbasis Isak 35. *Jurnal Ekonomi, Manajemen Akuntansi Dan Perpajakan (Jemap)*, 5(1), 88–108. <https://doi.org/10.24167/jemap.v5i1.4067>
- Weber, M. (1978). *Economy and Society: An Outline of Interpretive Sociology*. Berkeley: University of California Press.
- West, R., & Zech, C. (2007). Internal Financial Controls in U.S. Catholic Church. *Journal of Forensic Accounting*, 129–155.
- Wuerl, D. (2003). Reflections on Governance and Accountability in the Church. *Origins*, 32(43), 713–719. <https://doi.org/http://hdl.handle.net/10822/1000962>

Yasmin, S., Haniffa, R., & Hudaib, M. (2014). Communicated Accountability by Faith-Based Charity Organisations. *Journal of Business Ethics*, 122(1), 103–123. <https://doi.org/10.1007/s10551-013-1759-2>

